PacifiCorp
Exhibit UP&L _____(JTW-1)
Docket No. 06-035-21
Witness: J. Ted Weston

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

PACIFICORP

Exhibit Accompanying Direct Testimony of J. Ted Weston

Results of Operations

March 2006

1. SUMMARY

PACIFICORP
UTAH
Normalized Results of Operations
12 Months Ended JAM SEPTEMBER 2007

(1)	September 2007 Rolled-In Revenue Requirement	1,405,246,184	Page 9.0
(2)	Rate Mitigation Cap	101.50%	
(3)	Capped Revised Protocol Revenue Requirement	1,426,324,876	
(4)	Normalized September 2007 General Business Revenues	1,222,388,737	Page 1.1
(5)	**Capped Revised Protocol Price Change**	**203,936,140**	

Revised Protocol

(6)	Filed Revised Protocol Revenue Requirement	1,451,177,035	Page 1.1
(7)	Normalized September 2007 General Business Revenues	1,222,388,737	Page 1.1
(8)	Revised Protocol Price Change	228,788,298	Page 1.1
(9)	**Capped Revised Protocol Price Change**	**203,936,140**	From Above
(10)	Reduction to Revised Protocol Revenue Requirement	(24,852,159)	

(11)	**Capped Revised Protocol Price Change**	203,936,140	From Above
(12)	Transaction Filing Contingency	(6,763,231)	
(13)	**Total Requested Price Change**	**197,172,908**	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2007

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,222,388,737	228,788,298	1,451,177,035
3	Interdepartmental	-		
4	Special Sales	527,061,303		
5	Other Operating Revenues	54,525,245		
6	Total Operating Revenues	1,803,975,284		
7				
8	Operating Expenses:			
9	Steam Production	327,803,042		
10	Nuclear Production	-		
11	Hydro Production	16,862,647		
12	Other Power Supply	704,937,604		
13	Transmission	54,285,931		
14	Distribution	107,512,976		
15	Customer Accounting	43,652,527	771,460	44,423,987
16	Customer Service & Info	6,808,776		
17	Sales	-		
18	Administrative & General	103,160,048		
19	Total O&M Expenses	1,365,023,551		
20	Depreciation	170,176,200		
21	Amortization	27,146,213		
22	Taxes Other Than Income	35,375,111	-	35,375,111
23	Income Taxes - Federal	22,214,726	76,182,706	98,397,431
24	Income Taxes - State	3,208,759	10,351,964	13,560,723
25	Income Taxes - Def Net	7,693,717		
26	Investment Tax Credit Adj.	(4,905,221)		
27	Misc Revenue & Expense	(3,750,651)		
28	Total Operating Expenses:	1,622,182,404	87,306,130	1,709,488,535
29				
30	Operating Rev For Return:	181,792,880	141,482,168	323,275,048
31				
32	Rate Base:			
33	Electric Plant In Service	6,587,385,013		
34	Plant Held for Future Use	4,121,270		
35	Misc Deferred Debits	24,060,665		
36	Elec Plant Acq Adj	32,309,052		
37	Nuclear Fuel	-		
38	Prepayments	8,819,361		
39	Fuel Stock	35,752,973		
40	Material & Supplies	49,423,740		
41	Working Capital	31,482,739		
42	Weatherization Loans	1,892,278		
43	Misc Rate Base	3,616,720		
44	Total Electric Plant:	6,778,863,809	-	6,778,863,809
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,431,640,507)		
48	Accum Prov For Amort	(179,853,015)		
49	Accum Def Income Tax	(536,801,307)		
50	Unamortized ITC	(185,414)		
51	Customer Adv For Const	(2,563,462)		
52	Customer Service Deposits	(9,745,692)		
53	Misc Rate Base Deductions	(43,859,127)		
54				
55	Total Rate Base Deductions	(3,204,648,524)	-	(3,204,648,524)
56				
57	Total Rate Base:	3,574,215,286	-	3,574,215,286
58				
59	Return on Rate Base	5.086%		9.045%
60	Return on Equity	3.903%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	210,004,861	228,016,838	438,021,700
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	105,797,988	-	105,797,988
67	Schedule "M" Additions	198,725,356	-	198,725,356
68	Schedule "M" Deductions	234,284,247	-	234,284,247
69	Income Before Tax	68,647,982	228,016,838	296,664,821
70				
71	State Income Taxes	3,208,759	10,351,964	13,560,723
72	Taxable Income	65,439,223	217,664,874	283,104,097
73				
74	Federal Income Taxes + Other	22,214,726	76,182,706	98,397,431

Ref. Page 2.2 Ref. Page 1.1

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2007

Net Rate Base	$	3,574,215,286	Ref. Page 1.1
Return on Rate Base Requested		9.045%	Ref. Page 2.1
Revenues Required to Earn Requested Return		323,275,048	
Less Current Operating Revenues		(181,792,880)	
Increase to Current Revenues		141,482,168	
Net to Gross Bump-up		161.71%	
Price Change Required for Requested Return	$	228,788,298	
Requested Price Change	$	228,788,298	
Uncollectible Percent		0.337%	Ref. Page 1.3
Increased Uncollectible Expense	$	771,460	
Requested Price Change	$	228,788,298	
Franchise Tax		0.000%	Ref. Page 1.3
Revenue Tax		0.000%	Ref. Page 1.3
Public Utility Fee		0.000%	Ref. Page 1.3
Gross Receipts		0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	$	-	
Requested Price Change	$	228,788,298	
Uncollectible Expense		(771,460)	
Taxes Other Than Income		-	
Income Before Taxes	$	228,016,838	
State Effective Tax Rate		4.540%	Ref. Page 2.1
State Income Taxes	$	10,351,964	
Taxable Income	$	217,664,874	
Federal Income Tax Rate		35.00%	Ref. Page 2.1
Federal Income Taxes	$	76,182,706	
Operating Income		100.000%	
Net Operating Income		61.840%	Ref. Page 1.3
Net to Gross Bump-Up		161.71%	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2007

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.337%
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	99.663%
State Income Tax @ 4.54%	4.525%
Sub-Total	95.138%
Federal Income Tax @ 35.00%	33.298%
Net Operating Income	61.840%

2. RESULTS OF OPERATIONS

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2007
FILE:	JAM SEPTEMBER 2007
PREPARED BY:	Revenue Requirement Department
DATE:	February 24, 2006
TIME:	11:43:57 AM
TYPE OF AVG:	BEGINNING/ENDING
METHODOLOGY:	
FACTOR:	Revised Protocol
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.950%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	46.20%	6.41%	2.960%
PREFERRED	1.00%	6.54%	0.065%
COMMON	52.80%	11.40%	6.019%
	100.00%		9.045%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,929,971,657	1,707,582,920	1,222,388,737	0	1,222,388,737
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,246,089,699	719,028,397	527,061,303	0	527,061,303
5	Other Operating Revenues	2.4	160,509,288	105,984,043	54,525,245	0	54,525,245
6	Total Operating Revenues	2.4	4,336,570,644	2,532,595,360	1,803,975,284	0	1,803,975,284
7							
8	Operating Expenses:						
9	Steam Production	2.5	785,051,148	457,248,106	327,803,042	0	327,803,042
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	39,631,840	22,769,193	16,862,647	0	16,862,647
12	Other Power Supply	2.9	1,555,271,831	850,334,226	704,937,604	0	704,937,604
13	Transmission	2.10	127,593,904	73,307,973	54,285,931	0	54,285,931
14	Distribution	2.12	228,104,440	120,591,464	107,512,976	0	107,512,976
15	Customer Accounts	2.12	101,693,609	58,041,082	43,652,527	0	43,652,527
16	Customer Service	2.13	17,819,197	11,010,421	6,808,776	0	6,808,776
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	251,243,689	148,083,641	103,160,048	0	103,160,048
19							
20	Total O & M Expenses	2.14	3,106,409,658	1,741,386,106	1,365,023,551	0	1,365,023,551
21							
22	Depreciation	2.16	414,399,743	244,223,543	170,176,200	0	170,176,200
23	Amortization Expense	2.17	69,672,214	42,526,001	27,146,213	0	27,146,213
24	Taxes Other Than Income	2.17	106,204,200	70,829,089	35,375,111	0	35,375,111
25	Income Taxes - Federal	2.20	103,010,415	80,795,690	22,214,726	0	22,214,726
26	Income Taxes - State	2.20	14,616,713	11,407,954	3,208,759	0	3,208,759
27	Income Taxes - Def Net	2.19	31,634,387	23,940,671	7,693,717	0	7,693,717
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(949,639)	(4,905,221)	0	(4,905,221)
29	Misc Revenue & Expense	2.4	(9,678,129)	(5,927,477)	(3,750,651)	0	(3,750,651)
30							
31	Total Operating Expenses	2.20	3,830,414,341	2,208,231,937	1,622,182,404	0	1,622,182,404
32							
33	Operating Revenue for Return		506,156,303	324,363,423	181,792,880	0	181,792,880
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	15,625,200,547	9,037,815,534	6,587,385,013	0	6,587,385,013
37	Plant Held for Future Use	2.31	6,799,218	2,677,949	4,121,270	0	4,121,270
38	Misc Deferred Debits	2.33	91,585,523	67,524,859	24,060,665	0	24,060,665
39	Elec Plant Acq Adj	2.31	75,935,123	43,626,071	32,309,052	0	32,309,052
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	19,627,378	10,808,017	8,819,361	0	8,819,361
42	Fuel Stock	2.32	86,477,141	50,724,168	35,752,973	0	35,752,973
43	Material & Supplies	2.32	115,189,791	65,766,051	49,423,740	0	49,423,740
44	Working Capital	2.33	65,166,423	33,683,684	31,482,739	0	31,482,739
45	Weatherization Loans	2.31	19,357,791	17,465,514	1,892,278	0	1,892,278
46	Miscellaneous Rate Base	2.34	7,217,628	3,600,908	3,616,720	0	3,616,720
47							
48	Total Electric Plant		16,112,556,563	9,333,692,753	6,778,863,809	0	6,778,863,809
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,028,418,620)	(3,596,778,112)	(2,431,640,507)	0	(2,431,640,507)
52	Accum Prov For Amort	2.39	(428,801,837)	(248,948,822)	(179,853,015)	0	(179,853,015)
53	Accum Def Income Taxes	2.35	(1,191,232,440)	(654,431,133)	(536,801,307)	0	(536,801,307)
54	Unamortized ITC	2.35	(11,761,465)	(11,576,051)	(185,414)	0	(185,414)
55	Customer Adv for Const	2.34	(5,689,399)	(3,125,938)	(2,563,462)	0	(2,563,462)
56	Customer Service Deposits	2.34	(9,745,692)	0	(9,745,692)	0	(9,745,692)
57	Misc. Rate Base Deductions	2.34	(112,470,476)	(68,611,350)	(43,859,127)	0	(43,859,127)
58							
59	Total Rate Base Deductions		(7,788,119,929)	(4,583,471,405)	(3,204,648,524)	0	(3,204,648,524)
60							
61	Total Rate Base		8,324,436,634	4,750,221,348	3,574,215,286	0	3,574,215,286
62							
63	Return on Rate Base		6.080%		5.086%		5.086%
64							
65	Return on Equity		5.786%		3.903%		3.903%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		70,834,852		30,413,951		30,413,951
69	Rate Base Decrease		(665,111,744)		(336,143,159)		(336,143,159)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,128,046,478	675,147,349	452,899,129	-	452,899,129
73										
74					B1	1,128,046,478	675,147,349	452,899,129	-	452,899,129
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,766,700,338	1,024,520,338	742,180,000	-	742,180,000
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,766,700,338	1,024,520,338	742,180,000	-	742,180,000
83										
84	444	Public Street & Highway Lighting								
85			0	S		17,871,019	7,915,233	9,955,785	-	9,955,785
86			0	SO		-	-	-	-	-
87					B1	17,871,019	7,915,233	9,955,785	-	9,955,785
88										
89	445	Other Sales to Public Authority								
90			0	S		17,353,823	-	17,353,823	-	17,353,823
91										
92					B1	17,353,823	-	17,353,823	-	17,353,823
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,929,971,657**	**1,707,582,920**	**1,222,388,737**	**-**	**1,222,388,737**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		1,238,738,452	711,677,149	527,061,303	-	527,061,303
106			WSF	SE		(0)	(0)	(0)	-	(0)
107			WSF	SG		-	-	-	-	-
108										
109					B1	1,246,089,699	719,028,397	527,061,303	-	527,061,303
110	449	Provision for Rate Refund								
111			WSF	S		2	-	2	-	2
112			WSF	SG		-	-	-	-	-
113										
114										
115						2	-	2	-	2
116										
117	**Total Sales from Electricity**					**4,176,061,358**	**2,426,611,317**	**1,749,450,041**	**-**	**1,749,450,041**
118	450	Forfeited Discounts & Interest								
119			CUST	S		5,460,622	3,182,350	2,278,272	-	2,278,272
120			CUST	SO		-	-	-	-	-
121					B1	5,460,622	3,182,350	2,278,272	-	2,278,272
122										
123	451	Misc Electric Revenue								
124			CUST	S		7,470,535	2,429,565	5,040,970	-	5,040,970
125			GP	SG		-	-	-	-	-
126			GP	SO		3,582	2,073	1,509	-	1,509
127					B1	7,474,117	2,431,638	5,042,479	-	5,042,479
128										
129	453	Water Sales								
130			P	SG		170,132	97,744	72,388	-	72,388
131						170,132	97,744	72,388	-	72,388
132										
133	454	Rent of Electric Property								
134			DPW	S		14,221,970	9,020,786	5,201,185	-	5,201,185
135			T	SG		4,911,919	2,821,985	2,089,935	-	2,089,935
136			GP	SO		1,813,121	1,049,084	764,037	-	764,037
137					B1	20,947,011	12,891,854	8,055,157	-	8,055,157
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
140										
141	456	Other Electric Revenue								
142			DMSC	S		35,337,845	34,825,015	512,830	-	512,830
143			CUST	CN		-	-	-	-	-
144			OTHSE	SE		17,672,627	10,355,532	7,317,095	-	7,317,095
145			OTHSO	SO		818,929	473,838	345,091	-	345,091
146			OTHSGR	SG		72,628,002	41,726,072	30,901,930	-	30,901,930
147										
148										
149					B1	126,457,404	87,380,457	39,076,947	-	39,076,947
150										
151		**Total Other Electric Revenues**				**160,509,286**	**105,984,043**	**54,525,243**	**-**	**54,525,243**
152										
153		**Total Electric Operating Revenues**			**B1**	**4,336,570,644**	**2,532,595,360**	**1,803,975,284**	**-**	**1,803,975,284**
154										
155		Summary of Revenues by Factor								
156		S				2,999,813,879	1,764,391,884	1,235,421,995	-	1,235,421,995
157		CN				-	-	-	-	-
158		SE				17,672,627	10,355,532	7,317,095	-	7,317,095
159		SO				2,635,632	1,524,994	1,110,638	-	1,110,638
160		SG				1,316,448,506	756,322,950	560,125,556	-	560,125,556
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	4,336,570,644	2,532,595,360	1,803,975,284	-	1,803,975,284
164		Miscellaneous Revenues								
165	41160	Gain on Sale of Utility Plant - CR								
166			DPW	S		-	-	-	-	-
167			T	SG		-	-	-	-	-
168			G	SO		-	-	-	-	-
169			T	SG		-	-	-	-	-
170			P	SG		-	-	-	-	-
171						-	-	-	-	-
172						-	-	-	-	-
173	41170	Loss on Sale of Utility Plant								
174			DPW	S		-	-	-	-	-
175			T	SG		-	-	-	-	-
176						-	-	-	-	-
177						-	-	-	-	-
178	4118	Gain from Emission Allowances								
179			P	S		-	-	-	-	-
180			P	SE		(8,850,806)	(5,186,259)	(3,664,548)	-	(3,664,548)
181					B1	(8,850,806)	(5,186,259)	(3,664,548)	-	(3,664,548)
182										
183	41181	Gain from Disposition of NOX Credits								
184			P	SE		-	-	-	-	-
185						-	-	-	-	-
186										
187	4194	Impact Housing Interest Income								
188			P	SG		-	-	-	-	-
189						-	-	-	-	-
190										
191	421	(Gain) / Loss on Sale of Utility Plant								
192			DPW	S		162,199	164,086	(1,888)	-	(1,888)
193			T	SG		-	-	-	-	-
194			T	SG		(182,282)	(104,724)	(77,558)	-	(77,558)
195			PTD	CN		43,913	23,829	20,083	-	20,083
196			PTD	SO		131,124	75,869	55,255	-	55,255
197			P	SG		(1,567,017)	(900,279)	(666,738)	-	(666,738)
198					B1	(1,412,064)	(741,219)	(670,846)	-	(670,846)
199										
200		**Total Miscellaneous Revenues**				**(10,262,871)**	**(5,927,477)**	**(4,335,393)**	**-**	**(4,335,393)**
201		Miscellaneous Expenses								
202	4311	Interest on Customer Deposits								
203			CUST	S		584,742	-	584,742	-	584,742
204						584,742	-	584,742	-	584,742
205		**Total Miscellaneous Expenses**				**584,742**	**-**	**584,742**	**-**	**584,742**
206										
207		**Net Misc Revenue and Expense**				**(9,678,129)**	**(5,927,477)**	**(3,750,651)**	**-**	**(3,750,651)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SG		22,327,583	12,827,592	9,499,992	-	9,499,992
211			P	SSGCH		1,697,757	993,124	704,634	-	704,634
212					B2	24,025,341	13,820,716	10,204,625	-	10,204,625
213										
214	501	Fuel Related								
215			P	SE		456,604,160	267,553,835	189,050,325	-	189,050,325
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SSECT		-	-	-	-	-
219			P	SSECH		48,603,735	28,683,402	19,920,333	-	19,920,333
220					B2	505,207,896	296,237,237	208,970,658	-	208,970,658
221										
222	502	Steam Expenses								
223			P	SG		32,841,139	18,867,815	13,973,324	-	13,973,324
224			P	SSGCH		2,280,825	1,334,196	946,629	-	946,629
225					B2	35,121,964	20,202,011	14,919,952	-	14,919,952
226										
227	503	Steam From Other Sources								
228			P	SE		4,897,417	2,869,713	2,027,705	-	2,027,705
229					B2	4,897,417	2,869,713	2,027,705	-	2,027,705
230										
231	505	Electric Expenses								
232			P	SG		3,036,924	1,744,767	1,292,157	-	1,292,157
233			P	SSGCH		1,240,921	725,892	515,029	-	515,029
234					B2	4,277,845	2,470,659	1,807,187	-	1,807,187
235										
236	506	Misc. Steam Expense								
237			P	SG		25,900,047	14,880,035	11,020,012	-	11,020,012
238			P	SE		-	-	-	-	-
239			P	SSGCH		1,681,998	983,905	698,093	-	698,093
240					B2	27,582,045	15,863,941	11,718,105	-	11,718,105
241										
242	507	Rents								
243			P	SG		928,894	533,666	395,228	-	395,228
244			P	SSGCH		2,543	1,487	1,055	-	1,055
245					B2	931,437	535,154	396,284	-	396,284
246										
247	510	Maint Supervision & Engineering								
248			P	SG		5,410,543	3,108,453	2,302,091	-	2,302,091
249			P	SSGCH		2,602,002	1,522,073	1,079,929	-	1,079,929
250					B2	8,012,545	4,630,526	3,382,020	-	3,382,020
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SG		17,620,699	10,123,403	7,497,296	-	7,497,296
256			P	SSGCH		745,345	435,999	309,346	-	309,346
257					B2	18,366,044	10,559,402	7,806,642	-	7,806,642
258										
259	512	Maintenance of Boiler Plant								
260			P	SG		89,016,321	51,141,451	37,874,870	-	37,874,870
261			P	SSGCH		3,620,437	2,117,819	1,502,618	-	1,502,618
262					B2	92,636,758	53,259,270	39,377,489	-	39,377,489
263										
264	513	Maintenance of Electric Plant								
265			P	SG		30,885,950	17,744,525	13,141,426	-	13,141,426
266			P	SSGCH		872,071	510,129	361,943	-	361,943
267					B2	31,758,022	18,254,654	13,503,368	-	13,503,368
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SG		29,752,356	17,093,255	12,659,101	-	12,659,101
271			P	SSGCH		2,481,477	1,451,570	1,029,907	-	1,029,907
272					B2	32,233,833	18,544,825	13,689,008	-	13,689,008
273										
274	**Total Steam Power Generation**				B2	**785,051,148**	**457,248,106**	**327,803,042**	-	**327,803,042**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
275	517	Operation Super & Engineering								
276			P	SG		-	-	-	-	-
277						-	-	-	-	-
278										
279	518	Nuclear Fuel Expense								
280			P	SE		-	-	-	-	-
281										
282						-	-	-	-	-
283										
284	519	Coolants and Water								
285			P	SG		-	-	-	-	-
286						-	-	-	-	-
287										
288	520	Steam Expenses								
289			P	SG		-	-	-	-	-
290						-	-	-	-	-
291										
292										
293										
294	523	Electric Expenses								
295			P	SG		-	-	-	-	-
296						-	-	-	-	-
297										
298	524	Misc. Nuclear Expenses								
299			P	SG		-	-	-	-	-
300						-	-	-	-	-
301										
302	528	Maintenance Super & Engineering								
303			P	SG		-	-	-	-	-
304						-	-	-	-	-
305										
306	529	Maintenance of Structures								
307			P	SG		-	-	-	-	-
308						-	-	-	-	-
309										
310	530	Maintenance of Reactor Plant								
311			P	SG		-	-	-	-	-
312						-	-	-	-	-
313										
314	531	Maintenance of Electric Plant								
315			P	SG		-	-	-	-	-
316						-	-	-	-	-
317										
318	532	Maintenance of Misc Nuclear								
319			P	SG		-	-	-	-	-
320						-	-	-	-	-
321										
322		**Total Nuclear Power Generation**				-	-	-	-	-
323										
324	535	Operation Super & Engineering								
325			P	DGP		-	-	-	-	-
326			P	SG		4,107,645	2,359,915	1,747,730	-	1,747,730
327			P	SG		604,018	347,019	256,999	-	256,999
328										
329					B2	4,711,663	2,706,934	2,004,729	-	2,004,729
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SG		93,930	53,965	39,966	-	39,966
334			P	SG		77,427	44,483	32,944	-	32,944
335										
336					B2	171,357	98,448	72,909	-	72,909
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SG		3,901,368	2,241,405	1,659,963	-	1,659,963
341			P	SG		648,530	372,592	275,938	-	275,938
342										
343					B2	4,549,899	2,613,997	1,935,901	-	1,935,901
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SG		19,401	11,146	8,255	-	8,255
348			P	SG		-	-	-	-	-
349										
350					B2	19,401	11,146	8,255	-	8,255
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SG		10,012,262	5,752,221	4,260,040	-	4,260,040
355			P	SG		7,950,175	4,567,516	3,382,659	-	3,382,659
356										
357										
358					B2	17,962,437	10,319,738	7,642,699	-	7,642,699
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SG		174,345	100,164	74,181	-	74,181
363			P	SG		25,536	14,671	10,865	-	10,865
364										
365					B2	199,881	114,835	85,046	-	85,046
366										
367	541	Maint Supervision & Engineering								
368			P	DGP		-	-	-	-	-
369			P	SG		-	-	-	-	-
370			P	SG		-	-	-	-	-
371										
372					B2	-	-	-	-	-
373										
374	542	Maintenance of Structures								
375			P	DGP		-	-	-	-	-
376			P	SG		984,736	565,749	418,988	-	418,988
377			P	SG		116,032	66,662	49,369	-	49,369
378										
379					B2	1,100,768	632,411	468,357	-	468,357
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SG		1,014,767	583,001	431,765	-	431,765
387			P	SG		1,065,958	612,412	453,546	-	453,546
388										
389					B2	2,080,725	1,195,413	885,312	-	885,312
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SG		1,619,881	930,650	689,231	-	689,231
394			P	SG		868,488	498,962	369,526	-	369,526
395										
396					B2	2,488,369	1,429,612	1,058,757	-	1,058,757
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SG		4,559,064	2,619,263	1,939,801	-	1,939,801
401			P	SG		1,788,274	1,027,395	760,879	-	760,879
402										
403					B2	6,347,339	3,646,658	2,700,680	-	2,700,680
404										
405	**Total Hydraulic Power Generation**				B2	**39,631,840**	**22,769,193**	**16,862,647**	-	**16,862,647**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SG		459,104	263,763	195,341	-	195,341
409			P	SSGCT		-	-	-	-	-
410					B2	459,104	263,763	195,341	-	195,341
411										
412	547	Fuel								
413			P	SE		205,557,372	120,449,326	85,108,046	-	85,108,046
414			P	SSECT		28,125,217	16,356,916	11,768,302	-	11,768,302
415					B2	233,682,590	136,806,242	96,876,348	-	96,876,348
416										
417	548	Generation Expense								
418			P	SG		6,308,469	3,624,327	2,684,142	-	2,684,142
419			P	SSGCT		3,873,568	2,183,148	1,690,420	-	1,690,420
420					B2	10,182,037	5,807,476	4,374,562	-	4,374,562
421										
422	549	Miscellaneous Other								
423			P	SG		6,732,155	3,867,742	2,864,413	-	2,864,413
424			P	SSGCT		-	-	-	-	-
425					B2	6,732,155	3,867,742	2,864,413	-	2,864,413
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SG		349,475	200,780	148,696	-	148,696
432			P	SSGCT		17,560,028	9,896,857	7,663,171	-	7,663,171
433					B2	17,909,504	10,097,637	7,811,867	-	7,811,867
434										
435	551	Maint Supervision & Engineering								
436			P	SG		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SG		3,857	2,216	1,641	-	1,641
441			P	SSGCT		154,917	87,312	67,606	-	67,606
442					B2	158,774	89,527	69,247	-	69,247
443										
444	553	Maint of Generation & Electric Plant								
445			P	SG		239,780	137,758	102,022	-	102,022
446			P	SSGCT		1,135,078	639,732	495,347	-	495,347
447					B2	1,374,859	777,490	597,369	-	597,369
448										
449	554	Maintenance of Misc. Other								
450			P	SG		7,407,888	4,255,963	3,151,925	-	3,151,925
451			P	SSGCT		425,838	240,003	185,835	-	185,835
452					B2	7,833,726	4,495,965	3,337,760	-	3,337,760
453										
454	**Total Other Power Generation**				**B2**	**278,332,748**	**162,205,842**	**116,126,906**	**-**	**116,126,906**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(0)	(0)	-	-	-
459			P	SG		1,107,082,159	636,038,280	471,043,878	-	471,043,878
460			P	SE		76,582,391	44,874,564	31,707,828	-	31,707,828
461		Seasonal Contrac	P	SSGC		44,235,280	23,760,658	20,474,622	-	20,474,622
462				DGP		-	-	-	-	-
463										
464					B2	1,227,899,830	704,673,502	523,226,328	-	523,226,328
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,515,496	870,679	644,817	-	644,817
468										
469					B2	1,515,496	870,679	644,817	-	644,817
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(99,948)	(99,948)	-	-	-
475			P	SG		47,559,403	27,323,718	20,235,685	-	20,235,685
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SSGCT		64,301	36,240	28,061	-	28,061
479			P	TROJP		-	-	-	-	-
480										
481					B2	47,523,756	27,260,010	20,263,746	-	20,263,746
482										
483		Embedded Cost Differentials								
484		Company Owned Hydro	P	DGP		(70,020,276)	(70,020,276)	-	-	-
485		Company Owned Hydro	P	SG		70,020,276	40,227,887	29,792,389	-	29,792,389
486		Mid-C Contract	P	MC		(51,105,286)	(44,838,839)	(6,266,447)	-	(6,266,447)
487		Mid-C Contract	P	SG		51,105,286	29,360,891	21,744,395	-	21,744,395
488		Existing QF Contracts	P	S		55,306,711	32,369,213	22,937,498	-	22,937,498
489		Existing QF Contracts	P	SG		(55,306,711)	(31,774,684)	(23,532,027)	-	(23,532,027)
490										
491						-	(44,675,808)	44,675,808	-	44,675,808
492										
493		**Total Other Power Supply**			B2	**1,276,939,082**	**688,128,384**	**588,810,698**	**-**	**588,810,698**
494										
495		**TOTAL PRODUCTION EXPENSE**			B2	**2,379,954,819**	**1,330,351,525**	**1,049,603,294**	**-**	**1,049,603,294**
496										
497										
498		Summary of Production Expense by Factor								
499		S				55,206,763	32,269,265	22,937,498	-	22,937,498
500		SG				1,540,828,935	885,233,474	655,595,461	-	655,595,461
501		SE				743,641,341	435,747,438	307,893,903	-	307,893,903
502		SNPPH				-	-	-	-	-
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				(70,020,276)	(70,020,276)	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				-	-	-	-	-
509		SNPPO				-	-	-	-	-
510		DGU				-	-	-	-	-
511		MC				(51,105,286)	(44,838,839)	(6,266,447)	-	(6,266,447)
512		SSGCT				23,213,730	13,083,291	10,130,439	-	10,130,439
513		SSECT				28,125,217	16,356,916	11,768,302	-	11,768,302
514		SSGC				44,235,280	23,760,658	20,474,622	-	20,474,622
515		SSGCH				17,225,378	10,076,195	7,149,183	-	7,149,183
516		SSECH				48,603,735	28,683,402	19,920,333	-	19,920,333
517		Total Production Expense by Factor			B2	2,379,954,819	1,330,351,525	1,049,603,294	-	1,049,603,294
518	560	Operation Supervision & Engineering								
519			T	SG		5,498,153	3,158,786	2,339,367	-	2,339,367
520										
521					B2	5,498,153	3,158,786	2,339,367	-	2,339,367
522										
523	561	Load Dispatching								
524			T	SG		5,125,702	2,944,806	2,180,896	-	2,180,896
525										
526					B2	5,125,702	2,944,806	2,180,896	-	2,180,896
527	562	Station Expense								
528			T	SG		727,723	418,090	309,633	-	309,633
529										
530					B2	727,723	418,090	309,633	-	309,633
531										
532	563	Overhead Line Expense								
533			T	SG		2,256,957	1,296,662	960,295	-	960,295
534										
535					B2	2,256,957	1,296,662	960,295	-	960,295
536										
537	564	Underground Line Expense								
538			T	SG		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		89,337,307	51,325,863	38,011,444	-	38,011,444
544			T	SE		263,694	154,515	109,179	-	109,179
545										
546										
547					B2	89,601,001	51,480,378	38,120,623	-	38,120,623
548										
549	566	Misc. Transmission Expense								
550			T	SG		154,330	88,665	65,665	-	65,665
551										
552					B2	154,330	88,665	65,665	-	65,665
553										
554	567	Rents - Transmission								
555			T	SG		610,175	350,556	259,619	-	259,619
556										
557					B2	610,175	350,556	259,619	-	259,619
558										
559	568	Maint Supervision & Engineering								
560			T	SG		7,295	4,191	3,104	-	3,104
561										
562					B2	7,295	4,191	3,104	-	3,104
563										
564	569	Maintenance of Structures								
565			T	SG		415	238	176	-	176
566										
567					B2	415	238	176	-	176
568										
569	570	Maintenance of Station Equipment								
570			T	SG		7,266,969	4,175,002	3,091,967	-	3,091,967
571										
572					B2	7,266,969	4,175,002	3,091,967	-	3,091,967
573										
574	571	Maintenance of Overhead Lines								
575			T	SG		8,345,962	4,794,903	3,551,059	-	3,551,059
576										
577					B2	8,345,962	4,794,903	3,551,059	-	3,551,059
578										
579	572	Maintenance of Underground Lines								
580			T	SG		31,726	18,227	13,499	-	13,499
581										
582					B2	31,726	18,227	13,499	-	13,499
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SG		7,967,498	4,577,468	3,390,029	-	3,390,029
586										
587					B2	7,967,498	4,577,468	3,390,029	-	3,390,029
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**127,593,904**	**73,307,973**	**54,285,931**	**-**	**54,285,931**
590										
591	Summary of Transmission Expense by Factor									
592		SE				263,694	154,515	109,179	-	109,179
593		SG				127,330,210	73,153,458	54,176,752	-	54,176,752
594		SNPT				-	-	-	-	-
595	Total Transmission Expense by Factor				B2	127,593,904	73,307,973	54,285,931	-	54,285,931
596	580	Operation Supervision & Engineering								
597			DPW	S		(226,841)	(210,793)	(16,049)	-	(16,049)
598			DPW	SNPD		27,768,643	15,097,400	12,671,243	-	12,671,243
599					B2	27,541,802	14,886,607	12,655,195	-	12,655,195
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		9,268,292	5,039,033	4,229,259	-	4,229,259
604					B2	9,268,292	5,039,033	4,229,259	-	4,229,259
605										
606	582	Station Expense								
607			DPW	S		3,042,513	1,806,090	1,236,423	-	1,236,423
608			DPW	SNPD		349,235	189,874	159,361	-	159,361
609					B2	3,391,748	1,995,964	1,395,784	-	1,395,784
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		18,051,699	11,360,503	6,691,196	-	6,691,196
613			DPW	SNPD		2,468,204	1,341,926	1,126,278	-	1,126,278
614					B2	20,519,904	12,702,429	7,817,474	-	7,817,474
615										
616	584	Underground Line Expense								
617			DPW	S		1,309,826	872,532	437,294	-	437,294
618			DPW	SNPD		-	-	-	-	-
619					B2	1,309,826	872,532	437,294	-	437,294
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		218,730	118,920	99,810	-	99,810
624					B2	218,730	118,920	99,810	-	99,810
625										
626	586	Meter Expenses								
627			DPW	S		3,483,594	2,396,262	1,087,332	-	1,087,332
628			DPW	SNPD		1,651,954	898,143	753,811	-	753,811
629					B2	5,135,548	3,294,405	1,841,143	-	1,841,143
630										
631	587	Customer Installation Expenses								
632			DPW	S		492	492	-	-	-
633			DPW	SNPD		41,774	22,712	19,062	-	19,062
634					B2	42,266	23,204	19,062	-	19,062
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		12,205,508	7,364,961	4,840,547	-	4,840,547
638			DPW	SNPD		12,668,344	6,887,591	5,780,753	-	5,780,753
639					B2	24,873,852	14,252,552	10,621,300	-	10,621,300
640										
641	589	Rents								
642			DPW	S		3,159,916	2,589,470	570,446	-	570,446
643			DPW	SNPD		785,231	426,918	358,313	-	358,313
644					B2	3,945,147	3,016,388	928,758	-	928,758
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		816,884	576,680	240,204	-	240,204
648			DPW	SNPD		204,982	111,446	93,536	-	93,536
649					B2	1,021,866	688,126	333,740	-	333,740
650										
651	591	Maintenance of Structures								
652			DPW	S		1,857,785	828,090	1,029,695	-	1,029,695
653			DPW	SNPD		319,388	173,647	145,742	-	145,742
654					B2	2,177,174	1,001,737	1,175,437	-	1,175,437
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,967,944	4,952,655	3,015,289	-	3,015,289
658			DPW	SNPD		1,976,962	1,074,845	902,117	-	902,117
659					B2	9,944,906	6,027,500	3,917,406	-	3,917,406
660	593	Maintenance of Overhead Lines								
661			DPW	S		102,585,652	55,821,386	46,764,267	-	46,764,267
662			DPW	SNPD		(48,121,854)	(26,163,139)	(21,958,715)	-	(21,958,715)
663					B2	54,463,798	29,658,247	24,805,552	-	24,805,552
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		22,320,171	10,298,278	12,021,893	-	12,021,893
667			DPW	SNPD		182,630	99,293	83,337	-	83,337
668					B2	22,502,801	10,397,571	12,105,230	-	12,105,230
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		702,139	815,587	(113,447)	-	(113,447)
672			DPW	SNPD		(74,055)	(40,263)	(33,793)	-	(33,793)
673					B2	628,084	775,324	(147,240)	-	(147,240)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,621,699	1,592,198	3,029,501	-	3,029,501
677			DPW	SNPD		4,372	2,377	1,995	-	1,995
678					B2	4,626,072	1,594,575	3,031,496	-	3,031,496
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,833,990	1,707,367	1,126,624	-	1,126,624
682			DPW	SNPD		1,564,612	850,656	713,956	-	713,956
683					B2	4,398,602	2,558,023	1,840,580	-	1,840,580
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		13,449,945	1,551,818	11,898,127	-	11,898,127
687			DPW	SNPD		18,644,077	10,136,508	8,507,568	-	8,507,568
688					B2	32,094,022	11,688,326	20,405,696	-	20,405,696
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**228,104,440**	**120,591,464**	**107,512,976**	**-**	**107,512,976**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				198,182,917	104,323,576	93,859,342	-	93,859,342
695		SNPD				29,921,523	16,267,889	13,653,634	-	13,653,634
696										
697	Total Distribution Expense by Factor				B2	228,104,440	120,591,464	107,512,976	-	107,512,976
698										
699	901	Supervision								
700			CUST	S		2,313,062	2,871,522	(558,460)	-	(558,460)
701			CUST	CN		6,024,116	3,268,988	2,755,128	-	2,755,128
702					B2	8,337,178	6,140,510	2,196,668	-	2,196,668
703										
704	902	Meter Reading Expense								
705			CUST	S		24,685,417	13,752,988	10,932,430	-	10,932,430
706			CUST	CN		434,574	235,822	198,752	-	198,752
707					B2	25,119,991	13,988,810	11,131,182	-	11,131,182
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,841,360	3,403,542	3,437,818	-	3,437,818
711			CUST	CN		48,588,294	26,366,450	22,221,845	-	22,221,845
712					B2	55,429,655	29,769,992	25,659,663	-	25,659,663
713										
714	904	Uncollectible Accounts								
715			CUST	S		11,611,033	7,489,212	4,121,820	-	4,121,820
716			P	SG		-	-	-	-	-
717			CUST	CN		69,813	37,884	31,929	-	31,929
718					B2	11,680,845	7,527,096	4,153,749	-	4,153,749
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		17,557	13,211	4,347	-	4,347
722			CUST	CN		1,108,382	601,464	506,918	-	506,918
723					B2	1,125,939	614,674	511,265	-	511,265
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**101,693,609**	**58,041,082**	**43,652,527**	**-**	**43,652,527**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				45,468,429	27,530,475	17,937,954	-	17,937,954
729		CN				56,225,179	30,510,607	25,714,573	-	25,714,573
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	101,693,609	58,041,082	43,652,527	-	43,652,527
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,467,703	1,339,099	1,128,603	-	1,128,603
736					B2	2,467,703	1,339,099	1,128,603	-	1,128,603
737										
738	908	Customer Assistance								
739			CUST	S		13,339,300	8,552,615	4,786,685	-	4,786,685
740			CUST	CN		1,094,558	593,962	500,596	-	500,596
741										
742										
743					B2	14,433,858	9,146,577	5,287,281	-	5,287,281
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		59,266	47,379	11,887	-	11,887
747			CUST	CN		551,957	299,520	252,437	-	252,437
748					B2	611,223	346,898	264,325	-	264,325
749										
750	910	Misc. Customer Service								
751			CUST	S		178,165	108,252	69,913	-	69,913
752			CUST	CN		128,248	69,594	58,654	-	58,654
753										
754					B2	306,413	177,846	128,567	-	128,567
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**17,819,197**	**11,010,421**	**6,808,776**	**-**	**6,808,776**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				13,576,731	8,708,246	4,868,485	-	4,868,485
761		CN				4,242,465	2,302,175	1,940,290	-	1,940,290
762										
763	Total Customer Service Expense by Factor				B2	17,819,197	11,010,421	6,808,776	-	6,808,776
764										
765										
766	911	Supervision								
767			CUST	S		-	-	-	-	-
768			CUST	CN		-	-	-	-	-
769						-	-	-	-	-
770										
771	912	Demonstration & Selling Expense								
772			CUST	S		-	-	-	-	-
773			CUST	CN		-	-	-	-	-
774						-	-	-	-	-
775										
776	913	Advertising Expense								
777			CUST	S		-	-	-	-	-
778			CUST	CN		-	-	-	-	-
779						-	-	-	-	-
780										
781	916	Misc. Sales Expense								
782			CUST	S		-	-	-	-	-
783			CUST	CN		-	-	-	-	-
784					B2	-	-	-	-	-
785										
786	**TOTAL SALES EXPENSE**					-	-	-	-	-
787										
788										
789	Total Sales Expense by Factor									
790		S				-	-	-	-	-
791		CN				-	-	-	-	-
792	Total Sales Expense by Factor				B2	-	-	-	-	-
793										
794	**Total Customer Service Exp Including Sales**					**17,819,197**	**11,010,421**	**6,808,776**	**-**	**6,808,776**
795	920	Administrative & General Salaries								
796			PTD	S		764,357	480,822	283,535	-	283,535
797			CUST	CN		-	-	-	-	-
798			PTD	SO		147,148,458	85,141,063	62,007,395	-	62,007,395
799					B2	147,912,815	85,621,884	62,290,931	-	62,290,931
800										
801	921	Office Supplies & expenses								
802			PTD	S		115,623	52,460	63,163	-	63,163
803			CUST	CN		5,103	2,769	2,334	-	2,334
804			PTD	SO		11,155,500	6,454,645	4,700,854	-	4,700,854
805					B2	11,276,226	6,509,874	4,766,352	-	4,766,352
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(30,186,742)	(17,466,247)	(12,720,495)	-	(12,720,495)
811					B2	(30,186,742)	(17,466,247)	(12,720,495)	-	(12,720,495)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		60,337	1,884	58,453	-	58,453
815			CUST	CN		-	-	-	-	-
816			PTD	SO		30,137,348	17,437,667	12,699,681	-	12,699,681
817					B2	30,197,684	17,439,551	12,758,134	-	12,758,134
818										
819	924	Property Insurance								
820			PTD	SO		21,524,600	12,454,275	9,070,325	-	9,070,325
821					B2	21,524,600	12,454,275	9,070,325	-	9,070,325
822										
823	925	Injuries & Damages								
824			PTD	SO		13,162,418	7,615,861	5,546,557	-	5,546,557
825					B2	13,162,418	7,615,861	5,546,557	-	5,546,557
826										
827	926	Employee Pensions & Benefits								
828			LABOR	S		-	-	-	-	-
829			CUST	CN		-	-	-	-	-
830			LABOR	SO		-	-	-	-	-
831					B2	-	-	-	-	-
832										
833	927	Franchise Requirements								
834			DMSC	S		-	-	-	-	-
835			DMSC	SO		-	-	-	-	-
836					B2	-	-	-	-	-
837										
838	928	Regulatory Commission Expense								
839			DMSC	S		7,646,564	4,365,036	3,281,528	-	3,281,528
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,464,352	841,296	623,056	-	623,056
843					B2	9,110,916	5,206,332	3,904,583	-	3,904,583
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(16,583,278)	(9,595,193)	(6,988,085)	-	(6,988,085)
848					B2	(16,583,278)	(9,595,193)	(6,988,085)	-	(6,988,085)
849										
850	930	Misc General Expenses								
851			PTD	S		17,774,502	12,952,139	4,822,363	-	4,822,363
852			CUST	CN		3,961	2,150	1,812	-	1,812
853			LABOR	SO		16,433,232	9,508,376	6,924,856	-	6,924,856
854					B2	34,211,696	22,462,664	11,749,031	-	11,749,031
855										
856	931	Rents								
857			PTD	S		(525)	115	(640)	-	(640)
858			PTD	SO		8,589,054	4,969,683	3,619,371	-	3,619,371
859					B2	8,588,529	4,969,798	3,618,731	-	3,618,731
860										
861	935	Maintenance of General Plant								
862			G	S		1,230,500	832,314	398,186	-	398,186
863			CUST	CN		42,304	22,956	19,348	-	19,348
864			G	SO		20,756,021	12,009,570	8,746,451	-	8,746,451
865					B2	22,028,825	12,864,841	9,163,985	-	9,163,985
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**251,243,689**	**148,083,641**	**103,160,048**	**-**	**103,160,048**
868										
869	Summary of A&G Expense by Factor									
870		S				27,591,358	18,684,770	8,906,588	-	8,906,588
871		SO				222,136,611	128,529,700	93,606,911	-	93,606,911
872		SG				1,464,352	841,296	623,056	-	623,056
873		CN				51,369	27,875	23,493	-	23,493
874	Total A&G Expense by Factor				B2	251,243,689	148,083,641	103,160,048	-	103,160,048
875										
876	**TOTAL O&M EXPENSE**				B2	**3,106,409,658**	**1,741,386,106**	**1,365,023,551**	**-**	**1,365,023,551**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		37,794,660	21,713,700	16,080,959	-	16,080,959
879			P	SG		40,926,211	23,512,832	17,413,379	-	17,413,379
880			P	SG		60,330,441	34,660,906	25,669,536	-	25,669,536
881			P	SSGCH		8,768,425	5,129,197	3,639,228	-	3,639,228
882					B3	147,819,737	85,016,635	62,803,102	-	62,803,102
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,216,381	2,996,903	2,219,478	-	2,219,478
890			P	SG		1,233,576	708,711	524,865	-	524,865
891			P	SG		7,812,664	4,488,514	3,324,150	-	3,324,150
892			P	SG		1,677,690	963,862	713,827	-	713,827
893					B3	15,940,311	9,157,990	6,782,320	-	6,782,320
894										
895	403OP	Other Production Depreciation								
896			P	SG		44,702	25,682	19,020	-	19,020
897			P	SG		20,619,594	11,846,321	8,773,272	-	8,773,272
898			P	SSGCT		3,140,769	1,770,142	1,370,627	-	1,370,627
899			P	SSGCH		-	-	-	-	-
900					B3	23,805,065	13,642,145	10,162,920	-	10,162,920
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,299,607	7,066,342	5,233,265	-	5,233,265
904			T	SG		13,205,292	7,586,674	5,618,618	-	5,618,618
905			T	SG		31,450,294	18,068,750	13,381,544	-	13,381,544
906					B3	56,955,193	32,721,766	24,233,427	-	24,233,427
907										
908										
909										
910	403	Distribution Depreciation								
911	360	Land & Land Rights	DPW	S		-	-	-	-	-
912	361	Structures	DPW	S		-	-	-	-	-
913	362	Station Equipment	DPW	S		-	-	-	-	-
914	364	Poles & Towers	DPW	S		127,242,030	77,725,679	49,516,352	-	49,516,352
915	365	OH Conductors	DPW	S		-	-	-	-	-
916	366	UG Conduit	DPW	S		-	-	-	-	-
917	367	UG Conductor	DPW	S		-	-	-	-	-
918	368	Line Trans	DPW	S		-	-	-	-	-
919	369	Services	DPW	S		-	-	-	-	-
920	370	Meters	DPW	S		-	-	-	-	-
921	371	Inst Cust Prem	DPW	S		-	-	-	-	-
922	372	Leased Property	DPW	S		-	-	-	-	-
923	373	Street Lighting	DPW	S		-	-	-	-	-
924					B3	127,242,030	77,725,679	49,516,352	-	49,516,352
925										
926	403GP	General Depreciation								
927			G-SITUS	S		13,925,559	9,415,252	4,510,308	-	4,510,308
928			G-DGP	SG		499,613	287,037	212,577	-	212,577
929			G-DGU	SG		935,897	537,689	398,208	-	398,208
930			P	SE		35,285	20,676	14,609	-	14,609
931			CUST	CN		1,271,567	690,016	581,551	-	581,551
932			G-SG	SG		4,506,871	2,589,277	1,917,594	-	1,917,594
933			PTD	SO		21,270,045	12,306,988	8,963,058	-	8,963,058
934			G-SG	SSGCT		11,792	6,646	5,146	-	5,146
935			G-SG	SSGCH		180,776	105,747	75,029	-	75,029
936					B3	42,637,406	25,959,328	16,678,079	-	16,678,079
937										
938	403GV0	General Vehicles								
939			G-SG	SG		-	-	-	-	-
940						-	-	-	-	-
941										
942	403MP	Mining Depreciation								
943			P	SE		-	-	-	-	-
944					B3	-	-	-	-	-
945										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
946	403EP	Experimental Plant Depreciation								
947			P	SG		-	-	-	-	-
948			P	SG		-	-	-	-	-
949						-	-	-	-	-
950	4031	ARO Depreciation								
951				S		-	-	-	-	-
952						-	-	-	-	-
953										
954										
955	**TOTAL DEPRECIATION EXPENSE**				B3	**414,399,743**	**244,223,543**	**170,176,200**	-	**170,176,200**
956										
957	Summary	S				141,167,590	87,140,930	54,026,660	-	54,026,660
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				238,553,494	137,053,201	101,500,293	-	101,500,293
961		SO				21,270,045	12,306,988	8,963,058	-	8,963,058
962		CN				1,271,567	690,016	581,551	-	581,551
963		SE				35,285	20,676	14,609	-	14,609
964		SSGCH				8,949,201	5,234,944	3,714,257	-	3,714,257
965		SSGCT				3,152,561	1,776,788	1,375,773	-	1,375,773
966	Total Depreciation Expense By Factor				B3	414,399,743	244,223,543	170,176,200	-	170,176,200
967										
968	404GP	Amort of LT Plant - Capital Lease Gen								
969			I-SITUS	S		988,702	956,331	32,370	-	32,370
970			I-SG	SG		-	-	-	-	-
971			PTD	SO		1,293,898	748,658	545,240	-	545,240
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	76,181	64,206	-	64,206
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,781,170	641,816	-	641,816
976										
977	404SP	Amort of LT Plant - Cap Lease Steam								
978			P	SG		-	-	-	-	-
979			P	SG		-	-	-	-	-
980						-	-	-	-	-
981										
982	404IP	Amort of LT Plant - Intangible Plant								
983			I-SITUS	S		1,566,916	726,349	840,567	-	840,567
984			P	SE		213,197	124,926	88,271	-	88,271
985			I-SG	SG		3,246,781	1,865,333	1,381,448	-	1,381,448
986			PTD	SO		34,865,702	20,173,524	14,692,178	-	14,692,178
987			CUST	CN		8,520,549	4,623,678	3,896,871	-	3,896,871
988			I-SG	SG		3,136,665	1,802,070	1,334,596	-	1,334,596
989			I-SG	SG		467,400	268,530	198,871	-	198,871
990			I-DGP	SG		137,038	78,731	58,307	-	58,307
991			I-SG	SSGCT		-	-	-	-	-
992			I-SG	SSGCH		2,412	1,411	1,001	-	1,001
993			I-DGU	SG		32,736	18,807	13,928	-	13,928
994					B4	52,189,396	29,683,358	22,506,038	-	22,506,038
995										
996	404MP	Amort of LT Plant - Mining Plant								
997			P	SE		-	-	-	-	-
998						-	-	-	-	-
999										
1000	404HP	Amortization of Other Electric Plant								
1001			P	SG		-	-	-	-	-
1002			P	SG		-	-	-	-	-
1003			P	SG		43,406	24,938	18,468	-	18,468
1004					B4	43,406	24,938	18,468	-	18,468
1005										
1006	**Total Amortization of Limited Term Plant**				B4	54,655,788	31,489,465	23,166,323	-	23,166,323
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1014	406	Amortization of Plant Acquisition Adj								
1015			P	S		-	-	-	-	-
1016			P	SG		-	-	-	-	-
1017			P	SG		-	-	-	-	-
1018			P	SG		5,479,353	3,147,985	2,331,368	-	2,331,368
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,147,985	2,331,368	-	2,331,368
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,635,297	5,635,297	-	-	-
1023			GP	SO		2,055,053	1,189,067	865,986	-	865,986
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		-	-	-	-	-
1027			P	TROJP		1,846,722	1,064,186	782,536	-	782,536
1028					B4	9,537,073	7,888,550	1,648,522	-	1,648,522
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**69,672,214**	**42,526,001**	**27,146,213**	**-**	**27,146,213**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				8,190,916	7,317,978	872,938	-	872,938
1036		SE				213,197	124,926	88,271	-	88,271
1037		TROJP				1,846,722	1,064,186	782,536	-	782,536
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				38,214,653	22,111,249	16,103,404	-	16,103,404
1041		SSGCT				-	-	-	-	-
1042		SSGCH				2,412	1,411	1,001	-	1,001
1043		CN				8,660,935	4,699,859	3,961,077	-	3,961,077
1044		SG				12,543,378	7,206,393	5,336,986	-	5,336,986
1045	Total Amortization Expense by Factor				B4	69,672,214	42,526,001	27,146,213	-	27,146,213
1046	408	Taxes Other Than Income								
1047			DMSC	S		22,260,200	22,255,200	5,000	-	5,000
1048			GP	GPS		75,000,000	43,395,492	31,604,508	-	31,604,508
1049			GP	SO		8,490,000	4,912,370	3,577,630	-	3,577,630
1050			P	SE		454,000	266,028	187,972	-	187,972
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	106,204,200	70,829,089	35,375,111	-	35,375,111
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(949,639)	(4,905,221)	-	(4,905,221)
1063										
1064					B7	(5,854,860)	(949,639)	(4,905,221)	-	(4,905,221)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(949,639)	(4,905,221)	-	(4,905,221)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		244,799,523	139,001,536	105,797,988	-	105,797,988
1077						244,799,523	139,001,536	105,797,988	-	105,797,988
1078										
1079	428	Amortization of Debt Disc & Exp								
1080			GP	SNP		-	-	-	-	-
1081						-	-	-	-	-
1082										
1083	429	Amortization of Premium on Debt								
1084			GP	SNP		-	-	-	-	-
1085						-	-	-	-	-
1086										
1087	431	Other Interest Expense								
1088			NUTIL	OTH		-	-	-	-	-
1089			GP	SO		-	-	-	-	-
1090			GP	SNP		-	-	-	-	-
1091						-	-	-	-	-
1092										
1093	432	AFUDC - Borrowed								
1094			GP	SNP		-	-	-	-	-
1095						-	-	-	-	-
1096										
1097		Total Elec. Interest Deductions for Tax			B6	244,799,523	139,001,536	105,797,988	-	105,797,988
1098										
1099		Non-Utility Portion of Interest								
1100			427 NUTIL	NUTIL		-	-	-	-	-
1101			428 NUTIL	NUTIL		-	-	-	-	-
1102			429 NUTIL	NUTIL		-	-	-	-	-
1103			431 NUTIL	NUTIL		-	-	-	-	-
1104										
1105		Total Non-utility Interest				-	-	-	-	-
1106										
1107		Total Interest Deductions for Tax				244,799,523	139,001,536	105,797,988	-	105,797,988
1108										
1109										
1110	419	Interest & Dividends								
1111			GP	S		-	-	-	-	-
1112			GP	SNP		-	-	-	-	-
1113		Total Operating Deductions for Tax				-	-	-	-	-
1114										
1115										
1116	41010	Deferred Income Tax - Federal-DR								
1117			P	S		45,940,121	32,377,013	13,563,108	-	13,563,108
1118			P	TROJD		14,659	8,452	6,207	-	6,207
1119			PT	DGP		70,841	70,841	-	-	-
1120			LABOR	SO		9,157,432	5,298,550	3,858,882	-	3,858,882
1121			GP	SNP		32,363	18,340	14,023	-	14,023
1122			P	SE		5,561,204	3,258,668	2,302,536	-	2,302,536
1123			PT	SG		1,646,614	946,009	700,605	-	700,605
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		910,941	495,265	415,676	-	415,676
1130					B7	63,334,175	42,473,139	20,861,037	-	20,861,037
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(280,882)	(280,882)	-	-	-
1136			P	SE		(433,615)	(254,083)	(179,532)	-	(179,532)
1137			PT	DGP		(334,292)	(334,292)	-	-	-
1138			GP	SNP		(2,220,117)	(1,258,155)	(961,962)	-	(961,962)
1139			PT	SG		(5,071,203)	(2,913,496)	(2,157,707)	-	(2,157,707)
1140			GP	GPS		(289,462)	(167,485)	(121,977)	-	(121,977)
1141			LABOR	SO		(22,192,529)	(12,840,743)	(9,351,786)	-	(9,351,786)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(82,645)	(69,653)	-	(69,653)
1144			CUST	BADDEBT		240,132	154,740	85,392	-	85,392
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(351,301)	(258,000)	-	(258,000)
1147			P	SGCT		(356,221)	(204,128)	(152,093)	-	(152,093)
1148										
1149										
1150					B7	(31,699,788)	(18,532,468)	(13,167,320)	-	(13,167,320)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	31,634,387	23,940,671	7,693,717	-	7,693,717
1153	SCHMAF	Additions - Flow Through								
1154			SCHMAF	S		-	-	-	-	-
1155			SCHMAF	SNP		-	-	-	-	-
1156			SCHMAF	SO		-	-	-	-	-
1157			SCHMAF	SE		-	-	-	-	-
1158			SCHMAF	TROJP		-	-	-	-	-
1159			SCHMAF	SG		-	-	-	-	-
1160					B6	-	-	-	-	-
1161										
1162	SCHMAP	Additions - Permanent								
1163			P	S		-	-	-	-	-
1164			P	SE		1,406,547	824,187	582,360	-	582,360
1165			LABOR	SNP		3,681,115	2,086,112	1,595,003	-	1,595,003
1166			SCHMAP-SO	SO		351,676	203,482	148,194	-	148,194
1167										
1168					B6	5,439,338	3,113,780	2,325,558	-	2,325,558
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		333,105	333,105	-	-	-
1172			P	SGCT		938,633	537,873	400,760	-	400,760
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		18,640,972	10,563,959	8,077,013	-	8,077,013
1175			P	TROJD		1,566,947	903,445	663,502	-	663,502
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		6,472,215	3,792,488	2,679,727	-	2,679,727
1178			P	SG		3,365,163	1,933,346	1,431,817	-	1,431,817
1179			SCHMAT-GPS	GPS		(29,140,895)	(16,861,113)	(12,279,782)	-	(12,279,782)
1180			SCHMAT-SO	SO		(6,262,077)	(3,623,279)	(2,638,798)	-	(2,638,798)
1181			SCHMAT-SNP	SNPD		54,598,910	29,684,618	24,914,292	-	24,914,292
1182			CUST	CN		401,301	217,766	183,535	-	183,535
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		421,197,464	248,229,732	172,967,732	-	172,967,732
1185					B6	472,111,738	275,711,940	196,399,798	-	196,399,798
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	477,551,076	278,825,720	198,725,356	-	198,725,356
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1189	SCHMDF	Deductions - Flow Through								
1190			SCHMDF	S		-	-	-	-	-
1191			SCHMDF	DGP		6,423	6,423	-	-	-
1192			SCHMDF	DGU		-	-	-	-	-
1193					B6	6,423	6,423	-	-	-
1194	SCHMDP	Deductions - Permanent								
1195			SCHMDP	S		-	-	-	-	-
1196			P	SE		8,579,558	5,027,317	3,552,241	-	3,552,241
1197			PTD	SNP		351,707	199,315	152,392	-	152,392
1198			SCHMDP	IBT		-	-	-	-	-
1199			P	SG		5,076,408	2,916,486	2,159,922	-	2,159,922
1200			SCHMDP-SO	SO		11,175,642	6,466,300	4,709,342	-	4,709,342
1201					B6	25,183,315	14,609,417	10,573,898	-	10,573,898
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		846,611	845,680	931	-	931
1205			DPW	BADDEBT		632,487	407,572	224,915	-	224,915
1206			SCHMDT-SNP	SNP		31,602,461	17,909,318	13,693,143	-	13,693,143
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		16,244,889	9,518,929	6,725,960	-	6,725,960
1209			SCHMDT-SG	SG		3,707,677	2,130,126	1,577,551	-	1,577,551
1210			SCHMDT-GPS	GPS		26,111,935	15,108,537	11,003,398	-	11,003,398
1211			SCHMDT-SO	SO		(27,001,934)	(15,623,496)	(11,378,438)	-	(11,378,438)
1212			TAXDEPR	TAXDEPR		488,893,848	288,126,115	200,767,733	-	200,767,733
1213			DPW	SNPD		2,400,000	1,304,844	1,095,156	-	1,095,156
1214					B6	543,437,974	319,727,625	223,710,349	-	223,710,349
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	568,627,712	334,343,465	234,284,247	-	234,284,247
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(91,076,636)	(55,517,745)	(35,558,891)	-	(35,558,891)
1219										
1220	NOTE:	Positive Schedule M amounts increase taxable income and therefore increase tax expense.								
1221		Negative Schedule M amounts decrease taxable income and therefore decrease tax expense.								
1222	40911	State Income Taxes								
1223			IBT	IBT		14,616,713	11,407,954	3,208,759	-	3,208,759
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	14,616,713	11,407,954	3,208,759	-	3,208,759
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				4,336,570,644	2,532,595,360	1,803,975,284	-	1,803,975,284
1232		Operating Deductions:								
1233		O & M Expenses				3,106,409,658	1,741,386,106	1,365,023,551	-	1,365,023,551
1234		Depreciation Expense				414,399,743	244,223,543	170,176,200	-	170,176,200
1235		Amortization Expense				69,672,214	42,526,001	27,146,213	-	27,146,213
1236		Taxes Other Than Income				106,204,200	70,829,089	35,375,111	-	35,375,111
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(9,678,129)	(5,927,477)	(3,750,651)	-	(3,750,651)
1239		Total Operating Deductions				3,687,007,686	2,093,037,262	1,593,970,423	-	1,593,970,423
1240		Other Deductions:								
1241		Interest Deductions				244,799,523	139,001,536	105,797,988	-	105,797,988
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(91,076,636)	(55,517,745)	(35,558,891)	-	(35,558,891)
1244										
1245		Income Before State Taxes				313,686,800	245,038,817	68,647,982	-	68,647,982
1246										
1247		State Income Taxes				14,616,713	11,407,954	3,208,759	-	3,208,759
1248										
1249	Total Taxable Income					299,070,086	233,630,863	65,439,223	-	65,439,223
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					104,674,530	81,770,802	22,903,728	-	22,903,728
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		(1,664,115)	(975,112)	(689,003)	-	(689,003)
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					103,010,415	80,795,690	22,214,726	-	22,214,726
1261										
1262	**TOTAL OPERATING EXPENSES**					**3,830,414,341**	**2,208,231,937**	**1,622,182,404**	-	**1,622,182,404**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,080,205	1,540,580	-	1,540,580
1265			P	SG		35,043,235	20,132,959	14,910,277	-	14,910,277
1266			P	SG		41,601,328	23,900,698	17,700,629	-	17,700,629
1267			P	S		-	-	-	-	-
1268			P	SSGCH		1,231,557	720,414	511,143	-	511,143
1269					B8	81,496,905	46,834,276	34,662,629	-	34,662,629
1270										
1271	311	Structures and Improvements								
1272			P	SG		236,970,313	136,143,636	100,826,677	-	100,826,677
1273			P	SG		329,408,217	189,250,847	140,157,370	-	140,157,370
1274			P	SG		155,317,879	89,232,869	66,085,011	-	66,085,011
1275			P	SSGCH		46,195,928	27,022,872	19,173,057	-	19,173,057
1276					B8	767,892,337	441,650,223	326,242,115	-	326,242,115
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		750,468,536	431,157,447	319,311,089	-	319,311,089
1280			P	SG		713,888,337	410,141,475	303,746,861	-	303,746,861
1281			P	SG		859,758,024	493,946,191	365,811,834	-	365,811,834
1282			P	SSGCH		223,258,176	130,597,593	92,660,584	-	92,660,584
1283					B8	2,547,373,074	1,465,842,706	1,081,530,368	-	1,081,530,368
1284										
1285	314	Turbogenerator Units								
1286			P	SG		138,832,051	79,761,469	59,070,582	-	59,070,582
1287			P	SG		132,318,917	76,019,558	56,299,359	-	56,299,359
1288			P	SG		716,470,643	411,625,056	304,845,587	-	304,845,587
1289			P	SSGCH		46,437,996	27,164,472	19,273,524	-	19,273,524
1290					B8	1,034,059,607	594,570,555	439,489,052	-	439,489,052
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,625,884	50,917,138	37,708,746	-	37,708,746
1294			P	SG		140,115,994	80,499,116	59,616,877	-	59,616,877
1295			P	SG		54,131,425	31,099,461	23,031,964	-	23,031,964
1296			P	SSGCH		45,959,209	26,884,400	19,074,809	-	19,074,809
1297					B8	328,832,511	189,400,115	139,432,396	-	139,432,396
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,453,233	3,132,979	2,320,254	-	2,320,254
1303			P	SG		7,303,751	4,196,134	3,107,617	-	3,107,617
1304			P	SG		9,226,260	5,300,649	3,925,610	-	3,925,610
1305			P	SSGCH		3,133,709	1,833,101	1,300,608	-	1,300,608
1306					B8	25,116,953	14,462,864	10,654,089	-	10,654,089
1307										
1308	317	Steam Plant ARO								
1309			P	S		-	-	-	-	-
1310						-	-	-	-	-
1311										
1312	SP	Unclassified Steam Plant - Account 300								
1313			P	SG		-	-	-	-	-
1314						-	-	-	-	-
1315										
1316										
1317	**Total Steam Production Plant**				B8	**4,784,771,387**	**2,752,760,738**	**2,032,010,649**	**-**	**2,032,010,649**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,418,554,812	2,538,537,887	1,880,016,925	-	1,880,016,925
1325		SSGCH				366,216,576	214,222,852	151,993,724	-	151,993,724
1326	Total Steam Production Plant by Factor				B8	4,784,771,387	2,752,760,738	2,032,010,649	-	2,032,010,649
1327	320	Land and Land Rights								
1328			P	SG		-	-	-	-	-
1329			P	SG		-	-	-	-	-
1330						-	-	-	-	-
1331										
1332	321	Structures and Improvements								
1333			P	SG		-	-	-	-	-
1334			P	SG		-	-	-	-	-
1335						-	-	-	-	-

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1336										
1337	322	Reactor Plant Equipment								
1338			P	SG		-	-	-	-	-
1339			P	SG		-	-	-	-	-
1340						-	-	-	-	-
1341										
1342	323	Turbogenerator Units								
1343			P	SG		-	-	-	-	-
1344			P	SG		-	-	-	-	-
1345						-	-	-	-	-
1346										
1347	324	Land and Land Rights								
1348			P	SG		-	-	-	-	-
1349			P	SG		-	-	-	-	-
1350						-	-	-	-	-
1351										
1352	325	Misc. Power Plant Equipment								
1353			P	SG		-	-	-	-	-
1354			P	SG		-	-	-	-	-
1355						-	-	-	-	-
1356										
1357										
1358	NP	Unclassified Nuclear Plant - Acct 300								
1359			P	SG		-	-	-	-	-
1360						-	-	-	-	-
1361										
1362										
1363	**Total Nuclear Production Plant**					-	-	-	-	-
1364										
1365										
1366										
1367	Summary of Nuclear Production Plant by Factor									
1368		DGP				-	-	-	-	-
1369		DGU				-	-	-	-	-
1370		SG				-	-	-	-	-
1371										
1372	Total Nuclear Plant by Factor					-	-	-	-	-
1373										
1374	330	Land and Land Rights								
1375			P	SG		10,597,066	6,088,202	4,508,864	-	4,508,864
1376			P	SG		5,271,966	3,028,838	2,243,128	-	2,243,128
1377			P	SG		3,156,027	1,813,194	1,342,834	-	1,342,834
1378			P	SG		635,700	365,221	270,479	-	270,479
1379					B8	19,660,759	11,295,454	8,365,305	-	8,365,305
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,839,088	12,546,942	9,292,146	-	9,292,146
1383			P	SG		6,482,540	3,724,334	2,758,206	-	2,758,206
1384			P	SG		45,396,412	26,081,041	19,315,370	-	19,315,370
1385			P	SG		5,503,303	3,161,745	2,341,558	-	2,341,558
1386					B8	79,221,342	45,514,062	33,707,280	-	33,707,280
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		157,524,736	90,500,747	67,023,989	-	67,023,989
1390			P	SG		22,232,225	12,772,807	9,459,419	-	9,459,419
1391			P	SG		163,334,393	93,838,497	69,495,895	-	69,495,895
1392			P	SG		43,122,569	24,774,678	18,347,890	-	18,347,890
1393					B8	386,213,923	221,886,730	164,327,194	-	164,327,194
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		31,953,161	18,357,656	13,595,505	-	13,595,505
1397			P	SG		10,084,029	5,793,453	4,290,576	-	4,290,576
1398			P	SG		32,203,653	18,501,568	13,702,085	-	13,702,085
1399			P	SG		7,844,006	4,506,520	3,337,486	-	3,337,486
1400					B8	82,084,849	47,159,198	34,925,652	-	34,925,652
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		5,967,516	3,428,443	2,539,072	-	2,539,072
1404			P	SG		4,428,870	2,544,464	1,884,406	-	1,884,406
1405			P	SG		25,208,873	14,482,943	10,725,930	-	10,725,930
1406			P	SG		3,571,149	2,051,688	1,519,461	-	1,519,461
1407					B8	39,176,408	22,507,539	16,668,869	-	16,668,869
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	990,969	733,902	-	733,902
1413			P	SG		234,869	134,936	99,933	-	99,933
1414			P	SG		1,120,102	643,518	476,584	-	476,584
1415			P	SG		109,665	63,005	46,661	-	46,661
1416					B8	3,189,506	1,832,428	1,357,078	-	1,357,078
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,649,794	2,671,389	1,978,405	-	1,978,405
1420			P	SG		843,537	484,627	358,910	-	358,910
1421			P	SG		7,149,096	4,107,282	3,041,814	-	3,041,814
1422			P	SG		509,600	292,774	216,826	-	216,826
1423					B8	13,152,027	7,556,072	5,595,955	-	5,595,955
1424										
1425	337	Hydro Plant ARO								
1426			P	S		-	-	-	-	-
1427						-	-	-	-	-
1428										
1429	HP	Unclassified Hydro Plant - Acct 300								
1430			P	S		-	-	-	-	-
1431			P	SG		-	-	-	-	-
1432			P	SG		-	-	-	-	-
1433			P	SG		-	-	-	-	-
1434						-	-	-	-	-
1435										
1436	**Total Hydraulic Plant**				B8	**622,698,815**	**357,751,482**	**264,947,333**	-	**264,947,333**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				622,698,815	357,751,482	264,947,333	-	264,947,333
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	622,698,815	357,751,482	264,947,333	-	264,947,333
1444										
1445	340	Land and Land Rights								
1446			P	SG		21,474,177	12,337,294	9,136,882	-	9,136,882
1447			P	SG		635	365	270	-	270
1448			P	SSGCT		-	-	-	-	-
1449					B8	21,474,812	12,337,659	9,137,153	-	9,137,153
1450										
1451	341	Structures and Improvements								
1452			P	SG		14,689,139	8,439,170	6,249,969	-	6,249,969
1453			P	SG		173,937	99,930	74,007	-	74,007
1454			P	SSGCT		4,561,305	2,570,758	1,990,547	-	1,990,547
1455					B8	19,424,380	11,109,857	8,314,523	-	8,314,523
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		324,116,422	186,210,617	137,905,805	-	137,905,805
1459			P	SG		119,895	68,882	51,013	-	51,013
1460			P	SSGCT		2,025,848	1,141,771	884,077	-	884,077
1461					B8	326,262,165	187,421,270	138,840,896	-	138,840,896
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	470,195	348,222	-	348,222
1466			P	SG		270,498,018	155,405,895	115,092,123	-	115,092,123
1467			P	SSGCT		50,536,093	28,482,214	22,053,880	-	22,053,880
1468					B8	321,852,528	184,358,304	137,494,224	-	137,494,224
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	50,463	37,372	-	37,372
1473			P	SG		59,581,707	34,230,744	25,350,963	-	25,350,963
1474			P	SSGCT		15,873,643	8,946,408	6,927,236	-	6,927,236
1475					B8	75,543,186	43,227,615	32,315,570	-	32,315,570

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,770,592	6,762,414	5,008,179	-	5,008,179
1479			P	SG		157,667	90,583	67,085	-	67,085
1480			P	SSGCT		5,000,729	2,818,418	2,182,311	-	2,182,311
1481					B8	16,928,988	9,671,414	7,257,574	-	7,257,574
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	285,732	211,611	-	211,611
1487			P	SG		11,813	6,787	5,026	-	5,026
1488					B8	509,156	292,519	216,637	-	216,637
1489										
1490	347	Other Production ARO								
1491			P	S		-	-	-	-	-
1492						-	-	-	-	-
1493										
1494	OP	Unclassified Other Prod Plant-Acct 300								
1495			P	S		-	-	-	-	-
1496			P	SG		644,625	370,348	274,277	-	274,277
1497						644,625	370,348	274,277	-	274,277
1498										
1499	**Total Other Production Plant**				B8	**782,639,841**	**448,788,987**	**333,850,853**	**-**	**333,850,853**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				704,642,223	404,829,419	299,812,803	-	299,812,803
1505		SSGCT				77,997,618	43,959,568	34,038,050	-	34,038,050
1506	Total of Other Production Plant by Factor				B8	782,639,841	448,788,987	333,850,853	-	333,850,853
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**6,190,110,043**	**3,559,301,208**	**2,630,808,835**	**-**	**2,630,808,835**
1514	350	Land and Land Rights								
1515			T	SG		21,335,861	12,257,829	9,078,031	-	9,078,031
1516			T	SG		49,297,775	28,322,444	20,975,331	-	20,975,331
1517			T	SG		17,572,807	10,095,889	7,476,919	-	7,476,919
1518					B8	88,206,443	50,676,161	37,530,281	-	37,530,281
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		7,636,881	4,387,523	3,249,358	-	3,249,358
1523			T	SG		18,224,246	10,470,152	7,754,094	-	7,754,094
1524			T	SG		25,105,317	14,423,449	10,681,868	-	10,681,868
1525					B8	50,966,444	29,281,124	21,685,321	-	21,685,321
1526										
1527	353	Station Equipment								
1528			T	SG		137,401,284	78,939,468	58,461,816	-	58,461,816
1529			T	SG		196,681,386	112,996,935	83,684,451	-	83,684,451
1530			T	SG		560,590,931	322,069,404	238,521,526	-	238,521,526
1531					B8	894,673,601	514,005,807	380,667,794	-	380,667,794
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	89,863,022	66,551,697	-	66,551,697
1535			T	SG		127,110,651	73,027,317	54,083,334	-	54,083,334
1536			T	SG		81,522,234	46,835,965	34,686,269	-	34,686,269
1537					B8	365,047,604	209,726,305	155,321,299	-	155,321,299
1538										
1539	355	Poles and Fixtures								
1540			T	SG		66,231,572	38,051,210	28,180,363	-	28,180,363
1541			T	SG		115,038,039	66,091,388	48,946,651	-	48,946,651
1542			T	SG		554,992,259	318,852,869	236,139,391	-	236,139,391
1543					B8	736,261,871	422,995,466	313,266,404	-	313,266,404
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,304,316	119,674,514	88,629,802	-	88,629,802
1547			T	SG		158,742,124	91,200,158	67,541,966	-	67,541,966
1548			T	SG		263,908,906	151,620,334	112,288,572	-	112,288,572
1549					B8	630,955,347	362,495,006	268,460,341	-	268,460,341
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,660	2,711	-	2,711
1553			T	SG		162,746	93,501	69,246	-	69,246
1554			T	SG		2,200,383	1,264,159	936,224	-	936,224
1555					B8	2,369,500	1,361,320	1,008,180	-	1,008,180
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	585,240	433,423	-	433,423
1560			T	SG		2,925,593	1,680,805	1,244,788	-	1,244,788
1561					B8	3,944,256	2,266,045	1,678,211	-	1,678,211
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,115,971	826,477	-	826,477
1565			T	SG		501,203	287,950	213,253	-	213,253
1566			T	SG		8,961,078	5,148,298	3,812,780	-	3,812,780
1567					B8	11,404,729	6,552,219	4,852,511	-	4,852,511
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,535,465	1,456,670	1,078,796	-	1,078,796
1571						2,535,465	1,456,670	1,078,796	-	1,078,796
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,786,365,261**	**1,600,816,122**	**1,185,549,139**	**-**	**1,185,549,139**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,786,365,261	1,600,816,122	1,185,549,139	-	1,185,549,139
1582	Total Transmission Plant by Factor				B8	2,786,365,261	1,600,816,122	1,185,549,139	-	1,185,549,139
1583	360	Land and Land Rights								
1584			DPW	S		37,008,628	15,141,882	21,866,746	-	21,866,746
1585					B8	37,008,628	15,141,882	21,866,746	-	21,866,746
1586										
1587	361	Structures and Improvements								
1588			DPW	S		39,179,951	19,996,470	19,183,481	-	19,183,481
1589					B8	39,179,951	19,996,470	19,183,481	-	19,183,481
1590										
1591	362	Station Equipment								
1592			DPW	S		629,521,753	323,351,437	306,170,316	-	306,170,316
1593					B8	629,521,753	323,351,437	306,170,316	-	306,170,316
1594										
1595	364	Poles, Towers & Fixtures								
1596			DPW	S		1,037,783,377	655,730,871	382,052,507	-	382,052,507
1597					B8	1,037,783,377	655,730,871	382,052,507	-	382,052,507
1598										
1599	365	Overhead Conductors								
1600			DPW	S		570,776,510	396,103,912	174,672,598	-	174,672,598
1601					B8	570,776,510	396,103,912	174,672,598	-	174,672,598
1602										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1603	366	Underground Conduit								
1604			DPW	S		241,424,966	115,840,750	125,584,216	-	125,584,216
1605					B8	241,424,966	115,840,750	125,584,216	-	125,584,216
1606										
1607										
1608										
1609										
1610	367	Underground Conductors								
1611			DPW	S		568,290,200	211,349,864	356,940,336	-	356,940,336
1612					B8	568,290,200	211,349,864	356,940,336	-	356,940,336
1613										
1614	368	Line Transformers								
1615			DPW	S		868,657,171	567,334,576	301,322,595	-	301,322,595
1616					B8	868,657,171	567,334,576	301,322,595	-	301,322,595
1617										
1618	369	Services								
1619			DPW	S		412,626,612	269,923,962	142,702,651	-	142,702,651
1620					B8	412,626,612	269,923,962	142,702,651	-	142,702,651
1621										
1622	370	Meters								
1623			DPW	S		186,385,134	104,030,842	82,354,292	-	82,354,292
1624					B8	186,385,134	104,030,842	82,354,292	-	82,354,292
1625										
1626	371	Installations on Customers' Premises								
1627			DPW	S		8,941,071	4,290,009	4,651,062	-	4,651,062
1628					B8	8,941,071	4,290,009	4,651,062	-	4,651,062
1629										
1630	372	Leased Property								
1631			DPW	S		49,658	4,873	44,785	-	44,785
1632					B8	49,658	4,873	44,785	-	44,785
1633										
1634	373	Street Lights								
1635			DPW	S		54,966,837	30,770,062	24,196,774	-	24,196,774
1636					B8	54,966,837	30,770,062	24,196,774	-	24,196,774
1637										
1638	DP	Unclassified Dist Plant - Acct 300								
1639			DPW	S		35,823,146	12,994,382	22,828,764	-	22,828,764
1640						35,823,146	12,994,382	22,828,764	-	22,828,764
1641										
1642	DS0	Unclassified Dist Sub Plant - Acct 300								
1643			DPW	S		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**TOTAL DISTRIBUTION PLANT**				B8	**4,691,435,014**	**2,726,863,892**	**1,964,571,122**	**-**	**1,964,571,122**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,691,435,014	2,726,863,892	1,964,571,122	-	1,964,571,122
1651										
1652	Total Distribution Plant by Factor				B8	4,691,435,014	2,726,863,892	1,964,571,122	-	1,964,571,122

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1653	389	Land and Land Rights								
1654			G-SITUS	S		8,117,452	4,007,022	4,110,429	-	4,110,429
1655			CUST	CN		1,109,264	601,942	507,322	-	507,322
1656			G-DGU	SG		332	191	141	-	141
1657			G-SG	SG		1,228	705	522	-	522
1658			PTD	SO		5,598,055	3,239,071	2,358,984	-	2,358,984
1659					B8	14,826,330	7,848,932	6,977,398	-	6,977,398
1660										
1661	390	Structures and Improvements								
1662			G-SITUS	S		99,227,684	64,090,878	35,136,806	-	35,136,806
1663			G-DGP	SG		382,515	219,762	162,754	-	162,754
1664			G-DGU	SG		1,585,414	910,848	674,566	-	674,566
1665			CUST	CN		11,722,571	6,361,256	5,361,315	-	5,361,315
1666			G-SG	SG		3,290,307	1,890,340	1,399,968	-	1,399,968
1667			PTD	SO		102,532,401	59,325,919	43,206,481	-	43,206,481
1668					B8	218,740,893	132,799,003	85,941,889	-	85,941,889
1669										
1670	391	Office Furniture & Equipment								
1671			G-SITUS	S		17,085,675	12,366,944	4,718,731	-	4,718,731
1672			G-DGP	SG		454,100	260,889	193,212	-	193,212
1673			G-DGU	SG		642,230	368,972	273,257	-	273,257
1674			CUST	CN		5,200,713	2,822,168	2,378,545	-	2,378,545
1675			G-SG	SG		6,752,982	3,879,707	2,873,274	-	2,873,274
1676			P	SE		149,785	87,769	62,016	-	62,016
1677			PTD	SO		86,452,786	50,022,149	36,430,637	-	36,430,637
1678			G-SG	SSGCH		332,263	194,362	137,902	-	137,902
1679			G-SG	SSGCT		6,617	3,729	2,888	-	2,888
1680					B8	117,077,151	70,006,689	47,070,462	-	47,070,462
1681										
1682	392	Transportation Equipment								
1683			G-SITUS	S		65,708,300	34,842,398	30,865,902	-	30,865,902
1684			PTD	SO		7,246,394	4,192,811	3,053,583	-	3,053,583
1685			G-SG	SG		11,055,659	6,351,672	4,703,987	-	4,703,987
1686			CUST	CN		19,078	10,353	8,726	-	8,726
1687			G-DGU	SG		1,201,253	690,141	511,112	-	511,112
1688			P	SE		754,045	441,844	312,201	-	312,201
1689			G-DGP	SG		229,062	131,600	97,462	-	97,462
1690			G-SG	SSGCH		360,277	210,748	149,528	-	149,528
1691			G-DGU	SSGCT		59,476	33,521	25,955	-	25,955
1692					B8	86,633,544	46,905,087	39,728,457	-	39,728,457
1693										
1694	393	Stores Equipment								
1695			G-SITUS	S		9,155,325	4,922,144	4,233,180	-	4,233,180
1696			G-DGP	SG		331,732	190,586	141,146	-	141,146
1697			G-DGU	SG		966,671	555,370	411,302	-	411,302
1698			PTD	SO		794,136	459,492	334,644	-	334,644
1699			G-SG	SG		2,086,434	1,198,693	887,741	-	887,741
1700			G-DGU	SSGCT		100,541	56,665	43,876	-	43,876
1701					B8	13,434,840	7,382,951	6,051,889	-	6,051,889

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		53,906,904	28,955,829	24,951,075	-	24,951,075
1705			G-DGP	SG		2,686,850	1,543,643	1,143,207	-	1,143,207
1706			G-SG	SG		12,244,548	7,034,709	5,209,839	-	5,209,839
1707			PTD	SO		4,636,683	2,682,815	1,953,868	-	1,953,868
1708			P	SE		(8,378)	(4,909)	(3,469)	-	(3,469)
1709			G-DGU	SG		3,667,619	2,107,112	1,560,507	-	1,560,507
1710			G-SG	SSGCH		1,873,161	1,095,728	777,433	-	777,433
1711			G-SG	SSGCT		17,729	9,992	7,737	-	7,737
1712					B8	79,025,116	43,424,919	35,600,196	-	35,600,196
1713										
1714	395	Laboratory Equipment								
1715			G-SITUS	S		24,290,198	16,103,160	8,187,038	-	8,187,038
1716			G-DGP	SG		162,745	93,500	69,245	-	69,245
1717			G-DGU	SG		1,160,471	666,711	493,760	-	493,760
1718			PTD	SO		6,025,511	3,486,400	2,539,111	-	2,539,111
1719			P	SE		42,438	24,867	17,571	-	17,571
1720			G-SG	SG		4,933,978	2,834,657	2,099,320	-	2,099,320
1721			G-SG	SSGCH		93,826	54,885	38,941	-	38,941
1722			G-SG	SSGCT		105,770	59,612	46,158	-	46,158
1723					B8	36,814,937	23,323,793	13,491,144	-	13,491,144
1724										
1725	396	Power Operated Equipment								
1726			G-SITUS	S		87,993,229	52,610,356	35,382,872	-	35,382,872
1727			G-DGP	SG		1,952,492	1,121,741	830,751	-	830,751
1728			G-SG	SG		19,304,362	11,090,697	8,213,665	-	8,213,665
1729			PTD	SO		5,298,598	3,065,803	2,232,794	-	2,232,794
1730			G-DGU	SG		1,655,743	951,253	704,489	-	704,489
1731			P	SE		73,823	43,258	30,565	-	30,565
1732			G-SG	SSGCH		987,734	577,787	409,947	-	409,947
1733					B8	117,265,980	69,460,897	47,805,084	-	47,805,084
1734	397	Communication Equipment								
1735			COM_EQ	S		110,478,439	80,762,629	29,715,810	-	29,715,810
1736			COM_EQ	SG		6,580,016	3,780,336	2,799,681	-	2,799,681
1737			COM_EQ	SG		12,403,597	7,126,086	5,277,511	-	5,277,511
1738			COM_EQ	SO		70,021,534	40,514,919	29,506,615	-	29,506,615
1739			COM_EQ	CN		5,311,026	2,882,029	2,428,996	-	2,428,996
1740			COM_EQ	SG		51,454,634	29,561,597	21,893,037	-	21,893,037
1741			COM_EQ	SE		49,244	28,855	20,389	-	20,389
1742			COM_EQ	SSGCH		876,343	512,628	363,716	-	363,716
1743			COM_EQ	SSGCT		14,880	8,386	6,493	-	6,493
1744					B8	257,189,712	165,177,465	92,012,247	-	92,012,247
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		1,007,125	675,207	331,917	-	331,917
1748			G-DGP	SG		53,506	30,740	22,766	-	22,766
1749			G-DGU	SG		451,498	259,394	192,105	-	192,105
1750			CUST	CN		42,433	23,026	19,407	-	19,407
1751			PTD	SO		3,105,167	1,796,670	1,308,497	-	1,308,497
1752			P	SE		4,207	2,465	1,742	-	1,742
1753			G-SG	SG		941,480	540,897	400,583	-	400,583
1754			G-SG	SSGCT		2,650	1,494	1,156	-	1,156
1755					B8	5,608,065	3,329,893	2,278,172	-	2,278,172
1756										
1757	399	Coal Mine								
1758			P	SE		358,873,020	210,286,855	148,586,165	-	148,586,165
1759	MP		P	SE		-	-	-	-	-
1760					B8	358,873,020	210,286,855	148,586,165	-	148,586,165
1761										
1762	399L	WIDCO Capital Lease								
1763			P	SE		-	-	-	-	-
1764						-	-	-	-	-
1765										
1766		Remove Capital Leases				-	-	-	-	-
1767						-	-	-	-	-
1768										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1769	1011390	General Capital Leases								
1770			G-SITUS	S		7,306,030	7,306,030	-	-	-
1771			P	SG		12,411,745	7,130,767	5,280,978	-	5,280,978
1772			PTD	SO		16,984,736	9,827,480	7,157,256	-	7,157,256
1773					B9	36,702,511	24,264,277	12,438,234	-	12,438,234
1774										
1775		Remove Capital Leases				(36,702,511)	(24,264,277)	(12,438,234)	-	(12,438,234)
1776					B9	-	-	-	-	-
1777										
1778	1011392	General Vehicles Capital Leases								
1779			LABOR	SO		-	-	-	-	-
1780					B9	-	-	-	-	-
1781										
1782		Remove Capital Leases				-	-	-	-	-
1783					B9	-	-	-	-	-
1784										
1785	GP	Unclassified Gen Plant - Acct 300								
1786			G-SITUS	S		-	-	-	-	-
1787			PTD	SO		25,152	14,553	10,599	-	10,599
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						25,152	14,553	10,599	-	10,599
1793										
1794	399G	Unclassified Gen Plant - Acct 300								
1795			G-SITUS	S		-	-	-	-	-
1796			PTD	SO		-	-	-	-	-
1797			G-SG	SG		-	-	-	-	-
1798			G-DGP	SG		-	-	-	-	-
1799			G-DGU	SG		-	-	-	-	-
1800						-	-	-	-	-
1801										
1802	**TOTAL GENERAL PLANT**				B8	**1,305,514,740**	**779,961,038**	**525,553,702**	**-**	**525,553,702**
1803										
1804	Summary of General Plant by Factor									
1805		S				484,276,359	306,642,599	177,633,761	-	177,633,761
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				161,045,203	92,523,318	68,521,886	-	68,521,886
1809		SO				308,721,152	178,628,083	130,093,069	-	130,093,069
1810		SE				359,938,184	210,911,004	149,027,181	-	149,027,181
1811		CN				23,405,085	12,700,775	10,704,310	-	10,704,310
1812		DEU				-	-	-	-	-
1813		SSGCT				307,663	173,399	134,264	-	134,264
1814		SSGCH				4,523,605	2,646,138	1,877,467	-	1,877,467
1815		Less Capital Leases				(36,702,511)	(24,264,277)	(12,438,234)	-	(12,438,234)
1816	Total General Plant by Factor				B8	1,305,514,740	779,961,038	525,553,702	-	525,553,702
1817	301	Organization								
1818			I-SITUS	S		16,787,669	6,759,599	10,028,071	-	10,028,071
1819			PTD	SO		-	-	-	-	-
1820			I-SG	SG		-	-	-	-	-
1821					B8	16,787,669	6,759,599	10,028,071	-	10,028,071
1822	302	Franchise & Consent								
1823			I-SITUS	S		880,694	945,904	(65,209)	-	(65,209)
1824			I-SG	SG		5,057,456	2,905,598	2,151,858	-	2,151,858
1825			I-SG	SG		64,694,832	37,168,325	27,526,507	-	27,526,507
1826			I-SG	SG		9,640,296	5,538,520	4,101,775	-	4,101,775
1827			I-DGP	SG		2,826,452	1,623,847	1,202,605	-	1,202,605
1828			I-DGU	SG		675,184	387,905	287,279	-	287,279
1829					B8	83,774,914	48,570,099	35,204,815	-	35,204,815
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		977,992	938,075	39,917	-	39,917
1833			I-SG	SG		33,499,720	19,246,181	14,253,538	-	14,253,538
1834			PTD	SO		412,209,127	238,506,904	173,702,223	-	173,702,223
1835			P	SE		2,521,088	1,477,268	1,043,820	-	1,043,820
1836			CUST	CN		101,394,809	55,021,917	46,372,892	-	46,372,892
1837			P	SSGCH		28,699	16,788	11,911	-	11,911
1838			I-DGP	SSGCT		-	-	-	-	-
1839					B8	550,631,434	315,207,133	235,424,301	-	235,424,301
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	550,631,434	315,207,133	235,424,301	-	235,424,301
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		581,472	336,444	245,029	-	245,029
1848						581,472	336,444	245,029	-	245,029
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**651,775,489**	**370,873,274**	**280,902,215**	-	**280,902,215**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				18,646,355	8,643,577	10,002,778	-	10,002,778
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				116,393,939	66,870,377	49,523,562	-	49,523,562
1857		SO				412,790,599	238,843,348	173,947,252	-	173,947,252
1858		CN				101,394,809	55,021,917	46,372,892	-	46,372,892
		SSGCT				-	-	-	-	-
1859		SSGCH				28,699	16,788	11,911	-	11,911
1860		SE				2,521,088	1,477,268	1,043,820	-	1,043,820
1861	Total Intangible Plant by Factor				B8	651,775,489	370,873,274	280,902,215	-	280,902,215
1862	Summary of Unclassified Plant (Account 106)									
1863		DP				35,823,146	12,994,382	22,828,764	-	22,828,764
1864		DS0				-	-	-	-	-
1865		GP				25,152	14,553	10,599	-	10,599
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				644,625	370,348	274,277	-	274,277
1869		TP				2,535,465	1,456,670	1,078,796	-	1,078,796
1870		TS0				-	-	-	-	-
1871		IP				581,472	336,444	245,029	-	245,029
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					39,609,860	15,172,397	24,437,464	-	24,437,464
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**15,625,200,547**	**9,037,815,534**	**6,587,385,013**	-	**6,587,385,013**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				5,194,357,728	3,042,150,068	2,152,207,661	-	2,152,207,661
1879		SE				362,459,272	212,388,272	150,071,000	-	150,071,000
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				8,809,700,253	5,061,328,605	3,748,371,648	-	3,748,371,648
1883		SO				721,511,751	417,471,430	304,040,321	-	304,040,321
1884		CN				124,799,894	67,722,692	57,077,202	-	57,077,202
1885		DEU				-	-	-	-	-
1886		SSGCH				370,768,879	216,885,777	153,883,102	-	153,883,102
1887		SSGCT				78,305,281	44,132,967	34,172,314	-	34,172,314
1888		Less Capital Leases				(36,702,511)	(24,264,277)	(12,438,234)	-	(12,438,234)
1889					B8	15,625,200,547	9,037,815,534	6,587,385,013	-	6,587,385,013
1890	105	Plant Held For Future Use								
1891			DPW	S		2,226,729	-	2,226,729	-	2,226,729
1892			P	SG		-	-	-	-	-
1893			T	SG		119,475	68,641	50,835	-	50,835
1894			P	SG		-	-	-	-	-
1895			P	SE		4,453,014	2,609,308	1,843,706	-	1,843,706
1896			G	SG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	6,799,218	2,677,949	4,121,270	-	4,121,270
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	81,945,221	60,687,848	-	60,687,848
1904			P	SG		14,560,711	8,365,386	6,195,325	-	6,195,325
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	90,310,607	66,883,173	-	66,883,173
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(71,845,356)	(41,276,427)	(30,568,928)	-	(30,568,928)
1910			P	SG		(9,413,301)	(5,408,108)	(4,005,193)	-	(4,005,193)
1911					B15	(81,258,657)	(46,684,536)	(34,574,121)	-	(34,574,121)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		17,817,245	12,089,132	5,728,113	-	5,728,113
1919			DMSC	SO		(12,476,530)	(7,219,002)	(5,257,528)	-	(5,257,528)
1920					B16	5,340,715	4,870,130	470,585	-	470,585
1921										
1922	182W	Weatherization								
1923			DMSC	S		14,017,076	12,595,384	1,421,693	-	1,421,693
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	14,017,076	12,595,384	1,421,693	-	1,421,693
1928										
1929	186W	Weatherization								
1930			DMSC	S		-	-	-	-	-
1931			DMSC	CN		-	-	-	-	-
1932			DMSC	CNP		-	-	-	-	-
1933			DMSC	SG		-	-	-	-	-
1934			DMSC	SO		-	-	-	-	-
1935					B16	-	-	-	-	-
1936										
1937	**Total Weatherization**					19,357,791	17,465,514	1,892,278	-	1,892,278

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		75,727,827	44,373,819	31,354,008	-	31,354,008
1942			P	SSECT		-	-	-	-	-
1943			P	SSECH		12,341,673	7,283,415	5,058,258	-	5,058,258
1944	**Total Fuel Stock**				B13	88,069,500	51,657,234	36,412,266	-	36,412,266
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(253,723)	(179,277)	-	(179,277)
1952					B13	(433,000)	(253,723)	(179,277)	-	(179,277)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(679,343)	(480,016)	-	(480,016)
1956					B13	(1,159,359)	(679,343)	(480,016)	-	(480,016)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	86,477,141	50,724,168	35,752,973	-	35,752,973
1963	154	Materials and Supplies								
1964			MSS	S		46,239,977	26,097,975	20,142,002	-	20,142,002
1965			MSS	SG		-	-	-	-	-
1966			MSS	SE		3,330,629	1,951,631	1,378,999	-	1,378,999
1967			MSS	SO		(5,243,885)	(3,034,146)	(2,209,739)	-	(2,209,739)
1968			MSS	SNPPS		55,560,121	31,958,406	23,601,715	-	23,601,715
1969			MSS	SNPPH		(19,221)	(11,043)	(8,178)	-	(8,178)
1970			MSS	SNPD		240,591	130,806	109,785	-	109,785
1971			MSS	SNPT		14,590,876	8,382,717	6,208,160	-	6,208,160
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SSGCT		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SSGCH		763,701	446,736	316,965	-	316,965
1977	**Total Materials and Supplies**				B13	115,462,791	65,923,082	49,539,709	-	49,539,709
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(157,031)	(115,969)	-	(115,969)
1986										
1987					B13	(273,000)	(157,031)	(115,969)	-	(115,969)
1988										
1989		Total Materials & Supplies			B13	115,189,791	65,766,051	49,423,740	-	49,423,740
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	360,445	262,509	-	262,509
1994			PT	SG		2,781,190	1,597,843	1,183,347	-	1,183,347
1995			P	SE		3,067,854	1,797,654	1,270,200	-	1,270,200
1996			PTD	SO		8,754,272	5,065,279	3,688,993	-	3,688,993
1997	**Total Prepayments**				B15	19,627,378	10,808,017	8,819,361	-	8,819,361
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		43,859,682	38,084,799	5,774,883	-	5,774,883
2001			DEFSG	SG		-	-	-	-	-
2002			P	SSGCH		11,598,392	6,784,621	4,813,771	-	4,813,771
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		2,652,052	1,554,008	1,098,044	-	1,098,044
2006			DDSO2	SO		(6,876,052)	(3,978,529)	(2,897,523)	-	(2,897,523)
2007					B11	51,234,074	42,444,899	8,789,175	-	8,789,175
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		6,820,209	3,918,331	2,901,878	-	2,901,878
2012			P	SG		1,318,235	757,349	560,886	-	560,886
2013			DEFSG	SG		24,457,337	14,051,172	10,406,164	-	10,406,164
2014			LABOR	SO		-	-	-	-	-
2015			P	SE		3,387,541	1,984,979	1,402,562	-	1,402,562
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	40,351,450	25,079,960	15,271,490	-	15,271,490
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		65,350,592	33,865,314	31,485,278	-	31,485,278
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	65,350,592	33,865,314	31,485,278	-	31,485,278
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(19,724)	(14,608)	-	(14,608)
2030	143	Other A/R	GP	SO		15,130,537	8,754,628	6,375,909	-	6,375,909
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(2,927,111)	(2,131,786)	-	(2,131,786)
2033	232	A/P	P	SE		(3,085,385)	(1,807,926)	(1,277,459)	-	(1,277,459)
2034	253	Deferred Hedge	P	SE		-	-	-	-	-
2035	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2036	2533	Other Msc. Df. Crd.	P	SE		(5,217,328)	(3,057,169)	(2,160,159)	-	(2,160,159)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(933,833)	(659,835)	-	(659,835)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(190,495)	(134,602)	-	(134,602)
2041	2533	Cholla Reclamation	P	SSECH		-	-	-	-	-
2042					B14	(184,170)	(181,631)	(2,539)	-	(2,539)
2043										
2044	**Total Working Capital**					65,166,423	33,683,684	31,482,739	-	31,482,739
2045	Miscellaneous Rate Base									
2046	18221	Unrec Plant & Reg Study Costs								
2047			P	S		-	-	-	-	-
2048										
2049						-	-	-	-	-
2050										
2051	18222	Nuclear Plant - Trojan								
2052			P	S		(1,317,589)	(1,317,589)	-	-	-
2053			P	TROJP		3,151,092	1,815,837	1,335,254	-	1,335,254
2054			P	TROJD		4,586,805	2,644,585	1,942,220	-	1,942,220
2055					B14	6,420,307	3,142,833	3,277,474	-	3,277,474
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
2058										
2059	1869	Misc Deferred Debits-Trojan								
2060			P	S		-	-	-	-	-
2061			P	SNPPN		-	-	-	-	-
2062						-	-	-	-	-
2063										
2064	141	Impact Housing - Notes Receivable								
2065			P	SG		797,321	458,075	339,246	-	339,246
2066										
2067					B15	797,321	458,075	339,246	-	339,246
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					7,217,628	3,600,908	3,616,720	-	3,616,720
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**487,356,016**	**295,877,219**	**191,478,796**	**-**	**191,478,796**
2072	235	Customer Service Deposits								
2073			CUST	S		(9,745,692)	-	(9,745,692)	-	(9,745,692)
2074			CUST	CN		-	-	-	-	-
2075	**Total Customer Service Deposits**				B15	(9,745,692)	-	(9,745,692)	-	(9,745,692)
2076										
2077	2281	Prop Ins	PTD	SO		(342,293)	(198,053)	(144,240)	-	(144,240)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,040,183)	(1,485,845)	-	(1,485,845)
2079	2283	Pen & Ben	PTD	SO		(53,800,169)	(31,129,130)	(22,671,038)	-	(22,671,038)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,301,026)	(1,675,814)	-	(1,675,814)
2082					B15	(61,645,330)	(35,668,392)	(25,976,938)	-	(25,976,938)
2083										
2084	22844	Accum Hydro Relicensing Obligation								
2085			P	S		-	-	-	-	-
2086			P	SG		-	-	-	-	-
2087					B15	-	-	-	-	-
2088										
2089	22842	Prv-Trojan	P	TROJD		(2,796,239)	(1,612,210)	(1,184,029)	-	(1,184,029)
2090	230	ARO	P	TROJP		(2,370,303)	(1,365,903)	(1,004,400)	-	(1,004,400)
2091	254105	ARO	P	TROJP		-	-	-	-	-
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(9,320,895)	(7,132,465)	(2,188,430)	-	(2,188,430)
2094										
2095	252	Customer Advances for Construction								
2096			DPW	S		(2,524,019)	(1,307,371)	(1,216,648)	-	(1,216,648)
2097			DPW	SE		-	-	-	-	-
2098			T	SG		(3,165,381)	(1,818,567)	(1,346,813)	-	(1,346,813)
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		-	-	-	-	-
2101	**Total Customer Advances for Constr.**				B19	(5,689,399)	(3,125,938)	(2,563,462)	-	(2,563,462)
2102										
2103	25398	SO2 Emissions								
2104			P	SE		(23,977,069)	(14,049,711)	(9,927,357)	-	(9,927,357)
2105						(23,977,069)	(14,049,711)	(9,927,357)	-	(9,927,357)
2106										
2107	25399	Other Deferred Credits								
2108			P	S		(5,873,840)	(5,030,727)	(843,113)	-	(843,113)
2109			GP	GPS		-	-	-	-	-
2110			P	SG		(8,595,510)	(4,938,273)	(3,657,237)	-	(3,657,237)
2111			P	SE		(3,057,833)	(1,791,782)	(1,266,051)	-	(1,266,051)
2112					B19	(17,527,183)	(11,760,781)	(5,766,402)	-	(5,766,402)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		27,675,344	27,675,344	-	-	-
2116			P	CN		380,745	206,611	174,134	-	174,134
2117			LABOR	SO		146,137,412	84,556,065	61,581,347	-	61,581,347
2118			P	DGP		3,417	3,417	-	-	-
2119			CUST	BADDEBT		17,634,357	11,363,519	6,270,838	-	6,270,838
2120			P	TROJD		18,186	10,485	7,700	-	7,700
2121			P	SG		1,933,518	1,110,840	822,678	-	822,678
2122			P	SE		20,630,227	12,088,581	8,541,646	-	8,541,646
2123			PTD	SNP		29,017	16,444	12,573	-	12,573
2124			DPW	SNPD		(2,277,353)	(1,238,163)	(1,039,190)	-	(1,039,190)
2125										
2126	**Total Accum Deferred Income Taxes**				B19	212,164,868	135,793,142	76,371,726	-	76,371,726
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(216,615)	(216,615)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(216,615)	(216,615)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(1,319,516,067)	(735,479,545)	(584,036,523)	-	(584,036,523)
2136			ACCMDIT	DITBAL		(7,042,808)	(3,959,565)	(3,083,243)	-	(3,083,243)
2137			PT	DGP		-	-	-	-	-
2138			LABOR	SO		17,560,530	10,160,638	7,399,892	-	7,399,892
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(19,600,550)	(11,485,227)	(8,115,323)	-	(8,115,323)
2141			P	SG		16,984,243	9,757,748	7,226,495	-	7,226,495
2142					B19	(1,311,614,652)	(731,005,951)	(580,608,701)	-	(580,608,701)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(15,318,785)	(15,040,612)	(278,173)	-	(278,173)
2146			P	SG		(12,145,865)	(6,978,014)	(5,167,851)	-	(5,167,851)
2147			P	SE		(6,416,138)	(3,759,629)	(2,656,509)	-	(2,656,509)
2148			LABOR	SO		(40,304,872)	(23,320,663)	(16,984,209)	-	(16,984,209)
2149			GP	GPS		(1,003,081)	(580,389)	(422,692)	-	(422,692)
2150			PTD	SNP		(10,809,361)	(6,125,734)	(4,683,626)	-	(4,683,626)
2151			P	TROJD		(1,708,888)	(985,282)	(723,605)	-	(723,605)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(3,859,053)	(2,211,385)	(1,647,668)	-	(1,647,668)
2154										
2155					B19	(91,566,041)	(59,001,709)	(32,564,332)	-	(32,564,332)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,191,232,440)	(654,431,133)	(536,801,307)	-	(536,801,307)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(3,345,203)	(3,345,203)	-	-	-
2161			PTD	ITC85		(4,910,755)	(4,910,755)	-	-	-
2162			PTD	ITC86		(2,157,975)	(2,157,975)	-	-	-
2163			PTD	ITC88		(303,723)	(303,723)	-	-	-
2164			PTD	ITC89		(648,769)	(648,769)	-	-	-
2165			PTD	ITC90		(395,040)	(209,626)	(185,414)	-	(185,414)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(11,761,465)	(11,576,051)	(185,414)	-	(185,414)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,330,899,472)**	**(737,744,471)**	**(593,155,002)**	**-**	**(593,155,002)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2171										
2172										
2173	108SP	Steam Prod Plant Accumulated Depr								
2174			P	S		-	-	-	-	-
2175			P	SG		(833,952,255)	(479,120,320)	(354,831,935)	-	(354,831,935)
2176			P	SG		(933,122,298)	(536,095,264)	(397,027,035)	-	(397,027,035)
2177			P	SG		(426,450,904)	(245,003,587)	(181,447,318)	-	(181,447,318)
2178			P	SSGCH		(209,716,788)	(122,676,393)	(87,040,396)	-	(87,040,396)
2179					B17	(2,403,242,246)	(1,382,895,563)	(1,020,346,683)	-	(1,020,346,683)
2180										
2181	108NP	Nuclear Prod Plant Accumulated Depr								
2182			P	SG		-	-	-	-	-
2183			P	SG		-	-	-	-	-
2184			P	SG		-	-	-	-	-
2185						-	-	-	-	-
2186										
2187										
2188	108HP	Hydraulic Prod Plant Accum Depr								
2189			P	S		-	-	-	-	-
2190			P	SG		(155,779,675)	(89,498,179)	(66,281,497)	-	(66,281,497)
2191			P	SG		(31,207,604)	(17,929,321)	(13,278,284)	-	(13,278,284)
2192			P	SG		(45,100,861)	(25,911,242)	(19,189,619)	-	(19,189,619)
2193			P	SG		(14,366,009)	(8,253,526)	(6,112,483)	-	(6,112,483)
2194					B17	(246,454,150)	(141,592,268)	(104,861,882)	-	(104,861,882)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,284,809)	(1,312,663)	(972,146)	-	(972,146)
2199			P	SG		-	-	-	-	-
2200			P	SG		(69,727,813)	(40,059,862)	(29,667,951)	-	(29,667,951)
2201			P	SSGCT		(13,999,745)	(7,890,276)	(6,109,469)	-	(6,109,469)
2202					B17	(86,012,368)	(49,262,802)	(36,749,566)	-	(36,749,566)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,735,708,764)**	**(1,573,750,633)**	**(1,161,958,131)**	-	**(1,161,958,131)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,511,992,230)	(1,443,183,964)	(1,068,808,267)	-	(1,068,808,267)
2216		SSGCH				(209,716,788)	(122,676,393)	(87,040,396)	-	(87,040,396)
2217		SSGCT				(13,999,745)	(7,890,276)	(6,109,469)	-	(6,109,469)
2218	Total of Prod Plant Depreciation by Factor					(2,735,708,764)	(1,573,750,633)	(1,161,958,131)	-	(1,161,958,131)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(364,333,853)	(209,316,242)	(155,017,611)	-	(155,017,611)
2223			T	SG		(362,727,396)	(208,393,304)	(154,334,092)	-	(154,334,092)
2224			T	SG		(309,177,910)	(177,628,177)	(131,549,733)	-	(131,549,733)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,036,239,159)**	**(595,337,724)**	**(440,901,435)**	-	**(440,901,435)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2226	108360	Land and Land Rights								
2227			DPW	S		(4,795,264)	(3,607,907)	(1,187,357)	-	(1,187,357)
2228					B17	(4,795,264)	(3,607,907)	(1,187,357)	-	(1,187,357)
2229										
2230	108361	Structures and Improvements								
2231			DPW	S		(13,648,368)	(7,473,482)	(6,174,885)	-	(6,174,885)
2232					B17	(13,648,368)	(7,473,482)	(6,174,885)	-	(6,174,885)
2233										
2234	108362	Station Equipment								
2235			DPW	S		(154,873,695)	(94,372,285)	(60,501,410)	-	(60,501,410)
2236					B17	(154,873,695)	(94,372,285)	(60,501,410)	-	(60,501,410)
2237										
2238	108364	Poles, Towers & Fixtures								
2239			DPW	S		(517,790,219)	(381,803,730)	(135,986,489)	-	(135,986,489)
2240					B17	(517,790,219)	(381,803,730)	(135,986,489)	-	(135,986,489)
2241										
2242	108365	Overhead Conductors								
2243			DPW	S		(220,261,886)	(171,646,159)	(48,615,727)	-	(48,615,727)
2244					B17	(220,261,886)	(171,646,159)	(48,615,727)	-	(48,615,727)
2245										
2246	108366	Underground Conduit								
2247			DPW	S		(99,652,506)	(47,141,745)	(52,510,761)	-	(52,510,761)
2248					B17	(99,652,506)	(47,141,745)	(52,510,761)	-	(52,510,761)
2249										
2250	108367	Underground Conductors								
2251			DPW	S		(207,181,021)	(78,058,956)	(129,122,065)	-	(129,122,065)
2252					B17	(207,181,021)	(78,058,956)	(129,122,065)	-	(129,122,065)
2253										
2254	108368	Line Transformers								
2255			DPW	S		(325,573,510)	(224,316,588)	(101,256,922)	-	(101,256,922)
2256					B17	(325,573,510)	(224,316,588)	(101,256,922)	-	(101,256,922)
2257										
2258	108369	Services								
2259			DPW	S		(128,847,700)	(77,622,232)	(51,225,468)	-	(51,225,468)
2260					B17	(128,847,700)	(77,622,232)	(51,225,468)	-	(51,225,468)
2261										
2262	108370	Meters								
2263			DPW	S		(86,560,714)	(47,421,210)	(39,139,503)	-	(39,139,503)
2264					B17	(86,560,714)	(47,421,210)	(39,139,503)	-	(39,139,503)
2265										
2266										
2267										
2268	108371	Installations on Customers' Premises								
2269			DPW	S		(5,760,478)	(2,465,611)	(3,294,867)	-	(3,294,867)
2270					B17	(5,760,478)	(2,465,611)	(3,294,867)	-	(3,294,867)
2271										
2272	108372	Leased Property								
2273			DPW	S		(42,195)	(4,802)	(37,393)	-	(37,393)
2274					B17	(42,195)	(4,802)	(37,393)	-	(37,393)
2275										
2276	108373	Street Lights								
2277			DPW	S		(19,065,216)	(10,228,534)	(8,836,681)	-	(8,836,681)
2278					B17	(19,065,216)	(10,228,534)	(8,836,681)	-	(8,836,681)
2279										
2280	108D00	Unclassified Dist Plant - Acct 300								
2281			DPW	S		-	-	-	-	-
2282						-	-	-	-	-
2283										
2284	108DS	Unclassified Dist Sub Plant - Acct 300								
2285			DPW	S		-	-	-	-	-
2286						-	-	-	-	-
2287										
2288	108DP	Unclassified Dist Sub Plant - Acct 300								
2289			DPW	S		-	-	-	-	-
2290						-	-	-	-	-
2291										
2292										
2293	**TOTAL DISTRIBUTION PLANT DEPR**				B17	**(1,784,052,771)**	**(1,146,163,241)**	**(637,889,530)**	**-**	**(637,889,530)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,784,052,771)	(1,146,163,241)	(637,889,530)	-	(637,889,530)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,784,052,771)	(1,146,163,241)	(637,889,530)	-	(637,889,530)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(152,124,069)	(95,677,226)	(56,446,843)	-	(56,446,843)
2301			G-DGP	SG		(9,241,130)	(5,309,192)	(3,931,937)	-	(3,931,937)
2302			G-DGU	SG		(18,638,388)	(10,708,084)	(7,930,305)	-	(7,930,305)
2303			G-SG	SG		(37,980,811)	(21,820,648)	(16,160,163)	-	(16,160,163)
2304			CUST	CN		(5,798,827)	(3,146,735)	(2,652,092)	-	(2,652,092)
2305			PTD	SO		(111,854,116)	(64,719,525)	(47,134,591)	-	(47,134,591)
2306			P	SE		(754,163)	(441,913)	(312,250)	-	(312,250)
2307			G-SG	SSGCT		(32,734)	(18,449)	(14,285)	-	(14,285)
2308			G-SG	SSGCH		(2,725,687)	(1,594,424)	(1,131,263)	-	(1,131,263)
2309					B17	(339,149,926)	(203,436,196)	(135,713,730)	-	(135,713,730)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(133,268,000)	(78,090,319)	(55,177,681)	-	(55,177,681)
2315					B17	(133,268,000)	(78,090,319)	(55,177,681)	-	(55,177,681)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(133,268,000)	(78,090,319)	(55,177,681)	-	(55,177,681)
2319										
2320	1081390	Accum Depr - Capital Lease								
2321			PTD	SO		-	-	-	-	-
2322						-	-	-	-	-
2323										
2324		Remove Capital Leases				-	-	-	-	-
2325						-	-	-	-	-
2326										
2327	1081399	Accum Depr - Capital Lease								
2328			P	S		-	-	-	-	-
2329			P	SE		-	-	-	-	-
2330						-	-	-	-	-
2331										
2332		Remove Capital Leases				-	-	-	-	-
2333						-	-	-	-	-
2334										
2335										
2336	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(472,417,926)**	**(281,526,515)**	**(190,891,411)**	**-**	**(190,891,411)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(152,124,069)	(95,677,226)	(56,446,843)	-	(56,446,843)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(134,022,164)	(78,532,232)	(55,489,932)	-	(55,489,932)
2345		SO				(111,854,116)	(64,719,525)	(47,134,591)	-	(47,134,591)
2346		CN				(5,798,827)	(3,146,735)	(2,652,092)	-	(2,652,092)
2347		SG				(65,860,329)	(37,837,924)	(28,022,405)	-	(28,022,405)
2348		DEU				-	-	-	-	-
2349		SSGCT				(32,734)	(18,449)	(14,285)	-	(14,285)
2350		SSGCH				(2,725,687)	(1,594,424)	(1,131,263)	-	(1,131,263)
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(472,417,926)	(281,526,515)	(190,891,411)	-	(190,891,411)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,028,418,620)**	**(3,596,778,112)**	**(2,431,640,507)**	**-**	**(2,431,640,507)**
2356	111SP	Accum Prov for Amort-Steam								
2357			P	SG		-	-	-	-	-
2358			P	SG		-	-	-	-	-
2359						-	-	-	-	-
2360										
2361										
2362	111GP	Accum Prov for Amort-General								
2363			G-SITUS	S		(14,687,197)	(14,647,582)	(39,615)	-	(39,615)
2364			CUST	CN		(1,716,183)	(931,287)	(784,896)	-	(784,896)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(8,334,096)	(4,822,162)	(3,511,933)	-	(3,511,933)
2367			P	SE		-	-	-	-	-
2368					B18	(24,737,476)	(20,401,032)	(4,336,444)	-	(4,336,444)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2370										
2371	111HP	Accum Prov for Amort-Hydro								
2372			P	DGP		-	-	-	-	-
2373			P	DGU		-	-	-	-	-
2374			P	SG		(227,380)	(130,634)	(96,746)	-	(96,746)
2375			P	SG		-	-	-	-	-
2376					B18	(227,380)	(130,634)	(96,746)	-	(96,746)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(21,280,691)	(10,121,302)	(11,159,389)	-	(11,159,389)
2381			I-DGP	SG		(2,886,051)	(1,658,088)	(1,227,964)	-	(1,227,964)
2382			I-DGU	SG		(343,004)	(197,062)	(145,942)	-	(145,942)
2383			P	SE		(1,065,700)	(624,462)	(441,238)	-	(441,238)
2384			I-SG	SG		(19,600,259)	(11,260,696)	(8,339,564)	-	(8,339,564)
2385			I-SG	SG		(12,317,503)	(7,076,624)	(5,240,880)	-	(5,240,880)
2386			I-SG	SG		(2,775,957)	(1,594,836)	(1,181,120)	-	(1,181,120)
2387			CUST	CN		(80,812,718)	(43,853,040)	(36,959,677)	-	(36,959,677)
2388			P	SSGCT		(56,126)	(31,633)	(24,494)	-	(24,494)
2389			P	SSGCH		(10,422)	(6,097)	(4,326)	-	(4,326)
2390			PTD	SO		(262,688,549)	(151,993,317)	(110,695,232)	-	(110,695,232)
2391					B18	(403,836,981)	(228,417,157)	(175,419,825)	-	(175,419,825)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(403,836,981)	(228,417,157)	(175,419,825)	-	(175,419,825)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(618,882)	(618,882)	-	-	-
2398			P	SG		(109,317)	(62,805)	(46,512)	-	(46,512)
2399			PTD	SO		2,795,612	1,617,560	1,178,053	-	1,178,053
2400						2,067,413	935,873	1,131,540	-	1,131,540
2401										
2402		Remove Capital Lease Amtr				(2,067,413)	(935,873)	(1,131,540)	-	(1,131,540)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(428,801,837)**	**(248,948,822)**	**(179,853,015)**	**-**	**(179,853,015)**
2405	BEGINNING/ENDING									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(36,586,770)	(25,387,767)	(11,199,003)	-	(11,199,003)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(1,065,700)	(624,462)	(441,238)	-	(441,238)
2414		SO				(268,227,032)	(155,197,920)	(113,029,112)	-	(113,029,112)
2415		CN				(82,528,901)	(44,784,328)	(37,744,573)	-	(37,744,573)
2416		SSGCT				(56,126)	(31,633)	(24,494)	-	(24,494)
2417		SSGCH				(10,422)	(6,097)	(4,326)	-	(4,326)
2418		SG				(38,259,472)	(21,980,743)	(16,278,729)	-	(16,278,729)
2419		Less Capital Lease				(2,067,413)	(935,873)	(1,131,540)	-	(1,131,540)
2420	Total Provision For Amortization by Factor				B18	(428,801,837)	(248,948,822)	(179,853,015)	-	(179,853,015)

3. REVENUE SUMMARY

PacifiCorp
Utah General Rate Case
Revenue Forecast – 12 months ending September 2007

The following is an explanation of the procedures used to develop forecasted revenues for the Test period as presented in the Revenue Summary of this Section, Tab 3.

The Company's September 30, 2005 actual revenues provide the starting point for establishing the adjustment amounts for the Test period. In compliance with the stipulation reached in Docket No. 04-035-42, for this filing, the Company has isolated three periods. The three periods are known as the "Base" period, twelve months ended September 30, 2005; the "Mid" period, twelve months ended September 30, 2006 and the "Test" period, twelve months September 30, 2007.

The Base period adjustments are summarized on pages 3.0.1 through 3.0.4 and adjust for the difference between actual revenues and normalized revenues as of September 30, 2005. The Mid period adjustments, pages 3.0.5 through 3.0.7 then adjust for the incremental variance between the Base period and the Mid period. The Test period adjustments, pages 3.0.8 through page 3.0.10 then adjust for the incremental variance between the Mid period and the Test period.

3.1 **Revenue Normalization and Forecast:**

Residential Account 440, Commercial and Industrial Account 442, Public Street Lighting Account 444, and Other Sales to Public Authority Account 445, make up the Utah General Business revenues and are based on loads forecasted through September 2007. The forecast was prepared by customer class and rate schedule at the kilowatt-hour sales level and is priced at Utah's current Commission authorized rates. All the other jurisdictions' general business revenues were treated in a similar manner to Utah (this information is provided on page 3.1.7-9). Sales for Resale (Account 447) are forecasted in the Net Power Cost study (page 5.1).

3.2 **Other Electric Revenues**

Bonneville Power Association has a contract with the Company for the use of a 500/230 kV transformer bank at the Malin Substation. BPA began using the transformer bank on January 1, 1999, but no payments were received by PacifiCorp until January 2005. Because no payments were made until January 2005, several back payments were booked in the test period that relate to the usage of the transformer bank in prior periods. This adjustment removes the back payment amounts to only include an annual level of revenues in the test period.

The Company has contracts with Intermountain Power Agency and Deseret Generation and Transmission for use of the Mona substation. Because of contract disputes related to the use of this facility, several payments were posted to account 456 during the base year that relate to prior period usage. This adjustment removes the back payment amounts to only include an annual level of revenues in the test period.

To comply with the Oregon Public Utility Commission order regarding the sale of the Centralia mine and generation facilities, PacifiCorp recorded a regulatory liability recognizing the customers' share of the Centralia gain. This entry removes the Centralia gain from unadjusted results. This adjustment is included in this filing to appropriately calculate any tax implications of this gain.

3.3 **WAPA Wheeling Contract:**

The WAPA wheeling contract adjustment compares the WAPA contract with the Company's current FERC tariff and imputes revenues for the difference. This adjustment is made in compliance with the prescribed treatment ordered by the Utah Public Service Commission in Docket No. 99-035-10, dated May 24, 2000.

3.4 **Comcast Reserve:**

In September 2003 Comcast paid PacifiCorp for unauthorized pole attachments; however Comcast disputed some of the claims. During the base period a settlement was reached between the Company and Comcast for the amount of unauthorized pole attachments. The Company refunded $301,859 to Comcast to settle the issue based on a Commission order in Docket No. 03-035-28. This adjustment removes from results the effect of the settlement based on the fact that this transaction is a one-time, non-recurring event.

3.5 **SO2 Emission Allowance Sales:**

The EPA has set guidelines for the allowance of SO2 emissions from power plants and granted the issuance of emission allowances. A plant that is not in compliance can purchase allowances to bring it into compliance. The government has withheld 2.8% of a company's total allowances, which are sold through an annual EPA auction. The test period also includes voluntary company sales. This adjustment amends revenues from emission allowance sales to reflect the 4 year amortization of amounts received consistent with the stipulation in Docket No. 97-035-01.

5.2 **James River Royalty Offset and Little Mountain Steam Sales:**

On January 13, 1993, PacifiCorp executed a contract with James River Paper Company (Georgia Pacific later acquired the Camas Mill). Under the agreement, PacifiCorp built a steam turbine and is recovering the capital investment over the twenty-year operational term of the agreement. Included in PacifiCorp's net power costs as purchased power expense is the contract costs of energy from the James River unit, but it does not include a credit to revenues for the offset of the capital cost recovery and maintenance cost recovery amounts. Adjustment 5.2 provides the offset credit to revenues in account 456, Other Electric Revenue.

Little Mountain steam sales revenue is increased in this adjustment. This increase is attributable to matching steam sales revenue with the gas price assumptions used in the Net Power Cost adjustment located in Tab 5.1

PacifiCorp
Utah General Rate Case, September 2007
Revenues - Total Company

			BASE PERIOD (Oct 2004 through Sept 2005)								
		Ref Tab No's.	3.1	3.2	3.3	3.4	3.5	5.1	5.2	
	Accounts		September 2005 Unadjusted Revenues	Revenue Normalizing	Other Electric Revenues	WAPA Wheeling Contract	Comcast Reserve Reversal	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2005 Normalized Revenues
1	*Residential Sales*										
2		440CA	32,609,794	-	-	-	-	-	-	-	32,609,794
3		440IDU	24,802,625	-	-	-	-	-	-	-	24,802,625
4		440OR	329,808,694	-	-	-	-	-	-	-	329,808,694
5		440UT	417,906,497	4,475,809	-	-	-	-	-	-	422,382,306
6		440WA	76,029,772	-	-	-	-	-	-	-	76,029,772
7		440WYP	56,933,167	-	-	-	-	-	-	-	56,933,167
8		440WYU	8,002,759	-	-	-	-	-	-	-	8,002,759
9	*Total Residential Sales*		946,093,309	4,475,809	-	-	-	-	-	-	950,569,118
10	*Commercial & Industrial Sales*										
11		442CA	32,531,435	-	-	-	-	-	-	-	32,531,435
12		442IDU	97,599,457	-	-	-	-	-	-	-	97,599,457
13		442OR	383,941,686	-	-	-	-	-	-	-	383,941,686
14		442SE	-	-	-	-	-	-	-	-	-
15		442UT	675,097,131	5,534,122	-	-	-	-	-	-	680,631,253
16		442WA	130,421,347	-	-	-	-	-	-	-	130,421,347
17		442WYP	262,858,243	-	-	-	-	-	-	-	262,858,243
18		442WYU	38,162,065	-	-	-	-	-	-	-	38,162,065
19	*Total Commercial & Industrial Sales*		1,620,611,363	5,534,122	-	-	-	-	-	-	1,626,145,485
20	*Public Street & Highway Lighting*										
21		444CA	327,048	-	-	-	-	-	-	-	327,048
22		444IDU	231,221	-	-	-	-	-	-	-	231,221
23		444OR	4,504,728	-	-	-	-	-	-	-	4,504,728
24		444UT	8,592,484	508,915	-	-	-	-	-	-	9,101,399
25		444WA	940,354	-	-	-	-	-	-	-	940,354
26		444WYP	1,393,162	-	-	-	-	-	-	-	1,393,162
27		444WYU	341,463	-	-	-	-	-	-	-	341,463
28	*Total Public Street & Highway Lighting*		16,330,460	508,915	-	-	-	-	-	-	16,839,375
29	*Other Sales to Public Authority*										
30		445UT	18,231,397	(895,836)	-	-	-	-	-	-	17,335,561
31	*Total Other Sales to Public Authority*		18,231,397	(895,836)	-	-	-	-	-	-	17,335,561
32	*Interdepartmental*										
33		448OR	-	-	-	-	-	-	-	-	-
34	*Total Interdepartmental*		-	-	-	-	-	-	-	-	-
35	***Total Sales to Ultimate Customers***		2,601,266,528	9,623,010	-	-	-	-	-	-	2,610,889,538
36	*Sales for Resale*										
37		447FERC	6,399,706	-	-	-	-	-	-	-	6,399,706
38		447OR	919,577	-	-	-	-	-	-	-	919,577
39		447OTHER	-	-	-	-	-	-	-	-	-
40		447SE	11,711,971	-	-	-	-	-	(11,711,971)	-	(0)
41		447SG	641,156,334	-	-	-	-	-	1,045,807,308	-	1,686,963,642
42		447WYP	31,964	-	-	-	-	-	-	-	31,964
43	*Total Sales for Resale*		660,219,552	-	-	-	-	-	1,034,095,337	-	1,694,314,889
44	*Provision For rate Refund*										
45		449UT	2	-	-	-	-	-	-	-	2
46	*Total Provision for Rate Refund*		2	-	-	-	-	-	-	-	2
47	***Total Sales from Electricity***		3,261,486,082	9,623,010	-	-	-	-	1,034,095,337	-	4,305,204,429

PacifiCorp
Utah General Rate Case, September 2007
Revenues - Total Company

			BASE PERIOD (Oct 2004 through Sept 2005)								
		Ref Tab No's.	3.1	3.2	3.3	3.4	3.5	5.1	5.2		
	Accounts		September 2005 Unadjusted Revenues	Revenue Normalizing	Other Electric Revenues	WAPA Wheeling Contract	Comcast Reserve Reversal	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2005 Normalized Revenues
48	*Forfeited Discounts & Interest*										
49		450CA	182,740	-	-	-	-	-	-	-	182,740
50		450IDU	208,642	-	-	-	-	-	-	-	208,642
51		450OR	2,018,819	-	-	-	-	-	-	-	2,018,819
52		450UT	2,278,272	-	-	-	-	-	-	-	2,278,272
53		450WA	381,922	-	-	-	-	-	-	-	381,922
54		450WYP	339,126	-	-	-	-	-	-	-	339,126
55		450WYU	51,100	-	-	-	-	-	-	-	51,100
56	*Total Forfeited Discounts & Interest*		5,460,622	-	-	-	-	-	-	-	5,460,622
57	*Misc Electric Revenue*										
58		451CA	146,514	-	-	-	-	-	-	-	146,514
59		451IDU	199,061	-	-	-	-	-	-	-	199,061
60		451OR	1,536,222	-	-	-	-	-	-	-	1,536,222
61		451SO	3,582	-	-	-	-	-	-	-	3,582
62		451UT	5,040,970	-	-	-	-	-	-	-	5,040,970
63		451WA	264,192	-	-	-	-	-	-	-	264,192
64		451WYP	196,845	-	-	-	-	-	-	-	196,845
65		451WYU	86,731	-	-	-	-	-	-	-	86,731
66	*Total Misc Electric Revenue*		7,474,117	-	-	-	-	-	-	-	7,474,117
67	*Water Sales*										
68		453SG	170,132	-	-	-	-	-	-	-	170,132
69	*Total Water Sales*		170,132	-	-	-	-	-	-	-	170,132
70	*Rent of Electric Property*										
71		454CA	1,429,116	-	-	-	-	-	-	-	1,429,116
72		454IDU	462,260	-	-	-	-	-	-	-	462,260
73		454OR	6,069,076	-	-	-	-	-	-	-	6,069,076
74		454SG	4,911,919	-	-	-	-	-	-	-	4,911,919
75		454SO	1,813,121	-	-	-	-	-	-	-	1,813,121
76		454UT	4,899,326	-	-	-	301,859	-	-	-	5,201,185
77		454WA	549,416	-	-	-	-	-	-	-	549,416
78		454WYP	486,871	-	-	-	-	-	-	-	486,871
79		454WYU	24,046	-	-	-	-	-	-	-	24,046
80	*Total Rent of Electric Property*		20,645,152	-	-	-	301,859	-	-	-	20,947,011
81	*Other Electric Revenue*										
82		456CA	-	-	-	-	-	-	-	-	-
83		456IDU	4,317,437	-	-	-	-	-	-	-	4,317,437
84		456OR	25,467,408	-	(25,191,017)	-	-	-	-	-	276,391
85		456OTHER	31,375,857	-	-	-	-	-	-	-	31,375,857
86		456SE	17,672,627	-	-	-	-	-	-	-	17,672,627
87		456SG	62,287,360	-	(2,506,775)	4,310,712	-	-	-	7,802,616	71,893,913
88		456SO	818,929	-	-	-	-	-	-	-	818,929
89		456UT	512,830	-	-	-	-	-	-	-	512,830
90		456WA	2,711,575	-	(4,054,682)	-	-	-	-	-	(1,343,107)
91		456WYP	198,437	-	-	-	-	-	-	-	198,437
92	*Total Other Electric Revenue*		145,362,461	-	(31,752,474)	4,310,712	-	-	-	7,802,616	125,723,315
93	***Total Other Electric Revenues***		179,112,484	-	(31,752,474)	4,310,712	301,859	-	-	7,802,616	159,775,197
94	***Total Electric Operating Revenues***		3,440,598,566	9,623,010	(31,752,474)	4,310,712	301,859	-	1,034,095,337	7,802,616	4,464,979,626

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			BASE PERIOD (Oct 2004 through Sept 2005)							
		Ref Tab No's.	3.1	3.2	3.3	3.4	3.5	5.1	5.2	
	Accounts	September 2005 Unadjusted Revenues	Revenue Normalizing	Other Electric Revenues	WAPA Wheeling Contract	Comcast Reserve Reversal	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2005 Normalized Revenues
95	***Miscellaneous Revenues***									
96	*Gain from Emission Allowances*									
97	4118SE	(2,266,270)	-	-	-	-	1,000,412	-	-	(1,265,858)
98	*Total Gain from Emission Allowances*	(2,266,270)	-	-	-	-	1,000,412	-	-	(1,265,858)
99	*(Gain)/Loss on Sale of Utility Plant*									
100	421CN	43,913	-	-	-	-	-	-	-	43,913
101	421DGU	(182,282)	-	-	-	-	-	-	-	(182,282)
102	421IDU	-	-	-	-	-	-	-	-	-
103	421OR	160,488	-	-	-	-	-	-	-	160,488
104	421SG	(1,567,017)	-	-	-	-	-	-	-	(1,567,017)
105	421SO	131,124	-	-	-	-	-	-	-	131,124
106	421UT	(1,888)	-	-	-	-	-	-	-	(1,888)
107	421WA	2,085	-	-	-	-	-	-	-	2,085
108	421WYP	1,514	-	-	-	-	-	-	-	1,514
109	*Total (Gain)/Loss on Sale of Utility Plant*	(1,412,064)	-	-	-	-	-	-	-	(1,412,064)
110	***Total Miscellaneous Revenues***	(3,678,335)	-	-	-	-	1,000,412	-	-	(2,677,923)

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	Accounts		MID PERIOD (Oct 2005 through Sept 2006)					
			Ref Tab No's.	3.1.1	3.5	5.1.12	5.2	
			September 2005 Normalized Revenues	Revenue Forecast	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2006 Normalized Revenues
1	*Residential Sales*							
2		440CA	32,609,794	425,110	-	-	-	33,034,904
3		440IDU	24,802,625	25,028,030	-	-	-	49,830,655
4		440OR	329,808,694	106,687,104	-	-	-	436,495,798
5		440UT	422,382,306	12,617,134	-	-	-	434,999,440
6		440WA	76,029,772	16,414,448	-	-	-	92,444,220
7		440WYP	56,933,167	861,749	-	-	-	57,794,916
8		440WYU	8,002,759	-	-	-	-	8,002,759
9	*Total Residential Sales*		950,569,118	162,033,575	-	-	-	1,112,602,693
10	*Commercial & Industrial Sales*							
11		442CA	32,531,435	(523,643)	-	-	-	32,007,792
12		442IDU	97,599,457	19,887,915	-	-	-	117,487,372
13		442OR	383,941,686	42,712,284	-	-	-	426,653,970
14		442SE	-	-	-	-	-	-
15		442UT	680,631,253	33,508,178	-	-	-	714,139,431
16		442WA	130,421,347	(1,171,452)	-	-	-	129,249,895
17		442WYP	262,858,243	2,143,630	-	-	-	265,001,873
18		442WYU	38,162,065	-	-	-	-	38,162,065
19	*Total Commercial & Industrial Sales*		1,626,145,485	96,556,912	-	-	-	1,722,702,397
20	*Public Street & Highway Lighting*							
21		444CA	327,048	(17,199)	-	-	-	309,849
22		444IDU	231,221	20,340	-	-	-	251,561
23		444OR	4,504,728	1,087,767	-	-	-	5,592,495
24		444UT	9,101,399	1,456,308	-	-	-	10,557,707
25		444WA	940,354	(53,710)	-	-	-	886,644
26		444WYP	1,393,162	261,431	-	-	-	1,654,593
27		444WYU	341,463	-	-	-	-	341,463
28	*Total Public Street & Highway Lighting*		16,839,375	2,754,937	-	-	-	19,594,312
29	*Other Sales to Public Authority*							
30		445UT	17,335,561	1,239,377	-	-	-	18,574,938
31	*Total Other Sales to Public Authority*		17,335,561	1,239,377	-	-	-	18,574,938
32	*Interdepartmental*							
33		448OR	-	-	-	-	-	-
34	*Total Interdepartmental*		-	-	-	-	-	-
35	***Total Sales to Ultimate Customers***		2,610,889,538	262,584,801	-	-	-	2,873,474,339
36	*Sales for Resale*							
37		447FERC	6,399,706	-	-	-	-	6,399,706
38		447OR	919,577	-	-	-	-	919,577
39		447OTHER	-	-	-	-	-	-
40		447SE	(0)	-	-	-	-	(0)
41		447SG	1,686,963,642	-	-	(18,187,483)	-	1,668,776,159
42		447WYP	31,964	-	-	-	-	31,964
43	*Total Sales for Resale*		1,694,314,889	-	-	(18,187,483)	-	1,676,127,406
44	*Provision For rate Refund*							
45		449UT	2	-	-	-	-	2
46	*Total Provision for Rate Refund*		2	-	-	-	-	2
47	***Total Sales from Electricity***		4,305,204,429	262,584,801	-	(18,187,483)	-	4,549,601,747

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			MID PERIOD (Oct 2005 through Sept 2006)				
		Ref Tab No's.	3.1.1	3.5	5.1.12	5.2	
Accounts		September 2005 Normalized Revenues	Revenue Forecast	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2006 Normalized Revenues
48 *Forfeited Discounts & Interest*							
49	450CA	182,740	-	-	-	-	182,740
50	450IDU	208,642	-	-	-	-	208,642
51	450OR	2,018,819	-	-	-	-	2,018,819
52	450UT	2,278,272	-	-	-	-	2,278,272
53	450WA	381,922	-	-	-	-	381,922
54	450WYP	339,126	-	-	-	-	339,126
55	450WYU	51,100	-	-	-	-	51,100
56 *Total Forfeited Discounts & Interest*		5,460,622	-	-	-	-	5,460,622
57 *Misc Electric Revenue*							
58	451CA	146,514	-	-	-	-	146,514
59	451IDU	199,061	-	-	-	-	199,061
60	451OR	1,536,222	-	-	-	-	1,536,222
61	451SO	3,582	-	-	-	-	3,582
62	451UT	5,040,970	-	-	-	-	5,040,970
63	451WA	264,192	-	-	-	-	264,192
64	451WYP	196,845	-	-	-	-	196,845
65	451WYU	86,731	-	-	-	-	86,731
66 *Total Misc Electric Revenue*		7,474,117	-	-	-	-	7,474,117
67 *Water Sales*							
68	453SG	170,132	-	-	-	-	170,132
69 *Total Water Sales*		170,132	-	-	-	-	170,132
70 *Rent of Electric Property*							
71	454CA	1,429,116	-	-	-	-	1,429,116
72	454IDU	462,260	-	-	-	-	462,260
73	454OR	6,069,076	-	-	-	-	6,069,076
74	454SG	4,911,919	-	-	-	-	4,911,919
75	454SO	1,813,121	-	-	-	-	1,813,121
76	454UT	5,201,185	-	-	-	-	5,201,185
77	454WA	549,416	-	-	-	-	549,416
78	454WYP	486,871	-	-	-	-	486,871
79	454WYU	24,046	-	-	-	-	24,046
80 *Total Rent of Electric Property*		20,947,011	-	-	-	-	20,947,011
81 *Other Electric Revenue*							
82	456CA	-	-	-	-	-	-
83	456IDU	4,317,437	-	-	-	-	4,317,437
84	456OR	276,391	-	-	-	-	276,391
85	456OTHER	31,375,857	-	-	-	-	31,375,857
86	456SE	17,672,627	-	-	-	-	17,672,627
87	456SG	71,893,913	-	-	-	1,736,396	73,630,309
88	456SO	818,929	-	-	-	-	818,929
89	456UT	512,830	-	-	-	-	512,830
90	456WA	(1,343,107)	-	-	-	-	(1,343,107)
91	456WYP	198,437	-	-	-	-	198,437
92 *Total Other Electric Revenue*		125,723,315	-	-	-	1,736,396	127,459,711
93 ***Total Other Electric Revenues***		159,775,197	-	-	-	1,736,396	161,511,593
94 ***Total Electric Operating Revenues***		4,464,979,626	262,584,801	-	(18,187,483)	1,736,396	4,711,113,340

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			MID PERIOD (Oct 2005 through Sept 2006)				
		Ref Tab No's.	3.1.1	3.5	5.1.12	5.2	
	Accounts	September 2005 Normalized Revenues	Revenue Forecast	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2006 Normalized Revenues
95	***Miscellaneous Revenues***						
96	*Gain from Emission Allowances*						
97	4118SE	(1,265,858)	-	(5,260,119)	-	-	(6,525,977)
98	*Total Gain from Emission Allowances*	(1,265,858)	-	(5,260,119)	-	-	(6,525,977)
99	*(Gain)/Loss on Sale of Utility Plant*						
100	421CN	43,913	-	-	-	-	43,913
101	421DGU	(182,282)	-	-	-	-	(182,282)
102	421IDU	-	-	-	-	-	-
103	421OR	160,488	-	-	-	-	160,488
104	421SG	(1,567,017)	-	-	-	-	(1,567,017)
105	421SO	131,124	-	-	-	-	131,124
106	421UT	(1,888)	-	-	-	-	(1,888)
107	421WA	2,085	-	-	-	-	2,085
108	421WYP	1,514	-	-	-	-	1,514
109	*Total (Gain)/Loss on Sale of Utility Plant*	(1,412,064)	-	-	-	-	(1,412,064)
110	***Total Miscellaneous Revenues***	(2,677,923)	-	(5,260,119)	-	-	(7,938,042)

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			TEST PERIOD (Oct 2006 through Sept 2007)					
		Ref Tab No's.	3.1.2	3.5	5.1.23	5.2	
	Accounts		September 2006 Normalized Revenues	Revenue Forecast	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2007 Normalized Revenues
1	*Residential Sales*							
2		440CA	33,034,904	249,767	-	-	-	33,284,671
3		440IDU	49,830,655	1,969,558	-	-	-	51,800,213
4		440OR	436,495,798	(2,535,476)	-	-	-	433,960,322
5		440UT	434,999,440	17,899,689	-	-	-	452,899,129
6		440WA	92,444,220	(2,962,198)	-	-	-	89,482,022
7		440WYP	57,794,916	822,445	-	-	-	58,617,361
8		440WYU	8,002,759	-	-	-	-	8,002,759
9	*Total Residential Sales*		1,112,602,693	15,443,785	-	-	-	1,128,046,478
10	*Commercial & Industrial Sales*							
11		442CA	32,007,792	913,952	-	-	-	32,921,744
12		442IDU	117,487,372	3,165,438	-	-	-	120,652,810
13		442OR	426,653,970	778,157	-	-	-	427,432,127
14		442SE	-	-	-	-	-	-
15		442UT	714,139,431	28,040,569	-	-	-	742,180,000
16		442WA	129,249,895	2,602,213	-	-	-	131,852,108
17		442WYP	265,001,873	8,497,612	-	-	-	273,499,485
18		442WYU	38,162,065	-	-	-	-	38,162,065
19	*Total Commercial & Industrial Sales*		1,722,702,397	43,997,941	-	-	-	1,766,700,338
20	*Public Street & Highway Lighting*							
21		444CA	309,849	9,744	-	-	-	319,593
22		444IDU	251,561	4,669	-	-	-	256,230
23		444OR	5,592,495	(1,178,073)	-	-	-	4,414,422
24		444UT	10,557,707	(601,922)	-	-	-	9,955,785
25		444WA	886,644	14,108	-	-	-	900,752
26		444WYP	1,654,593	28,181	-	-	-	1,682,774
27		444WYU	341,463	-	-	-	-	341,463
28	*Total Public Street & Highway Lighting*		19,594,312	(1,723,293)	-	-	-	17,871,019
29	*Other Sales to Public Authority*							
30		445UT	18,574,938	(1,221,115)	-	-	-	17,353,823
31	*Total Other Sales to Public Authority*		18,574,938	(1,221,115)	-	-	-	17,353,823
32	*Interdepartmental*							
33		448OR	-	-	-	-	-	-
34	*Total Interdepartmental*		-	-	-	-	-	-
35	***Total Sales to Ultimate Customers***		2,873,474,339	56,497,318	-	-	-	2,929,971,657
36	*Sales for Resale*							
37		447FERC	6,399,706	-	-	-	-	6,399,706
38		447OR	919,577	-	-	-	-	919,577
39		447OTHER	-	-	-	-	-	-
40		447SE	(0)	-	-	-	-	(0)
41		447SG	1,668,776,159	-	-	(430,037,707)	-	1,238,738,452
42		447WYP	31,964	-	-	-	-	31,964
43	*Total Sales for Resale*		1,676,127,406	-	-	(430,037,707)	-	1,246,089,699
44	*Provision For rate Refund*							
45		449UT	2	-	-	-	-	2
46	*Total Provision for Rate Refund*		2	-	-	-	-	2
47	***Total Sales from Electricity***		4,549,601,747	56,497,318	-	(430,037,707)	-	4,176,061,358

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			TEST PERIOD (Oct 2006 through Sept 2007)					
			Ref Tab No's.	3.1.2	3.5	5.1.23	5.2	
	Accounts		September 2006 Normalized Revenues	Revenue Forecast	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2007 Normalized Revenues
48	*Forfeited Discounts & Interest*							
49		450CA	182,740	-	-	-	-	182,740
50		450IDU	208,642	-	-	-	-	208,642
51		450OR	2,018,819	-	-	-	-	2,018,819
52		450UT	2,278,272	-	-	-	-	2,278,272
53		450WA	381,922	-	-	-	-	381,922
54		450WYP	339,126	-	-	-	-	339,126
55		450WYU	51,100	-	-	-	-	51,100
56	*Total Forfeited Discounts & Interest*		5,460,622	-	-	-	-	5,460,622
57	*Misc Electric Revenue*							
58		451CA	146,514	-	-	-	-	146,514
59		451IDU	199,061	-	-	-	-	199,061
60		451OR	1,536,222	-	-	-	-	1,536,222
61		451SO	3,582	-	-	-	-	3,582
62		451UT	5,040,970	-	-	-	-	5,040,970
63		451WA	264,192	-	-	-	-	264,192
64		451WYP	196,845	-	-	-	-	196,845
65		451WYU	86,731	-	-	-	-	86,731
66	*Total Misc Electric Revenue*		7,474,117	-	-	-	-	7,474,117
67	*Water Sales*							
68		453SG	170,132	-	-	-	-	170,132
69	*Total Water Sales*		170,132	-	-	-	-	170,132
70	*Rent of Electric Property*							
71		454CA	1,429,116	-	-	-	-	1,429,116
72		454IDU	462,260	-	-	-	-	462,260
73		454OR	6,069,076	-	-	-	-	6,069,076
74		454SG	4,911,919	-	-	-	-	4,911,919
75		454SO	1,813,121	-	-	-	-	1,813,121
76		454UT	5,201,185	-	-	-	-	5,201,185
77		454WA	549,416	-	-	-	-	549,416
78		454WYP	486,871	-	-	-	-	486,871
79		454WYU	24,046	-	-	-	-	24,046
80	*Total Rent of Electric Property*		20,947,011	-	-	-	-	20,947,011
81	*Other Electric Revenue*							
82		456CA	-	-	-	-	-	-
83		456IDU	4,317,437	-	-	-	-	4,317,437
84		456OR	276,391	-	-	-	-	276,391
85		456OTHER	31,375,857	-	-	-	-	31,375,857
86		456SE	17,672,627	-	-	-	-	17,672,627
87		456SG	73,630,309	-	-	-	(1,002,307)	72,628,002
88		456SO	818,929	-	-	-	-	818,929
89		456UT	512,830	-	-	-	-	512,830
90		456WA	(1,343,107)	-	-	-	-	(1,343,107)
91		456WYP	198,437	-	-	-	-	198,437
92	*Total Other Electric Revenue*		127,459,711	-	-	-	(1,002,307)	126,457,404
93	***Total Other Electric Revenues***		161,511,593	-	-	-	(1,002,307)	160,509,286
94	***Total Electric Operating Revenues***		4,711,113,340	56,497,318	-	(430,037,707)	(1,002,307)	4,336,570,644

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Utah General Rate Case, September 2007
Revenues - Total Company

			TEST PERIOD (Oct 2006 through Sept 2007)				
		Ref Tab No's.	3.1.2	3.5	5.1.23	5.2	
	Accounts	September 2006 Normalized Revenues	Revenue Forecast	SO2 Emission Allowances	Net Power Costs	James River Offset / Little Mountain	September 2007 Normalized Revenues
95	***Miscellaneous Revenues***						
96	*Gain from Emission Allowances*						
97	4118SE	(6,525,977)	-	(2,324,829)	-	-	(8,850,806)
98	*Total Gain from Emission Allowances*	(6,525,977)	-	(2,324,829)	-	-	(8,850,806)
99	*(Gain)/Loss on Sale of Utility Plant*						
100	421CN	43,913	-	-	-	-	43,913
101	421DGU	(182,282)	-	-	-	-	(182,282)
102	421IDU	-	-	-	-	-	-
103	421OR	160,488	-	-	-	-	160,488
104	421SG	(1,567,017)	-	-	-	-	(1,567,017)
105	421SO	131,124	-	-	-	-	131,124
106	421UT	(1,888)	-	-	-	-	(1,888)
107	421WA	2,085	-	-	-	-	2,085
108	421WYP	1,514	-	-	-	-	1,514
109	*Total (Gain)/Loss on Sale of Utility Plant*	(1,412,064)	-	-	-	-	(1,412,064)
110	***Total Miscellaneous Revenues***	(7,938,042)	-	(2,324,829)	-	-	(10,262,871)

3.1 Rev. Normalization & Forecasts

PacifiCorp
Utah Results of Operations September 2007
Base Period - Normalized Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
BASE PERIOD							
Residential Sales	440	1	-	CA	Situs	-	
	440	1	-	ID	Situs	-	
	440	1	-	OR	Situs	-	
	440	1	(2,626,541)	UT	Situs	(2,626,541)	3.1.3
	440	2	7,102,350	UT	Situs	7,102,350	3.1.3
	440	1	-	WA	Situs	-	
	440	1	-	WYE	Situs	-	
	440	1	-	WYW	Situs	-	
Sub-Total			**4,475,809**			**4,475,809**	
Commercial and Industrial Sales	442	1	-	CA	Situs	-	
	442	1	-	ID	Situs	-	
	442	1	-	OR	Situs	-	
	442	1	(7,357,019)	UT	Situs	(7,357,019)	3.1.3
	442	2	12,891,141	UT	Situs	12,891,141	3.1.3
	442	1	-	WA	Situs	-	
	442	1	-	WYE	Situs	-	
	442	1	-	WYW	Situs	-	
Sub-Total			**5,534,122**			**5,534,122**	
Public Street and Highway Lighting	444	1	-	CA	Situs	-	
	444	1	-	ID	Situs	-	
	444	1	-	OR	Situs	-	
	444	1	95,773	UT	Situs	95,773	3.1.3
	444	2	413,141	UT	Situs	413,141	3.1.3
	444	1	-	WA	Situs	-	
	444	1	-	WYE	Situs	-	
	444	1	-	WYW	Situs	-	
Sub-Total			**508,915**			**508,915**	
Other Sales to Public Authority	445	1	-	CA	Situs	-	
	445	1	-	ID	Situs	-	
	445	1	-	OR	Situs	-	
	445	1	(4,039)	UT	Situs	(4,039)	3.1.3
	445	2	(891,797)	UT	Situs	(891,797)	3.1.3
	445	1	-	WA	Situs	-	
	445	1	-	WYE	Situs	-	
	445	1	-	WYW	Situs	-	
Sub-Total			**(895,836)**			**(895,836)**	
Total Sales to Ultimate Customers			**9,623,010**			**9,623,010**	

Description of Adjustment:

This adjustment normalizes revenues for the base period by comparing actuals loads to temperature normalized loads, removes out-of-period impacts of Merger Credit, and Blue Sky revenues that should not be in results. This adjustment also annualizes tariff changes, special contract price changes and the Utah general rate increase from Docket No. 04-035-42 to reflect a full year of revenues based on new rates.

PacifiCorp
Utah Results of Operations September 2007
Mid Period - Forecasted Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
MID PERIOD Incremental Change							
Residential Sales	440	3	425,110	CA	Situs	-	3.1.9
	440	3	25,028,030	ID	Situs	-	3.1.9
	440	3	106,687,104	OR	Situs	-	3.1.9
	440	3	12,617,134	UT	Situs	12,617,134	3.1.3
	440	3	16,414,448	WA	Situs	-	3.1.9
	440	3	861,749	WYE	Situs	-	3.1.9
	440	3	-	WYW	Situs	-	3.1.9
Sub-Total			**162,033,575**			**12,617,134**	
Commercial and Industrial Sales	442	3	(523,643)	CA	Situs	-	3.1.9
	442	3	19,887,915	ID	Situs	-	3.1.9
	442	3	42,712,284	OR	Situs	-	3.1.9
	442	3	33,508,178	UT	Situs	33,508,178	3.1.3
	442	3	(1,171,452)	WA	Situs	-	3.1.9
	442	3	2,143,630	WYE	Situs	-	3.1.9
	442	3	-	WYW	Situs	-	3.1.9
Sub-Total			**96,556,912**			**33,508,178**	
Public Street and Highway Lighting	444	3	(17,199)	CA	Situs	-	3.1.9
	444	3	20,340	ID	Situs	-	3.1.9
	444	3	1,087,767	OR	Situs	-	3.1.9
	444	3	1,456,308	UT	Situs	1,456,308	3.1.3
	444	3	(53,710)	WA	Situs	-	3.1.9
	444	3	261,431	WYE	Situs	-	3.1.9
	444	3	-	WYW	Situs	-	3.1.9
Sub-Total			**2,754,937**			**1,456,308**	
Other Sales to Public Authority	445	3	-	CA	Situs	-	3.1.9
	445	3	-	ID	Situs	-	3.1.9
	445	3	-	OR	Situs	-	3.1.9
	445	3	1,239,377	UT	Situs	1,239,377	3.1.3
	445	3	-	WA	Situs	-	3.1.9
	445	3	-	WYE	Situs	-	3.1.9
	445	3	-	WYW	Situs	-	3.1.9
Sub-Total			**1,239,377**			**1,239,377**	
Total Sales to Ultimate Customers			**262,584,801**			**48,820,997**	

Description of Adjustment:

General business revenues include residential account 440, commercial, industrial and irrigation account 442, public street and lighting account 444, and other sales to public authority account 445, which are calculated based on the loads forecast through September 2006. The forecast was prepared by customer class and rate schedule at the kilowatt-hour sales level. This adjustment adds the incremental amount of revenues from September 2005 to September 2006 to the base period associated with the load forecast into results.

PacifiCorp
Utah Results of Operations September 2007
Test Period - Forecasted Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
TEST PERIOD Incremental Change							
Residential Sales	440	3	249,767	CA	Situs	-	3.1.9
	440	3	1,969,558	ID	Situs	-	3.1.9
	440	3	(2,535,476)	OR	Situs	-	3.1.9
	440	3	17,899,689	UT	Situs	17,899,689	3.1.3
	440	3	(2,962,198)	WA	Situs	-	3.1.9
	440	3	822,445	WYE	Situs	-	3.1.9
	440	3	-	WYW	Situs	-	3.1.9
Sub-Total			**15,443,785**			**17,899,689**	
Commercial and Industrial Sales	442	3	913,952	CA	Situs	-	3.1.9
	442	3	3,165,438	ID	Situs	-	3.1.9
	442	3	778,157	OR	Situs	-	3.1.9
	442	3	28,040,569	UT	Situs	28,040,569	3.1.3
	442	3	2,602,213	WA	Situs	-	3.1.9
	442	3	8,497,612	WYE	Situs	-	3.1.9
	442	3	-	WYW	Situs	-	3.1.9
Sub-Total			**43,997,941**			**28,040,569**	
Public Street and Highway Lighting	444	3	9,744	CA	Situs	-	3.1.9
	444	3	4,669	ID	Situs	-	3.1.9
	444	3	(1,178,073)	OR	Situs	-	3.1.9
	444	3	(601,922)	UT	Situs	(601,922)	3.1.3
	444	3	14,108	WA	Situs	-	3.1.9
	444	3	28,181	WYE	Situs	-	3.1.9
	444	3	-	WYW	Situs	-	3.1.9
Sub-Total			**(1,723,293)**			**(601,922)**	
Other Sales to Public Authority	445	3	-	CA	Situs	-	3.1.9
	445	3	-	ID	Situs	-	3.1.9
	445	3	-	OR	Situs	-	3.1.9
	445	3	(1,221,115)	UT	Situs	(1,221,115)	3.1.3
	445	3	-	WA	Situs	-	3.1.9
	445	3	-	WYE	Situs	-	3.1.9
	445	3	-	WYW	Situs	-	3.1.9
Sub-Total			**(1,221,115)**			**(1,221,115)**	
Total Sales to Ultimate Customers			**56,497,318**			**44,117,221**	

Description of Adjustment:

General business revenues include residential account 440, commercial, industrial and irrigation account 442, public street and lighting account 444, and other sales to public authority account 445, which are calculated based on the loads forecast through September 2006. The forecast was prepared by customer class and rate schedule at the kilowatt-hour sales level. This adjustment adds the incremental amount of revenues from September 2006 to September 2007 to the mid period associated with the load forecast into results.

Table 1
Utah Power & Light
State of Utah
Summary of Revenue Adjustments
BASE Period 12 Months Ending September, 2005
MID Period 12 Months Ending September 2006
TEST Period 12 Months Ending September 2007
($000)

	Sep-05 Actual "Unadjusted"			Ref # 3.1		Ref # 3.1	Sep-05 Normalized "BASE Period"	Ref # 3.1.1	Sep-06 Forecasted "MID Period"	Ref # 3.1.2	Sep-07 Forecasted "TEST Period"
	A	B	C	D	E	F	G	H	I	J	K
	Total Revenue[1]	Normalizing Adjustments[2]	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change[3]	Total Type 2 Adjusted Revenue	Type 3 ProForma Price Change[5]	Total Utah Forecast Revenue	Type 3 ProForma Price Change[5]	Total Utah Forecast Revenue
Residential	$417,906	($977)	($1,650)	($2,627)	$415,280	$7,102	$422,382	$12,617	$434,999	$17,900	$452,899
Commercial	$392,015	($713)	($4,221)	($4,934)	$387,081	$8,471	$395,552	$22,953	$418,505	$15,346	$433,852
Industrial[4]	$215,848	($1,139)	$0	($1,139)	$214,709	$3,787	$218,496	$14,620	$233,116	$11,035	$244,152
Situs Contracts	$67,234	($1,284)	$0	($1,284)	$65,950	$633	$66,583	($4,065)	$62,518	$1,659	$64,177
Public St & Hwy	$8,592	$96	$0	$96	$8,688	$413	$9,101	$1,456	$10,558	($602)	$9,956
Other Sales Pub Auth	$18,231	($4)	$0	($4)	$18,227	($892)	$17,336	$1,239	$18,575	($1,221)	$17,354
Interdepartmental	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Utah	**$1,119,828**	($4,021)	($5,870)	($9,892)	$1,109,936	$19,515	**$1,129,451**	$48,821	**$1,178,272**	$44,117	**$1,222,389**
Source / Formula	**"Unadjusted" Ref# 3.1.6** 305A Report	Table 3	Customer Info. Services	B + C	A + D	Table 3	**"BASE Period" Ref# 3.1.6** E + F	Table 3	**"MID Period" Ref# 3.1.6** G + H	Table 3	**"TEST Period" Ref# 3.1.6** I + J

1. Lighting, security lighting, and traffic signal revenues included as booked.
2. Includes the removal of merger credit, Blue Sky and Cool Keeper revenues, normalization and pass-through revenues of special contracts and out of period adjustments.
3. Type 2 adjustment includes annualization of the changes in rates and the adjustment made to reconcile booked revenue with blocking revenue.
4. Includes Irrigation.
5. Type 3 adjustment reflects the changes in revenues due to the forecasted loads and Proforma adjustment for special contracts.

Table 3
Utah Power & Light
State of Utah
Revenue Adjustments
BASE Period 12 Months Ending September, 2005
MID Period 12 Months Ending September 2006
TEST Period 12 Months Ending September 2007

	305	Type 1					Type 2				Type 3			Type 3	
	Booked Revenues	Normalization	Unbilled	Temperature	Total Adjustment[1]	Adjusted Actual Revenues	Blocking Adjustment	Price Change 3/1/2005 Adjustment	Adjusted Actual Revenues[2]	Contract Proforma Adjustment	Impact of Forecast on Revenue	Present Rev Forecast Revenues[2]	Contract Proforma Adjustment	Impact of Forecast on Revenue	Present Rev Forecast Sept 2007[3]
Residential															
08RESD0001	404,435,090	98,498	1,172,606	(1,649,622)	(378,518)	404,056,572	1,406,032	5,494,884	410,957,488	-	12,537,915	423,495,403	-	18,061,346	441,556,749
08RESD0002	150,656	545	437	-	982	151,638	(5)	2,628	154,261	-	20,665	174,926	-	46,420	221,346
08RESD0003	9,666,223	(1,055)	28,026	-	26,972	9,693,194	(1,571)	154,428	9,846,051	-	57,648	9,903,699	-	(201,938)	9,701,761
08MHTP0025	629,184	-	1,824	-	1,824	631,008	0	11,077	642,085	-	20,831	662,916	-	3,644	666,560
Subtotal	414,881,152	97,989	1,202,893	(1,649,622)	(348,740)	414,532,412	1,404,456	5,663,016	421,599,885	-	12,637,059	434,236,944	-	17,909,472	452,146,416
														-	-
08OALT007R	709,646	571	2,107	-	2,678	712,324	17	34,861	747,201	-	(19,579)	727,622	-	(9,316)	718,306
08PTLD000R	16,899	-	-	-	-	16,899	0	-	16,899	-	(346)	16,553	-	(464)	16,089
Subtotal	726,545	571	2,107	-	2,678	729,222	17	34,861	764,100	-	(19,925)	744,175	-	(9,780)	734,395
														-	-
08BLSKY01R	297,511	(297,511)	-	-	(297,511)	-	-	-	-	-	-	-	-	-	-
08COOLKPRR					-	-	-	-	-	-	-	-	-	-	-
08RFND1999	2	(2)	-	-	(2)	-	-	-	-	-	-	-	-	-	-
														-	-
08ZZMERGCR	(48)	48	-	-	48	-	-	-	-	-	-	-	-	-	-
SMUD REVENUE IMPUTATIONS	778,014	(778,014)	-	-	(778,014)	-	-	-	-	-	-	-	-	-	-
Subtotal	777,966	(777,966)	-	-	(777,966)	-		-	-	-	-	-	-	-	-
														-	-
Unbilled	1,205,000	-	(1,205,000)	-	(1,205,000)	-	-	-	-	-	-	-	-	-	-
AGA/Revenue Credit	18,323	-	-	-	-	18,323	-	-	18,323	-	-	18,323	-	-	18,323
Total	417,906,499	(976,920)	-	(1,649,622)	(2,626,541)	415,279,957	1,404,473	5,697,877	422,382,308	-	12,617,134	434,999,442	-	17,899,692	452,899,133
														-	-
Commercial														-	-
08GNSV0006/M/MN	262,740,944	(19,560,740)	1,557,654	(1,130,052)	(19,133,138)	243,607,806	(195,521)	5,237,562	248,649,847	-	15,745,919	264,395,766	-	9,293,601	273,689,367
08GNSV006A/AM	11,940,325	(753,779)	71,415	-	(682,364)	11,257,962	(53,759)	285,924	11,490,126	-	1,478,365	12,968,491	-	787,413	13,755,904
08GNSV006B/BM	452,285	(98,804)	2,252	-	(96,552)	355,733	0	6,658	362,391	-	93,566	455,957	-	10,515	466,472
Subtotal	275,133,555	(20,413,323)	1,631,321	(1,130,052)	(19,912,054)	255,221,501	(249,281)	5,530,144	260,502,364	-	17,317,850	277,820,214	-	10,091,529	287,911,743
														0	0
08GNSV0008/M	25,686,632	20,402,303	293,260	-	20,695,563	46,382,195	252,602	615,727	47,250,524	-	1,113,429	48,363,953	-	2,532,439	50,896,392
														0	0
08GNSV0009/9M	8,560,685	229,494	54,769	-	284,263	8,844,948	942,874	85,433	9,873,255	-	(1,733,122)	8,140,133	-	16,851	8,156,984
08GNSV009A/AM/LM	981,302	6,431	6,278	-	12,709	994,011	141	22,427	1,016,579	-	27,362	1,043,941	-	(15,183)	1,028,758
Subtotal	9,541,986	235,926	61,047	-	296,973	9,838,959	943,016	107,859	10,889,834	-	(1,705,760)	9,184,074	-	1,668	9,185,742
														0	0
08GNSV0023/M/F	73,036,939	64,424	467,267	(3,090,689)	(2,558,998)	70,477,941	16,537	1,198,620	71,693,098	-	5,971,504	77,664,602	-	2,723,954	80,388,556
08PRSV031M	693,533	2,178	4,437	-	6,615	700,148	2,540	(29,018)	673,670	-	321,329	994,999	-	24,732	1,019,731
Subtotal	73,730,472	66,601	471,704	(3,090,689)	(2,552,384)	71,178,089	19,076	1,169,603	72,366,768	-	6,292,833	78,659,601	-	2,748,686	81,408,287
														0	0
08OALT007N	1,735,286	530	11,102	-	11,632	1,746,918	(3,686)	84,519	1,827,751	-	(53,702)	1,774,049	-	(22,714)	1,751,334
08SLCU1202/F	100,918	2,199	646	-	2,845	103,763	16	1,871	105,650	-	(1,824)	103,826	-	(1,326)	102,500
08SLCU1203	612,749	6,104	3,920	-	10,024	622,773	(406)	0	622,368	-	(9,739)	612,629	-	(3,776)	608,853
08PTLD000N	4,867	-	-	-	-	4,867	(12)	0	4,856	-	(100)	4,756	-	(133)	4,623
Subtotal	2,453,820	8,834	15,668	-	24,502	2,478,322	(4,087)	86,389	2,560,625	-	(65,365)	2,495,260	-	(27,949)	2,467,311
														0	0
08BLSKY01N/M	89,857	(89,857)	-	-	(89,857)	-	-	-	-	-	-	-	-	-	-
08COOLKPRN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
														0	0
08ZZMERGCR	(5,320)	5,320	-	-	5,320	-	-	-	-	-	-	-	-	-	-
SMUD REVENUE IMPUTATIONS	929,299	(929,299)	-	-	(929,299)	-	-	-	-	-	-	-	-	-	-
Subtotal	923,979	(923,979)	-	-	(923,979)	-	-	-	-	-	-	-	-	-	-
														0	0
Unbilled	2,473,000	-	(2,473,000)	-	(2,473,000)	-	-	-	-	-	-	-	-	-	-
AGA/Revenue Credit	1,982,034	-	-	-	-	1,982,034	-	-	1,982,034	-	-	1,982,034	-	-	1,982,034
Total	392,015,335	(713,494)	-	(4,220,741)	(4,934,236)	387,081,099	961,326	7,509,723	395,552,148	-	22,952,987	418,505,135	-	15,346,373	433,851,508
														0	0
Industrial														-	-
08GNSV0006/M/MN	65,649,943	(20,978,964)	229,956	-	(20,749,008)	44,900,935	52,689	1,171,939	46,125,563	-	5,207,308	51,332,871	-	171,749	51,504,620
08GNSV006A	4,241,133	(496,909)	19,184	-	(477,725)	3,763,408	38,925	94,210	3,896,543	-	706,274	4,602,817	-	(48,269)	4,554,548
08GNSV006B	178,839	30	922	-	952	179,791	(0)	5,030	184,821	-	(31,876)	152,945	-	2,345	155,290
Subtotal	70,069,914	(21,475,842)	250,062	-	(21,225,780)	48,844,134	91,614	1,271,179	50,206,927	-	5,881,706	56,088,633	-	125,825	56,214,458

Table 3
Utah Power & Light
State of Utah
Revenue Adjustments
BASE Period 12 Months Ending September, 2005
MID Period 12 Months Ending September 2006
TEST Period 12 Months Ending September 2007

	305	Type 1					Type 2			Type 3			Type 3		
	Booked Revenues	Normalization	Unbilled	Temperature	Total Adjustment[1]	Adjusted Actual Revenues	Blocking Adjustment	Price Change 3/1/2005 Adjustment	Adjusted Actual Revenues[2]	Contract Proforma Adjustment	Impact of Forecast on Revenue	Present Rev Forecast Revenues[2]	Contract Proforma Adjustment	Impact of Forecast on Revenue	Present Rev Forecast Sept 2007[3]
08GNSV0008/M	28,452,510	21,363,229	257,818	-	21,621,047	50,073,557	314,133	777,462	51,165,152	-	1,861,829	53,026,981	-	0 (51,399)	0 52,975,582
08GNSV0009/M	100,633,674	(4,102)	518,762	-	514,660	101,148,334	167,432	1,052,549	102,368,314	-	5,715,021	108,083,335	-	0 9,833,860	0 117,917,195
08GNSV009A/AM	943,865	-	4,866	-	4,866	948,731	0	15,395	964,126	-	39,037	1,003,163	-	16,928	1,020,091
Subtotal	101,577,539	(4,102)	523,628	-	519,526	102,097,065	167,432	1,067,944	103,332,440	-	5,754,058	109,086,498	-	9,850,788	118,937,286
08APSV0010	7,494,415	(130,434)	420,131	-	289,697	7,784,112	(55)	31,709	7,815,766	-	988,280	8,804,046	-	0 1,165,126	0 9,969,172
08APSV10NS	425,775	(35,510)	23,869	-	(11,641)	414,134	(60)	1,744	415,818	-	52,579	468,397	-	61,988	530,385
Subtotal	7,920,190	(165,944)	444,000	-	278,056	8,198,246	(116)	33,453	8,231,584	-	1,040,859	9,272,443	-	1,227,114	10,499,557
08EPOP0021/M	321,095	(31,317)	1,655	-	(29,662)	291,432	(908)	0	290,525	-	(24,853)	265,672	-	- 7,604	- 273,276
08GNSV0023/F	4,238,888	(15,349)	21,851	-	6,502	4,245,390	2,380	69,639	4,317,409	-	(18,715)	4,298,694	-	(29,295)	4,269,399
08PRSV031M	489,648	(46,496)	2,524	-	(43,972)	445,676	2,512	(23,583)	424,605	-	134,373	558,978	-	(91,692)	467,286
08SPCL (1,2,3,5,9)	67,233,841	(1,283,954)	-	-	(1,283,954)	65,949,887	-	633,393	66,583,280	264,056	(4,329,317)	62,518,019	-	1,658,837	64,176,857
Subtotal	72,283,472	(1,377,117)	26,030	-	(1,351,087)	70,932,385	3,985	679,449	71,615,819	264,056	(4,238,512)	67,641,363	-	1,545,454	69,186,818
08OALT007N	277,496	(2,402)	1,430	-	(972)	276,523	2	13,493	290,018	-	(8,197)	281,821	-	0 (3,608)	0 278,213
08SLCU1202	3,270	(39)	17	-	(22)	3,249	0	63	3,312	-	(504)	2,808	-	18	2,826
08SLCU1203	2,986	(0)	15	-	15	3,001	(0)	-	3,001	-	(104)	2,897	-	3	2,900
Subtotal	283,752	(2,441)	1,462	-	(979)	282,773	2	13,556	296,331	-	(8,805)	287,525	-	(3,587)	283,939
08BLSKY01N	23	(23)	-	-	(23)	-	-	-	-	-	-	-	-	-	-
08ZZMERGCR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SMUD REVENUE IMPUTATIONS	760,544	(760,544)	-	-	(760,544)	-	-	-	-	-	-	-	-	-	-
Subtotal	760,567	(760,567)	-	-	(760,567)	-	-	-	-	-	-	-	-	-	-
Unbilled	1,503,000	-	(1,503,000)	-	(1,503,000)	-	-	-	-	-	-	-	-	- -	0 -
AGA/Revenue Credit	230,852	-	-	-	-	230,852	-	-	230,852	-	-	230,852	-	-	230,852
Total	283,081,796	(2,422,784)	-	-	(2,422,784)	280,659,013	577,050	3,843,043	285,079,105	264,056	10,291,135	295,634,296	-	12,694,196	308,328,492
Public Street & Highway Lighting														0 0	0 0
08OALT007N	2,728	365	(136)	-	229	2,957	-	60	3,017	-	62	3,079	-	(39)	3,039
08SLCO0011	5,106,095	30,307	(254,777)	-	(224,470)	4,881,625	526	235,872	5,118,023	-	654,324	5,772,347	-	(379,288)	5,393,059
08SLCU121A/B	2,642,788	60,097	(131,866)	-	(71,769)	2,571,019	(274)	136,415	2,707,160	-	425,286	3,132,446	-	(193,516)	2,938,930
08SLCU1202/F	471,662	(3,623)	(23,534)	-	(27,157)	444,505	(65)	8,609	453,050	-	67,560	520,609	-	(27,990)	492,619
08SLCU1203	69,856	(323)	(3,486)	-	(3,809)	66,047	417	-	66,464	-	9,186	75,650	-	(11,696)	63,955
08SLD13 E/M/F S1	283,194	6,999	(14,130)	-	(7,131)	276,062	277	12,083	288,422	-	117,565	405,987	-	4,180	410,167
08SLD13 E/M/F S2	444,615	1,969	(22,185)	-	(20,216)	424,399	(0)	19,222	443,621	-	181,440	625,060	-	6,428	631,488
08HAXT0060	483	(18)	(24)	-	(42)	441	-	-	441	-	24	465	-	-	465
08THIK0077	17,277	-	(862)	-	(862)	16,415	-	(0)	16,415	-	862	17,277	-	-	17,277
08ZZMERGCR	(0)	-	-	-	0	-	-	-	-	-	-	-	-	-	-
SMUD REVENUE IMPUTATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled	(451,000)	-	451,000	-	451,000	-	-	-	-	-	-	-	-	-	-
AGA/Revenue Credit	4,787	-	-	-	-	4,787	-	-	4,787	-	-	4,787	-	-	4,787
Total	8,592,484	95,773	-	-	95,773	8,688,258	881	412,261	9,101,399	-	1,456,308	10,557,707	-	(601,922)	9,955,786
														0	0

Table 3
Utah Power & Light
State of Utah
Revenue Adjustments
BASE Period 12 Months Ending September, 2005
MID Period 12 Months Ending September 2006
TEST Period 12 Months Ending September 2007

	305	Type 1					Type 2			Type 3			Type 3	
	Booked Revenues	Normalization	Unbilled	Temperature	Total Adjustment[1]	Adjusted Actual Revenues	Blocking Adjustment	Price Change 3/1/2005 Adjustment	Adjusted Actual Revenues[2]	Contract Proforma Adjustment	Impact of Forecast on Revenue	Present Rev Forecast Revenues[3]	Contract Proforma Adjustment	Impact of Forecast on Revenue	Present Rev Forecast Sept 2007[3]
Other Sales to Public Authorities														-	-
08GNSV0006	1,393,051	(1,037,169)	(2,115)	-	(1,039,284)	353,767	(59,427)	5,830	300,170	-	(12,899)	287,271	-	10,020	297,291
08GNSV0008	490,843	1,037,169	(9,081)	-	1,028,088	1,518,930	16,476	15,586	1,550,992	-	(772,511)	778,481	-	53,730	832,211
08GNSV0009/9M	16,446,784	(4,065)	(97,746)	-	(101,811)	16,344,973	(996,841)	126,282	15,474,414	-	2,028,509	17,502,923	-	(1,284,944)	16,217,979
08GNSV0023	5,247	-	(31)	-	(31)	5,216	0	88	5,304	-	(3,639)	1,665	-	138	1,803
Subtotal	18,335,924	(4,065)	(108,973)	-	(113,038)	18,222,887	(1,039,793)	147,786	17,330,880	-	1,239,460	18,570,340	-	(1,221,056)	17,349,284
														-	-
08OALT007N	4,472	26	(27)	-	(1)	4,471	-	210	4,681	-	(83)	4,598	-	(59)	4,539
														-	-
Unbilled	(109,000)	-	109,000	-	109,000	-	-	-	-	-	-	-	-	-	-
AGA/Revenue Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	18,231,397	(4,039)	-	-	(4,039)	18,227,358	(1,039,793)	147,996	17,335,561	-	1,239,377	18,574,938	-	(1,221,115)	17,353,823
														0	0
Interdepartmental														0	0
08GNSV0023	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	0	0	-	-	-	-	$0	-	-	$0	-	-	$0
														0	0
Total	**1,119,827,510**	(4,021,463)	-	(5,870,363)	(9,891,826)	1,109,935,684	1,903,938	17,610,899	**1,129,450,521**	264,056	48,556,940	**1,178,271,517**	-	44,117,224	**1,222,388,742**
	Ref# 3.1.3								**Ref# 3.1.3**			**Ref# 3.1.3**			**Ref# 3.1.3**

1. Total Type 1 adjustment includes weather normalization, removal of merger credit, Blue Sky and Cool Keeper revenues, pass-through and normalization of special contract revenues, Sch 6/6A switching to Sch 8 and out of period adjustments.
2. Type 2 Revenues are based on the adjusted actual loads for the historical test period, 12 month ending September 2005, and the prices effective by the end of test period.
3. Total Forecast Revenues are based on the forecasted loads and the prices effective March 1, 2005.

Revenue Forecast
12 months ending September 30, 2006

Mwh

	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total
Oregon	5,463,026	4,797,886	3,038,274	47,298	0	208,770	13,555,255
Washington	1,511,514	1,366,818	1,052,354	10,346	0	153,542	4,094,574
California	391,560	288,752	63,837	2,357	0	97,538	844,044
Utah	5,855,191	7,039,376	7,056,474	80,561	490,175	179,873	20,701,651
Idaho	654,461	406,312	1,629,358	2,334	0	577,672	3,270,136
Wyoming	939,126	1,286,632	5,890,804	12,438	0	16,159	8,145,158

Average Price ($/kWh) - Updated as of 1/12/06

Oregon	$0.07990	$0.05773	$0.04525	$0.11824		$0.05839
Washington	$0.06116	$0.05440	$0.04383	$0.08570		$0.05712
California	$0.08437	$0.08037	$0.05910	$0.13145		$0.05154
Utah	$0.07429	$0.05945	$0.04058	$0.13105	$0.03789	$0.05155
Idaho	$0.07614	$0.06596	$0.03284	$0.10777		$0.06436
Wyoming	$0.07006	$0.06151	$0.03784	$0.16048		$0.06989

Revenue @ Sept 2006	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total	Ref #
Oregon	$436,495,798	$276,981,950	$137,481,914	$5,592,495	$0	$12,190,106	**$868,742,263**	Page 3.1.9
Washington	92,444,220	74,354,884	46,124,686	886,644	-	8,770,325	**222,580,759**	Page 3.1.9
California	33,034,904	23,208,340	3,772,750	309,849	-	5,026,702	**65,352,545**	Page 3.1.9
Utah	434,999,442	418,505,135	286,361,853	10,557,707	18,574,938	9,272,443	**1,178,271,517**	Page 3.1.9
Idaho	49,830,655	26,800,308	53,508,105	251,561	-	37,178,959	**167,569,588**	Page 3.1.9
Wyoming	65,797,676	79,140,644	222,893,910	1,996,055	-	1,129,384	**370,957,669**	Page 3.1.9
	$1,112,602,695	**$898,991,261**	**$750,143,218**	**$19,594,311**	**$18,574,938**	**$73,567,919**	**$2,873,474,341**	Page 3.1.9

Revenue Forecast
12 months ending September 30, 2007

Mwh

	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total
Oregon	5,431,293	4,833,239	3,002,982	37,334	0	214,494	13,519,343
Washington	1,463,081	1,392,700	1,050,757	10,511	0	175,675	4,092,723
California	394,521	293,099	64,492	2,431	0	107,741	862,284
Utah	6,087,441	7,299,075	7,413,830	76,547	457,194	204,185	21,538,272
Idaho	680,329	403,925	1,698,925	2,378	0	593,803	3,379,360
Wyoming	950,864	1,286,148	6,117,281	12,613	0	15,558	8,382,465

Average Price ($/kWh)

Oregon	$0.07990	$0.05773	$0.04525	$0.11824		$0.05839
Washington	$0.06116	$0.05440	$0.04383	$0.08570		$0.05712
California	$0.08437	$0.08037	$0.05910	$0.13145		$0.05154
Utah	$0.07440	$0.05944	$0.04017	$0.13006	$0.03796	$0.05142
Idaho	$0.07614	$0.06596	$0.03284	$0.10777		$0.06436
Wyoming	$0.07006	$0.06151	$0.03784	$0.16048		$0.06989

Revenue @ Sept 2007	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total	Ref #
Oregon	$433,960,322	$279,022,887	$135,884,935	$4,414,422	$0	$12,524,305	**$865,806,871**	Page 3.1.9
Washington	89,482,022	75,762,853	46,054,693	900,752	-	10,034,562	**222,234,882**	Page 3.1.9
California	33,284,671	23,557,759	3,811,449	319,593	-	5,552,536	**66,526,008**	Page 3.1.9
Utah	452,899,133	433,851,508	297,828,935	9,955,786	17,353,823	10,499,557	**1,222,388,742**	Page 3.1.9
Idaho	51,800,213	26,642,921	55,792,711	256,230	-	38,217,178	**172,709,253**	Page 3.1.9
Wyoming	66,620,121	79,110,897	231,463,273	2,024,236	-	1,087,380	**380,305,907**	Page 3.1.9
	$1,128,046,482	**$917,948,825**	**$770,835,996**	**$17,871,019**	**$17,353,823**	**$77,915,518**	**$2,929,971,663**	Page 3.1.9

PacifiCorp
Other States Jurisdiction

Actual Revenue @ Sept 2005	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total
Oregon	$329,808,694	$257,137,631	$117,879,673	$4,504,728	$0	$8,924,382	**$718,255,108**
Washington	76,029,772	75,356,830	46,223,351	940,354	-	8,841,165	**207,391,473**
California	32,609,794	26,643,762	3,651,790	327,048	-	2,235,883	**65,468,277**
Utah	417,906,497	392,015,335	274,568,591	8,592,484	18,231,397	8,513,206	**1,119,827,509**
Idaho	24,802,625	22,029,033	54,959,078	231,221	-	20,611,346	**122,633,302**
Wyoming	64,935,927	77,048,939	222,724,249	1,734,624	-	1,247,120	**367,690,858**
	$946,093,309	**$850,231,530**	**$720,006,730**	**$16,330,460**	**$18,231,397**	**$50,373,102**	**$2,601,266,528**

Revenue Forecast @ Sept 2006	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total	Ref #
Oregon	$436,495,798	$276,981,950	$137,481,914	$5,592,495	$0	$12,190,106	**$868,742,263**	Page 3.1.7
Washington	92,444,220	74,354,884	46,124,686	886,644	-	8,770,325	**222,580,759**	Page 3.1.7
California	33,034,904	23,208,340	3,772,750	309,849	-	5,026,702	**65,352,545**	Page 3.1.7
Utah	434,999,442	418,505,135	286,361,853	10,557,707	18,574,938	9,272,443	**1,178,271,517**	Page 3.1.6
Idaho	49,830,655	26,800,308	53,508,105	251,561	-	37,178,959	**167,569,588**	Page 3.1.7
Wyoming	65,797,676	79,140,644	222,893,910	1,996,055	-	1,129,384	**370,957,669**	Page 3.1.7
	$1,112,602,695	**$898,991,261**	**$750,143,218**	**$19,594,311**	**$18,574,938**	**$73,567,919**	**$2,873,474,341**	Page 3.1.7

Revenue Forecast @ Sept 2007	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total	Ref #
Oregon	$433,960,322	$279,022,887	$135,884,935	$4,414,422	$0	$12,524,305	**$865,806,871**	Page 3.1.8
Washington	89,482,022	75,762,853	46,054,693	900,752	-	10,034,562	**222,234,882**	Page 3.1.8
California	33,284,671	23,557,759	3,811,449	319,593	-	5,552,536	**66,526,008**	Page 3.1.8
Utah	452,899,133	433,851,508	297,828,935	9,955,786	17,353,823	10,499,557	**1,222,388,742**	Page 3.1.6
Idaho	51,800,213	26,642,921	55,792,711	256,230	-	38,217,178	**172,709,253**	Page 3.1.8
Wyoming	66,620,121	79,110,897	231,463,273	2,024,236	-	1,087,380	**380,305,907**	Page 3.1.8
	$1,128,046,482	**$917,948,825**	**$770,835,996**	**$17,871,019**	**$17,353,823**	**$77,915,518**	**$2,929,971,663**	Page 3.1.8

Incremental Change from Sept 2005 to Sept 2006	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total	Ref #
Oregon	$106,687,104	$19,844,319	$19,602,241	$1,087,767	$0	$3,265,724	**$150,487,155**	Page 3.1.1
Washington	16,414,448	(1,001,946)	(98,665)	(53,710)	-	(70,840)	**15,189,286**	Page 3.1.1
California	425,110	(3,435,422)	120,960	(17,199)	-	2,790,819	**(115,732)**	Page 3.1.1
Utah	17,092,944	26,489,801	11,793,262	1,965,223	343,541	759,237	**58,444,009**	
Idaho	25,028,030	4,771,275	(1,450,973)	20,340	-	16,567,613	**44,936,286**	Page 3.1.1
Wyoming	861,749	2,091,705	169,661	261,431	-	(117,736)	**3,266,811**	Page 3.1.1
	$166,509,385	**$48,759,731**	**$30,136,488**	**$3,263,852**	**$343,541**	**$23,194,817**	**$272,207,813**	
Utah - Base period normalized adjustment							**-$9,623,010**	Page 3.1
							$262,584,803	Page 3.1.1

Incremental Change from Sept 2006 to Sept 2007	Residential	Commercial	Industrial	PS&HWL	OSPA	Irrigation	Total	Ref #
Oregon	$ (2,535,476)	$ 2,040,937	$ (1,596,979)	$ (1,178,073)	$ -	$ 334,199	**$ (2,935,392)**	Page 3.1.2
Washington	(2,962,198)	1,407,969	(69,993)	14,108	-	1,264,237	**(345,877)**	Page 3.1.2
California	249,767	349,419	38,699	9,744	-	525,834	**1,173,463**	Page 3.1.2
Utah	17,899,692	15,346,373	11,467,082	(601,922)	(1,221,115)	1,227,114	**44,117,224**	Page 3.1.2
Idaho	1,969,558	(157,387)	2,284,606	4,669	-	1,038,219	**5,139,665**	Page 3.1.2
Wyoming	822,445	(29,747)	8,569,363	28,181	-	(42,004)	**9,348,238**	Page 3.1.2
	$15,443,788	**$18,957,564**	**$20,692,778**	**-$1,723,293**	**-$1,221,115**	**$4,347,599**	**$56,497,321**	

Table 1
Utah Power & Light
State of Utah
Summary of kWh Adjustments
BASE Period 12 Months Ending September, 2005
MID Period 12 Months Ending September 2006
TEST Period 12 Months Ending September 2007
(MWh's)

	Sep-05 "Actual"		Sep-06 "MID Period"		Sep-07 "TEST Period"
	A	B	C	D	E
	Total MWhs	Total Adjustment MWhs2	Total Utah Forecast MWhs	Total Adjustment MWhs2	Total Utah Forecast MWhs
Residential	5,677,054	178,137	5,855,191	232,250	6,087,441
Commercial	6,714,561	324,815	7,039,376	259,700	7,299,075
Industrial 1	4,834,308	338,040	5,172,348	315,501	5,487,849
Situs Contracts	2,223,174	(159,176)	2,063,999	66,167	2,130,166
Public St & Hwy	84,086	(3,525)	80,561	(4,014)	76,547
Other Sales Pub Auth	486,187	3,988	490,175	(32,982)	457,194
Interdepartmental	-	-	-	-	-
Total Utah	20,019,371	682,279	20,701,651	836,622	21,538,272
Other Non-Tariff Cont./Firm	-	-	-	-	-
Other Non-Tariff Cont./Non-Firm	-	-	-	-	-
Total with Contracts	20,019,371	682,279	20,701,651	836,622	21,538,272
Source / Formula	305F Report	Table 2	A + B	Table 2	C + D

1. Includes Irrigation.
2. Includes weather normalization, out of period adjustments, the adjustment made to reconcile the booked with blocking kWh's, normalization of kWh's and pass-through kWh's for special contracts and changes in forecast kWhs.

3.2 Other Electric Revenues

PacifiCorp
Utah Results of Operations September 2007
Other Electric Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenues:							
BASE PERIOD							
1) Other Electric Revenues	456	1	(1,815,955)	SG	42.548%	(772,657)	3.2.1
2) Other Electric Revenues	456	1	(690,820)	SG	42.548%	(293,932)	3.2.2
3) Other Electric Revenues	456	1	(25,191,017)	OR	Situs	-	3.2.3
3) Other Electric Revenues	456	1	(4,054,682)	WA	Situs	-	3.2.3
			(31,752,474)			**(1,066,588)**	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

1) The Bonnevile Power Administration (BPA) has a contract with the Company for the use of a 500/230 kV transformer bank at the Malin Substation. BPA began using the transformer bank on January 1, 1999, but no payments were received by PacifiCorp until January 2005. Additional monthly payments have been received since that time. This adjustment removes the prior period payments so to only include an annual revenue amount of $233,057 for the test period.

2) The Company has contracts with Intermountain Power Agency and Deseret Generation and Transmission for use of the Mona substation. Because of contract disputes related to the use of this facility, several payments were posted to account 456 during the base year that relate to prior period usage. A regulatory adjustment is necessary to normalize the revenues related to this facility to the ongoing expected annual level.

3) This entry removes the Centralia gain from unadjusted results. This adjustment is included in this filing to appropriately calculate any tax implications of this gain.

PACIFICORP
Malin Substation Use of Facilities Revenue
Utah General Rate Case September 2007

Posting Date	FERC Account	Allocation Code		Amount	Description
January-05	456	SG	$	423,547	Malin Transformer charges for 1999 to 2004
January-05	456	SG		1,470,094	Malin Transformer charges for 1999 to 2004
		Back Payment Revenue		1,893,641	
February-05	456	SG		19,421	Bonneville Power Administration Transformer
March-05	456	SG		19,421	Bonneville Power Administration Transformer
April-05	456	SG		19,421	Bonneville Power Administration Transformer
May-05	456	SG		19,421	Bonneville Power Administration Transformer
June-05	456	SG		19,421	Bonneville Power Administration Transformer
July-05	456	SG		19,421	Bonneville Power Administration Transformer
August-05	456	SG		19,421	Bonneville Power Administration Transformer
September-05	456	SG		19,421	Bonneville Power Administration Transformer
		Monthly Payment Revenue		155,371	
		Total amount of revenue recorded in the base period	$	2,049,012	
		Monthly Revenue Amount	$	19,421	
		Months in the test period		12	
		Normalized level of test period revenues	$	233,057	
		Test Period Adjustment Amount		**(1,815,955)**	Ref# 3.2

Mona Substation Use of Facilities
Utah General Rate Case September 2007

Description	Amount	FERC Account	RP Factor	Ref#.
Expected Ongoing Level of Revenues	300,000	456	SG	
Total Amount booked in Base Period	990,820	456	SG	
Adjustment to Base Period	**(690,820)**	456	SG	3.2

Average Revenues Per Year over last 6 Years *253,878*

Expected Level of Ongoing Revenues *300,000* *See Above*

Pacificorp
Utah General Rate Case - September 2007
Centralia Gain Adjustment

Amortization By State

Month/Year	Oregon	Washington	Total
Oct-04	$ 1,895,462	$ 433,545	$ 2,329,007
Nov-04	1,707,396	406,373	2,113,768
Dec-04	2,102,617	455,845	2,558,462
Jan-05	2,919,496	545,657	3,465,153
Feb-05	2,544,805	724,814	3,269,619
Mar-05	2,063,686	358,156	2,421,843
Apr-05	1,734,352	484,988	2,219,340
May-05	1,884,786	383,515	2,268,301
Jun-05	1,816,734	107,806	1,924,540
Jul-05	2,019,007	148,342	2,167,349
Aug-05	2,120,861	5,641	2,126,502
Sep-05	2,381,815	0	2,381,815
	25,191,017	**4,054,682**	29,245,699
	Ref# 3.2	Ref# 3.2	

3.3 WAPA Wheeling Contract

PacifiCorp
Utah Results of Operations September 2007
WAPA Wheeling Contract

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
BASE PERIOD							
Other Electric Revenues	456	1	4,310,712	SG	42.548%	1,834,132	Below

Adjustment Detail:	Peak KWh	Billed Revenues	
Actual WAPA Billed KWh and Billed Revenues	3,574,330	2,927,306	3.3.1

	Peak KWh	Monthly Price	Annual Price	Imputed Revenue	
Imputed Revenues Using Current FERC Tariff Prices	3,574,330	2.025	24.30	7,238,018	3.3.1
Discounted Revenue on the WAPA Contract				4,310,712	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

This adjustment imputes the discounted revenue related to the impact of applying current rates to the WAPA wheeling Contract in accordance with the order by the Commission in Docket No. 99-035-10, dated May 24, 2000.

Pacificorp
Utah General Rate Case - September 2007
Wapa Wheeling Adjustment

Month	*Actual Billing for the Month (Contract 2436)*	*Peak KWh for the Month (Contract 2436)*
Oct-04	288,616	295,002
Nov-04	234,072	328,607
Dec-04	243,100	333,909
Jan-05	236,063	328,154
Feb-05	235,978	317,574
Mar-05	235,369	323,949
Apr-05	234,836	271,104
May-05	236,372	274,548
Jun-05	236,483	282,942
Jul-05	236,963	287,614
Aug-05	236,830	269,229
Sep-05	272,623	261,698
Total	**$ 2,927,306**	**3,574,330**

3.4 Comcast Revenues

PacifiCorp
Utah Results of Operations September 2007
Comcast Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
BASE PERIOD							
Rent of Electric Property	454	1	301,859	UT	Situs	301,859	3.4.1

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

In September 2003 Comcast paid PacifiCorp for unauthorized pole attachments; however Comcast disputed some of the claims. During the base period a settlement was reached between the Company and Comcast for the amount of unauthorized pole attachments. The Company refunded $301,859 to Comcast to settle the issue based on a Commission order in Docket No. 03-035-28. This adjustment removes from results the effect of the settlement based on the fact that this transaction is a one-time, non-recurring event.

Utah General Rate Case - September 2007
Comcast Settlement Transactions
12 Months ended September 30, 2005

Postg Date	Acc.Text	FERC Acct	Amount
02/21/2005	Uncoll Rev Joint Use	4541000	(85,051)
03/31/2005	Uncoll Rev Joint Use	4541000	351,000
09/30/2005	Uncoll Rev Joint Use	4541000	35,910
			301,859

Ref# 3.4

3.5 SO2 Emission Allowances

PacifiCorp
Utah Results of Operations September 2007
SO2 Emission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
BASE PERIOD							
Adjustment to Income:							
Gain from Sales Allowances	4118	1	2,266,270	SE	41.404%	938,316	3.5.3
Amortization of Sale of Allowances	4118	1	(1,265,858)	SE	41.404%	(524,110)	3.5.1
			1,000,412			**414,206**	
Adjustment to Rate Base:							
Accum Deferred Inc Taxes - Sept'04	190	1	749,344	SE	41.404%	310,255	3.5.2
Accum Deferred Inc Taxes - Sept'05	190	1	1,128,994	SE	41.404%	467,444	3.5.1
Regulatory Deferred Sales - Sept '04	25398	1	(1,974,536)	SE	41.404%	(817,528)	3.5.2
Regulatory Deferred Sales - Sept '05	25398	1	(2,974,949)	SE	41.404%	(1,231,734)	3.5.1
Reverse Booked Tax Bal - Sept'04	190	1	123,492	SE	41.404%	51,130	3.5.6
Reverse Booked Tax Bal - Sept'05	190	1	-	SE	41.404%	-	
			(2,947,655)			**(1,220,434)**	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	1	2,266,270	SE	41.404%	938,316	3.5.3
Schedule M Deductions	SCHMDT	1	1,265,858	SE	41.404%	524,110	3.5.1
D.I.T. Expense	41110	1	(860,050)	SE	41.404%	(356,091)	3.5.1
D.I.T. Expense	41010	1	480,393	SE	41.404%	198,900	3.5.1
MID PERIOD Incremental Change							
Adjustment to Income:							
Amortization of Sale of Allowances	4118	3	(5,260,119)	SE	41.404%	(2,177,876)	3.5.1
Adjustment to Rate Base:							
Accum Deferred Inc Taxes - Sept'06	190	3	9,270,244	SE	41.404%	3,838,210	3.5.1
Regulatory Deferred Sales - Sept '06	25398	3	(24,427,523)	SE	41.404%	(10,113,861)	3.5.1
			(15,157,279)			**(6,275,651)**	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	3	28,687,230	SE	41.404%	11,877,531	3.5.1
Schedule M Deductions	SCHMDT	3	5,260,119	SE	41.404%	2,177,876	3.5.1
D.I.T. Expense	41110	3	(10,886,804)	SE	41.404%	(4,507,523)	3.5.1
D.I.T. Expense	41010	3	1,996,215	SE	41.404%	826,504	3.5.1
TEST PERIOD Incremental Change							
Adjustment to Income:							
Amortization of Sale of Allowances	4118	3	(2,324,829)	SE	41.404%	(962,562)	3.5.1
Adjustment to Rate Base:							
Accum Deferred Inc Taxes - Sept'07	190	3	(2,599,881)	SE	41.404%	(1,076,443)	3.5.1
Regulatory Deferred Sales - Sept '07	25398	3	6,850,806	SE	41.404%	2,836,477	3.5.1
			4,250,925			**1,760,034**	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	3	(28,953,500)	SE	41.404%	(11,987,776)	3.5.1
Schedule M Deductions	SCHMDT	3	2,324,829	SE	41.404%	962,562	3.5.1
D.I.T. Expense	41110	3	-	SE	41.404%	-	3.5.1
D.I.T. Expense	41010	3	11,870,126	SE	41.404%	4,914,653	3.5.1

Description of Adjustment:

This adjustment reflects the gain on emission allowances amortized over a four-year period.
This adjustment includes actual sales through February 2006 and forecasted sales for the Mid and Test periods.

PacifiCorp
Results of Operations Sept 2007
SO2 Allowance Sales

Period		Sales Over Four Years	Accumulated Amortization *End of Period*	End Unamort Balance *End of Period*	Current Period Amortization 12 Months Ended		Beg Unamort Balance *Beg of Period*	Unrealized Gain SCHMAT 12 Months Ended		Realized Gain SCHMDT 12 Months Ended		D.I.T. Expense 12 Months Ended		Accumulated Deferred Income Tax *Beg of Period*	Accumulated Deferred Income Tax *End of Period*	
12 mnth end Sept '04	Ref Pg # 3.5.2	16,514,205	16,650,919	1,974,536	4,341,685		5,398,608	917,613		4,341,685		1,299,476		2,048,820	749,344	
12 mnth end (Base) Sept '05	Ref Pg # 3.5.3	11,469,050	10,605,351	**2,974,949**	**1,265,858**	Ref Pg 3.5	1,974,536	**2,266,270**	Ref Pg 3.5	**1,265,858**	Ref Pg 3.5	**(379,650)**	Ref Pg 3.5	749,344	**1,128,994**	Ref Pg 3.5
12 mnth end (Mid) Sept '06	Ref Pg # 3.5.4	35,279,749	7,877,277	27,402,472	6,525,977		2,974,949	30,953,500		6,525,977		(9,270,244)		1,128,994	10,399,238	
12 mnth end (Test) Sept '07	Ref Pg # 3.5.5	36,722,121	16,170,455	20,551,666	8,850,806		27,402,472	2,000,000		8,850,806		2,599,881		10,399,238	7,799,357	
Variance (Base) - '04 to '05		(5,045,156)	(6,045,568)	1,000,412	(3,075,827)		(3,424,072)	1,348,658		(3,075,827)		(1,679,126)		(1,299,476)	379,650	
Variance (Mid) - '05 to '06		23,810,699	(2,728,074)	**24,427,523**	**5,260,119**	Ref Pg 3.5	1,000,412	**28,687,230**	Ref Pg 3.5	**5,260,119**	Ref Pg 3.5	**(8,890,594)**	Ref Pg 3.5	379,650	**9,270,244**	Ref Pg 3.5
Variance (Test) - '06 to '07		1,442,372	8,293,178	**(6,850,806)**	**2,324,829**	Ref Pg 3.5	24,427,523	**(28,953,500)**	Ref Pg 3.5	**2,324,829**	Ref Pg 3.5	**11,870,125**	Ref Pg 3.5	9,270,244	**(2,599,881)**	Ref Pg 3.5

PacifiCorp
Results of Operations Sept 2007
SO2 Allowance Sales
12 MONTH ENDED SEPT 2004

Beginning of the Period	**Sep-03**
Ending of the Period	**Sep-04**

Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization Sep-04	End Unamortized Balance Sep-04	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Sep-03	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Sep-03	Accumulated Deferred Income Tax Sep-04
EPA Auction	Jun-00	38	498,302	498,302	0	83,062	83,062	0	83,062	31,523	31,523	(0)
Koch Carbon	Aug-00	39	2,202,000	2,202,000	0	458,750	458,750	0	458,750	174,100	174,100	0
PSE&G	Sep-00	40	2,269,500	2,269,500	0	520,103	520,103	0	520,103	197,384	197,384	0
AEP #1, Greys Harbor, and Colstrip	Oct-00	41	2,341,624	2,341,624	0	585,400	585,400	0	585,400	222,165	222,165	(0)
AEP #2, Snohomish	Nov-00	42	2,178,932	2,133,518	45,414	544,728	590,142	0	544,728	206,730	223,965	17,235
Tacoma, Seattle, Avista, PGE, Aquila Service Co,	Dec-00	43	1,329,249	1,273,878	55,371	332,316	387,687	0	332,316	126,117	147,131	21,014
APS, AEP and Dynegy	Jan-01	44	5,065,500	4,748,895	316,605	1,266,372	1,582,977	0	1,266,372	480,601	600,756	120,155
Coral Energy, Panda Brandywine	Mar-01	45	2,400	2,150	250	600	850	0	600	228	323	95
EPA Auction	May-01	46	602,638	514,755	87,883	150,660	238,543	0	150,660	57,177	90,529	33,352
EPA Auction	Jun-01	47	32,161	26,800	5,361	8,040	13,401	0	8,040	3,051	5,086	2,035
EPA Auction and Kern River-NOx	Jul-01	48	43,171	35,061	8,110	10,788	18,898	0	10,788	4,094	7,172	3,078
Enron Write-Off	Dec-01	49	(2,111,250)	0	0	0	0	0	0	0	0	0
EPA Auction - Yampa	May-02	50	10,485	6,322	4,163	2,616	6,779	0	2,616	993	2,573	1,580
EPA Auction	Jun-02	51	519,013	302,764	216,249	129,756	346,005	0	129,756	49,244	131,312	82,069
EPA Auction - APS	Jul-02	52	28,130	15,822	12,308	7,032	19,340	0	7,032	2,669	7,340	4,671
EPA Auction - Hayden	Nov-02	53	9,132	4,370	4,762	2,280	7,042	0	2,280	865	2,673	1,807
EPA Auction;APS;Tri-State;Colstrip	Jul-03	54	575,605	179,880	395,725	143,904	539,629	0	143,904	54,612	204,789	150,178
EPA Auction - Hayden	Oct-03	55	9,431	2,352	7,079	2,352	0	9,431	2,352	(2,687)	0	2,687
EPA Auction	May-04	56	827,812	86,230	741,582	86,230	0	827,812	86,230	(281,431)	0	281,431
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	6,696	73,673	6,696	0	80,369	6,696	(27,959)	0	27,959
	Totals		16,514,205	16,650,919	**1,974,536**	4,341,685	5,398,608	917,613	4,341,685	1,299,476	2,048,820	**749,344**
					(Page 3.5)							(Page 3.5)

PacifiCorp
Results of Operations Sept 2007
SO2 Allowance Sales
BASE PERIOD

Beginning of the Period	Sep-04
Ending of the Period	Sep-05

Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization Sep-05	End Unamortized Balance Sep-05	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Sep-04	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Sep-04	Accumulated Deferred Income Tax Sep-05
AEP #2, Snohomish	Nov-00	42	2,178,932	2,178,932	0	45,414	45,414	0	45,414	17,235	17,235	0
Tacoma, Seattle, Avista, PGE, Aquila Service Co,	Dec-00	43	1,329,249	1,329,249	0	55,371	55,371	0	55,371	21,014	21,014	0
APS, AEP and Dynegy	Jan-01	44	5,065,500	5,065,500	0	316,605	316,605	0	316,605	120,155	120,155	(0)
Coral Energy, Panda Brandywine	Mar-01	45	2,400	2,400	0	250	250	0	250	95	95	(0)
EPA Auction	May-01	46	602,638	602,638	0	87,883	87,883	0	87,883	33,352	33,352	0
EPA Auction	Jun-01	47	32,161	32,161	0	5,361	5,361	0	5,361	2,035	2,035	0
EPA Auction and Kern River-NOx	Jul-01	48	43,171	43,171	0	8,110	8,110	0	8,110	3,078	3,078	(0)
Enron Write-Off	Dec-01	49	(2,111,250)	0	0	0	0	0	0	0	0	0
EPA Auction - Yampa	May-02	50	10,485	8,938	1,547	2,616	4,163	0	2,616	993	1,580	587
EPA Auction	Jun-02	51	519,013	432,520	86,493	129,756	216,249	0	129,756	49,244	82,069	32,825
EPA Auction - APS	Jul-02	52	28,130	22,854	5,276	7,032	12,308	0	7,032	2,669	4,671	2,002
EPA Auction - Hayden	Nov-02	53	9,132	6,650	2,482	2,280	4,762	0	2,280	865	1,807	942
EPA Auction;APS;Tri-State;Colstrip	Jul-03	54	575,605	323,784	251,821	143,904	395,725	0	143,904	54,612	150,178	95,566
EPA Auction - Hayden	Oct-03	55	9,431	4,704	4,727	2,352	7,079	0	2,352	893	2,687	1,794
EPA Auction	May-04	56	827,812	293,182	534,630	206,952	741,582	0	206,952	78,538	281,431	202,892
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	26,784	53,585	20,088	73,673	0	20,088	7,623	27,959	20,335
EPA Auction	May-05	58	2,065,357	215,140	1,850,217	215,140	0	2,065,357	215,140	(702,157)	0	702,157
EPA Auction	Jun-05	59	200,914	16,744	184,170	16,744	0	200,914	16,744	(69,892)	0	69,892
	Totals		11,469,050	10,605,351	2,974,949	1,265,858	1,974,536	2,266,270	1,265,858	(379,650)	749,344	1,128,994

(Page 3.5)
2,266,270

PacifiCorp
Results of Operations Sept 2007
SO2 Allowance Sales
MID PERIOD

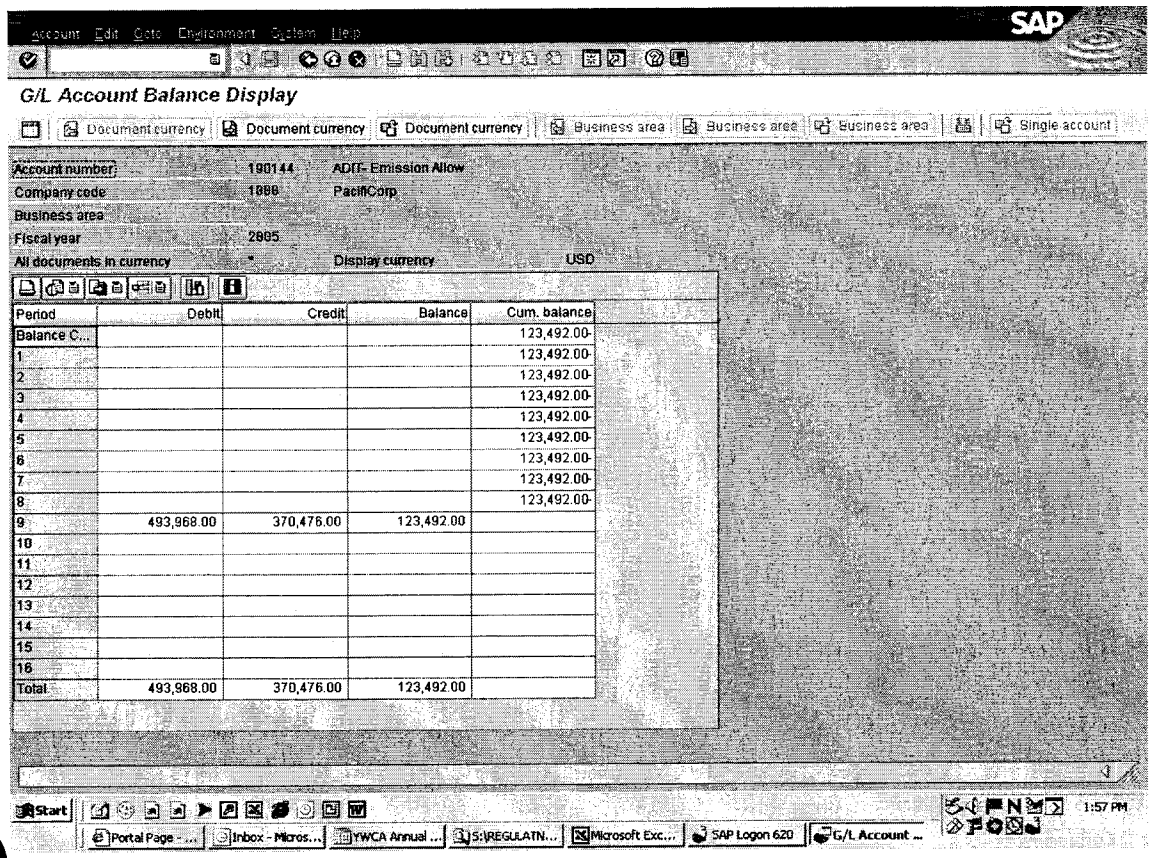
Beginning of the Period	Sep-05
Ending of the Period	Sep-06

Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization Sep-06	End Unamortized Balance Sep-06	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Sep-05	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Sep-05	Accumulated Deferred Income Tax Sep-06
EPA Auction - Yampa	May-02	50	10,485	10,485	0	1,547	1,547	0	1,547	587	587	(0)
EPA Auction	Jun-02	51	519,013	519,013	0	86,493	86,493	0	86,493	32,825	32,825	0
EPA Auction - APS	Jul-02	52	28,130	28,130	0	5,276	5,276	0	5,276	2,002	2,002	0
EPA Auction - Hayden	Nov-02	53	9,132	8,930	202	2,280	2,482	0	2,280	865	942	77
EPA Auction;APS;Tri-State;Colstrip	Jul-03	54	575,605	467,688	107,917	143,904	251,821	0	143,904	54,612	95,566	40,955
EPA Auction - Hayden	Oct-03	55	9,431	7,056	2,375	2,352	4,727	0	2,352	893	1,794	901
EPA Auction	May-04	56	827,812	500,134	327,678	206,952	534,630	0	206,952	78,538	202,892	124,354
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	46,872	33,497	20,088	53,585	0	20,088	7,623	20,335	12,712
EPA Auction	May-05	58	2,065,357	731,476	1,333,881	516,336	1,850,217	0	516,336	195,950	702,157	506,208
EPA Auction	Jun-05	59	200,914	66,976	133,938	50,232	184,170	0	50,232	19,063	69,892	50,829
J.P. Morgan Sale	Dec-05	60	13,958,500	2,908,020	11,050,480	2,908,020	0	13,958,500	2,908,020	(4,193,657)	0	4,193,657
J.P. Morgan Sale	Feb-06	61	12,995,000	2,165,832	10,829,168	2,165,832	0	12,995,000	2,165,832	(4,109,669)	0	4,109,669
Forecasted EPA Auction	May-06	62	4,000,000	416,665	3,583,335	416,665	0	4,000,000	416,665	(1,359,876)	0	1,359,876
	Totals		35,279,749	7,877,277	27,402,472	6,525,977	2,974,949	30,953,500	6,525,977	(9,270,244)	1,128,994	10,399,238

PacifiCorp
Results of Operations Sept 2007
SO2 Allowance Sales
TEST PERIOD

Beginning of the Period	Sep-06
Ending of the Period	Sep-07

Description	Date Booked	Ref.	Sales To Date	Accumulated Amortization Sep-07	End Unamortized Balance Sep-07	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Sep-06	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Sep-06	Accumulated Deferred Income Tax Sep-07
EPA Auction - Hayden	Nov-02	53	9,132	9,132	0	202	202	0	202	77	77	0
EPA Auction;APS;Tri-State;Colstrip	Jul-03	54	575,605	575,605	0	107,917	107,917	0	107,917	40,955	40,955	(0)
EPA Auction - Hayden	Oct-03	55	9,431	9,431	0	2,375	2,375	0	2,375	901	901	(0)
EPA Auction	May-04	56	827,812	707,086	120,726	206,952	327,678	0	206,952	78,538	124,354	45,816
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	66,960	13,409	20,088	33,497	0	20,088	7,623	12,712	5,089
EPA Auction	May-05	58	2,065,357	1,247,812	817,545	516,336	1,333,881	0	516,336	195,950	506,208	310,258
EPA Auction	Jun-05	59	200,914	117,208	83,706	50,232	133,938	0	50,232	19,063	50,829	31,766
J.P. Morgan Sale	Dec-05	60	13,958,500	6,397,644	7,560,856	3,489,624	11,050,480	0	3,489,624	1,324,312	4,193,657	2,869,345
J.P. Morgan Sale	Feb-06	61	12,995,000	5,414,580	7,580,420	3,248,748	10,829,168	0	3,248,748	1,232,900	4,109,669	2,876,769
Forecasted EPA Auction	May-06	62	4,000,000	1,416,661	2,583,339	999,996	3,583,335	0	999,996	379,498	1,359,876	980,377
Forecasted Voluntary Sale	Nov-06	63	0	0	0	0	0	0	0	0	0	0
Forecasted EPA Auction	May-07	64	2,000,000	208,335	1,791,665	208,335	0	2,000,000	208,335	(679,937)	0	679,937
	Totals		36,722,121	16,170,455	20,551,666	8,850,806	27,402,472	2,000,000	8,850,806	2,599,881	10,399,238	7,799,357



Period	Debit	Credit	Balance	Cum. balance
Balance C...				123,492.00-
1				123,492.00-
2				123,492.00-
3				123,492.00-
4				123,492.00-
5				123,492.00-
6				123,492.00-
7				123,492.00-
8				123,492.00-
9	493,968.00	370,476.00	123,492.00	
10				
11				
12				
13				
14				
15				
16				
Total	493,968.00	370,476.00	123,492.00	

		REF#
Beginning Balance	**(123,492)**	3.5
Ending Balance	0	
Average Balance	(61,746)	

4. O&M SUMMARY

PacifiCorp
Utah General Rate Case September 2007
O & M Assumptions

The Company's September 30, 2005 actual operation and maintenance (O&M) expenses are the basis for the Test period O&M expense in this proceeding. In compliance with the stipulation reached in Docket No. 04-035-42, for this filing, the Company has isolated three periods. The three periods are known as the "Base" period, twelve months ended September 30, 2005; the "Mid" period, twelve months ended September 30, 2006 and the "Test" period, twelve months September 30, 2007. For purposes of escalating each period expense, the September 2005 base year data was separated into labor and non-labor components (see the Labor Tab 4.9 for an explanation as to how the labor components were used to calculate O&M expenses).

The worksheet on pages 4.0.1 through 4.0.15 of this O&M Summary Tab 4 provides a step-by-step summary of the development of the Test period expenses. The Summary begins with unadjusted September 30, 2005 data. All of the twelve months ended September 2005 labor costs were then removed. Costs that should not have been included in the Base period or costs that should be at a different level than the Base period were adjusted before the escalation rates were applied. The normalized September 2005 data was then escalated to September 2006. The September 2006 data was then escalated to September 30, 2007. After the data is escalated for each period, incremental labor costs for each period were added in and additional normalization adjustments added to reflect the appropriate level of on-going costs that the Company will incur providing service to its customers.

To escalate expenses the Global Insight Utility Cost Service Nov 18, 2005 release indices were used (see the Global Insight Tab #4.15.1).

PacifiCorp
Utah General Rate Case
O&M Expense
12-months ended September 30, 2005

Revised Protocol Accounts	Sep 2005 Unadjusted Data	Remove Sep 2005 Unadjusted Labor	4.1 Blue Sky Program	4.2 Miscellaneous General Expense	4.3 International Assignees	4.4 Customer Service Deposits	4.5 Uncollectible Accounts	4.6 Out of Period Expense	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Annualized Sep 2005 Labor	5.1 Net Power Costs	5.4 BPA Regional Exchange Credit Reversal	8.1 Sale of Skookumchuck Hydro Facility	8.8 Hydro Settlement Obligations	Sep 2005 Adjusted O&M
Steam Power Generation																
500SG	20,723,299	(18,123,603)									18,139,805					20,739,501
500SSGCH	1,578,827	-									-					1,578,827
501SE	404,789,829	777,180									(777,875)	26,167,635				430,956,769
501SSECH	53,377,947	-									-	(6,496,282)				46,881,665
502SG	30,490,036	(22,779,164)									22,799,528					30,510,399
502SSGCH	2,121,049	-									-					2,121,049
503SE	4,213,136	-									-	185,992				4,399,128
505SG	2,820,571	(1,628,018)									1,629,473					2,822,027
505SSGCH	1,153,993	-									-					1,153,993
506SG	24,025,970	(26,930,782)									26,954,857					24,050,045
506SSGCH	1,564,185	6,231									(6,236)					1,564,180
507SG	863,824	-									-					863,824
507SSGCH	2,365	-									-					2,365
510SG	5,078,781	(3,863,759)									3,867,213					5,082,235
510SSGCH	2,536,259	-									-					2,536,259
511SG	16,799,857	(7,440,654)									7,447,306					16,806,508
511SSGCH	727,546	20,462									(20,480)					727,528
512SG	85,163,099	(31,774,761)									31,803,166					85,191,504
512SSGCH	3,535,525	129,988									(130,104)					3,535,409
513SG	29,489,606	(12,201,349)									12,212,257					29,500,514
513SSGCH	850,038	-									-					850,038
514SG	6,815,662	(2,954,255)									2,956,896					6,818,303
514SSGCH	2,116,757	(58,379)									58,431					2,116,809
Total Steam Power Expenses	700,838,160	(126,820,864)	-	-	-	-	-	-	-	-	126,934,237	19,857,344	-	-	-	720,808,878
Hydro Power Generation																
535SG-P	3,812,625	(3,289,361)									3,292,302					3,815,565
535SG-U	557,409	(1,910,215)									1,911,923					559,116
536SG-P	87,293	(27,144)									27,169					87,317
536SG-U	72,006	-									-					72,006
537SG-P	3,626,657	(695,730)									696,352					3,627,279
537SG-U	602,000	(497,833)									498,278					602,445
538SG-P	18,037	(2,846)									2,848					18,039
538SG-U	-	-									-					-
539SG-P	8,902,895	(1,738,058)									1,739,612			200,006	42,067	9,146,522
539SG-U	7,506,679	(6,918,694)									6,924,880				(168,496)	7,344,368
540SG-P	162,144	2,040									(2,042)					162,142
540SG-U	23,748	-									-					23,748
542SG-P	946,160	(187,363)									187,530					946,327
542SG-U	109,335	(70,263)									70,326					109,397
543SG-P	969,106	(328,788)									329,082			(152)		969,248
543SG-U	1,012,175	(472,113)									472,535					1,012,598
544SG-P	1,535,741	(771,387)									772,076					1,536,431
544SG-U	816,438	(568,999)									569,507					816,946
545SG-P	1,752,858	(328,914)									329,208			37,587		1,790,739
545SG-U	757,133	(224,836)									225,037					757,334
Total Hydro Power Generation	33,270,438	(18,030,502)	-	-	-	-	-	-	-	-	18,046,621	-	-	237,441	(126,429)	33,397,568
Other Production Expense																
546SG	426,018	(428,122)									428,505					426,400
547SE	54,761,271	-									-	22,822,499				77,583,770
547SSECT	10,600,732	-									-	(4,967,656)				5,633,076
548SG	5,804,850	(504,563)									505,014					5,805,301
548SSGCT	3,583,412	(2,404,784)									2,406,934					3,585,562
549SG	1,456,467	(4,647)									4,651					1,456,471
549SSGCT	-	-									-					-
550SG	338,728	-									-					338,728
550SSGCT	17,020,027	-									-					17,020,027
552SG	3,672	(1,495)									1,496					3,673
552SSGCT	146,961	(71,609)									71,673					147,025
553SG	223,622	(197,079)									197,255					223,798
553SSGCT	1,090,123	(225,481)									225,682					1,090,324
554SG	78,907	(14,517)									14,530					78,920
554SSGCT	190,475	(106,285)									106,380					190,570
Total Other Production Expense	95,725,265	(3,958,581)	-	-	-	-	-	-	-	-	3,962,120	17,854,842	-	-	-	113,583,646
Power Supply Expense																
555IDU	(35,178,766)	-									-		35,178,766			(0)
555OR	(63,680,126)	-									-		63,680,126			0
555SE	117,144,127	-									-	(36,577,504)				80,566,623
555SG	683,960,382	-	(480,000)								-	924,647,128				1,608,127,510

PacifiCorp
Utah General Rate Case
O&M Expense
12-months ended September 30, 2005

Revised Protocol Accounts	Sep 2005 Unadjusted Data	Remove Sep 2005 Unadjusted Labor	4.1 Blue Sky Program	4.2 Miscellaneous General Expense	4.3 International Assignees	4.4 Customer Service Deposits	4.5 Uncollectible Accounts	4.6 Out of Period Expense	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Annualized Sep 2005 Labor	5.1 Net Power Costs	5.4 BPA Regional Exchange Credit Reversal	8.1 Sale of Skookumchuck Hydro Facility	8.8 Hydro Settlement Obligations	Sep 2005 Adjusted O&M
555WA	(20,052,696)	-									-		20,052,696			0
555SSGC	-	-									-	37,406,020				37,406,020
556SG	1,403,054	(1,059,274)									1,060,221					1,404,001
557IDU	(16,487)	-									-					(16,487)
557OR	(26,907)	-									-					(26,907)
557SG	44,300,775	(39,645,931)			(93,161)					(118,549)	39,681,373					44,124,506
557SSGCT	59,620	(54,784)									54,833					59,669
557WA	(48,503)	-									-					(48,503)
Total Power Supply Expense	727,864,473	(40,759,989)	(480,000)	-	(93,161)	-	-	-	-	(118,549)	40,796,427	925,475,644	118,911,588	-	-	1,771,596,432
Transmission Expense																
560SG	5,101,942	(5,079,433)									5,083,974					5,106,482
561SG	4,760,442	(4,383,368)									4,387,287					4,764,361
562SG	696,830	1,172,581									(1,173,630)					695,782
563SG	2,102,985	(1,342,817)									1,344,017					2,104,185
565SE	3,006,778	-									-	(2,737,561)				269,217
565SG	75,947,329	-									-	9,433,613				85,380,941
566SG	140,971	(334,116)									334,414					141,270
567SG	1,723,163	(46,947)						(1,150,923)			46,989					572,282
568SG	6,996	-									-					6,996
569SG	398	-									-					398
570SG	6,793,267	(5,240,941)									5,245,627					6,797,952
571SG	7,986,875	(498,381)									498,826					7,987,321
572SG	30,256	(5,005)									5,010					30,261
573SG	666,745	(829,133)									829,874					667,486
Total Transmission Expense	108,964,977	(16,587,558)	-	-	-	-	-	(1,150,923)	-	-	16,602,387	6,696,052	-	-	-	114,524,934
Distribution Expense																
580CA	38,991	-									-					38,991
580IDU	(34,272)	-									-					(34,272)
580OR	5,042	-									-					5,042
580SNPD	25,572,432	(34,397,944)			(64,718)						34,428,694					25,538,465
580UT	(28,651)	(444,507)									444,904					(28,254)
580WA	(210,815)	-									-					(210,815)
580WYP	(396)	-									-					(396)
581SNPD	8,557,406	(10,020,601)									10,029,559					8,566,364
582CA	59,492	(50,439)									50,484					59,537
582IDU	225,075	(163,796)									163,942					225,221
582OR	820,150	(616,684)									617,235					820,701
582SNPD	326,145	(254,166)									254,393					326,373
582UT	1,158,723	(764,717)									765,400					1,159,406
582WA	228,937	(161,813)									161,957					229,081
582WYP	354,955	(257,282)									257,512					355,185
583CA	920,189	(814,491)									815,220					920,917
583IDU	958,227	(850,250)									851,011					958,987
583OR	6,014,477	(5,352,790)									5,357,575					6,019,262
583SNPD	2,307,330	(1,719,069)									1,720,606					2,308,867
583UT	6,234,567	(5,344,907)									5,349,685					6,239,345
583WA	1,424,593	(1,277,768)									1,278,910					1,425,735
583WYP	1,068,587	(944,072)									944,916					1,069,431
583WYU	189,091	(171,318)									171,471					189,244
584CA	93,546	(82,963)									83,037					93,620
584IDU	23,588	(21,038)									21,056					23,607
584OR	564,348	(503,170)									503,620					564,798
584SNPD	-	-									-					-
584UT	407,055	(362,559)									362,884					407,379
584WA	43,526	(38,820)									38,854					43,561
584WYP	50,183	(44,757)									44,797					50,223
584WYU	37,007	(32,574)									32,604					37,036
585SNPD	201,101	(264,940)									265,177					201,338
586CA	136,351	(121,602)									121,711					136,459
586IDU	220,205	(192,694)									192,866					220,377
586OR	1,276,644	(1,088,050)									1,089,023					1,277,617
586SNPD	1,538,536	(1,342,375)									1,343,575					1,539,736
586UT	1,013,616	(852,290)									853,052					1,014,378
586WA	346,408	(292,685)									292,947					346,670
586WYP	216,493	(180,671)									180,832					216,654
586WYU	36,801	(32,826)									32,855					36,830
587OR	468	(98)									98					468
587SNPD	38,884	(34,680)									34,711					38,915
588CA	82,973	(49,413)									49,457					83,017
588IDU	769,604	(398,817)									399,173					769,961

PacifiCorp
Utah General Rate Case
O&M Expense
12-months ended September 30, 2005

Revised Protocol Accounts	Sep 2005 Unadjusted Data	Remove Sep 2005 Unadjusted Labor	4.1 Blue Sky Program	4.2 Miscellaneous General Expense	4.3 International Assignees	4.4 Customer Service Deposits	4.5 Uncollectible Accounts	4.6 Out of Period Expense	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Annualized Sep 2005 Labor	5.1 Net Power Costs	5.4 BPA Regional Exchange Credit Reversal	8.1 Sale of Skookumchuck Hydro Facility	8.8 Hydro Settlement Obligations	Sep 2005 Adjusted O&M
588OR	4,629,258	(3,155,599)									3,158,420					4,632,079
588SNPD	11,846,986	(8,678,107)									8,685,865					11,854,744
588UT	4,519,044	(3,571,746)									3,574,939					4,522,237
588WA	457,409	(326,383)									326,674					457,700
588WYP	833,457	(647,202)									647,780					834,036
588WYU	126,964	(59,936)									59,990					127,017
589CA	116,087	-									-					116,087
589IDU	14,733	-									-					14,733
589OR	1,461,328	-									-					1,461,328
589SNPD	750,431	-									-					750,431
589UT	545,165	-									-					545,165
589WA	247,365	-									-					247,365
589WYP	635,166	-									-					635,166
589WYU	31	-									-					31
590OR	404,834	(410,633)									411,000					405,201
590SNPD	179,922	(571,397)									571,908					180,433
590UT	217,970	(405,074)									405,436					218,332
590WYP	127,146	(240,033)									240,248					127,360
591CA	41,224	-									-					41,224
591IDU	93,299	-									-					93,299
591OR	349,850	2,533									(2,535)					349,848
591SNPD	304,348	-									-					304,348
591UT	981,207	-									-					981,207
591WA	123,464	(12,569)									12,580					123,475
591WYP	166,234	-									-					166,234
591WYU	14,753	-									-					14,753
592CA	224,216	(175,431)									175,588					224,373
592IDU	356,213	(284,818)									285,073					356,467
592OR	2,176,121	(1,272,628)									1,273,766					2,177,258
592SNPD	1,807,721	(2,823,937)									2,826,461					1,810,246
592UT	2,827,416	(1,701,637)									1,703,158					2,828,937
592WA	723,985	(578,038)									578,555					724,502
592WYP	1,155,878	(768,061)									768,747					1,156,564
592WYU	-	0									(0)					(0)
593CA	5,383,900	(962,599)									963,460					5,384,761
593IDU	3,231,548	(1,279,793)									1,280,937					3,232,692
593OR	33,278,377	(2,551,471)									2,553,752					33,280,658
593SNPD	(45,604,797)	9,308,649									(9,316,971)					(45,613,119)
593UT	44,167,892	(14,621,106)									14,634,177					44,180,963
593WA	5,506,220	(443,200)									443,596					5,506,616
593WYP	4,859,850	(1,326,503)									1,327,689					4,861,036
593WYU	747,222	(321,191)									321,478					747,509
594CA	584,640	(512,738)									513,197					585,098
594IDU	650,738	(435,004)									435,393					651,126
594OR	5,553,420	(3,872,511)									3,875,973					5,556,882
594SNPD	170,623	(126,337)									126,450					170,736
594UT	11,256,754	(7,381,209)									7,387,808					11,263,353
594WA	1,288,540	(1,028,095)									1,029,014					1,289,459
594WYP	1,295,826	(725,004)									725,652					1,296,474
594WYU	257,408	(204,576)									204,759					257,590
595CA	28,571	(24,196)									24,218					28,593
595IDU	10,241	(5,455)									5,460					10,246
595OR	516,254	(403,501)									403,862					516,614
595SNPD	(70,103)	17,235									(17,250)					(70,119)
595UT	(109,371)	(46,961)									47,003					(109,329)
595WA	98,711	(78,776)									78,847					98,782
595WYP	107,731	(69,272)									69,334					107,793
596CA	77,544	(65,288)									65,347					77,602
596IDU	127,570	(102,317)									102,409					127,662
596OR	767,855	(618,273)									618,825					768,408
596SNPD	4,069	(3,629)									3,632					4,072
596UT	2,862,883	(888,562)									889,356					2,863,677
596WA	165,195	(138,790)									138,914					165,319
596WYP	267,149	(209,381)									209,568					267,336
596WYU	79,426	(70,579)									70,642					79,489
597CA	20,233	(18,045)									18,061					20,249
597IDU	184,425	(164,469)									164,616					184,572
597OR	784,295	(670,027)									670,626					784,894
597SNPD	1,454,319	(1,357,919)									1,359,133					1,455,533
597UT	1,048,125	(943,714)									944,558					1,048,968
597WA	257,963	(222,018)									222,216					258,161
597WYP	313,109	(274,468)									274,714					313,354

PacifiCorp
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O&M Expense
12-months ended September 30, 2005

Revised Protocol Accounts	Sep 2005 Unadjusted Data	Remove Sep 2005 Unadjusted Labor	4.1 Blue Sky Program	4.2 Miscellaneous General Expense	4.3 International Assignees	4.4 Customer Service Deposits	4.5 Uncollectible Accounts	4.6 Out of Period Expense	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Annualized Sep 2005 Labor	5.1 Net Power Costs	5.4 BPA Regional Exchange Credit Reversal	8.1 Sale of Skookumchuck Hydro Facility	8.8 Hydro Settlement Obligations	Sep 2005 Adjusted O&M
597WYU	29,849	(26,621)									26,645					29,872
598CA	65,556	(8,598)									8,606					65,564
598IDU	183,093	(82,043)									82,116					183,167
598OR	783,732	(190,705)									190,876					783,902
598SNPD	10,215,313	(7,358,686)						(366,178)			7,365,264					9,855,714
598UT	2,789,399	(1,178,830)									1,179,883					2,790,453
598WA	161,243	(45,900)									45,941					161,284
598WYP	211,488	(36,931)									36,964					211,521
598WYU	63,183	(23,271)									23,292					63,204
Total Distribution Expense	197,874,045	(137,017,007)	-	-	(64,718)	-	-	(366,178)	-	-	137,139,495	-	-	-	-	197,565,637
Customer Accounting Exp																
901CA	40,980	(36,836)									36,869					41,013
901CN	5,604,043	(5,006,020)									5,010,495					5,608,518
901IDU	130,609	(117,641)									117,746					130,714
901OR	1,414,600	(1,481,459)									1,482,784					1,415,924
901UT	(525,795)	208,287									(208,474)					(525,982)
901WA	401,716	(471,092)									471,513					402,137
901WYP	550,339	(611,441)									611,987					550,886
901WYU	122,187	(110,076)									110,174					122,285
902CA	767,444	(687,121)									687,735					768,059
902CN	402,893	(417,261)									417,634					403,266
902IDU	1,107,205	(992,082)									992,969					1,108,092
902OR	6,936,449	(6,192,311)									6,197,847					6,941,984
902UT	10,163,229	(9,364,387)									9,372,758					10,171,600
902WA	1,789,367	(1,568,160)									1,569,561					1,790,769
902WYP	1,901,193	(1,692,275)									1,693,788					1,902,706
902WYU	293,148	(262,488)									262,723					293,383
903CA	202,616	(172,572)									172,726					202,770
903CN	42,407,132	(32,094,562)									32,123,253					42,435,824
903IDU	288,104	(252,237)									252,462					288,329
903OR	1,936,923	(1,713,370)									1,714,902					1,938,454
903UT	3,198,040	(2,777,122)									2,779,605					3,200,523
903WA	458,148	(366,825)									367,153					458,476
903WYP	242,188	(196,291)									196,467					242,363
903WYU	38,500	(31,706)									31,735					38,529
904CA	588,958	-									-					588,958
904CN	(4,849,279)	-					4,915,647				-					66,368
904IDU	(48,749)	-									-					(48,749)
904OR	5,241,997	-									-					5,241,997
904UT	3,319,458	-					599,000				-					3,918,458
904WA	921,704	-									-					921,704
904WYP	415,800	-									-					415,800
905CA	(250)	-									-					(250)
905CN	1,049,489	(171,452)									171,605					1,049,642
905IDU	(68)	-									-					(68)
905OR	10,956	-									-					10,956
905UT	4,132	-									-					4,132
905WYP	1,921	-									-					1,921
Total Customer Accounting Exp	86,527,325	(66,578,497)	-	-	-	-	5,514,647	-	-	-	66,638,016	-	-	-	-	92,101,491
Customer Service Expense																
907CN	2,321,924	(1,217,056)									1,218,144					2,323,012
908CA	333,047	(0)								(11,350)	0					321,697
908CN	1,008,647	(1,248,483)									1,249,599					1,009,763
908IDU	1,241,237	(236,814)									237,025					1,241,449
908OR	991,293	(1,089,206)									1,090,179					992,266
908OTHER	31,973	-									-					31,973
908UT	35,163,503	(1,294,636)								(30,493,707)	1,295,794					4,670,953
908WA	4,919,352	(13,556)									13,568					4,919,364
908WYP	674,421	(554,538)								(7,033)	555,034					667,884
909CA	5,557	-									-					5,557
909CN	574,344	(357,782)	(57,559)								358,102					517,104
909IDU	4,214	-									-					4,214
909OR	24,654	-									-					24,654
909UT	11,361	-									-					11,361
909WA	6,142	-									-					6,142
909WYP	4,713	-									-					4,713
910CN	123,230	(12,663)	(1,041)								12,674					122,200
910IDU	13,233	-									-					13,233
910OR	45,998	-									-					45,998
910UT	66,817	-									-					66,817

PacifiCorp
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O&M Expense
12-months ended September 30, 2005

Revised Protocol Accounts	Sep 2005 Unadjusted Data	Remove Sep 2005 Unadjusted Labor	4.1 Blue Sky Program	4.2 Miscellaneous General Expense	4.3 International Assignees	4.4 Customer Service Deposits	4.5 Uncollectible Accounts	4.6 Out of Period Expense	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Annualized Sep 2005 Labor	5.1 Net Power Costs	5.4 BPA Regional Exchange Credit Reversal	8.1 Sale of Skookumchuck Hydro Facility	8.8 Hydro Settlement Obligations	Sep 2005 Adjusted O&M
910WA	5,348	-									-					5,348
910WYP	38,879	-									-					38,879
Total Customer Service Expense	47,609,885	(6,024,733)	(58,600)	-	-	-	-	-	-	(30,512,090)	6,030,119	-	-	-	-	17,044,581
Administrative & General Expense																
920IDU	-	-									-					-
920OR	120,997	(129,606)									129,722					121,112
920SO	136,233,653	(85,274,880)		(1,417)							85,351,113			(1,565)		136,306,903
920UT	260,497	169,864									(170,016)					260,346
920WA	26	(36)									36					26
920WYP	325,447	(369,937)									370,268					325,778
921CA	11	-									-					11
921CN	4,707	-									-					4,707
921IDU	1,231	-									-					1,231
921OR	15,794	-									-					15,794
921SO	12,490,013	-	(4,878)	(15,908)	(838,395)			(1,341,731)			-					10,289,101
921UT	58,258	-									-					58,258
921WA	(633)	-									-					(633)
921WYP	31,983	-									-					31,983
921WYU	-	-									-					-
922SO	(27,880,339)	6,357,935									(6,363,618)					(27,886,023)
923CA	-	-									-					-
923CN	-	-									-					-
923IDU	-	-									-					-
923OR	1,738	-									-					1,738
923SO	27,983,618	26,775	(1,810)	(423,255)				238,000			(26,799)					27,796,529
923UT	53,913	-									-					53,913
923WA	-	-									-					-
923WYP	-	-									-					-
924SO	21,160,040	-									-					21,160,040
925SO	11,709,182	-							3,114,321	(666,603)	-					14,156,900
926SO	-	-									-					-
928CA	30,724	(84)									84					30,725
928CN	-	-									-					-
928IDU	328,545	(649)									649					328,545
928OR	2,390,931	(6,094)									6,100					2,390,936
928SG	1,350,622	-									-					1,350,622
928SO	-	-									-					-
928UT	3,026,666	-									-					3,026,666
928WA	359,493	(3,345)									3,348					359,496
928WYP	798,529	-									-					798,529
928WYU	117,862	-									-					117,862
929SO	(15,319,837)	4,093,396									(4,097,056)					(15,323,497)
930CA	(436)	-									-					(436)
930CN	3,654	-									-					3,654
930IDU	5,245,698	-								(929,319)	-					4,316,380
930OR	7,847,283	-								(262,486)	-					7,584,797
930SO	16,043,934	-	(1,775)	(885,223)							-					15,156,936
930UT	10,178,043	-								(5,730,211)	-					4,447,832
930WA	1,449,877	-								(1,454,328)	-					(4,452)
930WYP	2,338,889	-								(2,288,974)	-					49,915
931OR	-	-									-					-
931SO	7,921,980	-									-					7,921,980
931UT	(591)	-									-					(591)
931WYP	106	-									-					106
935CA	20,795	(16,852)									16,867					20,810
935CN	39,020	(220)									221					39,020
935IDU	149,329	(125,477)									125,589					149,441
935OR	387,181	(252,617)									252,843					387,406
935SO	17,972,582	(2,488,534)						180,000			2,490,759					18,154,806
935UT	369,081	(304,163)									304,435					369,353
935WA	92,384	(63,454)									63,510					92,441
935WYP	120,217	(96,608)									96,695					120,303
935WYU	1,090	-									-					1,090
Total A&G Expense	245,833,784	(78,484,586)	(8,463)	(1,325,803)	(838,395)	-	-	(923,731)	3,114,321	(11,331,921)	78,554,748	-	-	(1,565)	-	234,588,389
Total O&M Expense	2,244,508,352	(494,262,319)	(547,063)	(1,325,803)	(996,273)	-	5,514,647	(2,440,832)	3,114,321	(41,962,561)	494,704,171	969,883,883	118,911,588	235,876	(126,429)	3,295,211,557
Miscellaneous Interest Expense																
4311UT	-					584,742										584,742
Total Misc Interest Expense	-	-	-	-	-	584,742	-	-	-	-	-	-	-	-	-	584,742

PacifiCorp
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Revised Protocol Accounts	Sep 2005 Adjusted O&M	Remove Normalized Sep 2005 Labor	Sep 2005 Non-Labor O&M	Global Insight Index	Sep 2006 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2006 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2006 Adjusted O&M
Steam Power Generation															
500SG	20,739,501	(18,139,805)	2,599,696	4.8%	2,723,834			18,908,283							21,632,118
500SSGCH	1,578,827	-	1,578,827	4.8%	1,654,218			-							1,654,218
501SE	430,956,769	777,875	431,734,644		431,734,644			(810,829)					1,389,399		432,313,213
501SSECH	46,881,665	-	46,881,665		46,881,665			-					83,868		46,965,532
502SG	30,510,399	(22,799,528)	7,710,871	4.8%	8,079,075			23,765,412							31,844,487
502SSGCH	2,121,049	-	2,121,049	4.8%	2,222,332			-							2,222,332
503SE	4,399,128	-	4,399,128		4,399,128			-					-		4,399,128
505SG	2,822,027	(1,629,473)	1,192,553	4.8%	1,249,499			1,698,505							2,948,004
505SSGCH	1,153,993	-	1,153,993	4.8%	1,209,097			-							1,209,097
506SG	24,050,045	(26,954,857)	(2,904,813)	4.8%	(3,043,521)			28,096,778							25,053,257
506SSGCH	1,564,180	6,236	1,570,416	4.8%	1,645,406			(6,501)							1,638,905
507SG	863,824	-	863,824	4.8%	905,072			-							905,072
507SSGCH	2,365	-	2,365	4.8%	2,478			-							2,478
510SG	5,082,235	(3,867,213)	1,215,022	2.0%	1,238,868			4,031,045							5,269,913
510SSGCH	2,536,259	-	2,536,259	2.0%	2,586,036			-							2,586,036
511SG	16,806,508	(7,447,306)	9,359,203	2.0%	9,542,886			7,762,805							17,305,691
511SSGCH	727,528	20,480	748,008	2.0%	762,688			(21,348)							741,340
512SG	85,191,504	(31,803,166)	53,388,338	2.0%	54,436,137			33,150,482							87,586,619
512SSGCH	3,535,409	130,104	3,665,513	2.0%	3,737,452			(135,616)							3,601,836
513SG	29,500,514	(12,212,257)	17,288,257	2.0%	17,627,556			12,729,619							30,357,176
513SSGCH	850,038	-	850,038	2.0%	866,720			-							866,720
514SG	6,818,303	(2,956,896)	3,861,408	2.0%	3,937,192			3,082,162		8,718,821		4,970,035			20,708,209
514SSGCH	2,116,809	(58,431)	2,058,378	2.0%	2,098,775			60,907		250,000		(364,501)			2,045,181
Total Steam Power Expenses	720,808,878	(126,934,237)	593,874,640		596,497,238	-	-	132,311,704	-	8,968,821	-	4,605,533	1,473,266	-	743,856,563
Hydro Power Generation															
535SG-P	3,815,565	(3,292,302)	523,264	5.5%	552,184			3,431,778							3,983,962
535SG-U	559,116	(1,911,923)	(1,352,806)	5.5%	(1,427,575)			1,992,920							565,344
536SG-P	87,317	(27,169)	60,148	5.5%	63,473			28,320							91,792
536SG-U	72,006	-	72,006	5.5%	75,986			-							75,986
537SG-P	3,627,279	(696,352)	2,930,928	5.5%	3,092,919			725,852							3,818,771
537SG-U	602,445	(498,278)	104,167	5.5%	109,924			519,387							629,311
538SG-P	18,039	(2,848)	15,191	5.5%	16,031			2,969							18,999
538SG-U	-	-	-	5.5%	-			-							-
539SG-P	9,146,522	(1,739,612)	7,406,910	5.5%	7,816,288			1,813,309						72,425	9,702,022
539SG-U	7,344,368	(6,924,880)	419,488	5.5%	442,673			7,218,246						18,100	7,679,020
540SG-P	162,142	2,042	164,184	5.5%	173,259			(2,129)							171,130
540SG-U	23,748	-	23,748	5.5%	25,061			-							25,061
542SG-P	946,327	(187,530)	758,797	2.3%	776,380			195,475							971,855
542SG-U	109,397	(70,326)	39,072	2.3%	39,977			73,305							113,282
543SG-P	969,248	(329,082)	640,166	2.3%	655,000			343,023							998,023
543SG-U	1,012,598	(472,535)	540,062	2.3%	552,577			492,554							1,045,131
544SG-P	1,536,431	(772,076)	764,355	2.3%	782,067			804,785							1,586,851
544SG-U	816,946	(569,507)	247,439	2.3%	253,173			593,634							846,807
545SG-P	1,790,739	(329,208)	1,461,531	2.3%	1,495,398			343,155		147,041		1,657,949			3,643,543
545SG-U	757,334	(225,037)	532,297	2.3%	544,632			234,570		521,050		280,116			1,580,368
Total Hydro Power Generation	33,397,568	(18,046,621)	15,350,948		16,039,426	-	-	18,811,152	-	668,091	-	1,938,065	-	90,525	37,547,259
Other Production Expense															
546SG	426,400	(428,505)	(2,104)	5.4%	(2,217)			446,658							444,441
547SE	77,583,770	-	77,583,770		77,583,770			-					4,345,415		81,929,185
547SSECT	5,633,076	-	5,633,076		5,633,076			-					956,602		6,589,678
548SG	5,805,301	(505,014)	5,300,286	5.4%	5,584,750			526,409							6,111,159
548SSGCT	3,585,562	(2,406,934)	1,178,628	5.4%	1,241,885			2,508,902							3,750,786
549SG	1,456,471	(4,651)	1,451,820	5.4%	1,529,739			4,848			2,273,985				3,808,572
549SSGCT	-	-	-	5.4%	-			-							-
550SG	338,728	-	338,728	2.3%	346,490			-							346,490
550SSGCT	17,020,027	-	17,020,027	2.3%	17,410,028			-							17,410,028
552SG	3,673	(1,496)	2,177	2.3%	2,226			1,560							3,786
552SSGCT	147,025	(71,673)	75,352	2.3%	77,079			74,710							151,788
553SG	223,798	(197,255)	26,543	2.3%	27,152			205,612							232,763
553SSGCT	1,090,324	(225,682)	864,642	2.3%	884,455			235,243							1,119,698
554SG	78,920	(14,530)	64,390	2.3%	65,865			15,145		1,504,731		1,405,154			2,990,895
554SSGCT	190,570	(106,380)	84,190	2.3%	86,119			110,886				(275,863)			(78,858)
Total Other Production Expense	113,583,646	(3,962,120)	109,621,526		110,470,416	-	-	4,129,972	-	1,504,731	2,273,985	1,129,291	5,302,017	-	124,810,412
Power Supply Expense															
555IDU	(0)	-	(0)		(0)			-							(0)
555OR	0	-	0		0			-							0
555SE	80,566,623	-	80,566,623		80,566,623			-							80,566,623
555SG	1,608,127,510	-	1,608,127,510		1,608,127,510			-					23,931,363		1,632,058,873
555WA	0	-	0		0			-							0
555SSGC	37,406,020	-	37,406,020		37,406,020			-							37,406,020
556SG	1,404,001	(1,060,221)	343,780	5.4%	362,231			1,105,137							1,467,367

PacifiCorp
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O&M Expense
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Revised Protocol Accounts	Sep 2005 Adjusted O&M	Remove Normalized Sep 2005 Labor	Sep 2005 Non-Labor O&M	Global Insight Index	Sep 2006 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2006 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2006 Adjusted O&M
557IDU	(16,487)	-	(16,487)	5.4%	(17,371)			-							(17,371)
557OR	(26,907)	-	(26,907)	5.4%	(28,351)			-							(28,351)
557SG	44,124,506	(39,681,373)	4,443,133	5.4%	4,681,594			41,362,442							46,044,036
557SSGCT	59,669	(54,833)	4,835	5.4%	5,095			57,156							62,251
557WA	(48,503)	-	(48,503)	5.4%	(51,106)			-							(51,106)
Total Power Supply Expense	1,771,596,432	(40,796,427)	1,730,800,005		1,731,052,244	-	-	42,524,735	-	-	-	-	23,931,363	-	1,797,508,342
Transmission Expense															
560SG	5,106,482	(5,083,974)	22,509	3.7%	23,350			5,299,352							5,322,702
561SG	4,764,361	(4,387,287)	377,074	3.7%	391,160			4,573,151							4,964,310
562SG	695,782	1,173,630	1,869,412	3.7%	1,939,246			(1,223,349)							715,897
563SG	2,104,185	(1,344,017)	760,168	3.7%	788,565			1,400,955							2,189,520
565SE	269,217	-	269,217		269,217			-					150,985		420,203
565SG	85,380,941	-	85,380,941		85,380,941			-							85,380,941
566SG	141,270	(334,414)	(193,144)	3.7%	(200,359)			348,582							148,222
567SG	572,282	(46,989)	525,294	3.7%	544,917			48,979							593,896
568SG	6,996	-	6,996	3.1%	7,215			-							7,215
569SG	398	-	398	3.1%	410			-							410
570SG	6,797,952	(5,245,627)	1,552,326	3.1%	1,601,045			5,467,853							7,068,898
571SG	7,987,321	(498,826)	7,488,494	3.1%	7,723,515			519,959							8,243,474
572SG	30,261	(5,010)	25,251	3.1%	26,044			5,222							31,266
573SG	667,486	(829,874)	(162,388)	3.1%	(167,485)			865,031	3,796,766						4,494,312
Total Transmission Expense	114,524,934	(16,602,387)	97,922,547		98,327,781	-	-	17,305,734	3,796,766	-	-	-	150,985	-	119,581,266
Distribution Expense															
580CA	38,991	-	38,991	2.7%	40,056			-							40,056
580IDU	(34,272)	-	(34,272)	2.7%	(35,209)			-							(35,209)
580OR	5,042	-	5,042	2.7%	5,179			-							5,179
580SNPD	25,538,465	(34,428,694)	(8,890,229)	2.7%	(9,133,141)			35,887,238							26,754,097
580UT	(28,254)	(444,904)	(473,158)	2.7%	(486,087)			463,752							(22,334)
580WA	(210,815)	-	(210,815)	2.7%	(216,575)			-							(216,575)
580WYP	(396)	-	(396)	2.7%	(407)			-							(407)
581SNPD	8,566,364	(10,029,559)	(1,463,194)	2.7%	(1,503,174)			10,454,453							8,951,279
582CA	59,537	(50,484)	9,052	2.7%	9,300			52,623							61,923
582IDU	225,221	(163,942)	61,279	2.7%	62,954			170,887							233,841
582OR	820,701	(617,235)	203,466	2.7%	209,025			643,384							852,409
582SNPD	326,373	(254,393)	71,979	2.7%	73,946			265,171							339,116
582UT	1,159,408	(765,400)	394,006	2.7%	404,771			797,826							1,202,597
582WA	229,081	(161,957)	67,124	2.7%	68,958			168,819							237,776
582WYP	355,185	(257,512)	97,672	2.7%	100,341			268,422							368,763
583CA	920,917	(815,220)	105,698	2.7%	108,586			849,756							958,341
583IDU	958,987	(851,011)	107,976	2.7%	110,927			887,063							997,990
583OR	6,019,262	(5,357,575)	661,686	2.7%	679,766			5,584,545							6,264,311
583SNPD	2,308,867	(1,720,606)	588,261	2.7%	604,334			1,793,498							2,397,832
583UT	6,239,345	(5,349,685)	889,661	2.7%	913,969			5,576,320							6,490,289
583WA	1,425,735	(1,278,910)	146,825	2.7%	150,837			1,333,090							1,483,927
583WYP	1,069,431	(944,916)	124,515	2.7%	127,917			984,947							1,112,864
583WYU	189,244	(171,471)	17,773	2.7%	18,259			178,735							196,994
584CA	93,620	(83,037)	10,583	2.7%	10,873			86,555							97,427
584IDU	23,607	(21,056)	2,551	2.7%	2,620			21,948							24,569
584OR	564,798	(503,620)	61,178	2.7%	62,849			524,955							587,805
584SNPD	-	-	-	2.7%	-			-							-
584UT	407,379	(362,884)	44,495	2.7%	45,711			378,257							423,968
584WA	43,561	(38,854)	4,706	2.7%	4,835			40,500							45,335
584WYP	50,223	(44,797)	5,426	2.7%	5,575			46,695							52,270
584WYU	37,036	(32,604)	4,432	2.7%	4,553			33,985							38,538
585SNPD	201,338	(265,177)	(63,839)	2.7%	(65,583)			276,411							210,828
586CA	136,459	(121,711)	14,749	2.7%	15,152			126,867							142,019
586IDU	220,377	(192,866)	27,511	2.7%	28,262			201,037							229,299
586OR	1,277,617	(1,089,023)	188,594	2.7%	193,747			1,135,159							1,328,906
586SNPD	1,539,736	(1,343,575)	196,161	2.7%	201,521			1,400,494							1,602,016
586UT	1,014,378	(853,052)	161,326	2.7%	165,734			889,191							1,054,925
586WA	346,670	(292,947)	53,723	2.7%	55,191			305,357							360,548
586WYP	216,654	(180,832)	35,822	2.7%	36,801			188,493							225,294
586WYU	36,830	(32,855)	3,975	2.7%	4,083			34,247							38,330
587OR	468	(98)	369	2.7%	379			102							482
587SNPD	38,915	(34,711)	4,204	2.7%	4,319			36,181							40,500
588CA	83,017	(49,457)	33,560	2.7%	34,477			51,552							86,030
588IDU	769,961	(399,173)	370,788	2.7%	380,919			416,084							797,003
588OR	4,632,079	(3,158,420)	1,473,659	2.7%	1,513,925			3,292,224							4,806,148
588SNPD	11,854,744	(8,685,865)	3,168,879	2.7%	3,255,464			9,053,834							12,309,298
588UT	4,522,237	(3,574,939)	947,298	2.7%	973,182			3,726,388							4,699,570
588WA	457,700	(326,674)	131,026	2.7%	134,606			340,514							475,120
588WYP	834,036	(647,780)	186,256	2.7%	191,345			675,223							866,568
588WYU	127,017	(59,990)	67,027	2.7%	68,859			62,531							131,390

PacifiCorp
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O&M Expense
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Revised Protocol Accounts	Sep 2005 Adjusted O&M	Remove Normalized Sep 2005 Labor	Sep 2005 Non-Labor O&M	Global Insight Index	Sep 2006 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2006 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2006 Adjusted O&M
589CA	116,087	-	116,087	2.7%	119,259			-							119,259
589IDU	14,733	-	14,733	2.7%	15,136			-							15,136
589OR	1,461,328	-	1,461,328	2.7%	1,501,257			-							1,501,257
589SNPD	750,431	-	750,431	2.7%	770,936			-							770,936
589UT	545,165	-	545,165	2.7%	560,061			-							560,061
589WA	247,365	-	247,365	2.7%	254,123			-							254,123
589WYP	635,166	-	635,166	2.7%	652,521			-							652,521
589WYU	31	-	31	2.7%	32			-							32
590OR	405,201	(411,000)	(5,798)	3.5%	(6,003)			428,411							422,408
590SNPD	180,433	(571,908)	(391,475)	3.5%	(405,313)			596,136							190,822
590UT	218,332	(405,436)	(187,104)	3.5%	(193,718)			422,612							228,894
590WYP	127,360	(240,248)	(112,887)	3.5%	(116,878)			250,426							133,547
591CA	41,224	-	41,224	3.5%	42,682			-							42,682
591IDU	93,299	-	93,299	3.5%	96,597			-							96,597
591OR	349,848	2,535	352,383	3.5%	364,840			(2,643)							362,198
591SNPD	304,348	-	304,348	3.5%	315,107			-							315,107
591UT	981,207	-	981,207	3.5%	1,015,893			-							1,015,893
591WA	123,475	(12,580)	110,895	3.5%	114,816			13,113							127,929
591WYP	166,234	-	166,234	3.5%	172,111			-							172,111
591WYU	14,753	-	14,753	3.5%	15,275			-							15,275
592CA	224,373	(175,588)	48,784	3.5%	50,509			183,027							233,536
592IDU	356,467	(285,073)	71,395	3.5%	73,919			297,149							371,068
592OR	2,177,258	(1,273,766)	903,493	3.5%	935,432			1,327,728							2,263,160
592SNPD	1,810,246	(2,826,461)	(1,016,215)	3.5%	(1,052,139)			2,946,202							1,894,063
592UT	2,828,937	(1,703,158)	1,125,779	3.5%	1,165,576			1,775,311							2,940,887
592WA	724,502	(578,555)	145,947	3.5%	151,106			603,065							754,171
592WYP	1,156,564	(768,747)	387,817	3.5%	401,526			801,315							1,202,841
592WYU	(0)	0	0	3.5%	0			(0)							(0)
593CA	5,384,761	(963,460)	4,421,301	3.5%	4,577,597			1,004,276							5,581,873
593IDU	3,232,692	(1,280,937)	1,951,755	3.5%	2,020,751			1,335,203							3,355,954
593OR	33,280,658	(2,553,752)	30,726,906	3.5%	31,813,125			2,661,940							34,475,065
593SNPD	(45,613,119)	9,316,971	(36,296,148)	3.5%	(37,579,244)			(9,711,677)							(47,290,920)
593UT	44,180,963	(14,634,177)	29,546,786	3.5%	30,591,287			15,254,142							45,845,429
593WA	5,506,616	(443,596)	5,063,020	3.5%	5,242,001			462,388							5,704,390
593WYP	4,861,036	(1,327,689)	3,533,347	3.5%	3,658,253			1,383,936							5,042,189
593WYU	747,509	(321,478)	426,031	3.5%	441,092			335,097							776,188
594CA	585,098	(513,197)	71,902	3.5%	74,443			534,938							609,381
594IDU	651,126	(435,393)	215,734	3.5%	223,360			453,838							677,198
594OR	5,556,882	(3,875,973)	1,680,909	3.5%	1,740,330			4,040,176							5,780,506
594SNPD	170,736	(126,450)	44,287	3.5%	45,852			131,807							177,659
594UT	11,263,353	(7,387,808)	3,875,545	3.5%	4,012,548			7,700,787							11,713,335
594WA	1,289,459	(1,029,014)	260,445	3.5%	269,652			1,072,607							1,342,259
594WYP	1,296,474	(725,652)	570,822	3.5%	591,001			756,393							1,347,394
594WYU	257,590	(204,759)	52,832	3.5%	54,700			213,433							268,133
595CA	28,593	(24,218)	4,375	3.5%	4,530			25,244							29,774
595IDU	10,246	(5,460)	4,786	3.5%	4,956			5,691							10,647
595OR	516,614	(403,862)	112,753	3.5%	116,738			420,971							537,709
595SNPD	(70,119)	17,250	(52,869)	3.5%	(54,738)			(17,981)							(72,718)
595UT	(109,329)	(47,003)	(156,332)	3.5%	(161,859)			48,994							(112,864)
595WA	98,782	(78,847)	19,935	3.5%	20,640			82,187							102,827
595WYP	107,793	(69,334)	38,459	3.5%	39,819			72,271							112,090
596CA	77,602	(65,347)	12,255	3.5%	12,689			68,115							80,804
596IDU	127,662	(102,409)	25,253	3.5%	26,146			106,747							132,893
596OR	768,408	(618,825)	149,583	3.5%	154,870			645,041							799,912
596SNPD	4,072	(3,632)	440	3.5%	456			3,786							4,241
596UT	2,863,677	(889,356)	1,974,321	3.5%	2,044,114			927,033							2,971,147
596WA	165,319	(138,914)	26,405	3.5%	27,338			144,799							172,137
596WYP	267,336	(209,568)	57,768	3.5%	59,810			218,447							278,257
596WYU	79,489	(70,642)	8,847	3.5%	9,160			73,635							82,795
597CA	20,249	(18,061)	2,188	3.5%	2,265			18,827							21,092
597IDU	184,572	(164,616)	19,956	3.5%	20,661			171,590							192,251
597OR	784,894	(670,626)	114,269	3.5%	118,308			699,036							817,344
597SNPD	1,455,533	(1,359,133)	96,400	3.5%	99,808			1,416,712							1,516,519
597UT	1,048,968	(944,558)	104,411	3.5%	108,102			984,573							1,092,675
597WA	258,161	(222,216)	35,945	3.5%	37,216			231,630							268,846
597WYP	313,354	(274,714)	38,640	3.5%	40,006			286,352							326,358
597WYU	29,872	(26,645)	3,227	3.5%	3,342			27,774							31,115
598CA	65,564	(8,606)	56,958	3.5%	58,972			8,971							67,942
598IDU	183,167	(82,116)	101,051	3.5%	104,623			85,595							190,218
598OR	783,902	(190,876)	593,027	3.5%	613,991			198,962							812,952
598SNPD	9,855,714	(7,365,264)	2,490,449	3.5%	2,578,489			7,677,288	6,000,000						16,255,776
598UT	2,790,453	(1,179,883)	1,610,570	3.5%	1,667,505			1,229,868	4,987,714						7,885,087
598WA	161,284	(45,941)	115,343	3.5%	119,420			47,887							167,307
598WYP	211,521	(36,964)	174,558	3.5%	180,729			38,530							219,258
598WYU	63,204	(23,292)	39,912	3.5%	41,323			24,279							65,601

PacifiCorp
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O&M Expense
12-months ended September 30, 2006

Revised Protocol Accounts	Sep 2005 Adjusted O&M	Remove Normalized Sep 2005 Labor	Sep 2005 Non-Labor O&M	Global Insight Index	Sep 2006 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2006 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2006 Adjusted O&M
Total Distribution Expense	197,565,637	(137,139,495)	60,426,142		62,534,767	-	-	142,949,300	10,987,714	-	-	-	-	-	216,471,781
Customer Accounting Exp															
901CA	41,013	(36,869)	4,144	2.9%	4,266			38,431							42,697
901CN	5,608,518	(5,010,495)	598,023	2.9%	615,595			5,222,761							5,838,356
901IDU	130,714	(117,746)	12,968	2.9%	13,349			122,734							136,083
901OR	1,415,924	(1,482,784)	(66,860)	2.9%	(68,824)			1,545,601							1,476,777
901UT	(525,982)	208,474	(317,508)	2.9%	(326,838)			(217,306)							(544,143)
901WA	402,137	(471,513)	(69,376)	2.9%	(71,414)			491,488							420,074
901WYP	550,886	(611,987)	(61,102)	2.9%	(62,897)			637,914							575,016
901WYU	122,285	(110,174)	12,111	2.9%	12,467			114,842							127,309
902CA	768,059	(687,735)	80,324	2.9%	82,684			716,870							799,554
902CN	403,266	(417,634)	(14,368)	2.9%	(14,790)			435,326							420,537
902IDU	1,108,092	(992,969)	115,123	2.9%	118,506			1,035,035							1,153,541
902OR	6,941,984	(6,197,847)	744,137	2.9%	766,003			6,460,414							7,226,417
902UT	10,171,600	(9,372,758)	798,842	2.9%	822,315			9,769,828							10,592,143
902WA	1,790,769	(1,569,561)	221,207	2.9%	227,707			1,636,055							1,863,762
902WYP	1,902,706	(1,693,788)	208,919	2.9%	215,057			1,765,544							1,980,601
902WYU	293,383	(262,723)	30,660	2.9%	31,561			273,853							305,414
903CA	202,770	(172,726)	30,044	3.2%	31,000			180,044							211,044
903CN	42,435,824	(32,123,253)	10,312,571	3.2%	10,640,812			33,484,129	900,000						45,024,941
903IDU	288,329	(252,462)	35,867	3.2%	37,009			263,157							300,166
903OR	1,938,454	(1,714,902)	223,553	3.2%	230,668			1,787,552							2,018,220
903UT	3,200,523	(2,779,605)	420,918	3.2%	434,315			2,897,360							3,331,676
903WA	458,476	(367,153)	91,323	3.2%	94,229			382,707							476,936
903WYP	242,363	(196,467)	45,897	3.2%	47,357			204,790							252,147
903WYU	38,529	(31,735)	6,794	3.2%	7,010			33,079							40,089
904CA	588,958	-	588,958	2.9%	606,264			-							606,264
904CN	66,368	-	66,368	2.9%	68,318			-							68,318
904IDU	(48,749)	-	(48,749)	2.9%	(50,181)			-							(50,181)
904OR	5,241,997	-	5,241,997	2.9%	5,396,026			-							5,396,026
904UT	3,918,458	-	3,918,458	2.9%	4,033,597			-							4,033,597
904WA	921,704	-	921,704	2.9%	948,788			-							948,788
904WYP	415,800	-	415,800	2.9%	428,017			-							428,017
905CA	(250)	-	(250)	2.9%	(257)			-							(257)
905CN	1,049,642	(171,605)	878,037	2.9%	903,837			178,875							1,082,712
905IDU	(68)	-	(68)	2.9%	(70)			-							(70)
905OR	10,956	-	10,956	2.9%	11,278			-							11,278
905UT	4,132	-	4,132	2.9%	4,254			-							4,254
905WYP	1,921	-	1,921	2.9%	1,977			-							1,977
Total Customer Accounting Exp	92,101,491	(66,638,016)	25,463,475		26,238,995	-	-	69,461,082	900,000	-	-	-	-	-	96,600,077
Customer Service Expense															
907CN	2,323,012	(1,218,144)	1,104,868	2.7%	1,135,008			1,269,749							2,404,757
908CA	321,697	(0)	321,697	2.7%	330,473		(14,614)	0							315,859
908CN	1,009,763	(1,249,599)	(239,836)	2.7%	(246,379)			1,302,537							1,056,159
908IDU	1,241,449	(237,025)	1,004,424	2.7%	1,031,824			247,067							1,278,890
908OR	992,266	(1,090,179)	(97,913)	2.7%	(100,584)			1,136,364							1,035,780
908OTHER	31,973	-	31,973	2.7%	32,845			-							32,845
908UT	4,670,953	(1,295,794)	3,375,160	2.7%	3,467,232		(255,513)	1,350,689							4,562,408
908WA	4,919,364	(13,568)	4,905,796	2.7%	5,039,624			14,142							5,053,767
908WYP	667,884	(555,034)	112,850	2.7%	115,929		(28,258)	578,548							666,218
909CA	5,557	-	5,557	2.7%	5,709			-							5,709
909CN	517,104	(358,102)	159,002	2.7%	163,340			373,273							536,613
909IDU	4,214	-	4,214	2.7%	4,329			-							4,329
909OR	24,654	-	24,654	2.7%	25,326			-							25,326
909UT	11,361	-	11,361	2.7%	11,671			-							11,671
909WA	6,142	-	6,142	2.7%	6,310			-							6,310
909WYP	4,713	-	4,713	2.7%	4,842			-							4,842
910CN	122,200	(12,674)	109,526	2.7%	112,514			13,211							125,725
910IDU	13,233	-	13,233	2.7%	13,594			-							13,594
910OR	45,998	-	45,998	2.7%	47,253			-							47,253
910UT	66,817	-	66,817	2.7%	68,639			-							68,639
910WA	5,348	-	5,348	2.7%	5,494			-							5,494
910WYP	38,879	-	38,879	2.7%	39,940			-							39,940
Total Customer Service Expense	17,044,581	(6,030,119)	11,014,462		11,314,932	-	(298,385)	6,285,580	-	-	-	-	-	-	17,302,127
Administrative & General Expense															
920IDU	-	-	-	4.3%	-			-							-
920OR	121,112	(129,722)	(8,609)	4.3%	(8,982)			135,217							126,235
920SO	136,306,903	(85,351,113)	50,955,790	4.3%	53,162,698			88,966,944							142,129,643
920UT	260,346	170,016	430,362	4.3%	449,001			(177,219)							271,782
920WA	26	(36)	(9)	4.3%	(10)			37							28
920WYP	325,778	(370,268)	(44,490)	4.3%	(46,417)			385,954							339,537
921CA	11	-	11	4.3%	11			-							11

PacifiCorp
Utah General Rate Case
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Revised Protocol Accounts	Sep 2005 Adjusted O&M	Remove Normalized Sep 2005 Labor	Sep 2005 Non-Labor O&M	Global Insight Index	Sep 2006 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2006 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2006 Adjusted O&M
921CN	4,707	-	4,707	4.3%	4,911			-							4,911
921IDU	1,231	-	1,231	4.3%	1,284			-							1,284
921OR	15,794	-	15,794	4.3%	16,478			-							16,478
921SO	10,289,101	-	10,289,101	4.3%	10,734,725			-							10,734,725
921UT	58,258	-	58,258	4.3%	60,781			-							60,781
921WA	(633)	-	(633)	4.3%	(660)			-							(660)
921WYP	31,983	-	31,983	4.3%	33,368			-							33,368
921WYU	-	-	-	4.3%	-			-							-
922SO	(27,886,023)	6,363,618	(21,522,405)	4.3%	(22,454,546)			(6,633,208)							(29,087,754)
923CA	-	-	-	4.3%	-			-							-
923CN	-	-	-	4.3%	-			-							-
923IDU	-	-	-	4.3%	-			-							-
923OR	1,738	-	1,738	4.3%	1,813			-							1,813
923SO	27,796,529	26,799	27,823,327	4.3%	29,028,363			(27,934)							29,000,429
923UT	53,913	-	53,913	4.3%	56,248			-							56,248
923WA	-	-	-	4.3%	-			-							-
923WYP	-	-	-	4.3%	-			-							-
924SO	21,160,040	-	21,160,040		21,160,040	900,450		-							22,060,490
925SO	14,156,900	-	14,156,900		14,156,900	220,263	(771,055)	-							13,606,108
926SO	-	-	-	4.3%	-			-							-
928CA	30,725	(84)	30,641	4.3%	31,968			87							32,055
928CN	-	-	-	4.3%	-			-							-
928IDU	328,545	(649)	327,896	4.3%	342,097			677							342,774
928OR	2,390,936	(6,100)	2,384,836	4.3%	2,488,124			6,358							2,494,483
928SG	1,350,622	-	1,350,622	4.3%	1,409,118			-							1,409,118
928SO	-	-	-	4.3%	-			-							-
928UT	3,026,666	-	3,026,666	4.3%	3,157,752			-							3,157,752
928WA	359,496	(3,348)	356,148	4.3%	371,573			3,489							375,063
928WYP	798,529	-	798,529	4.3%	833,114			-							833,114
928WYU	117,862	-	117,862	4.3%	122,966			-							122,966
929SO	(15,323,497)	4,097,056	(11,226,441)	4.3%	(11,712,661)			(4,270,624)							(15,983,285)
930CA	(436)	-	(436)	4.3%	(454)			-							(454)
930CN	3,654	-	3,654	4.3%	3,812			-							3,812
930IDU	4,316,380	-	4,316,380	4.3%	4,503,323			-							4,503,323
930OR	7,584,797	-	7,584,797	4.3%	7,913,296			-							7,913,296
930SO	15,156,936	-	15,156,936	4.3%	15,813,387			-							15,813,387
930UT	4,447,832	-	4,447,832	4.3%	4,640,468			-							4,640,468
930WA	(4,452)	-	(4,452)	4.3%	(4,645)			-							(4,645)
930WYP	49,915	-	49,915	4.3%	52,076			-							52,076
931OR	-	-	-	4.3%	-			-							-
931SO	7,921,980	-	7,921,980	4.3%	8,265,083			-							8,265,083
931UT	(591)	-	(591)	4.3%	(616)			-							(616)
931WYP	106	-	106	4.3%	111			-							111
935CA	20,810	(16,867)	3,943	4.3%	4,114			17,581							21,695
935CN	39,020	(221)	38,800	4.3%	40,480			230							40,710
935IDU	149,441	(125,589)	23,852	4.3%	24,885			130,910							155,794
935OR	387,406	(252,843)	134,563	4.3%	140,391			263,554							403,946
935SO	18,154,806	(2,490,759)	15,664,048	4.3%	16,342,462			2,596,278	893,219						19,831,958
935UT	369,353	(304,435)	64,918	4.3%	67,730			317,332							385,062
935WA	92,441	(63,510)	28,930	4.3%	30,183			66,201							96,384
935WYP	120,303	(96,695)	23,609	4.3%	24,631			100,791							125,422
935WYU	1,090	-	1,090	4.3%	1,137			-							1,137
Total A&G Expense	234,588,389	(78,554,748)	156,033,641		161,261,912	1,120,713	(771,055)	81,882,657	893,219	-	-	-	-	-	244,387,446
Total O&M Expense	3,295,211,557	(494,704,171)	2,800,507,386		2,813,737,712	1,120,713	(1,069,440)	515,661,916	16,577,699	11,141,643	2,273,985	7,672,889	30,857,632	90,525	3,398,065,274
Miscellaneous Interest Expense															
4311UT	584,742		584,742		584,742										584,742
Total Misc Interest Expense	584,742	-	584,742		584,742	-	-	-	-	-	-	-	-	-	584,742

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Revised Protocol Accounts	Sep 2006 Adjusted O&M	Remove Normalized Sep 2006 Labor	Sep 2006 Non-Labor O&M	Global Insight Index	Sep 2007 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2007 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	4.14 Solar Photovoltaic Program	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2007 Adjusted O&M
Steam Power Generation																
500SG	21,632,118	(18,908,283)	2,723,834	2.6%	2,795,527			19,532,057								22,327,583
500SSGCH	1,654,218	-	1,654,218	2.6%	1,697,757			-								1,697,757
501SE	432,313,213	810,829	433,124,042		433,124,042			(837,578)						24,317,696		456,604,160
501SSECH	46,965,532	-	46,965,532		46,965,532			-						1,638,203		48,603,735
502SG	31,844,487	(23,765,412)	8,079,075	2.6%	8,291,720			24,549,419								32,841,139
502SSGCH	2,222,332	-	2,222,332	2.6%	2,280,825			-								2,280,825
503SE	4,399,128	-	4,399,128		4,399,128			-						498,289		4,897,417
505SG	2,948,004	(1,698,505)	1,249,499	2.6%	1,282,387			1,754,538								3,036,924
505SSGCH	1,209,097	-	1,209,097	2.6%	1,240,921			-								1,240,921
506SG	25,053,257	(28,096,778)	(3,043,521)	2.6%	(3,123,628)			29,023,675								25,900,047
506SSGCH	1,638,905	6,501	1,645,406	2.6%	1,688,713			(6,715)								1,681,998
507SG	905,072	-	905,072	2.6%	928,894			-								928,894
507SSGCH	2,478	-	2,478	2.6%	2,543			-								2,543
510SG	5,269,913	(4,031,045)	1,238,868	0.6%	1,246,517			4,164,027								5,410,543
510SSGCH	2,586,036	-	2,586,036	0.6%	2,602,002			-								2,602,002
511SG	17,305,691	(7,762,805)	9,542,886	0.6%	9,601,804			8,018,896								17,620,699
511SSGCH	741,340	21,348	762,688	0.6%	767,397			(22,052)								745,345
512SG	87,586,619	(33,150,482)	54,436,137	0.6%	54,772,224			34,244,097								89,016,321
512SSGCH	3,601,836	135,616	3,737,452	0.6%	3,760,527			(140,090)								3,620,437
513SG	30,357,176	(12,729,619)	17,627,556	0.6%	17,736,388			13,149,562								30,885,950
513SSGCH	866,720	-	866,720	0.6%	872,071			-								872,071
514SG	20,708,209	(3,082,162)	17,626,047	0.6%	17,734,870			3,183,841		998,679		7,834,966				29,752,355
514SSGCH	2,045,181	(60,907)	1,984,274	0.6%	1,996,525			62,916		348,457		73,580				2,481,477
Total Steam Power Expenses	743,856,563	(132,311,704)	611,544,859		612,664,687	-	-	136,676,592	-	1,347,135	-	7,908,546	-	26,454,188	-	785,051,148
Hydro Power Generation																
535SG-P	3,983,962	(3,431,778)	552,184	1.9%	562,655			3,544,990								4,107,645
535SG-U	565,344	(1,992,920)	(1,427,575)	1.9%	(1,454,647)			2,058,665								604,018
536SG-P	91,792	(28,320)	63,473	1.9%	64,676			29,254								93,930
536SG-U	75,986	-	75,986	1.9%	77,427			-								77,427
537SG-P	3,818,771	(725,852)	3,092,919	1.9%	3,151,571			749,797								3,901,368
537SG-U	629,311	(519,387)	109,924	1.9%	112,009			536,521								648,530
538SG-P	18,999	(2,969)	16,031	1.9%	16,335			3,067								19,401
538SG-U	-	-	-	1.9%	-			-								-
539SG-P	9,702,022	(1,813,309)	7,888,713	1.9%	8,038,309			1,873,129							100,824	10,012,262
539SG-U	7,679,020	(7,218,246)	460,773	1.9%	469,511			7,456,372							24,292	7,950,175
540SG-P	171,130	2,129	173,259	1.9%	176,544			(2,199)								174,345
540SG-U	25,061	-	25,061	1.9%	25,536			-								25,536
542SG-P	971,855	(195,475)	776,380	0.8%	782,813			201,923								984,736
542SG-U	113,282	(73,305)	39,977	0.8%	40,308			75,723								116,032
543SG-P	998,023	(343,023)	655,000	0.8%	660,428			354,339								1,014,767
543SG-U	1,045,131	(492,554)	552,577	0.8%	557,156			508,803								1,065,958
544SG-P	1,586,851	(804,785)	782,067	0.8%	788,547			831,334								1,619,881
544SG-U	846,807	(593,634)	253,173	0.8%	255,271			613,218								868,488
545SG-P	3,643,543	(343,155)	3,300,388	0.8%	3,327,734			354,475		12,428		864,427				4,559,065
545SG-U	1,580,368	(234,570)	1,345,798	0.8%	1,356,949			242,309		65,894		123,122				1,788,274
Total Hydro Power Generation	37,547,259	(18,811,152)	18,736,108		19,009,132	-	-	19,431,721	-	78,322	-	987,549	-	-	125,115	39,631,840
Other Production Expense																
546SG	444,441	(446,658)	(2,217)	3.2%	(2,289)			461,393								459,104
547SE	81,929,185	-	81,929,185		81,929,185			-						123,628,187		205,557,372
547SSECT	6,589,678	-	6,589,678		6,589,678			-						21,535,540		28,125,217
548SG	6,111,159	(526,409)	5,584,750	3.2%	5,764,694			543,775								6,308,469
548SSGCT	3,750,786	(2,508,902)	1,241,885	3.2%	1,281,899			2,591,669								3,873,568
549SG	3,808,572	(4,848)	3,803,724	3.2%	3,926,283			5,008			2,800,865					6,732,155
549SSGCT	-	-	-	3.2%	-			-								-
550SG	346,490	-	346,490	0.9%	349,475			-								349,475
550SSGCT	17,410,028	-	17,410,028	0.9%	17,560,028			-								17,560,028
552SG	3,786	(1,560)	2,226	0.9%	2,246			1,611								3,857
552SSGCT	151,788	(74,710)	77,079	0.9%	77,743			77,174								154,917
553SG	232,763	(205,612)	27,152	0.9%	27,386			212,395								239,780
553SSGCT	1,119,698	(235,243)	884,455	0.9%	892,075			243,004								1,135,078
554SG	2,990,895	(15,145)	2,975,750	0.9%	3,001,388			15,645		4,245,836		145,019				7,407,888
554SSGCT	(78,858)	(110,886)	(189,744)	0.9%	(191,379)			114,544		514,000		(11,326)				425,838
Total Other Production Expense	124,810,412	(4,129,972)	120,680,440		121,208,413	-	-	4,266,217	-	4,759,836	2,800,865	133,691	-	145,163,727	-	278,332,749
Power Supply Expense																
555IDU	(0)	-	(0)		(0)			-								(0)
555OR	0	-	0		0			-								0
555SE	80,566,623	-	80,566,623		80,566,623			-						(3,984,232)		76,582,391
555SG	1,632,058,873	-	1,632,058,873		1,632,058,873			-						(524,976,715)		1,107,082,159
555WA	0	-	0		0			-								0
555SSGC	37,406,020	-	37,406,020		37,406,020			-						6,829,260		44,235,280
556SG	1,467,367	(1,105,137)	362,231	3.2%	373,902			1,141,594								1,515,496
557IDU	(17,371)	-	(17,371)	3.2%	(17,931)			-								(17,931)
557OR	(28,351)	-	(28,351)	3.2%	(29,264)			-								(29,264)
557SG	46,044,036	(41,362,442)	4,681,594	3.2%	4,832,438			42,726,965								47,559,403
557SSGCT	62,251	(57,156)	5,095	3.2%	5,259			59,042								64,301
557WA	(51,106)	-	(51,106)	3.2%	(52,753)			-								(52,753)
Total Power Supply Expense	1,797,508,342	(42,524,735)	1,754,983,607		1,755,143,167	-	-	43,927,602	-	-	-	-	-	(522,131,686)	-	1,276,939,082

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Revised Protocol Accounts	Sep 2006 Adjusted O&M	Remove Normalized Sep 2006 Labor	Sep 2006 Non-Labor O&M	Global Insight Index	Sep 2007 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2007 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	4.14 Solar Photovoltaic Program	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2007 Adjusted O&M
Transmission Expense																
560SG	5,322,702	(5,299,352)	23,350	2.7%	23,978			5,474,175								5,498,153
561SG	4,964,310	(4,573,151)	391,160	2.7%	401,686			4,724,016								5,125,702
562SG	715,897	1,223,349	1,939,246	2.7%	1,991,430			(1,263,707)								727,723
563SG	2,189,520	(1,400,955)	788,565	2.7%	809,785			1,447,172								2,256,957
565SE	420,203	-	420,203		420,203			-						(156,509)		263,694
565SG	85,380,941	-	85,380,941		85,380,941			-						3,956,366		89,337,307
566SG	148,222	(348,582)	(200,359)	2.7%	(205,751)			360,081								154,330
567SG	593,896	(48,979)	544,917	2.7%	559,580			50,595								610,175
568SG	7,215	-	7,215	1.1%	7,295			-								7,295
569SG	410	-	410	1.1%	415			-								415
570SG	7,068,898	(5,467,853)	1,601,045	1.1%	1,618,734			5,648,235								7,266,969
571SG	8,243,474	(519,959)	7,723,515	1.1%	7,808,850			537,112								8,345,962
572SG	31,266	(5,222)	26,044	1.1%	26,331			5,394								31,726
573SG	4,494,312	(865,031)	3,629,281	1.1%	3,669,380			893,568	3,404,550							7,967,498
Total Transmission Expense	119,581,266	(17,305,734)	102,275,532		102,512,858	-	-	17,876,640	3,404,550	-	-	-	-	3,799,857	-	127,593,904
Distribution Expense																
580CA	40,056	-	40,056	1.9%	40,799			-								40,799
580IDU	(35,209)	-	(35,209)	1.9%	(35,862)			-								(35,862)
580OR	5,179	-	5,179	1.9%	5,275			-								5,275
580SNPD	26,754,097	(35,887,238)	(9,133,141)	1.9%	(9,302,495)			37,071,138								27,768,643
580UT	(22,334)	(463,752)	(486,087)	1.9%	(495,100)			479,051								(16,049)
580WA	(216,575)	-	(216,575)	1.9%	(220,591)			-								(220,591)
580WYP	(407)	-	(407)	1.9%	(414)			-								(414)
581SNPD	8,951,279	(10,454,453)	(1,503,174)	1.9%	(1,531,047)			10,799,339								9,268,292
582CA	61,923	(52,623)	9,300	1.9%	9,472			54,359								63,831
582IDU	233,841	(170,887)	62,954	1.9%	64,121			176,525								240,646
582OR	852,409	(643,384)	209,025	1.9%	212,901			664,609								877,510
582SNPD	339,116	(265,171)	73,946	1.9%	75,317			273,918								349,235
582UT	1,202,597	(797,826)	404,771	1.9%	412,277			824,146								1,236,423
582WA	237,776	(168,819)	68,958	1.9%	70,237			174,388								244,624
582WYP	368,763	(268,422)	100,341	1.9%	102,202			277,277								379,479
583CA	958,341	(849,756)	108,586	1.9%	110,599			877,789								988,388
583IDU	997,990	(887,063)	110,927	1.9%	112,983			916,327								1,029,310
583OR	6,264,311	(5,584,545)	679,766	1.9%	692,371			5,768,776								6,461,146
583SNPD	2,397,832	(1,793,498)	604,334	1.9%	615,540			1,852,664								2,468,204
583UT	6,490,289	(5,576,320)	913,969	1.9%	930,917			5,760,279								6,691,196
583WA	1,483,927	(1,333,090)	150,837	1.9%	153,634			1,377,068								1,530,701
583WYP	1,112,864	(984,947)	127,917	1.9%	130,289			1,017,440								1,147,728
583WYU	196,994	(178,735)	18,259	1.9%	18,598			184,632								203,229
584CA	97,427	(86,555)	10,873	1.9%	11,074			89,410								100,484
584IDU	24,569	(21,948)	2,620	1.9%	2,669			22,673								25,341
584OR	587,805	(524,955)	62,849	1.9%	64,015			542,273								606,288
584SNPD	-	-	-	1.9%	-			-								-
584UT	423,968	(378,257)	45,711	1.9%	46,559			390,735								437,294
584WA	45,335	(40,500)	4,835	1.9%	4,925			41,836								46,761
584WYP	52,270	(46,695)	5,575	1.9%	5,678			48,235								53,913
584WYU	38,538	(33,985)	4,553	1.9%	4,638			35,106								39,744
585SNPD	210,828	(276,411)	(65,583)	1.9%	(66,799)			285,529								218,730
586CA	142,019	(126,867)	15,152	1.9%	15,433			131,052								146,485
586IDU	229,299	(201,037)	28,262	1.9%	28,786			207,669								236,455
586OR	1,328,906	(1,135,159)	193,747	1.9%	197,340			1,172,607								1,369,947
586SNPD	1,602,016	(1,400,494)	201,521	1.9%	205,258			1,446,696								1,651,954
586UT	1,054,925	(889,191)	165,734	1.9%	168,807			918,525								1,087,332
586WA	360,548	(305,357)	55,191	1.9%	56,214			315,431								371,645
586WYP	225,294	(188,493)	36,801	1.9%	37,483			194,711								232,194
586WYU	38,330	(34,247)	4,083	1.9%	4,159			35,377								39,536
587OR	482	(102)	379	1.9%	387			106								492
587SNPD	40,500	(36,181)	4,319	1.9%	4,399			37,375								41,774
588CA	86,030	(51,552)	34,477	1.9%	35,117			53,253								88,370
588IDU	797,003	(416,084)	380,919	1.9%	387,982			429,810								817,792
588OR	4,806,148	(3,292,224)	1,513,925	1.9%	1,541,997			3,400,832								4,942,829
588SNPD	12,309,298	(9,053,834)	3,255,464	1.9%	3,315,829			9,352,515								12,668,344
588UT	4,699,570	(3,726,388)	973,182	1.9%	991,227			3,849,319								4,840,547
588WA	475,120	(340,514)	134,606	1.9%	137,102			351,747								488,849
588WYP	866,568	(675,223)	191,345	1.9%	194,893			697,498								892,391
588WYU	131,390	(62,531)	68,859	1.9%	70,135			64,594								134,730
589CA	119,259	-	119,259	1.9%	121,471			-								121,471
589IDU	15,136	-	15,136	1.9%	15,417			-								15,417
589OR	1,501,257	-	1,501,257	1.9%	1,529,094			-								1,529,094
589SNPD	770,936	-	770,936	1.9%	785,231			-								785,231
589UT	560,061	-	560,061	1.9%	570,446			-								570,446
589WA	254,123	-	254,123	1.9%	258,836			-								258,836
589WYP	652,521	-	652,521	1.9%	664,621			-								664,621
589WYU	32	-	32	1.9%	32			-								32
590OR	422,408	(428,411)	(6,003)	1.4%	(6,085)			442,545								436,460
590SNPD	190,822	(596,136)	(405,313)	1.4%	(410,820)			615,802								204,982
590UT	228,884	(422,612)	(193,718)	1.4%	(196,350)			436,554								240,204
590WYP	133,547	(250,426)	(116,878)	1.4%	(118,466)			258,687								140,221
591CA	42,682	-	42,682	1.4%	43,261			-								43,261
591IDU	96,597	-	96,597	1.4%	97,909			-								97,909

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Revised Protocol Accounts	Sep 2006 Adjusted O&M	Remove Normalized Sep 2006 Labor	Sep 2006 Non-Labor O&M	Global Insight Index	Sep 2007 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2007 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	4.14 Solar Photovoltaic Program	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2007 Adjusted O&M
591OR	362,198	2,643	364,840	1.4%	369,797			(2,730)								367,067
591SNPD	315,107	-	315,107	1.4%	319,388			-								319,388
591UT	1,015,893	-	1,015,893	1.4%	1,029,695			-								1,029,695
591WA	127,929	(13,113)	114,816	1.4%	116,375			13,546								129,921
591WYP	172,111	-	172,111	1.4%	174,449			-								174,449
591WYU	15,275	-	15,275	1.4%	15,483			-								15,483
592CA	233,536	(183,027)	50,509	1.4%	51,195			189,065								240,260
592IDU	371,068	(297,149)	73,919	1.4%	74,923			306,952								381,875
592OR	2,263,160	(1,327,728)	935,432	1.4%	948,141			1,371,529								2,319,669
592SNPD	1,894,063	(2,946,202)	(1,052,139)	1.4%	(1,066,433)			3,043,395								1,976,962
592UT	2,940,887	(1,775,311)	1,165,576	1.4%	1,181,412			1,833,877								3,015,289
592WA	754,171	(603,065)	151,106	1.4%	153,159			622,960								776,119
592WYP	1,202,841	(801,315)	401,526	1.4%	406,982			827,750								1,234,731
592WYU	(0)	0	0	1.4%	0			(0)								(0)
593CA	5,581,873	(1,004,276)	4,577,597	1.4%	4,639,788			1,037,407								5,677,195
593IDU	3,355,954	(1,335,203)	2,020,751	1.4%	2,048,205			1,379,250								3,427,455
593OR	34,475,065	(2,661,940)	31,813,125	1.4%	32,245,337			2,749,756								34,995,093
593SNPD	(47,290,920)	9,711,677	(37,579,244)	1.4%	(38,089,795)			(10,032,059)								(48,121,854)
593UT	45,845,429	(15,254,142)	30,591,287	1.4%	31,006,900			15,757,367								46,764,267
593WA	5,704,390	(462,388)	5,242,001	1.4%	5,313,219			477,642								5,790,862
593WYP	5,042,189	(1,383,936)	3,658,253	1.4%	3,707,954			1,429,591								5,137,545
593WYU	776,188	(335,097)	441,092	1.4%	447,084			346,151								793,236
594CA	609,381	(534,938)	74,443	1.4%	75,455			552,585								628,040
594IDU	677,198	(453,838)	223,360	1.4%	226,395			468,809								695,204
594OR	5,780,506	(4,040,176)	1,740,330	1.4%	1,763,975			4,173,459								5,937,433
594SNPD	177,659	(131,807)	45,852	1.4%	46,475			136,155								182,630
594UT	11,713,335	(7,700,787)	4,012,548	1.4%	4,067,062			7,954,831								12,021,893
594WA	1,342,259	(1,072,607)	269,652	1.4%	273,315			1,107,992								1,381,307
594WYP	1,347,394	(756,393)	591,001	1.4%	599,030			781,346								1,380,377
594WYU	268,133	(213,433)	54,700	1.4%	55,443			220,474								275,917
595CA	29,774	(25,244)	4,530	1.4%	4,592			26,076								30,668
595IDU	10,647	(5,691)	4,956	1.4%	5,023			5,879								10,902
595OR	537,709	(420,971)	116,738	1.4%	118,324			434,859								553,183
595SNPD	(72,718)	17,981	(54,738)	1.4%	(55,481)			(18,574)								(74,055)
595UT	(112,864)	(48,994)	(161,859)	1.4%	(164,058)			50,610								(113,447)
595WA	102,827	(82,187)	20,640	1.4%	20,920			84,898								105,819
595WYP	112,090	(72,271)	39,819	1.4%	40,360			74,656								115,015
596CA	80,804	(68,115)	12,689	1.4%	12,861			70,362								83,223
596IDU	132,893	(106,747)	26,146	1.4%	26,501			110,269								136,770
596OR	799,912	(645,041)	154,870	1.4%	156,975			666,321								823,296
596SNPD	4,241	(3,786)	456	1.4%	462			3,911								4,372
596UT	2,971,147	(927,033)	2,044,114	1.4%	2,071,885			957,616								3,029,501
596WA	172,137	(144,799)	27,338	1.4%	27,710			149,576								177,285
596WYP	278,257	(218,447)	59,810	1.4%	60,623			225,653								286,276
596WYU	82,795	(73,635)	9,160	1.4%	9,284			76,064								85,348
597CA	21,092	(18,827)	2,265	1.4%	2,296			19,448								21,744
597IDU	192,251	(171,590)	20,661	1.4%	20,942			177,251								198,192
597OR	817,344	(699,036)	118,308	1.4%	119,915			722,097								842,012
597SNPD	1,516,519	(1,416,712)	99,808	1.4%	101,164			1,463,448								1,564,612
597UT	1,092,675	(984,573)	108,102	1.4%	109,570			1,017,054								1,126,624
597WA	268,846	(231,630)	37,216	1.4%	37,721			239,272								276,993
597WYP	326,358	(286,352)	40,006	1.4%	40,550			295,798								336,348
597WYU	31,115	(27,774)	3,342	1.4%	3,387			28,690								32,077
598CA	67,942	(8,971)	58,972	1.4%	59,773			9,267								69,039
598IDU	190,218	(85,595)	104,623	1.4%	106,044			88,419								194,463
598OR	812,952	(198,962)	613,991	1.4%	622,332			205,526								827,858
598SNPD	16,255,776	(7,677,288)	8,578,489	1.4%	8,695,036			7,930,557	2,018,484							18,644,077
598UT	7,885,087	(1,229,868)	6,655,219	1.4%	6,745,636			1,270,441	3,882,050							11,898,127
598WA	167,307	(47,887)	119,420	1.4%	121,043			49,467								170,509
598WYP	219,258	(38,530)	180,729	1.4%	183,184			39,801								222,985
598WYU	65,601	(24,279)	41,323	1.4%	41,884			25,080								66,964
Total Distribution Expense	216,471,781	(142,949,300)	73,522,481		74,538,791	-	-	147,665,115	5,900,534	-	-	-	-	-	-	228,104,440
Customer Accounting Exp																
901CA	42,697	(38,431)	4,266	2.2%	4,359			39,699								44,058
901CN	5,838,356	(5,222,761)	615,595	2.2%	629,059			5,395,057								6,024,116
901IDU	136,083	(122,734)	13,349	2.2%	13,641			126,783								140,424
901OR	1,476,777	(1,545,601)	(68,824)	2.2%	(70,330)			1,596,589								1,526,260
901UT	(544,143)	217,306	(326,838)	2.2%	(333,986)			(224,474)								(558,460)
901WA	420,074	(491,488)	(71,414)	2.2%	(72,976)			507,702								434,725
901WYP	575,016	(637,914)	(62,897)	2.2%	(64,273)			658,958								594,685
901WYU	127,309	(114,842)	12,467	2.2%	12,740			118,630								131,370
902CA	799,554	(716,870)	82,684	2.2%	84,492			740,520								825,012
902CN	420,537	(435,326)	(14,790)	2.2%	(15,113)			449,688								434,574
902IDU	1,153,541	(1,035,035)	118,506	2.2%	121,098			1,069,180								1,190,278
902OR	7,226,417	(6,460,414)	766,003	2.2%	782,757			6,673,539								7,456,296
902UT	10,592,143	(9,769,828)	822,315	2.2%	840,301			10,092,129								10,932,430
902WA	1,863,762	(1,636,055)	227,707	2.2%	232,687			1,690,027								1,922,715
902WYP	1,980,601	(1,765,544)	215,057	2.2%	219,761			1,823,788								2,043,549
902WYU	305,414	(273,853)	31,561	2.2%	32,251			282,887								315,138
903CA	211,044	(180,044)	31,000	2.4%	31,754			185,983								217,737
903CN	45,024,941	(33,484,129)	11,540,812	2.4%	11,821,427			34,588,751	2,178,116							48,588,294

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Revised Protocol Accounts	Sep 2006 Adjusted O&M	Remove Normalized Sep 2006 Labor	Sep 2006 Non-Labor O&M	Global Insight Index	Sep 2007 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2007 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	4.14 Solar Photovoltaic Program	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2007 Adjusted O&M
903IDU	300,166	(263,157)	37,009	2.4%	37,908			271,839								309,747
903OR	2,018,220	(1,787,552)	230,668	2.4%	236,277			1,846,523								2,082,799
903UT	3,331,676	(2,897,360)	434,315	2.4%	444,876			2,992,943								3,437,818
903WA	476,936	(382,707)	94,229	2.4%	96,521			395,332								491,853
903WYP	252,147	(204,790)	47,357	2.4%	48,509			211,546								260,054
903WYU	40,089	(33,079)	7,010	2.4%	7,181			34,170								41,351
904CA	606,264	-	606,264	2.2%	619,524			-								619,524
904CN	68,318	-	68,318	2.2%	69,813			-								69,813
904IDU	(50,181)	-	(50,181)	2.2%	(51,279)			-								(51,279)
904OR	5,396,026	-	5,396,026	2.2%	5,514,048			-								5,514,048
904UT	4,033,597	-	4,033,597	2.2%	4,121,820			-								4,121,820
904WA	948,788	-	948,788	2.2%	969,540			-								969,540
904WYP	428,017	-	428,017	2.2%	437,379			-								437,379
905CA	(257)	-	(257)	2.2%	(263)			-								(263)
905CN	1,082,712	(178,875)	903,837	2.2%	923,606			184,776								1,108,382
905IDU	(70)	-	(70)	2.2%	(71)			-								(71)
905OR	11,278	-	11,278	2.2%	11,525			-								11,525
905UT	4,254	-	4,254	2.2%	4,347			-								4,347
905WYP	1,977	-	1,977	2.2%	2,020			-								2,020
Total Customer Accounting Exp	96,600,077	(69,461,082)	27,138,995		27,762,929	-	-	71,752,563	2,178,116	-	-	-	-	-	-	101,693,609
Customer Service Expense																
907CN	2,404,757	(1,269,749)	1,135,008	1.9%	1,156,065			1,311,638								2,467,703
908CA	315,859	(0)	315,859	1.9%	321,719			0								321,719
908CN	1,056,159	(1,302,537)	(246,379)	1.9%	(250,950)			1,345,507								1,094,558
908IDU	1,278,890	(247,067)	1,031,824	1.9%	1,050,966			255,217								1,306,183
908OR	1,035,780	(1,136,364)	(100,584)	1.9%	(102,450)			1,173,852								1,071,402
908OTHER	32,845	-	32,845	1.9%	33,454			-								33,454
908UT	4,562,408	(1,350,689)	3,211,719	1.9%	3,271,304		(194,366)	1,395,247					314,500			4,786,685
908WA	5,053,767	(14,142)	5,039,624	1.9%	5,133,120			14,609								5,147,729
908WYP	666,218	(578,548)	87,670	1.9%	89,297		(14,803)	597,634								672,127
909CA	5,709	-	5,709	1.9%	5,815			-								5,815
909CN	536,613	(373,273)	163,340	1.9%	166,370			385,587								551,957
909IDU	4,329	-	4,329	1.9%	4,410			-								4,410
909OR	25,326	-	25,326	1.9%	25,796			-								25,796
909UT	11,671	-	11,671	1.9%	11,887			-								11,887
909WA	6,310	-	6,310	1.9%	6,427			-								6,427
909WYP	4,842	-	4,842	1.9%	4,931			-								4,931
910CN	125,725	(13,211)	112,514	1.9%	114,601			13,647								128,248
910IDU	13,594	-	13,594	1.9%	13,846			-								13,846
910OR	47,253	-	47,253	1.9%	48,130			-								48,130
910UT	68,639	-	68,639	1.9%	69,913			-								69,913
910WA	5,494	-	5,494	1.9%	5,596			-								5,596
910WYP	39,940	-	39,940	1.9%	40,681			-								40,681
Total Customer Service Expense	17,302,127	(6,285,580)	11,016,547		11,220,928	-	(209,169)	6,492,938	-	-	-	-	314,500	-	-	17,819,197
Administrative & General Expense																
920IDU	-	-	-	3.9%	-			-								-
920OR	126,235	(135,217)	(8,982)	3.9%	(9,334)			139,678								130,344
920SO	142,129,643	(88,966,944)	53,162,698	3.9%	55,246,545			91,901,913								147,148,458
920UT	271,782	177,219	449,001	3.9%	466,600			(183,065)								283,535
920WA	28	(37)	(10)	3.9%	(10)			38								28
920WYP	339,537	(385,954)	(46,417)	3.9%	(48,237)			398,686								350,450
921CA	11	-	11	3.9%	12			-								12
921CN	4,911	-	4,911	3.9%	5,103			-								5,103
921IDU	1,284	-	1,284	3.9%	1,334			-								1,334
921OR	16,478	-	16,478	3.9%	17,124			-								17,124
921SO	10,734,725	-	10,734,725	3.9%	11,155,500			-								11,155,500
921UT	60,781	-	60,781	3.9%	63,163			-								63,163
921WA	(660)	-	(660)	3.9%	(686)			-								(686)
921WYP	33,368	-	33,368	3.9%	34,676			-								34,676
921WYU	-	-	-	3.9%	-			-								-
922SO	(29,087,754)	6,633,208	(22,454,546)	3.9%	(23,334,708)			(6,852,034)								(30,186,742)
923CA	-	-	-	3.9%	-			-								-
923CN	-	-	-	3.9%	-			-								-
923IDU	-	-	-	3.9%	-			-								-
923OR	1,813	-	1,813	3.9%	1,884			-								1,884
923SO	29,000,429	27,934	29,028,363	3.9%	30,166,203			(28,855)								30,137,348
923UT	56,248	-	56,248	3.9%	58,453			-								58,453
923WA	-	-	-	3.9%	-			-								-
923WYP	-	-	-	3.9%	-			-								-
924SO	22,060,490	-	22,060,490		22,060,490	(535,890)		-								21,524,600
925SO	13,606,108	-	13,606,108		13,606,108	89,781	(533,471)	-								13,162,418
926SO	-	-	-	3.9%	-			-								-
928CA	32,055	(87)	31,968	3.9%	33,221			90								33,311
928CN	-	-	-	3.9%	-			-								-
928IDU	342,774	(677)	342,097	3.9%	355,507			699								356,206
928OR	2,494,483	(6,358)	2,488,124	3.9%	2,585,653			6,568								2,592,221
928SG	1,409,118	-	1,409,118	3.9%	1,464,352			-								1,464,352
928SO	-	-	-	3.9%	-			-								-
928UT	3,157,752	-	3,157,752	3.9%	3,281,528			-								3,281,528
928WA	375,063	(3,489)	371,573	3.9%	386,138			3,604								389,742

PacifiCorp
Utah General Rate Case
O&M Expense
12-months ended September 30, 2007

Revised Protocol Accounts	Sep 2006 Adjusted O&M	Remove Normalized Sep 2006 Labor	Sep 2006 Non-Labor O&M	Global Insight Index	Sep 2007 Escalated Non-Labor O&M	4.7 Property Insurance	4.8 Miscellaneous Rate Base Amortization	4.9 Proforma Sep 2007 Labor	4.10 Power Delivery Programs	4.11 Generation Overhaul Normalization	4.12 Incremental Generation O&M	4.13 Generation O&M Normalization	4.14 Solar Photovoltaic Program	5.1 Net Power Costs	8.8 Hydro Settlement Obligations	Sep 2007 Adjusted O&M
928WYP	833,114	-	833,114	3.9%	865,770			-								865,770
928WYU	122,966	-	122,966	3.9%	127,786			-								127,786
929SO	(15,983,285)	4,270,624	(11,712,661)	3.9%	(12,171,768)			(4,411,510)								(16,583,278)
930CA	(454)	-	(454)	3.9%	(472)			-								(472)
930CN	3,812	-	3,812	3.9%	3,961			-								3,961
930IDU	4,503,323	-	4,503,323	3.9%	4,679,842			-								4,679,842
930OR	7,913,296	-	7,913,296	3.9%	8,223,478			-								8,223,478
930SO	15,813,387	-	15,813,387	3.9%	16,433,232			-								16,433,232
930UT	4,640,468	-	4,640,468	3.9%	4,822,363			-								4,822,363
930WA	(4,645)	-	(4,645)	3.9%	(4,827)			-								(4,827)
930WYP	52,076	-	52,076	3.9%	54,118			-								54,118
931OR	-	-	-	3.9%	-			-								-
931SO	8,265,083	-	8,265,083	3.9%	8,589,054			-								8,589,054
931UT	(616)	-	(616)	3.9%	(640)			-								(640)
931WYP	111	-	111	3.9%	115			-								115
935CA	21,695	(17,581)	4,114	3.9%	4,275			18,161								22,437
935CN	40,710	(230)	40,480	3.9%	42,067			237								42,304
935IDU	155,794	(130,910)	24,885	3.9%	25,860			135,228								161,088
935OR	403,946	(263,554)	140,391	3.9%	145,894			272,249								418,143
935SO	19,831,958	(2,596,278)	17,235,681	3.9%	17,911,277			2,681,928	162,817							20,756,021
935UT	385,062	(317,332)	67,730	3.9%	70,385			327,801								398,186
935WA	96,384	(66,201)	30,183	3.9%	31,366			68,385								99,751
935WYP	125,422	(100,791)	24,631	3.9%	25,597			104,116								129,713
935WYU	1,137	-	1,137	3.9%	1,182			-								1,182
Total A&G Expense	244,387,446	(81,882,657)	162,504,789		167,476,533	(446,109)	(533,471)	84,583,919	162,817	-	-	-	-	-	-	251,243,689
Total O&M Expense	3,398,065,274	(515,661,916)	2,882,403,358		2,891,537,437	(446,109)	(742,640)	532,673,307	11,646,017	6,185,293	2,800,865	9,029,787	314,500	(346,713,915)	125,115	3,106,409,658
Miscellaneous Interest Expense																
4311UT	584,742		584,742		584,742											584,742
Total Misc Interest Expense	584,742	-	584,742		584,742	-	-	-	-	-	-	-	-	-	-	584,742

4.1 Blue Sky Program Costs

PacifiCorp
Utah Results of Operations September 2007
Blue Sky Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Administrative Blue Sky Expense	909	1	(57,559)	CN	45.735%	(26,325)	4.1.1
Administrative Blue Sky Expense	910	1	(1,041)	CN	45.735%	(476)	4.1.1
Administrative Blue Sky Expense	921	1	(4,878)	SO	42.139%	(2,056)	4.1.1
Administrative Blue Sky Expense	923	1	(1,810)	SO	42.139%	(763)	4.1.1
Administrative Blue Sky Expense	930	1	(1,775)	SO	42.139%	(748)	4.1.1
Power Costs	555	1	(480,000)	SG	42.548%	(204,232)	4.1.2
			(547,063)			**(234,598)**	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

The Blue Sky Program is designed to encourage voluntary customer participation in the acquisition and development of renewable resources. To prevent non-participants from subsidizing this program, this adjustment removes any administrative and other expenses directly associated with the program from the test period. Note that the customer sales revenue is removed in a Tab 3 Revenue adjustment. Costs shown above are direct program costs that were recorded above-the-line and must be moved below-the-line. In May 2005, the accounting for direct program costs for Blue Sky was modified to charge these costs below-the-line, except for revenues and power costs (Green Tags).

PacifiCorp
Utah General Rate Case - September 2007

Blue Sky Program
All States
12 Months ended September 2005

		A	B	C	D	
		12 Mos ended 3/05	**6 Mos ended 9/04**	**6 Mos ended 9/05**	**TOTAL 12 Mos ended Sept 05** (A-B+C)	**Ref #**
FERC	**FERC DESCRIPTION**					
9090000	INFORMATIONAL & INSTRCT ADVERTISING EXP	182,502	124,943		57,559	4.1
9100000	MISC CUSTOMER SERVICE & INFORMATIONL EXP	11,592	10,551		1,041	4.1
9210000	OFFICE SUPPLIES AND EXPENSES	13,579	8,701		4,878	4.1
9220000	ADMINISTRATIVE EXPENSES TRANSFERRED - CR				0	4.1
9230000	OUTSIDE SERVICES EMPLOYED	28,725	26,915		1,810	4.1
9301000	GENERAL ADVERTISING EXPENSE	8,288	6,513		1,775	4.1
9350000	MAINTENANCE OF GENERAL PLANT				0	4.1
5552500	NET POWER COSTS	240,000		240,000	480,000	4.1
	TOTAL BLUE SKY A&G ABOVE LINE	**484,686**	**177,623**	**240,000**	**547,063**	
FERC	**FERC DESCRIPTION**					
4160000	COSTS & EXP OF MERCH, JOBBING, CONTRACT	227,164	117,181	327,595	437,578	
4261000	DONATIONS	225	225	348	348	
4264000	EXPEN CERT CIVIC POLIT & RELTD ACTIV	-1,981	1,148		-3,129	
TOTAL BELOW LINE		**225,408**	**118,554**	**327,943**	**434,797**	
TOTAL BLUESKY		**710,094**	**296,177**	**567,943**	**981,860**	

PacifiCorp
Utah General Rate Case - September 2007
Blue Sky Program
Power Costs - Green Tags

List Edit Goto Settings System Help

Ferc Summary Reports

Selections

Actual/Plan/Variance Report

Type 1 Record Type : 0 Actual
Type 2 Record Type : 0 Actual
Type 1 Plan Version : 0 Actuals / Detailed Plan
Type 2 Plan Version : 0 Actuals / Detailed Plan
Controlling area : 4500
Profit center : *
FERC location : *
SAP account : See selections
FERC account : *

FERC Acct	Description	01/06-2006-Actual	07/12-2005-Actual	Variance $	Variance %
5552500	OTH/INT/REC/DEL	240,000.00	240,000.00	0.00	0

Ferc Summary Reports

Profit Ctr	Name	SAP Acct	001 to 006 2006	007 to 012 2005	Variance $	Variance %	FERC Acct
1196	C&T Front Office	546536	240,000.00	240,000.00	0.00	0	5552500
*_1196		546536	240,000.00	240,000.00	0.00	0	
**total			240,000.00	240,000.00	0.00	0	

Total Power Cost = $480,000

4.2 Misc. General Expenses

PacifiCorp
Utah Results of Operations September 2007
Miscellaneous General Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Miscellaneous General Expense	920	1	(1,417)	SO	42.139%	(597)	4.2.1
Miscellaneous General Expense	921	1	(15,908)	SO	42.139%	(6,703)	4.2.1
Miscellaneous General Expense	923	1	(423,255)	SO	42.139%	(178,357)	4.2.1
Miscellaneous General Expense	930	1	(885,223)	SO	42.139%	(373,027)	4.2.1
			(1,325,803)			**(558,685)**	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

This adjustment removes from results of operations miscellaneous expenses that should have been charged to non-regulated accounts.

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
Adjustment Summary

FERC Account	Description	Factor	Amount to Exclude	Ref
920	Review adjustments	SO	$ 1,417	4.2.2
921	Review adjustments	SO	15,908	4.2.3
923	Review adjustments	SO	423,255	4.2.4
930.1	Review adjustments	SO	92,457	4.2.5
930.2	Review adjustments	SO	792,766	4.2.7
TOTAL			$1,325,803	4.2

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
FERC Account 920 Review - Items to Remove

Fiscal Year	Posting Period	GL Account	Amount	Text		FERC Account	Factor
2006	3	501251	1,417	IRS Penalty tax reimbursement		9200000	SO
		TOTAL	**$ 1,417**		To	4.2.1	

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
FERC Account 921 Review - Items to Remove

Description of items to be removed	Fiscal Year	Account number	Amount	FERC Account	Factor
Fraudulent Charges	2005	516900	$ 2,093	9210000	SO
Fraudulent Charges	2005	516900	1,934	9210000	SO
Fraudulent Charges	2005	516900	1,616	9210000	SO
SPONSORSHIP FEE FOR THE WY FORUM	2005	503120	1,000	9210000	SO
2005 FOOTBALL SEASON TICKETS	2005	503120	682	9210000	SO
Christmas party gifts	2005	503400	460	9210000	SO
Recl from 545550; Law Society of Alberta Canada	2005	503170	1,137	9210000	SO
Shakespearean Festival Board Luncheon	2005	503115	786	9210000	SO
2005 BURN CNTR TOURNAMENT GOLF BALL DONATION	2006	503400	4,627	9210000	SO
BASKETBALL SEASON TICKETS	2006	503120	1,026	9210000	SO
Marketing-branding materials	2006	516900	545	9210000	SO
		TOTAL	**$ 15,908**	To	4.2.1

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
FERC Account 923 Review - Items to Remove

Twelve Months Ended September 2005

Fiscal Year	Period	SAP Account #	$Amount	Text	Category	Order	FERC Account
DORNOCH							
2006	1	530095	1,456	DORNOCH - CAPITVE INSURANCE COMPANY - FEB 05	Dornoch	219981	9230000
2006	2	530095	1,126	DORNOCH - CAPITVE INSURANCE COMPANY - MAR 05	Dornoch	219981	9230000
2006	4	530095	203	DORNOCH - CAPITVE INSURANCE COMPANY - MAY 05	Dornoch	219981	9230000
2005	12	530095	46	DORNOCH - CAPITVE INSURANCE COMPANY - JAN 05	Dornoch	219981	9230000
2005	12	530095	6,614	DORNOCH - CAPITVE INSURANCE COMPANY - SEP 04	Dornoch	219981	9230000
2005	12	530095	15,678	DORNOCH - CAPITVE INSURANCE COMPANY - AUG 04	Dornoch	219981	9230000
2005	12	530095	2,638	DORNOCH - CAPITVE INSURANCE COMPANY - OCT 04	Dornoch	219981	9230000
2005	12	530095	144	DORNOCH - CAPITVE INSURANCE COMPANY - NOV 04	Dornoch	219981	9230000
			27,906				
RANCH							
2006	6	530190	158,518	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	24,079	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	134,351	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	24,079	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	56,318	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	(77,056)	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	(12,040)	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	76,213	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	12,469	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	(158,518)	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	(24,079)	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	162,513	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	19,236	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	(134,351)	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	(24,079)	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
2006	6	530190	137,981	KLAMATH RIVER RANCH BRIDGE REPLACEMENT	Ranch	317533	9230000
2006	6	530190	19,714	KLAMATH RIVER RANCH OLD BRIDGE REMOVAL	Ranch		9230000
			395,349				
	TOTAL		**423,255**	SO Factor		To	4.2.1

Explanations:

Dornoch These legal fees, specific to our captive insurance company known as Dornoch, may not be incurred in the future. They are removed given it is unknown if we will incur the expense going forward..

Klamath The Klamath Ranch property is in FERC Account 121-Non-Utility. Improvements should be expensed below the line as the property is currently not considered "used and useful". The Company is maintaining rights to the ranch because it might be used in securing the Klamath River Project Relicensing

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
FERC Account 930.1 Review - Items to Remove

Fiscal Year	Posting Period	SAP Account	$Amount	Text	Category	FERC Account
2005	010	530020	11,616	VARIOUS BLUE SKY JOBS	Blue Sky	9301000
2006	006	530020	14,342	2005/2006 SPORTS SPONSORSHIPS	Sponsorships	9301000
2006	006	530020	47,506	2005/2006 SPORTS SPONSORSHIPS	Sponsorships	9301000
Advertising Expenses			18,993	Ref# page 4.2.6		
		TOTAL	$ **92,457**	SO Factor	To 4.2.1	

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
Advertising Services

FY	PER	SAP Account	$AMT	TEXT	Category	FERC Account
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	5	530020	858	CALIFORNIA CARE	Advertising Services	9301000
2006	6	530020	3,456	CALIFORNIA CARE BILL INSERT	Advertising Services	9301000
2006	9	530020	528	ENERGY ASSISTANCE ENVELOPES (PACI-4011)	Advertising Services	9301000
2006	2	530020	59	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	2	530020	388	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	1	530020	4,844	VARIOUS BLUE SKY JOBS	Advertising Services	9301000
2006	2	530020	2,210	EARTH DAY AD	Advertising Services	9301000
2006	2	530020	494	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	2	530020	1,088	EARTH DAY AD	Advertising Services	9301000
2006	2	530020	94	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	2	530020	94	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	8	530020	0	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES-OREGON	Advertising Services	9301000
2006	9	530020	55	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES	Advertising Services	9301000
2006	9	530020	0	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES	Advertising Services	9301000
2006	9	530020	0	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES	Advertising Services	9301000
2006	9	530020	1	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES	Advertising Services	9301000
2006	9	530020	1	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES	Advertising Services	9301000
2006	9	530020	4	PACIFIC POWER YELLOW/WHITE PAGE DIRECTORIES	Advertising Services	9301000
2006	4	530020	1,405	SIGNAGE FOR MERWIN FISHING DERBY	Advertising Services	9301000
2006	2	530020	47	BLUE SKY COMBO BUSINESS RECOGNITION ADS	Advertising Services	9301000
2006	8	530020	729	PACIFIC POWER POSTCARD	Advertising Services	9301000
2006	3	530020	180	COLOR INNOVATIONS FACT SHEETS FOR ANNOUNCEMENT	Advertising Services	9301000
2006	3	530020	-180	ORD 317183	Advertising Services	9301000
		Total	**$18,993**	SO Factor	To 4.2.1	

1 Note that the Blue Sky costs above were not picked up by the Blue Sky adjustment due to the override of the account / cost center combination by workorders.

PacifiCorp
Utah General Rate Case - September 2007
Miscellaneous General Expense
FERC Account 930.2 Review - Items to Remove

Fiscal Year	Posting Period	SAP Account	$Amount	Text	Category	FERC Account
2005	7	545550	$ 62,969	PREPAID MEMBERSHIP DUES AMORT-EEI Oct-05	Edison Electric Institute	9302000
2005	8	545550	62,969	PREPAID MEMBERSHIP DUES AMORT-EEI Nov-05	Edison Electric Institute	9302000
2005	9	545550	62,969	PREPAID MEMBERSHIP DUES AMORT-EEI Dec-05	Edison Electric Institute	9302000
2005	10	545550	70,347	PREPAID MEMBERSHIP DUES AMORT-EEI Jan-05	Edison Electric Institute	9302000
2005	11	545550	70,347	PREPD MEMB DUES AMORT-EEI Jan-05 Cost Ctr Corr	Edison Electric Institute	9302000
2005	11	545550	(70,347)	PREPD MEMB DUES AMORT-EEI Jan-05 Cost Ctr Corr	Edison Electric Institute	9302000
2005	11	545550	70,347	PREPAID MEMBERSHIP DUES AMORT-EEI Feb-05	Edison Electric Institute	9302000
2005	12	545550	70,347	PREPAID MEMBERSHIP DUES AMORT-EEI Mar-05	Edison Electric Institute	9302000
2006	1	545550	70,347	PREPAID MEMBERSHIP DUES AMORT-EEI Apr-05	Edison Electric Institute	9302000
2006	2	545550	70,347	PREPAID MEMBERSHIP DUES AMORT-EEI May-05	Edison Electric Institute	9302000
2006	3	545550	70,347	PREPAID MEMBERSHIP DUES AMORT-EEI Jun-05	Edison Electric Institute	9302000
2006	4	545550	39,201	EEI 3rd Qtr 2005 Participation	Edison Electric Institute	9302000
2006	5	545550	(39,201)	EEI 3rd Qtr 2005 Participation	Edison Electric Institute	9302000
2006	5	545550	121,183	EEI Membership	Edison Electric Institute	9302000
2006	6	545550	(121,183)	EEI Membership	Edison Electric Institute	9302000
2006	6	545550	(181,775)	EEI	Edison Electric Institute	9302000
2006	6	545550	181,775	EEI	Edison Electric Institute	9302000
2006	6	545550	181,775	EEI	Edison Electric Institute	9302000
		TOTAL	**$ 792,766**	SO Factor		To 4.2.1

4.3 International Assignees

PacifiCorp
Utah Results of Operations September 2007
International Assignees

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Generation	557	1	(93,161)	SG	42.548%	(39,638)	
Distribution Expense	580	1	(64,718)	SNPD	45.631%	(29,532)	
A&G Expense	921	1	(838,395)	SO	42.139%	(353,294)	
			(996,273)			**(422,464)**	4.3.1

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

This adjustment removes international assignees (IA's) costs that are non-recurring or are out-of-period. In addition, ongoing positions filled by IA's are priced at either the lessor of US market compensation levels or actual compensation levels.

International Assignee (IA) Costs

Utah General Rate Case - September 2007

Costs for Oct 2004 - Sept 2005

Adjust Ongoing Positions to US Compensation Levels:				Ref#
Actual Compensation Levels:				
Plant Manager	Gen	557	275,113	
Chief Financial Officer	A&G	921	504,866	
Controller	A&G	921	374,135	
		Sub-Total	1,154,114	
US Compensation Levels				
Plant Manager	Gen	557	207,622	
Chief Financial Officer	A&G	921	693,139	
Controller	A&G	921	231,971	
		Sub-Total	1,132,732	4.3.2
Adjustment - Lower of Actual Cost or US Market				
Plant Manager	Gen	557	(67,491)	
Chief Financial Officer	A&G	921	-	
Controller	A&G	921	(142,164)	
		Total	(209,655)	

		Total	
IA Total Costs:			
On-going Positions	$	1,154,114	Above
One-time and out-of-period IA costs		786,619	
Total Actual Costs		1,940,732	
Total Adjustment:			
Ongoing Positions - Adjmt to Lower Cost/US Market		(209,655)	Above
One-time and out-of-period IA costs		(786,619)	
Total Adjustment		**(996,273)**	4.3
Costs for Recovery		944,459	

BY FERC ACCOUNT:

Acct 557		
On-going Positions	275,113	
One-time and out-of-period IA costs	25,670	
Total Distribution Expense - Acct 557	300,783	
Adjustment to Acct 557		
On-going Positions	(67,491)	
One-time and out-of-period IA costs	(25,670)	
Total Adjustment to Generation Exp - Acct 557	**(93,161)**	4.3

Acct 580		
On-going Positions	-	
One-time and out-of-period IA costs	64,718	
Total Distribution Expense - Acct 580	64,718	
Adjustment to Acct 580		
On-going Positions	-	
One-time and out-of-period IA costs	(64,718)	
Total Adjustment to Distribution Exp - Acct 580	**(64,718)**	4.3

Acct 921		
On-going Positions	879,001	
One-time and out-of-period IA costs	696,231	
Total A&G Expense - Acct 921	1,575,231	
Adjustment to Acct 921		
On-going Positions	(142,164)	
One-time and out-of-period IA costs	(696,231)	
Total Adjustment to A&G Expense - Acct 921	**(838,395)**	4.3
Total Adjustment	**$ (996,273)**	4.3

PACIFICORP
Utah General Rate Case - September 2007
International Assignees

Position*	Acct	Annual Cost as of the 12 Months Ended, September 30, 2005						
		Salary	Incentive	Medical, Dental, Vision	LTIP**	Vehicle	Other Benefits***	Total
Chief Financial Officer	921	410,000	123,000	8,136	41,000	9,000	102,003	693,139
Controller	921	149,350	29,870	8,136	11,201	8,100	25,314	231,971
Total Acct 921		559,350	152,870	16,272	52,201	17,100	127,317	925,110
Plant Manager	557	130,950	26,190	8,136	9,821	8,100	24,425	207,622
Total		**690,300**	**179,060**	**24,408**	**62,023**	**25,200**	**151,741**	**1,132,732**

* Positions are currently held by International Assignees. Costs presented above are at the U.S. target market.
** LTIP (Long term incentive plan) is the replacement for stock options
*** Pension, life insurance, payroll taxes, K-plus, etc.

4.4 Customer Service

PacifiCorp
Utah Results of Operations September 2007
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Customer Service Deposit Interest	431	1	584,742	UT	Situs	584,742	4.4.1
MID PERIOD Incremental Change							
No Adjustment							
TEST PERIOD Incremental Change							
No Adjustment							
Adjustment to Rate Base:							
BASE PERIOD							
Balance at Sept 30, 2004	235	1	(9,032,411)	UT	Situs	(9,032,411)	4.4.1
Balance at Sept 30, 2005	235	1	(9,745,692)	UT	Situs	(9,745,692)	4.4.1
MID PERIOD Incremental Change							
No Adjustment							
TEST PERIOD Incremental Change							
No Adjustment							

Adjustment Detail:

September 2004 Balance	(9,032,411)	4.4.1
September 2005 Balance	(9,745,692)	4.4.1
Sept 2005 Average (Base)	**(9,389,052)**	
September 2006 Balance	(9,745,692)	4.4.1
Sept 2006 Average (Mid)	**(9,745,692)**	
September 2007 Balance	(9,745,692)	4.4.1
Sept 2007 Average (Test)	**(9,745,692)**	

Description of Adjustment:

As specified in Utah Electric Service Regulation No. 9, the Company pays interest on customer service deposits. These deposits are treated as a reduction to rate base and the interest is treated as an expense of electric operations. Absent this adjustment, the interest true-up would nullify any recovery of customer service deposit interest. This treatment was approved in Docket No. 97-035-01 and each subsequent case.

PacifiCorp
Utah General Rate Case - September 2007
Customer Service Deposits - Utah

Balance and Interest as of September 30, 2007

Total Customer Service Deposits - UT	Balance	Ref #
Projected September 30, 2007	$ 9,745,692	4.4
Projected September 30, 2006	9,745,692	4.4
Actual September 30, 2005	9,745,692	
Actual March 31, 2005	8,999,911	
Actual September 30, 2004	9,032,411	

	Total Deposits	Rate%	Interest	Ref #
Interest expense on deposits at 6% as of 12 months ended Sept 30, 2007	$ 9,745,692	6.0%	$ 584,742	4.4

PacifiCorp
Utah General Rate Case - September 2007
Customer Service Deposits - Utah

Actual Balance as of September 30, 2005

Profit Center	NAME	TOTAL DEPOSIT INVOICED	Ref #
01130	American Fork Distribution	881,725	
01131	Moab Distribution	89,298	
01132	Price Distribution	105,960	
01134	Vernal Distribution	97,507	
01135	Metro Distribution	3,121,873	
01136	Tooele Distribution	919,428	
01137	Laketown Distribution	12,045	
01138	Smithfield Distribution	148,282	
01139	Cedar City Distribution	359,461	
01140	Richfield Distribution	183,476	
01141	Jordan Valley Distribution	1,902,390	
01174	Ogden Distribution	898,337	
01175	Park City Distribution	255,653	
01176	Layton Distribution	695,908	
01177	Tremonton Distribution	74,349	
	Total Customer Service Deposits - UT 9/30/05	**$ 9,745,692**	**4.4.1**

Balance as of September 30, 2004

Profit Center	NAME	TOTAL DEPOSIT INVOICED	
01130	American Fork Distribution	830,474	
01131	Moab Distribution	82,724	
01132	Price Distribution	74,895	
01134	Vernal Distribution	82,552	
01135	Metro Distribution	2,883,920	
01136	Tooele Distribution	1,126,956	
01137	Laketown Distribution	15,685	
01138	Smithfield Distribution	89,457	
01139	Cedar City Distribution	255,791	
01140	Richfield Distribution	210,741	
01141	Jordan Valley Distribution	1,700,777	
01174	Ogden Distribution	741,011	
01175	Park City Distribution	242,377	
01176	Layton Distribution	611,608	
01177	Tremonton Distribution	83,444	
	Total Customer Service Deposits - UT 9/30/04	**9,032,411**	**4.4.1**
	September 30, 2005 Customer Service Deposits	9,745,692	
	Average Customer Service Deposits for Period Ending 9/30/05	9,389,052	

4.5 Uncollectible Accounts

PacifiCorp
Utah Results of Operations September 2007
Uncollectible Accounts

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Uncollectible Accounts	904	1	4,915,647	CN	45.735%	2,248,170	4.5.1
Uncollectible Accounts	904	1	599,000	UT	Situs	599,000	4.5.1
			5,514,647			**2,847,170**	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

Certain adjustments to uncollectible accounts booked to FERC account 904 were related to reserves set up in prior periods and should be removed from current results.

Uncollectible Expense Adjustment

Out of Period Items - AS BOOKED

Fiscal Year	FERC Account	GL Account	Amount	Description	Posting Date	Factor
2005	9040000	550750	(1,234,871)	Prior period reserve settlement	11/18/2004	CN
			(1,234,871)			

In December 2002, the Company set up a reserve for amounts due the Company. However, in November 2004, $1.2 million was reversed. Since the accrual for amounts due was in a prior period, this adjustment removes the accrual reversal from results on the basis that it is a one-time non-recurring event.

2005	9040000	550750	(1,673,908)	Enron wholesale sale settlement	3/31/2005	CN

In December 2001 the Company signed a wholesale agreement with Enron. When Enron filed for Bankruptcy protection the Company set up a reserve for the amount due and then cleared the reserve in March 2005. This adjustment removes the reversal as a one-time non recurring event.

2005	9040000	550750	(1,349,615)	Payments received from ISO	1/5/2005	CN
2005	9040000	550750	1,349,615	Payments received from ISO	1/5/2005	CN
2005	9040000	550750	(1,349,615)	Payments received from ISO	12/31/2004	CN
			(1,349,615)			

The Company received payments from the California ISO from June 2003 through March 2004 that were not reflected on the income statement. Instead they were left as credits on the ISO customer account on the balance sheet. In December 2004, the Company transferred the balance sheet credits to the income statement. Since these payments were received in prior periods, this adjustment removes the transaction on the basis that it is a one-time, non-recurring event.

2005	9040000	550750	(657,253)	Weatherization loan reserve adjustment	1/31/2005	CN

An adjustment was made to the uncollectible reserve balance on a January 2001 weatherization loan. The weatherization loan is not recovered in base rates and the adjustment to the reserve should not be included in regulated results.

2005	904000	550750	(599,000)	Reversal of US Mag Reserve	3/31/2005	UT

A prior period contingent loss reserve was recorded for a disputed contract termination. After settlement, the reserve was reversed during the Base period. This adjustment removes the transaction as a one-time, non-recurring event.

Grand Total	**(5,514,647)**

4.6 Out of Period Expense

PacifiCorp
Utah Results of Operations September 2007
Out of Period Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Operating & Maintenance expense	567	1	(1,150,923)	SG	42.548%	(489,697)	4.6.1
Operating & Maintenance expense	598	1	(366,178)	SNPD	45.631%	(167,092)	4.6.1
Operating & Maintenance expense	921	1	(1,341,731)	SO	42.139%	(565,397)	4.6.1
Operating & Maintenance expense	923	1	238,000	SO	42.139%	100,292	4.6.1
Operating & Maintenance expense	935	1	180,000	SO	42.139%	75,851	4.6.1
			(2,440,832)			**(1,046,044)**	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

Four accounting adjustments were made to expense accounts that are either one-time and non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results

1) A lump sum right-of-way prior period payment to the Yellowtail tribe was expensed during the test period.
2) A transmission feasibility study was writtren off after the project was discontinued.
3) CWIP was written off for the "Identity management" project after the project was cancelled.
4) A legal expense liability set-up in 2003 was trued-up to the billed amount.
5) A prior period property tax refund associated with the Lloyd Tower Center building was booked during the test period.

PacifiCorp
GLPCA 530050
12 Months ended September 30, 2005

1.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	003	06/29/2005	Rights of Way Exp	5670000	575,461
2006	003	06/29/2005	Rights of Way Exp	5670000	575,461
				Ref# 4.6	1,150,923
					Ref# 4.6

2.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2005	010	01/31/2005	AUC Expensed	5980000	333,280
2005	012	03/31/2005	AUC Expensed	5980000	32,897
				Ref# 4.6	366,178
					Ref# 4.6

3.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	006	09/30/2005	AUC Expensed	9210000	1,341,731
					Ref# 4.6

4.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	006	09/30/2005	OR LIC - Liab Reserve write down	9230000	(238,000)
					Ref# 4.6

5.

Year	Period	Postg Date	Text	FERC Acct	In transaction curr.
2006	002	05/31/2005	Refund on Accrued Property Taxes - Apr '02	9350000	(180,000)
					Ref# 4.6

4.7 Property Insurance

PacifiCorp
Utah Results of Operations September 2007
Property Insurance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Prov for Property Insurance	925	1	3,114,321	SO	42.139%	1,312,354	4.7.1
MID PERIOD Incremental Change							
Prov for Property Insurance	924	3	900,450	SO	42.139%	379,444	4.7.1
Prov for Property Insurance	925	3	220,263	SO	42.139%	92,817	4.7.1
			1,120,713			**472,261**	
TEST PERIOD Incremental Change							
Prov for Property Insurance	924	3	(535,890)	SO	42.139%	(225,821)	4.7.1
Prov for Property Insurance	925	3	89,781	SO	42.139%	37,833	4.7.1
			(446,109)			**(187,987)**	

Description of Adjustment:

The adjustment to the Base period is to remove a prior period accrual adjustment. The Mid and Test period adjustments adjust expenses in Account 924, Property Insurance and Account 925, Injuries and Damages, to reflect the change in premiums and uninsured losses for property and liability insurance the Company expects to experience.

PacifiCorp
Utah General Rate Case - September 2007
Property Insurance Adjustment

	SAP	Account	**Actuals Sept 2005** Twelve Months Ended September 30, 2005	Adjustment	REF #	**Base Period** Twelve Months Ended September 30, 2005	**Mid Period** Twelve Months Ended September 30, 2006	Adjustment	REF #
Property Insurance Premiums	548000	924	10,134,890	-		10,134,890	9,912,486	(222,404)	
Property Uninsured Losses	548050	924	9,748,076	-		9,748,076	10,870,930	1,122,854	
	Sub - Total		19,882,966	-	4.7	19,882,966	20,783,416	900,450	4.7
Liability Insurance Premiums	545000	925	6,681,014	-		6,681,014	6,168,428	(512,586)	
Liability Uninsured Losses	545050	925	1,950,867	3,114,321		5,065,188	5,798,037	732,849	
	Sub - Total		8,631,881	3,114,321	4.7	11,746,202	11,966,465	220,263	4.7
	Total		28,514,847	3,114,321	4.7	31,629,168	32,749,881	1,120,713	4.7

	SAP	Account	**Mid Period** Twelve Months Ended September 30, 2006	**Test Period** Twelve Months Ended September 30, 2007	Adjustment	REF #
Property Insurance Premiums	548000	924	9,912,486	10,247,526	335,040	
Property Uninsured Losses	548050	924	10,870,930	10,000,000	(870,930)	
	Sub - Total		20,783,416	20,247,526	(535,890)	4.7
Liability Insurance Premiums	545000	925	6,168,428	6,636,246	467,818	
Liability Uninsured Losses	545050	925	5,798,037	5,420,000	(378,037)	
	Sub - Total		11,966,465	12,056,246	89,781	4.7
	Total		32,749,881	32,303,772	(446,109)	4.7

4.8 Misc. Rate Base -
Amort. Exp. Removal

PacifiCorp
Utah Results of Operations September 2007
Miscellaneous Rate Base Amortization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Other Expense	557	1	(118,549)	SG	42.548%	(50,441)	
Admin. & General Expense	930	1	(929,319)	ID	Situs	-	
Admin. & General Expense	930	1	(262,486)	OR	Situs	-	
Admin. & General Expense	930	1	(5,730,211)	UT	Situs	(5,730,211)	
Admin. & General Expense	930	1	(1,454,328)	WA	Situs	-	
Admin. & General Expense	930	1	(1,944,841)	WYE	Situs	-	
Admin. & General Expense	930	1	(344,133)	WYW	Situs	-	
Admin. & General Expense	925	1	(666,603)	SO	42.139%	(280,902)	
Customer Service Expense	908	1	(11,350)	CA	Situs	-	
Customer Service Expense	908	1	(30,493,707)	UT	Situs	(30,493,707)	
Customer Service Expense	908	1	(5,492)	WYE	Situs	-	
Customer Service Expense	908	1	(1,541)	WYW	Situs	-	
12 Months Ended Sept 2005 Expense			**(41,962,561)**			**(36,555,261)**	4.8.1
MID PERIOD Incremental Change							
Admin. & General Expense	925	1	(771,055)	SO	42.139%	(324,917)	
Customer Service Expense	908	1	(14,614)	CA	Situs	-	
Customer Service Expense	908	1	(255,513)	UT	Situs	(255,513)	
Customer Service Expense	908	1	(25,477)	WYE	Situs	-	
Customer Service Expense	908	1	(2,782)	WYW	Situs	-	
12 Months Ended Sept 2006 Expense			**(1,069,440)**			**(580,430)**	4.8.1
TEST PERIOD Incremental Change							
Admin. & General Expense	925	1	(533,471)	SO	42.139%	(224,801)	
Customer Service Expense	908	1	(194,366)	UT	Situs	(194,366)	
Customer Service Expense	908	1	(12,985)	WYE	Situs	-	
Customer Service Expense	908	1	(1,818)	WYW	Situs	-	
12 Months Ended Sept 2007 Expense			**(742,640)**			**(419,167)**	4.8.1

Description of Adjustment:

This adjustment removes amortization expense associated with regulatory assets and misc. deferred debits that will be fully amortized as of the 12 months ended September 2007.

PacifiCorp
UT GRC - September 2007
Miscellaneous Rate Base Amortization Removal

Account	Factor	Description	Sept 05	Sept 06	Sept 07
557	SG	FIRTH COGENERATION BUYOUT	(111,020)	-	-
557	SG	BUFFALO SETTLEMENT	(7,529)	-	-
930.2	ID	May 2000 Transition Plan Costs - ID	(929,319)	-	-
930.2	OR	98-00 Y2K Expense	(262,486)		
930.2	UT	May 2000 Transition Plan Costs - UT	(5,407,646)	-	-
930.2	UT	P&M Strike Amortization UT	(299,449)	-	-
930.2	UT	Noell Kempf Climate Action Project	(23,116)	-	-
930.2	WA	May 2000 Transition Plan Costs - WA	(1,454,328)	-	-
930.2	WYE	May 2000 Transition Plan Costs - WY East	(1,944,841)	-	-
930.2	WYW	May 2000 Transition Plan Costs - WY West	(344,133)	-	-
925	SO	Environmental Assets	(666,603)	(771,055)	(533,471)
908	UT	DSM Amortization	(30,402,847)	-	-
908	CA	DSM	(11,350)	(14,614)	-
908	IDU	DSM	-	-	-
908	OR	DSM	-	-	-
908	UT	DSM	(90,860)	(255,513)	(194,366)
908	WYE	DSM	(5,492)	(25,477)	(12,985)
908	WYW	DSM	(1,541)	(2,782)	(1,818)
Grand Total			**(41,962,561)**	**(1,069,440)**	**(742,640)**

4.9 Labor

PACIFICORP
Utah General Rate Case
Labor Escalation – 12 months ending September 2007

The base period (12 months ended September 2005), the mid period (proforma September 2006), and the test period (proforma September 2007) labor expenses are summarized on page 4.9.1. The following is an explanation of the procedures used to develop the proforma labor expenses:

1. Actual September 2005 total labor related expenses are identified on page 4.9.1, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.

2. Actual September 2005 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on pages 4.9.2 and 4.9.3.

3. The annualized September 2005 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group through September 2006 (see pages 4.9.3 and 4.9.4). The September 2006 labor expenses were then escalated prospectively to September 2007(see pages 4.9.4 through 4.9.6). Union costs were escalated using the contractual rates found on page 4.9.7. Non-union costs were escalated using budgeted merit increases also found on page 4.9.7.

4. Non-union incentive payments for the mid and test periods were provided by the Human Resource department and were calculated based on the fiscal year 2006, 2007, and 2008 budgets. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above. The budgeted incentive expenses can be found on page 4.9.8.

5. Proforma September 2006 and September 2007 pension and employee benefits expenses were provided by the Human Resource department based on the calendar year 2006, 2007, and 2008 budgets. These expenses can be found on page 4.9.1 and page 4.9.9. The proforma payroll tax calculations can be found on page 4.9.10, along with the wage amounts used in the calculation.

6. The September 2006 and September 2007 level of bare labor, incentive, other labor, pensions, benefits, and payroll tax expenses have been spread back to FERC accounts based on the percentages calculated using actual September 2005 expenses (see pages 4.9.12 through 4.9.14). The proforma September 2006 and September 2007 expenses have been added to the escalated Non-Labor O&M expenses and can be found on pages 4.0.6 and 4.0.15.

7. Contract labor is not escalated in this section. Outside contract services are part of the non-labor O&M expenses that is escalated by the global insight indices. Pages 4.9.15 to 4.9.19 of this section contain the base year amount of contract labor, as well as the escalated amounts included in this filing. Pages 4.9.20 to 4.9.25 include the historical amounts of contract labor compared to the base period. Page 4.9.26 contains a comparison of budgeted labor costs and FTEs to actuals for fiscal year 2004, fiscal year 2005, and 12 months ended September 2005.

Utah GRC Wage & Benefit Reconciliation

Account	Description	12 Months Ended Sept. 2005	BASE PERIOD 12 Months Ended Sept. 2005	Adjustment	MID PERIOD 12 Months Ended Sept. 2006	Adjustment	TEST PERIOD 12 Months Ended Sept. 2007	Adjustment	Reference
5001XX	Regular Ordinary Time	389,531,698	395,477,015	5,945,317	402,680,266	7,203,250	416,071,285	13,391,019	
5002XX	Overtime	46,422,199	47,130,728	708,529	47,989,171	858,443	49,585,037	1,595,866	
5003XX	Premium Pay	4,478,599	4,546,955	68,356	4,629,773	82,819	4,783,735	153,962	
	Subtotal for Escalation	**440,432,496**	**447,154,698**	**6,722,202**	**455,299,210**	**8,144,512**	**470,440,057**	**15,140,847**	4.9.2 - 4.9.6
500110	Secondary Labor Adjustment	515,989	523,864	7,875	533,406	9,542	551,144	17,738	
5005XX	Unused Leave Accrual	2,265,080	2,299,651	34,571	2,341,537	41,886	2,419,405	77,867	
500850	Other Salary/Labor Costs	10,661,008	10,661,008	-	10,661,008	-	10,661,008	-	
50109X	JO Cutbacks	(1,727,002)	(1,753,361)	(26,359)	(1,785,296)	(31,936)	(1,844,666)	(59,370)	
	Subtotal Bare Labor	**452,147,571**	**458,885,861**	**6,738,290**	**467,049,865**	**8,164,004**	**482,226,948**	**15,177,083**	
500880	Performance Unit Share Compensation	1,973,218	1,973,218	-	-	(1,973,218)	-	-	
5004XX	Incentive	46,003,103	46,003,103	-	32,620,059	(13,383,044)	33,526,913	906,854	
	Total Incentive	**47,976,321**	**47,976,321**	**-**	**32,620,059**	**(15,356,262)**	**33,526,913**	**906,854**	
500250	Overtime Meals	868,896	868,896	-	868,896	-	868,896	-	
500600	Temporary/Contract Labor	(16,364)	(16,364)	-	(16,364)	-	(16,364)	-	
500700	Severance/Redundancy	5,450,287	2,220,527	(3,229,760) (1)	2,220,527	-	2,220,527	-	
501103	Joint Owner Pension Payment	418,038	418,038	-	418,038	-	418,038	-	
501325	Physical Exam	1,222	1,222	-	1,222	-	1,222	-	
502300	Education Assistance	399,879	399,879	-	399,879	-	399,879	-	
	Total Other Labor	**7,121,959**	**3,892,199**	**(3,229,760)**	**3,892,199**	**-**	**3,892,199**	**-**	
	Subtotal Labor and Incentive	**507,245,851**	**510,754,381**	**3,508,530**	**503,562,123**	**(7,192,258)**	**519,646,060**	**16,083,937**	
501100	Pension - FAS 87	39,396,618	39,396,618	-	55,904,200	16,507,582	55,589,315	(314,885)	
501105	Pension - IBEW 57 - FAS 87	-	-	-	6,031,259	6,031,259	7,269,268	1,238,009	
501106	Retirement Allowances	3,626,093	282,693	(3,343,401) (2)	291,270	8,577	290,769	(501)	
501115	SERP Plan	3,124,310	3,124,310	-	3,470,690	346,380	3,597,951	127,261	
501150	Post Retirement Benefits - FAS 106	21,887,006	21,887,006	-	27,604,932	5,717,926	28,358,899	753,967	
501160	Post Employment Benefits - FAS 112	5,321,769	5,321,769	-	5,418,688	96,920	5,526,064	107,376	
	Total Pensions	**73,355,796**	**70,012,395**	**(3,343,401)**	**98,721,038**	**28,708,643**	**100,632,266**	**1,911,228**	
501102	Pension Administration	306,699	306,699	-	961,263	654,563	888,583	(72,680)	
501125	Medical	41,617,862	41,617,862	-	45,189,238	3,571,376	49,172,922	3,983,684	
501175	Dental	2,667,747	2,667,747	-	3,113,413	445,665	3,113,325	(88)	
501200	Vision	424,417	424,417	-	503,007	78,589	498,592	(4,414)	
501225	Life	1,056,297	1,056,297	-	1,257,348	201,052	1,237,643	(19,705)	
501250	Stock/401(k)/ESOP	16,947,692	16,947,692	-	19,349,833	2,402,141	19,883,685	533,851	
501251	401(k) Administration	1,094,322	1,094,322	-	1,230,854	136,533	1,262,484	31,629	
501275	Accidental Death & Disability	2,664	2,664	-	57,310	54,646	57,310	-	
501300	Long-Term Disability	2,232,604	2,232,604	-	2,412,223	179,618	2,482,398	70,175	
501650	Worker's Compensation	2,071,785	2,071,785	-	2,276,836	205,050	2,362,217	85,381	
502900	Other Salary Overhead	1,572,192 (3)	1,572,192	-	1,545,524	(26,668)	1,441,974	(103,549)	
	Total Benefits	**69,994,282**	**69,994,282**	**-**	**77,896,849**	**7,902,567**	**82,401,133**	**4,504,284**	
	Subtotal Pensions and Benefits	**143,350,078**	**140,006,677**	**(3,343,401)**	**176,617,887**	**36,611,210**	**183,033,399**	**6,415,512**	
580500	Payroll Tax Expense	31,342,839	31,790,477	447,639	31,436,077	(354,400)	32,528,308	1,092,232	
580700	Payroll Tax Expense-Unemployment	3,522,367	3,522,367	-	3,522,367	-	3,522,367	-	
580800	Other Payroll Taxes	(9,889)	(9,889)	-	(9,889)	-	(9,889)	-	
	Total Payroll Taxes	**34,855,317**	**35,302,955**	**447,639**	**34,948,555**	**(354,400)**	**36,040,787**	**1,092,232**	
Total Labor		**685,451,246**	**686,064,014**	**612,768**	**715,128,565**	**29,064,551**	**738,720,246**	**23,591,681**	
Non-Utility and Capitalized Labor		191,188,927	191,359,843	170,916	199,466,649	8,106,806	206,046,939	6,580,290	
Total Utility Labor		**494,262,319**	**494,704,171**	**441,852**	**515,661,916**	**20,957,745**	**532,673,307**	**17,011,391**	

Notes:

(1) This annualization adjustment is the severance expense associated with the rebasing initiatives. In June 2005, the Company booked a liability of $4,037,200. This adjustment amortizes this expense over 5 years and includes the remaining balance of $3,229,760 in rate base as a regulatory asset. The rate base side of this adjustment can be found in adjustment 8.9

(2) This adjustment removes a non-recurring entry that was included in the base year.

(3) Account 502900 shows a total debit balance of $1,527,790 for the period 12 months ended Sept. 2005. The international assignee adjustment removes a credit of $44,402 from this account. The credit has also been removed in this adjustment to prevent a double count.

Escalation of Regular, Overtime, and Premium Labor
(Figures are in Thousands)

Base Period:12 Months Ended Sept. 2005
Test Period: 12 Months Ended September 2007

Labor (12 months ended September 2005)

Acct	Account Desc.	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Total
5001XX	Reg/Ordinary Time	29,704	30,942	34,042	30,230	29,169	35,746	31,927	33,039	34,353	31,883	34,161	34,337	389,532
5002XX	Overtime	3,155	3,337	3,741	3,778	3,235	3,467	4,513	3,550	4,506	4,382	3,927	4,832	46,422
5003XX	Premium Pay	267	340	317	320	321	282	382	250	331	831	398	439	4,479
Grand Total		**33,126**	**34,619**	**38,101**	**34,328**	**32,724**	**39,495**	**36,822**	**36,838**	**39,190**	**37,096**	**38,486**	**39,608**	**440,432**

Ref. 4.9.1

Labor (12 months ended September 2005)

Group Code	Labor Group	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Total
2	Officer/Exempt	14,628	14,001	16,700	14,150	13,223	18,038	14,851	15,553	15,982	15,406	16,009	16,739	185,280
3	IBEW 125	2,251	2,681	2,500	2,461	2,592	2,527	2,854	2,555	2,950	2,630	3,067	2,841	31,907
4	IBEW 659	2,394	3,036	3,029	3,651	2,362	2,917	2,941	2,783	3,776	2,659	3,442	3,317	36,307
5	UWUA 197	103	150	140	155	132	137	121	139	174	201	133	144	1,729
8	UWUA 127 Wyoming	2,654	3,278	3,394	3,047	2,960	3,124	3,926	3,961	4,346	2,497	3,287	3,261	39,734
9	IBEW 415 (Laramie 57)	35	49	47	43	44	41	45	46	108	21	44	48	570
11	IBEW 57 PD	6,711	6,575	7,151	6,266	6,866	7,660	7,022	6,737	7,289	8,622	7,539	7,819	86,257
12	IBEW 57 PS	2,882	3,207	3,434	2,994	3,079	3,313	3,526	3,461	2,856	3,461	3,261	3,752	39,226
13	PCCC Non-Exempt	492	633	612	635	548	585	595	605	650	539	630	609	7,134
15	IBEW57 (West Valley)	106	164	156	136	169	185	140	159	166	159	155	171	1,865
18	Non-Exempt	870	845	941	790	751	968	801	839	893	902	920	906	10,425
Grand Total		**33,126**	**34,619**	**38,101**	**34,328**	**32,724**	**39,495**	**36,822**	**36,838**	**39,190**	**37,096**	**38,486**	**39,608**	**440,432**

Ref. 4.9.1

1st Annualization Increase

Group Code	Labor Group	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Total
2	Officer/Exempt								3.00%					
3	IBEW 125					2.99%								
4	IBEW 659					2.99%								
5	UWUA 197					3.08%								
8	UWUA 127 Wyoming							3.03%						
9	IBEW 415 (Laramie 57)										3.79%			
11	IBEW 57 PD					3.00%								
12	IBEW 57 PS					2.67%								
13	PCCC Non-Exempt								3.00%					
15	IBEW57 (West Valley)									3.00%				
18	Non-Exempt								3.00%					
Grand Total														

1st Annualization Dollars

Group Code	Labor Group	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Total
2	Officer/Exempt	15,067	14,421	17,201	14,574	13,620	18,579	15,297	15,553	15,982	15,406	16,009	16,739	188,447
3	IBEW 125	2,318	2,761	2,575	2,535	2,592	2,527	2,854	2,555	2,950	2,630	3,067	2,841	32,202
4	IBEW 659	2,465	3,127	3,119	3,760	2,362	2,917	2,941	2,783	3,776	2,659	3,442	3,317	36,669
5	UWUA 197	106	155	144	160	132	137	121	139	174	201	133	144	1,746
8	UWUA 127 Wyoming	2,735	3,377	3,496	3,139	3,049	3,218	3,926	3,961	4,346	2,497	3,287	3,261	40,293
9	IBEW 415 (Laramie 57)	36	51	48	45	46	42	47	48	112	21	44	48	587
11	IBEW 57 PD	6,913	6,773	7,365	6,454	6,866	7,660	7,022	6,737	7,289	8,622	7,539	7,819	87,058
12	IBEW 57 PS	2,959	3,292	3,526	3,074	3,079	3,313	3,526	3,461	2,856	3,461	3,261	3,752	39,560
13	PCCC Non-Exempt	507	652	630	654	565	603	613	605	650	539	630	609	7,257
15	IBEW57 (West Valley)	109	168	161	140	174	190	144	164	166	159	155	171	1,901
18	Non-Exempt	896	870	969	814	773	997	825	839	893	902	920	906	10,604
Grand Total		**34,111**	**35,648**	**39,233**	**35,349**	**33,256**	**40,184**	**37,315**	**36,845**	**39,194**	**37,096**	**38,486**	**39,608**	**446,325**

Escalation of Regular, Overtime, and Premium Labor
(Figures are in Thousands)

Base Period:12 Months Ended Sept. 2005
Test Period: 12 Months Ended September 2007

2nd Annualization Increase

Group Code	Labor Group	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Total
2	Officer/Exempt													
3	IBEW 125											1.16%		
4	IBEW 659											1.16%		
5	UWUA 197											1.25%		
8	UWUA 127 Wyoming													
9	IBEW 415 (Laramie 57)													
11	IBEW 57 PD													
12	IBEW 57 PS											0.49%		
13	PCCC Non-Exempt													
15	IBEW57 (West Valley)													
18	Non-Exempt													
Grand Total														

BASE PERIOD
September 2005 Annualized Labor

Group Code	Labor Group	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Total
2	Officer/Exempt	15,067	14,421	17,201	14,574	13,620	18,579	15,297	15,553	15,982	15,406	16,009	16,739	188,447
3	IBEW 125	2,345	2,793	2,604	2,564	2,622	2,556	2,887	2,584	2,984	2,660	3,067	2,841	32,507
4	IBEW 659	2,494	3,163	3,155	3,803	2,389	2,951	2,975	2,816	3,820	2,690	3,442	3,317	37,016
5	UWUA 197	107	157	146	162	133	139	123	141	177	203	133	144	1,764
8	UWUA 127 Wyoming	2,735	3,377	3,496	3,139	3,049	3,218	3,926	3,961	4,346	2,497	3,287	3,261	40,293
9	IBEW 415 (Laramie 57)	36	51	48	45	46	42	47	48	112	21	44	48	587
11	IBEW 57 PD	6,913	6,773	7,365	6,454	6,866	7,660	7,022	6,737	7,289	8,622	7,539	7,819	87,058
12	IBEW 57 PS	2,973	3,308	3,543	3,089	3,094	3,329	3,544	3,478	2,870	3,478	3,261	3,752	39,720
13	PCCC Non-Exempt	507	652	630	654	565	603	613	605	650	539	630	609	7,257
15	IBEW57 (West Valley)	109	168	161	140	174	190	144	164	166	159	155	171	1,901
18	Non-Exempt	896	870	969	814	773	997	825	839	893	902	920	906	10,604
Grand Total		**34,182**	**35,734**	**39,318**	**35,439**	**33,331**	**40,265**	**37,401**	**36,926**	**39,288**	**37,177**	**38,486**	**39,608**	**447,155**

Ref. 4.9.1

1st Proforma Increase to September 2006

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt								3.00%					
3	IBEW 125					2.99%								
4	IBEW 659					2.99%								
5	UWUA 197					3.08%								
8	UWUA 127 Wyoming	1.56%												
9	IBEW 415 (Laramie 57)									3.00%				
11	IBEW 57 PD					3.00%								
12	IBEW 57 PS					3.12%								
13	PCCC Non-Exempt								3.00%					
15	IBEW57 (West Valley)									3.00%				
18	Non-Exempt								3.00%					
Grand Total														

1st Proforma to September 2006 Increase

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt	15,067	14,421	17,201	14,574	13,620	18,579	15,297	16,020	16,461	15,868	16,489	17,242	190,838
3	IBEW 125	2,345	2,793	2,604	2,564	2,700	2,633	2,973	2,661	3,073	2,740	3,158	2,926	33,171
4	IBEW 659	2,494	3,163	3,155	3,803	2,460	3,039	3,064	2,900	3,934	2,770	3,545	3,417	37,745
5	UWUA 197	107	157	146	162	138	143	127	145	182	209	137	149	1,801
8	UWUA 127 Wyoming	2,777	3,430	3,551	3,188	3,097	3,269	3,987	4,023	4,414	2,536	3,339	3,312	40,922
9	IBEW 415 (Laramie 57)	36	51	48	45	46	42	47	48	115	21	45	49	594
11	IBEW 57 PD	6,913	6,773	7,365	6,454	7,072	7,890	7,233	6,940	7,507	8,881	7,765	8,054	88,845
12	IBEW 57 PS	2,973	3,308	3,543	3,089	3,190	3,433	3,654	3,586	2,959	3,587	3,363	3,869	40,556
13	PCCC Non-Exempt	507	652	630	654	565	603	613	623	670	555	649	627	7,348
15	IBEW57 (West Valley)	109	168	161	140	174	190	144	164	171	164	160	176	1,921
18	Non-Exempt	896	870	969	814	773	997	825	864	920	929	947	933	10,737
Grand Total		**34,225**	**35,787**	**39,373**	**35,488**	**33,835**	**40,818**	**37,962**	**37,974**	**40,407**	**38,260**	**39,597**	**40,753**	**454,478**

Escalation of Regular, Overtime, and Premium Labor
(Figures are in Thousands)

Base Period:12 Months Ended Sept. 2005
Test Period: 12 Months Ended September 2007

2nd Proforma to September 2006 Increase

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt													
3	IBEW 125											0.83%		
4	IBEW 659											0.83%		
5	UWUA 197											0.87%		
8	UWUA 127 Wyoming							2.68%						
9	IBEW 415 (Laramie 57)													
11	IBEW 57 PD											0.83%		
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW57 (West Valley)													
18	Non-Exempt													
Grand Total														

MID - PERIOD
September 2006 Proforma Labor

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt	15,067	14,421	17,201	14,574	13,620	18,579	15,297	16,020	16,461	15,868	16,489	17,242	190,838
3	IBEW 125	2,345	2,793	2,604	2,564	2,700	2,633	2,973	2,661	3,073	2,740	3,185	2,950	33,222
4	IBEW 659	2,494	3,163	3,155	3,803	2,460	3,039	3,064	2,900	3,934	2,770	3,574	3,445	37,803
5	UWUA 197	107	157	146	162	138	143	127	145	182	209	138	150	1,803
8	UWUA 127 Wyoming	2,777	3,430	3,551	3,188	3,097	3,269	4,094	4,130	4,532	2,604	3,428	3,401	41,501
9	IBEW 415 (Laramie 57)	36	51	48	45	46	42	47	48	115	21	45	49	594
11	IBEW 57 PD	6,913	6,773	7,365	6,454	7,072	7,890	7,233	6,940	7,507	8,881	7,829	8,120	88,976
12	IBEW 57 PS	2,973	3,308	3,543	3,089	3,190	3,433	3,654	3,586	2,959	3,587	3,363	3,869	40,556
13	PCCC Non-Exempt	507	652	630	654	565	603	613	623	670	555	649	627	7,348
15	IBEW57 (West Valley)	109	168	161	140	174	190	144	164	171	164	160	176	1,921
18	Non-Exempt	896	870	969	814	773	997	825	864	920	929	947	933	10,737
Grand Total		**34,225**	**35,787**	**39,373**	**35,488**	**33,835**	**40,818**	**38,069**	**38,081**	**40,525**	**38,328**	**39,807**	**40,962**	**455,299**

Ref. 4.9.1

1st Adjustment Increase to September 2007

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt								3.00%					
3	IBEW 125					2.99%								
4	IBEW 659					2.99%								
5	UWUA 197					3.08%								
8	UWUA 127 Wyoming	1.56%												
9	IBEW 415 (Laramie 57)									3.00%				
11	IBEW 57 PD					3.00%								
12	IBEW 57 PS					3.12%								
13	PCCC Non-Exempt								3.00%					
15	IBEW57 (West Valley)									3.00%				
18	Non-Exempt								3.00%					
Grand Total														

1st Adjustment Dollars

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt	15,519	14,854	17,717	15,012	14,028	19,137	15,755	16,020	16,461	15,868	16,489	17,242	194,101
3	IBEW 125	2,415	2,877	2,682	2,641	2,700	2,633	2,973	2,661	3,073	2,740	3,185	2,950	33,530
4	IBEW 659	2,569	3,258	3,250	3,917	2,460	3,039	3,064	2,900	3,934	2,770	3,574	3,445	38,180
5	UWUA 197	110	162	150	167	138	143	127	145	182	209	138	150	1,821
8	UWUA 127 Wyoming	2,777	3,430	3,551	3,188	3,097	3,269	4,094	4,130	4,532	2,604	3,428	3,401	41,501
9	IBEW 415 (Laramie 57)	38	52	50	46	47	43	48	49	115	21	45	49	605
11	IBEW 57 PD	7,120	6,976	7,586	6,647	7,072	7,890	7,233	6,940	7,507	8,881	7,829	8,120	89,801
12	IBEW 57 PS	3,066	3,411	3,653	3,186	3,190	3,433	3,654	3,586	2,959	3,587	3,363	3,869	40,959
13	PCCC Non-Exempt	522	671	649	674	582	621	632	623	670	555	649	627	7,474
15	IBEW57 (West Valley)	112	174	165	144	180	196	148	169	171	164	160	176	1,958
18	Non-Exempt	923	896	998	838	796	1,027	849	864	920	929	947	933	10,922
Grand Total		**35,172**	**36,761**	**40,451**	**36,460**	**34,290**	**41,430**	**38,577**	**38,088**	**40,525**	**38,328**	**39,807**	**40,962**	**460,852**

Escalation of Regular, Overtime, and Premium Labor
(Figures are in Thousands)

Base Period:12 Months Ended Sept. 2005
Test Period: 12 Months Ended September 2007

2nd Adjustment Increase to September 2007

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt													
3	IBEW 125											0.83%		
4	IBEW 659											0.83%		
5	UWUA 197											0.87%		
8	UWUA 127 Wyoming							2.68%						
9	IBEW 415 (Laramie 57)													
11	IBEW 57 PD											0.83%		
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW57 (West Valley)													
18	Non-Exempt													
Grand Total														

2nd Adjustment Dollars

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Total
2	Officer/Exempt	15,519	14,854	17,717	15,012	14,028	19,137	15,755	16,020	16,461	15,868	16,489	17,242	194,101
3	IBEW 125	2,435	2,901	2,705	2,663	2,722	2,655	2,998	2,684	3,099	2,762	3,185	2,950	33,757
4	IBEW 659	2,590	3,285	3,277	3,950	2,481	3,064	3,090	2,924	3,967	2,793	3,574	3,445	38,439
5	UWUA 197	111	163	151	168	139	144	128	147	184	211	138	150	1,834
8	UWUA 127 Wyoming	2,852	3,522	3,646	3,274	3,180	3,356	4,094	4,130	4,532	2,604	3,428	3,401	42,018
9	IBEW 415 (Laramie 57)	38	52	50	46	47	43	48	49	115	21	45	49	605
11	IBEW 57 PD	7,179	7,034	7,649	6,703	7,130	7,956	7,293	6,997	7,570	8,954	7,829	8,120	90,414
12	IBEW 57 PS	3,066	3,411	3,653	3,186	3,190	3,433	3,654	3,586	2,959	3,587	3,363	3,869	40,959
13	PCCC Non-Exempt	522	671	649	674	582	621	632	623	670	555	649	627	7,474
15	IBEW57 (West Valley)	112	174	165	144	180	196	148	169	171	164	160	176	1,958
18	Non-Exempt	923	896	998	838	796	1,027	849	864	920	929	947	933	10,922
Grand Total		**35,348**	**36,963**	**40,660**	**36,657**	**34,476**	**41,632**	**38,688**	**38,193**	**40,647**	**38,449**	**39,807**	**40,962**	**462,482**

1st Proforma Increase to September 2007

Group Code	Labor Group	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Total
2	Officer/Exempt								3.00%					
3	IBEW 125					3.00%								
4	IBEW 659					3.00%								
5	UWUA 197					3.00%								
8	UWUA 127 Wyoming	1.09%												
9	IBEW 415 (Laramie 57)									3.00%				
11	IBEW 57 PD					3.00%								
12	IBEW 57 PS					3.00%								
13	PCCC Non-Exempt								3.00%					
15	IBEW57 (West Valley)									3.00%				
18	Non-Exempt								3.00%					
Grand Total														

1st Proforma Dollars to September 2007

Group Code	Labor Group	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Total
2	Officer/Exempt	15,519	14,854	17,717	15,012	14,028	19,137	15,755	16,501	16,955	16,344	16,984	17,759	196,563
3	IBEW 125	2,435	2,901	2,705	2,663	2,804	2,734	3,088	2,764	3,192	2,845	3,280	3,039	34,449
4	IBEW 659	2,590	3,285	3,277	3,950	2,555	3,156	3,182	3,012	4,086	2,877	3,681	3,548	39,199
5	UWUA 197	111	163	151	168	143	149	131	151	189	218	142	155	1,872
8	UWUA 127 Wyoming	2,883	3,560	3,686	3,309	3,214	3,393	4,138	4,175	4,581	2,633	3,466	3,438	42,476
9	IBEW 415 (Laramie 57)	38	52	50	46	47	43	48	49	116	22	46	50	609
11	IBEW 57 PD	7,179	7,034	7,649	6,703	7,344	8,194	7,511	7,207	7,797	9,223	8,064	8,364	92,270
12	IBEW 57 PS	3,066	3,411	3,653	3,186	3,286	3,536	3,764	3,694	3,048	3,694	3,464	3,986	41,788
13	PCCC Non-Exempt	522	671	649	674	582	621	632	642	690	571	669	646	7,568
15	IBEW57 (West Valley)	112	174	165	144	180	196	148	169	176	169	165	181	1,978
18	Non-Exempt	923	896	998	838	796	1,027	849	890	948	957	976	961	11,060
Grand Total		**35,379**	**37,001**	**40,700**	**36,692**	**34,980**	**42,186**	**39,248**	**39,253**	**41,778**	**39,553**	**40,936**	**42,126**	**469,832**

Escalation of Regular, Overtime, and Premium Labor
(Figures are in Thousands)

Base Period:12 Months Ended Sept. 2005
Test Period: 12 Months Ended September 2007

2nd Proforma Increase to September 2007

Group Code	Labor Group	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Total
2	Officer/Exempt													
3	IBEW 125													
4	IBEW 659													
5	UWUA 197													
8	UWUA 127 Wyoming							2.71%						
9	IBEW 415 (Laramie 57)													
11	IBEW 57 PD													
12	IBEW 57 PS													
13	PCCC Non-Exempt													
15	IBEW57 (West Valley)													
18	Non-Exempt													
Grand Total														

TEST PERIOD
September 2007 Proforma Labor

Group Code	Labor Group	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Total
2	Officer/Exempt	15,519	14,854	17,717	15,012	14,028	19,137	15,755	16,501	16,955	16,344	16,984	17,759	196,563
3	IBEW 125	2,435	2,901	2,705	2,663	2,804	2,734	3,088	2,764	3,192	2,845	3,280	3,039	34,449
4	IBEW 659	2,590	3,285	3,277	3,950	2,555	3,156	3,182	3,012	4,086	2,877	3,681	3,548	39,199
5	UWUA 197	111	163	151	168	143	149	131	151	189	218	142	155	1,872
8	UWUA 127 Wyoming	2,883	3,560	3,686	3,309	3,214	3,393	4,251	4,289	4,705	2,704	3,559	3,531	43,084
9	IBEW 415 (Laramie 57)	38	52	50	46	47	43	48	49	116	22	46	50	609
11	IBEW 57 PD	7,179	7,034	7,649	6,703	7,344	8,194	7,511	7,207	7,797	9,223	8,064	8,364	92,270
12	IBEW 57 PS	3,066	3,411	3,653	3,186	3,286	3,536	3,764	3,694	3,048	3,694	3,464	3,986	41,788
13	PCCC Non-Exempt	522	671	649	674	582	621	632	642	690	571	669	646	7,568
15	IBEW57 (West Valley)	112	174	165	144	180	196	148	169	176	169	165	181	1,978
18	Non-Exempt	923	896	998	838	796	1,027	849	890	948	957	976	961	11,060
Grand Total		**35,379**	**37,001**	**40,700**	**36,692**	**34,980**	**42,186**	**39,360**	**39,366**	**41,902**	**39,625**	**41,030**	**42,219**	**470,440**

Ref. 4.9.1

Labor Increases

October 2004 to September 2007

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on September 26, 2004 is shown as effective on October 1, 2004.

FY 2005

Group Code	Labor Group	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05
2	Officer/Exempt								3.00%				
3	IBEW 125					2.99%						1.16%	
4	IBEW 659					2.99%						1.16%	
5	UWUA 197					3.08%						1.25%	
8	UWUA 127 Wyoming	2.00%						3.03%					
9	IBEW 415 (Laramie 57)	2.00%									3.79%		
11	IBEW 57 PD					3.00%							
12	IBEW 57 PS					2.67%						0.49%	
13	PCCC Non-Exempt								3.00%				
15	IBEW57 (West Valley)									3.00%			
18	Non-Exempt								3.00%				
Grand Total													

FY2006

Group Code	Labor Group	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06
2	Officer/Exempt								3.00%				
3	IBEW 125					2.99%						0.83%	
4	IBEW 659					2.99%						0.83%	
5	UWUA 197					3.08%						0.87%	
8	UWUA 127 Wyoming	1.56%						2.68%					
9	IBEW 415 (Laramie 57)									3.00%			
11	IBEW 57 PD					3.00%						0.83%	
12	IBEW 57 PS					3.12%							
13	PCCC Non-Exempt								3.00%				
15	IBEW57 (West Valley)									3.00%			
18	Non-Exempt								3.00%				
Grand Total													

FY2007

Group Code	Labor Group	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07
2	Officer/Exempt								3.00%				
3	IBEW 125					3.00%							
4	IBEW 659					3.00%							
5	UWUA 197					3.00%							
8	UWUA 127 Wyoming	1.09%						2.71%					
9	IBEW 415 (Laramie 57)									3.00%			
11	IBEW 57 PD					3.00%							
12	IBEW 57 PS					3.00%							
13	PCCC Non-Exempt								3.00%				
15	IBEW57 (West Valley)									3.00%			
18	Non-Exempt								3.00%				
Grand Total													

Composite Labor Increases

		Reference
Regular Time/Overtime/Premium Pay September 2005	440,432,496	4.9.1
Total Annualized September 2005	447,154,698	4.9.1
Increase	1.53%	
Total Pro Forma September 2006	455,299,210	4.9.1
Increase	1.82%	
Total Pro Forma September 2007	470,440,057	
Increase	3.33%	

Miscellaneous Bare Labor Escalation

Account	September 2005	Increase	September 2005 Annualized	Increase	September 2006 Pro Forma	Increase	September 2007 Pro Forma	Reference
500110	515,989	1.53%	523,864	1.82%	533,406	3.33%	551,144	4.9.1
5005XX	2,265,080	1.53%	2,299,651	1.82%	2,341,537	3.33%	2,419,405	4.9.1
50109X	(1,727,002)	1.53%	(1,753,361)	1.82%	(1,785,296)	3.33%	(1,844,666)	4.9.1
	1,054,067		1,070,155		1,089,647		1,125,883	

Annual Incentive Escalation

Account	September 2005	FY 2006 Budget	FY 2007 Budget	FY 2008 Budget	September 2006	September 2007	
500400	2,391,578	2,391,578	2,391,578	2,391,578	2,391,578	2,391,578	
500410	43,611,525	29,781,755	30,675,207	31,595,463	30,228,481	31,135,335	
5004XX	**46,003,103**				**32,620,059**	**33,526,913**	4.9.1

Budgeted figures based on 50% payout target
September 2006 data is the simple average of FY 2006 and FY 2007.
September 2007 data is the simple average of FY 2007 and FY 2008.

Performance Unit Compensation Escalation

Account	September 2005	FY 2006 Budget	FY 2007 Budget	FY 2008 Budget	September 2006	September 2007	
500880	1,973,218	-	-	-	-	-	4.9.1

PacifiCorp
Pension & Benefits Adjustment
Employee Pension and Benefits Summary

		Base Period			Mid Period			Test Period		
		A	B	C	D	D-A	E	F	F-D	
Account	**Description**	**Annualized Sept 2005 Net of Joint Venture**	**Annualized Sept. 2005 GROSS**	**Sept. 06 Budget GROSS**	**Sept. 06 Budget NET of Joint Venture**	**Adjustment to Sept. 06**	**Sept. 07 Budget GROSS**	**Sept. 07 Budget NET of Joint Venture**	**Adjustment to Sept. 07**	**Ref.**
501100	Pension - FAS 87	39,396,618	40,662,148	57,700,000	55,904,200	16,507,582	57,375,000	55,589,315	(314,885)	
501105	Pension - IBEW 57 - FAS 87	-	-	6,225,000	6,031,259	6,031,259	7,502,778	7,269,268	1,238,009	
501106	Retirement Allowances	282,693	282,693	291,270	291,270	8,577	290,769	290,769	(501)	
501115	SERP Plan	3,124,310	3,124,310	3,470,690	3,470,690	346,380	3,597,951	3,597,951	127,261	
501150	Post Retirement Benefits - FAS 106	21,887,006	22,497,567	28,375,000	27,604,932	5,717,926	29,150,000	28,358,899	753,967	
501160	Post Employment Benefits - FAS 11	5,321,769	5,470,315	5,569,940	5,418,688	96,920	5,680,313	5,526,064	107,376	
	Subtotal	70,012,395	72,037,032	101,631,899	98,721,038	28,708,643	103,596,810	100,632,266	1,911,228	4.9.1
501102	Pension Administration	306,699	315,237	988,023	961,263	654,563	913,320	888,583	(72,680)	
501125	Medical	41,617,862	42,882,130	46,561,998	45,189,238	3,571,376	50,666,698	49,172,922	3,983,684	
501175	Dental	2,667,747	2,765,753	3,227,791	3,113,413	445,665	3,227,700	3,113,325	(88)	
501200	Vision	424,417	441,181	522,875	503,007	78,589	518,286	498,592	(4,414)	
501225	Life	1,056,297	1,082,031	1,287,981	1,257,348	201,052	1,267,795	1,237,643	(19,705)	
501250	Stock/401(k)/ESOP	16,947,692	17,514,187	19,996,622	19,349,833	2,402,141	20,548,318	19,883,685	533,851	
501251	401(k) Administration	1,094,322	1,124,856	1,265,198	1,230,854	136,533	1,297,710	1,262,484	31,629	
501275	Accidental Death & Disability	2,664	3,096	66,604	57,310	54,646	66,604	57,310	-	
501300	Long-Term Disability	2,232,604	2,294,034	2,478,594	2,412,223	179,618	2,550,700	2,482,398	70,175	
501650	Worker's Compensation	2,071,785	2,129,261	2,340,000	2,276,836	205,050	2,427,750	2,362,217	85,381	
502900	Other Salary Overhead[(1)]	1,572,192	1,527,790	1,501,875	1,545,524	(26,668)	1,401,250	1,441,974	(103,549)	
	Subtotal	69,994,282	72,079,555	80,237,559	77,896,849	7,902,567	84,886,130	82,401,133	4,504,284	4.9.1
	Grand Total	**140,006,677**	**144,116,587**	**181,869,458**	**176,617,887**	**36,611,210**	**188,482,940**	**183,033,399**	**6,415,512**	

Payroll Tax Adjustment Calculation

FICA Calculated on Annualized Labor		**Reference**
Annualized Wages Adjustment	6,738,290	4.9.1
Annualized Incentive Adjustment	-	
Total Labor 12 Months Ended March 2005	6,738,290	
Medicare Rate (no cap)	1.45%	
	97,705	
Social Security Rate	6.20%	
	417,774	
Percentage of Social Security Elligible Wages	83.76%	
	349,933	
Total FICA Tax	**447,639**	4.9.1
FICA Calculated on September 2006 Pro Forma Labor		
Pro Forma Wages Adjustment	8,164,004	4.9.1
Pro Forma Incentive Adjustment	(13,383,044)	4.9.1
Total Pro Forma Wage Increase	(5,219,040)	
Medicare Rate (no cap)	1.45%	
	(75,676)	
Social Security Rate	6.20%	
	(323,580)	
Percentage of Social Security Elligible Wages	86.14%	
	(278,724)	
Total FICA Tax	**(354,400)**	4.9.1
FICA Calculated on September 2007 Pro Forma Labor		
Pro Forma Wages Adjustment	15,177,083	4.9.1
Pro Forma Incentive Adjustment	906,854	4.9.1
Total Pro Forma Wage Increase	16,083,937	
Medicare Rate (no cap)	1.45%	
	233,217	
Social Security Rate	6.20%	
	997,204	
Percentage of Social Security Elligible Wages	86.14%	
	859,014	
Total FICA Tax	**1,092,232**	4.9.1

PACIFICORP
Payroll Calculation for Utah GRC - September 2007 Test Period

The Medicare Rate used is 1.45%.
The Social Security Rate is 6.20%.

FICA CAP	CAP	Social Security Eligible Wages
12 Months Ended September 2005 Labor Annualized	90,000	83.76%
12 Months ended September 2006 Pro Forma Labor	94,200	86.14%
12 Months ended September 2007 Pro Forma Labor	97,245	86.14%

	Amount	Composite increase
12 Months Ended September 2005 Labor Actuals	500,123,892	
12 Months Ended September 2005 Labor Annualized	506,862,182	1.35%
Pro Forma 12 Months Ended September 2006 Escalated Labor	499,669,924	-1.42%
Pro Forma 12 Months Ended September 2007 Escalated Labor	515,753,861	3.22%

Assumptions
The Calender Year 2005 FICA salary cap is $90,000. This amount has been applied to the September 2005 annualized labor.
The Calender Year 2006 FICA salary cap is $94,200. This amount has been applied to the September 2006 pro forma labor.

Since the 2007 cap has yet to be determined by the social security administration, the average increase over the last 6 years is used to calculate the pro forma cap for 2007, as shown below.

The calculated 2007 cap of $97,245 has been applied to the pro forma September 2007 labor.

FICA CAP Summary

Year	Cap	Increase
2001	80,400	
2002	84,900	5.60%
2003	87,000	2.47%
2004	87,900	1.03%
2005	90,000	2.39%
2006	94,200	4.67%
Average Increase	3.23%	
Estimated 2007	97,245	

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - September 2007 Test Period

					Base Period		Mid Period		Test Period
FERC Account	RP Factor	Actuals September 2005	% of Total	Annualization Adjustment	Annualized September 2005	Pro Froma Adjustment to September 2006	Proforma September 2006	Pro Froma Adjustment to September 2007	Proforma September 2007
500	SG	18,123,603	2.6440%	16,202	18,139,805	768,478	18,908,283	623,773	19,532,057
501	SE	(777,180)	-0.1134%	(695)	(777,875)	(32,954)	(810,829)	(26,749)	(837,578)
502	SG	22,779,164	3.3232%	20,364	22,799,528	965,884	23,765,412	784,007	24,549,419
505	SG	1,628,018	0.2375%	1,455	1,629,473	69,031	1,698,505	56,033	1,754,538
506	SG	26,930,782	3.9289%	24,075	26,954,857	1,141,921	28,096,778	926,897	29,023,675
506	SSGCH	(6,231)	-0.0009%	(6)	(6,236)	(264)	(6,501)	(214)	(6,715)
510	SG	3,863,759	0.5637%	3,454	3,867,213	163,831	4,031,045	132,982	4,164,027
511	SG	7,440,654	1.0855%	6,652	7,447,306	315,499	7,762,805	256,090	8,018,896
511	SSGCH	(20,462)	-0.0030%	(18)	(20,480)	(868)	(21,348)	(704)	(22,052)
512	SG	31,774,761	4.6356%	28,405	31,803,166	1,347,316	33,150,482	1,093,615	34,244,097
512	SSGCH	(129,988)	-0.0190%	(116)	(130,104)	(5,512)	(135,616)	(4,474)	(140,090)
513	SG	12,201,349	1.7800%	10,908	12,212,257	517,362	12,729,619	419,943	13,149,562
514	SG	2,954,255	0.4310%	2,641	2,956,896	125,267	3,082,162	101,679	3,183,841
514	SSGCH	58,379	0.0085%	52	58,431	2,475	60,907	2,009	62,916
535	SG-P	3,289,361	0.4799%	2,941	3,292,302	139,476	3,431,778	113,212	3,544,990
535	SG-U	1,910,215	0.2787%	1,708	1,911,923	80,997	1,992,920	65,745	2,058,665
536	SG-P	27,144	0.0040%	24	27,169	1,151	28,320	934	29,254
537	SG-P	695,730	0.1015%	622	696,352	29,500	725,852	23,945	749,797
537	SG-U	497,833	0.0726%	445	498,278	21,109	519,387	17,134	536,521
538	SG-P	2,846	0.0004%	3	2,848	121	2,969	98	3,067
539	SG-P	1,738,058	0.2536%	1,554	1,739,612	73,697	1,813,309	59,820	1,873,129
539	SG-U	6,918,694	1.0094%	6,185	6,924,880	293,367	7,218,246	238,126	7,456,372
540	SG-P	(2,040)	-0.0003%	(2)	(2,042)	(87)	(2,129)	(70)	(2,199)
542	SG-P	187,363	0.0273%	167	187,530	7,945	195,475	6,449	201,923
542	SG-U	70,263	0.0103%	63	70,326	2,979	73,305	2,418	75,723
543	SG-P	328,788	0.0480%	294	329,082	13,941	343,023	11,316	354,339
543	SG-U	472,113	0.0689%	422	472,535	20,019	492,554	16,249	508,803
544	SG-P	771,387	0.1125%	690	772,076	32,708	804,785	26,549	831,334
544	SG-U	568,999	0.0830%	509	569,507	24,127	593,634	19,584	613,218
545	SG-P	328,914	0.0480%	294	329,208	13,947	343,155	11,320	354,475
545	SG-U	224,836	0.0328%	201	225,037	9,533	234,570	7,738	242,309
546	SG	428,122	0.0625%	383	428,505	18,153	446,658	14,735	461,393
548	SG	504,563	0.0736%	451	505,014	21,395	526,409	17,366	543,775
548	SSGCT	2,404,784	0.3508%	2,150	2,406,934	101,968	2,508,902	82,767	2,591,669
549	SG	4,647	0.0007%	4	4,651	197	4,848	160	5,008
552	SG	1,495	0.0002%	1	1,496	63	1,560	51	1,611
552	SSGCT	71,609	0.0104%	64	71,673	3,036	74,710	2,465	77,174
553	SG	197,079	0.0288%	176	197,255	8,357	205,612	6,783	212,395
553	SSGCT	225,481	0.0329%	202	225,682	9,561	235,243	7,761	243,004
554	SG	14,517	0.0021%	13	14,530	616	15,145	500	15,645
554	SSGCT	106,285	0.0155%	95	106,380	4,507	110,886	3,658	114,544
556	SG	1,059,274	0.1545%	947	1,060,221	44,915	1,105,137	36,458	1,141,594
557	SG	39,645,931	5.7839%	35,442	39,681,373	1,681,069	41,362,442	1,364,523	42,726,965
557	SSGCT	54,784	0.0080%	49	54,833	2,323	57,156	1,886	59,042
560	SNPT	5,079,433	0.7410%	4,541	5,083,974	215,378	5,299,352	174,823	5,474,175
561	SNPT	4,383,368	0.6395%	3,919	4,387,287	185,864	4,573,151	150,866	4,724,016
562	SNPT	(1,172,581)	-0.1711%	(1,048)	(1,173,630)	(49,720)	(1,223,349)	(40,358)	(1,263,707)
563	SNPT	1,342,817	0.1959%	1,200	1,344,017	56,938	1,400,955	46,217	1,447,172
566	SNPT	334,116	0.0487%	299	334,414	14,167	348,582	11,500	360,081
567	SNPT	46,947	0.0068%	42	46,989	1,991	48,979	1,616	50,595
570	SNPT	5,240,941	0.7646%	4,685	5,245,627	222,227	5,467,853	180,381	5,648,235
571	SNPT	498,381	0.0727%	446	498,826	21,132	519,959	17,153	537,112
572	SNPT	5,005	0.0007%	4	5,010	212	5,222	172	5,394
573	SNPT	829,133	0.1210%	741	829,874	35,157	865,031	28,537	893,568
580	OR	-	0.0000%	-	-	-	-	-	-
580	SNPD	34,397,944	5.0183%	30,750	34,428,694	1,458,544	35,887,238	1,183,899	37,071,138
580	UT	444,507	0.0648%	397	444,904	18,848	463,752	15,299	479,051
581	SNPD	10,020,601	1.4619%	8,958	10,029,559	424,894	10,454,453	344,886	10,799,339
582	CA	50,439	0.0074%	45	50,484	2,139	52,623	1,736	54,359
582	IDU	163,796	0.0239%	146	163,942	6,945	170,887	5,637	176,525
582	OR	616,684	0.0900%	551	617,235	26,149	643,384	21,225	664,609
582	SNPD	254,166	0.0371%	227	254,393	10,777	265,171	8,748	273,918
582	UT	764,717	0.1116%	684	765,400	32,426	797,826	26,320	824,146
582	WA	161,813	0.0236%	145	161,957	6,861	168,819	5,569	174,388
582	WYP	257,282	0.0375%	230	257,512	10,909	268,422	8,855	277,277
583	CA	814,491	0.1188%	728	815,220	34,536	849,756	28,033	877,789
583	IDU	850,250	0.1240%	760	851,011	36,052	887,063	29,264	916,327
583	OR	5,352,790	0.7809%	4,785	5,357,575	226,969	5,584,545	184,231	5,768,776
583	SNPD	1,719,069	0.2508%	1,537	1,720,606	72,892	1,793,498	59,166	1,852,664
583	UT	5,344,907	0.7798%	4,778	5,349,685	226,635	5,576,320	183,960	5,760,279
583	WA	1,277,768	0.1864%	1,142	1,278,910	54,180	1,333,090	43,978	1,377,068
583	WYP	944,072	0.1377%	844	944,916	40,031	984,947	32,493	1,017,440
583	WYU	171,318	0.0250%	153	171,471	7,264	178,735	5,896	184,632
584	CA	82,963	0.0121%	74	83,037	3,518	86,555	2,855	89,410
584	IDU	21,038	0.0031%	19	21,056	892	21,948	724	22,673
584	OR	503,170	0.0734%	450	503,620	21,335	524,955	17,318	542,273
584	UT	362,559	0.0529%	324	362,884	15,373	378,257	12,478	390,735
584	WA	38,820	0.0057%	35	38,854	1,646	40,500	1,336	41,836
584	WYP	44,757	0.0065%	40	44,797	1,898	46,695	1,540	48,235
584	WYU	32,574	0.0048%	29	32,604	1,381	33,985	1,121	35,106
585	SNPD	264,940	0.0387%	237	265,177	11,234	276,411	9,119	285,529
586	CA	121,602	0.0177%	109	121,711	5,156	126,867	4,185	131,052
586	IDU	192,694	0.0281%	172	192,866	8,171	201,037	6,632	207,669
586	OR	1,088,050	0.1587%	973	1,089,023	46,136	1,135,159	37,448	1,172,607

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - September 2007 Test Period

					Base Period		Mid Period		Test Period
FERC Account	RP Factor	Actuals September 2005	% of Total	Annualization Adjustment	Annualized September 2005	Pro Froma Adjustment to September 2006	Proforma September 2006	Pro Froma Adjustment to September 2007	Proforma September 2007
586	SNPD	1,342,375	0.1958%	1,200	1,343,575	56,919	1,400,494	46,202	1,446,696
586	UT	852,290	0.1243%	762	853,052	36,139	889,191	29,334	918,525
586	WA	292,685	0.0427%	262	292,947	12,410	305,357	10,074	315,431
586	WYP	180,671	0.0264%	162	180,832	7,661	188,493	6,218	194,711
586	WYU	32,826	0.0048%	29	32,855	1,392	34,247	1,130	35,377
587	OR	98	0.0000%	0	98	4	102	3	106
587	SNPD	34,680	0.0051%	31	34,711	1,470	36,181	1,194	37,375
588	CA	49,413	0.0072%	44	49,457	2,095	51,552	1,701	53,253
588	IDU	398,817	0.0582%	357	399,173	16,911	416,084	13,726	429,810
588	OR	3,155,599	0.4604%	2,821	3,158,420	133,804	3,292,224	108,609	3,400,832
588	SNPD	8,678,107	1.2660%	7,758	8,685,865	367,970	9,053,834	298,681	9,352,515
588	UT	3,571,746	0.5211%	3,193	3,574,939	151,449	3,726,388	122,931	3,849,319
588	WA	326,383	0.0476%	292	326,674	13,839	340,514	11,233	351,747
588	WYP	647,202	0.0944%	579	647,780	27,443	675,223	22,275	697,498
588	WYU	59,936	0.0087%	54	59,990	2,541	62,531	2,063	64,594
590	OR	410,633	0.0599%	367	411,000	17,412	428,411	14,133	442,545
590	SNPD	571,397	0.0834%	511	571,908	24,228	596,136	19,666	615,802
590	UT	405,074	0.0591%	362	405,436	17,176	422,612	13,942	436,554
590	WYP	240,033	0.0350%	215	240,248	10,178	250,426	8,261	258,687
591	OR	(2,533)	-0.0004%	(2)	(2,535)	(107)	(2,643)	(87)	(2,730)
591	SNPD	-	0.0000%	-	-	-	-	-	-
591	WA	12,569	0.0018%	11	12,580	533	13,113	433	13,546
592	CA	175,431	0.0256%	157	175,588	7,439	183,027	6,038	189,065
592	IDU	284,818	0.0416%	255	285,073	12,077	297,149	9,803	306,952
592	OR	1,272,628	0.1857%	1,138	1,273,766	53,962	1,327,728	43,801	1,371,529
592	SNPD	2,823,937	0.4120%	2,524	2,826,461	119,741	2,946,202	97,194	3,043,395
592	UT	1,701,637	0.2483%	1,521	1,703,158	72,153	1,775,311	58,566	1,833,877
592	WA	578,038	0.0843%	517	578,555	24,510	603,065	19,895	622,960
592	WYP	768,061	0.1121%	687	768,747	32,567	801,315	26,435	827,750
592	WYU	(0)	0.0000%	(0)	(0)	(0)	(0)	(0)	(0)
593	CA	962,599	0.1404%	861	963,460	40,816	1,004,276	33,130	1,037,407
593	IDU	1,279,793	0.1867%	1,144	1,280,937	54,266	1,335,203	44,048	1,379,250
593	OR	2,551,471	0.3722%	2,281	2,553,752	108,188	2,661,940	87,816	2,749,756
593	SNPD	(9,308,649)	-1.3580%	(8,322)	(9,316,971)	(394,706)	(9,711,677)	(320,383)	(10,032,059)
593	UT	14,621,106	2.1331%	13,071	14,634,177	619,965	15,254,142	503,225	15,757,367
593	WA	443,200	0.0647%	396	443,596	18,793	462,388	15,254	477,642
593	WYP	1,326,503	0.1935%	1,186	1,327,689	56,246	1,383,936	45,655	1,429,591
593	WYU	321,191	0.0469%	287	321,478	13,619	335,097	11,055	346,151
594	CA	512,738	0.0748%	458	513,197	21,741	534,938	17,647	552,585
594	IDU	435,004	0.0635%	389	435,393	18,445	453,838	14,972	468,809
594	OR	3,872,511	0.5650%	3,462	3,875,973	164,202	4,040,176	133,283	4,173,459
594	SNPD	126,337	0.0184%	113	126,450	5,357	131,807	4,348	136,155
594	UT	7,381,209	1.0768%	6,599	7,387,808	312,979	7,700,787	254,045	7,954,831
594	WA	1,028,095	0.1500%	919	1,029,014	43,593	1,072,607	35,385	1,107,992
594	WYP	725,004	0.1058%	648	725,652	30,742	756,393	24,953	781,346
594	WYU	204,576	0.0298%	183	204,759	8,674	213,433	7,041	220,474
595	CA	24,196	0.0035%	22	24,218	1,026	25,244	833	26,076
595	IDU	5,455	0.0008%	5	5,460	231	5,691	188	5,879
595	OR	403,501	0.0589%	361	403,862	17,109	420,971	13,888	434,859
595	SNPD	(17,235)	-0.0025%	(15)	(17,250)	(731)	(17,981)	(593)	(18,574)
595	UT	46,961	0.0069%	42	47,003	1,991	48,994	1,616	50,610
595	WA	78,776	0.0115%	70	78,847	3,340	82,187	2,711	84,898
595	WYP	69,272	0.0101%	62	69,334	2,937	72,271	2,384	74,656
596	CA	65,288	0.0095%	58	65,347	2,768	68,115	2,247	70,362
596	IDU	102,317	0.0149%	91	102,409	4,338	106,747	3,522	110,269
596	OR	618,273	0.0902%	553	618,825	26,216	645,041	21,280	666,321
596	SNPD	3,629	0.0005%	3	3,632	154	3,786	125	3,911
596	UT	888,562	0.1296%	794	889,356	37,677	927,033	30,582	957,616
596	WA	138,790	0.0202%	124	138,914	5,885	144,799	4,777	149,576
596	WYP	209,381	0.0305%	187	209,568	8,878	218,447	7,206	225,653
596	WYU	70,579	0.0103%	63	70,642	2,993	73,635	2,429	76,064
597	CA	18,045	0.0026%	16	18,061	765	18,827	621	19,448
597	IDU	164,469	0.0240%	147	164,616	6,974	171,590	5,661	177,251
597	OR	670,027	0.0977%	599	670,626	28,411	699,036	23,061	722,097
597	SNPD	1,357,919	0.1981%	1,214	1,359,133	57,579	1,416,712	46,737	1,463,448
597	UT	943,714	0.1377%	844	944,558	40,015	984,573	32,481	1,017,054
597	WA	222,018	0.0324%	198	222,216	9,414	231,630	7,641	239,272
597	WYP	274,468	0.0400%	245	274,714	11,638	286,352	9,447	295,798
597	WYU	26,621	0.0039%	24	26,645	1,129	27,774	916	28,690
598	CA	8,598	0.0013%	8	8,606	365	8,971	296	9,267
598	IDU	82,043	0.0120%	73	82,116	3,479	85,595	2,824	88,419
598	OR	190,705	0.0278%	170	190,876	8,086	198,962	6,564	205,526
598	SNPD	7,358,686	1.0736%	6,578	7,365,264	312,024	7,677,288	253,269	7,930,557
598	UT	1,178,830	0.1720%	1,054	1,179,883	49,985	1,229,868	40,573	1,270,441
598	WA	45,900	0.0067%	41	45,941	1,946	47,887	1,580	49,467
598	WYP	36,931	0.0054%	33	36,964	1,566	38,530	1,271	39,801
598	WYU	23,271	0.0034%	21	23,292	987	24,279	801	25,080
901	CA	36,836	0.0054%	33	36,869	1,562	38,431	1,268	39,699
901	CN	5,006,020	0.7303%	4,475	5,010,495	212,266	5,222,761	172,296	5,395,057
901	IDU	117,641	0.0172%	105	117,746	4,988	122,734	4,049	126,783
901	OR	1,481,459	0.2161%	1,324	1,482,784	62,817	1,545,601	50,988	1,596,589
901	UT	(208,287)	-0.0304%	(186)	(208,474)	(8,832)	(217,306)	(7,169)	(224,474)
901	WA	471,092	0.0687%	421	471,513	19,975	491,488	16,214	507,702
901	WYP	611,441	0.0892%	547	611,987	25,926	637,914	21,044	658,958

Wage & Benefit Adjustment by FERC Account and Factor
Utah General Rate Case - September 2007 Test Period

FERC Account	RP Factor	Actuals September 2005	% of Total	Annualization Adjustment	Base Period: Annualized September 2005	Pro Froma Adjustment to September 2006	Mid Period: Proforma September 2006	Pro Froma Adjustment to September 2007	Test Period: Proforma September 2007
901	WYU	110,076	0.0161%	98	110,174	4,667	114,842	3,789	118,630
902	CA	687,121	0.1002%	614	687,735	29,135	716,870	23,649	740,520
902	CN	417,261	0.0609%	373	417,634	17,693	435,326	14,361	449,688
902	IDU	992,082	0.1447%	887	992,969	42,066	1,035,035	34,145	1,069,180
902	OR	6,192,311	0.9034%	5,536	6,197,847	262,567	6,460,414	213,125	6,673,539
902	UT	9,364,387	1.3662%	8,371	9,372,758	397,069	9,769,828	322,301	10,092,129
902	WA	1,568,160	0.2288%	1,402	1,569,561	66,493	1,636,055	53,973	1,690,027
902	WYP	1,692,275	0.2469%	1,513	1,693,788	71,756	1,765,544	58,244	1,823,788
902	WYU	262,488	0.0383%	235	262,723	11,130	273,853	9,034	282,887
903	CA	172,572	0.0252%	154	172,726	7,317	180,044	5,940	185,983
903	CN	32,094,562	4.6823%	28,691	32,123,253	1,360,876	33,484,129	1,104,622	34,588,751
903	IDU	252,237	0.0368%	225	252,462	10,695	263,157	8,681	271,839
903	OR	1,713,370	0.2500%	1,532	1,714,902	72,650	1,787,552	58,970	1,846,523
903	UT	2,777,122	0.4052%	2,483	2,779,605	117,756	2,897,360	95,582	2,992,943
903	WA	366,825	0.0535%	328	367,153	15,554	382,707	12,625	395,332
903	WYP	196,291	0.0286%	175	196,467	8,323	204,790	6,756	211,546
903	WYU	31,706	0.0046%	28	31,735	1,344	33,079	1,091	34,170
905	CN	171,452	0.0250%	153	171,605	7,270	178,875	5,901	184,776
905	OR	-	0.0000%	-	-	-	-	-	-
907	CN	1,217,056	0.1776%	1,088	1,218,144	51,606	1,269,749	41,888	1,311,638
908	CA	0	0.0000%	0	0	0	0	0	0
908	CN	1,248,483	0.1821%	1,116	1,249,599	52,938	1,302,537	42,970	1,345,507
908	IDU	236,814	0.0345%	212	237,025	10,041	247,067	8,151	255,217
908	OR	1,089,206	0.1589%	974	1,090,179	46,185	1,136,364	37,488	1,173,852
908	UT	1,294,636	0.1889%	1,157	1,295,794	54,895	1,350,689	44,558	1,395,247
908	WA	13,556	0.0020%	12	13,568	575	14,142	467	14,609
908	WYP	554,538	0.0809%	496	555,034	23,514	578,548	19,086	597,634
909	CN	357,782	0.0522%	320	358,102	15,171	373,273	12,314	385,587
910	CN	12,663	0.0018%	11	12,674	537	13,211	436	13,647
920	IDU	-	0.0000%	-	-	-	-	-	-
920	OR	129,606	0.0189%	116	129,722	5,496	135,217	4,461	139,678
920	SO	85,274,880	12.4407%	76,233	85,351,113	3,615,831	88,966,944	2,934,968	91,901,913
920	UT	(169,864)	-0.0248%	(152)	(170,016)	(7,203)	(177,219)	(5,846)	(183,065)
920	WA	36	0.0000%	0	36	2	37	1	38
920	WYP	369,937	0.0540%	331	370,268	15,686	385,954	12,732	398,686
922	SO	(6,357,935)	-0.9276%	(5,684)	(6,363,618)	(269,590)	(6,633,208)	(218,826)	(6,852,034)
923	SO	(26,775)	-0.0039%	(24)	(26,799)	(1,135)	(27,934)	(922)	(28,855)
928	CA	84	0.0000%	0	84	4	87	3	90
928	IDU	649	0.0001%	1	649	28	677	22	699
928	OR	6,094	0.0009%	5	6,100	258	6,358	210	6,568
928	WA	3,345	0.0005%	3	3,348	142	3,489	115	3,604
929	SO	(4,093,396)	-0.5972%	(3,659)	(4,097,056)	(173,568)	(4,270,624)	(140,885)	(4,411,510)
935	CA	16,852	0.0025%	15	16,867	715	17,581	580	18,161
935	CN	220	0.0000%	0	221	9	230	8	237
935	IDU	125,477	0.0183%	112	125,589	5,320	130,910	4,319	135,228
935	OR	252,617	0.0369%	226	252,843	10,711	263,554	8,695	272,249
935	SO	2,488,534	0.3631%	2,225	2,490,759	105,519	2,596,278	85,650	2,681,928
935	UT	304,163	0.0444%	272	304,435	12,897	317,332	10,469	327,801
935	WA	63,454	0.0093%	57	63,510	2,691	66,201	2,184	68,385
935	WYP	96,608	0.0141%	86	96,695	4,096	100,791	3,325	104,116
416	NUTIL	1,647,747	0.2404%	1,473	1,649,220	69,868	1,719,088	56,712	1,775,800
425	NUTIL	(18,105)	-0.0026%	(16)	(18,121)	(768)	(18,889)	(623)	(19,512)
426	NUTIL	854,413	0.1246%	764	855,177	36,229	891,406	29,407	920,813
Secondary Labor		4,405,456	0.6427%	3,938	4,409,394	186,800	4,596,195	151,626	4,747,820
Capital		184,299,416	26.8873%	164,757	184,464,173	7,814,677	192,278,849	6,343,169	198,622,018
Utilty Labor		**494,262,319**	**72.108%**	**441,852**	**494,704,171**	**20,957,745**	**515,661,916**	**17,011,391**	**532,673,307**
Capital and Non-Utility		**191,188,927**	**27.892%**	**170,916**	**191,359,843**	**8,106,806**	**199,466,649**	**6,580,290**	**206,046,939**
Total Labor		**685,451,246**	**100.000%**	**612,768**	**686,064,014**	**29,064,551**	**715,128,565**	**23,591,681**	**738,720,246**
Reference		Page 4.9.1		Page 4.9.1	Page 4.9.1	Page 4.9.1	Page 4.9.1	Page 4.9.1	Page 4.9.1

Contracts and Services
September 2005 to Forecasted September 2007
(Figures in Thousands)

			Total Company	Utah Allocated				
FERC Account	Factor	Factor %	September 2005	September 2005	Global Insight to September 2006	September 2006	Global Insight to September 2007	September 2007
500	SG	42.55%	1,425	606	4.8%	635	2.6%	652
	SSGCH	41.50%	1,578	655	4.8%	686	2.6%	704
500 Total			3,004	1,262		1,322		1,357
501	SE	41.40%	769	318	0.0%	318	0.0%	318
501 Total			769	318		318		318
502	SG	42.55%	3,622	1,541	4.8%	1,615	2.6%	1,657
	SSGCH	41.50%	2,121	880	4.8%	922	2.6%	947
502 Total			5,743	2,422		2,537		2,604
505	SG	42.55%	581	247	4.8%	259	2.6%	266
	SSGCH	41.50%	1,154	479	4.8%	502	2.6%	515
505 Total			1,735	726		761		781
506	SG	42.55%	8,620	3,668	4.8%	3,843	2.6%	3,944
	SSGCH	41.50%	1,480	614	4.8%	644	2.6%	661
506 Total			10,100	4,282		4,486		4,604
510	SG	42.55%	930	396	2.0%	403	0.6%	406
	SSGCH	41.50%	2,536	1,053	2.0%	1,073	0.6%	1,080
510 Total			3,466	1,448		1,477		1,486
511	SG	42.55%	5,474	2,329	2.0%	2,375	0.6%	2,389
	SSGCH	41.50%	728	302	2.0%	308	0.6%	310
511 Total			6,201	2,631		2,683		2,699
512	SG	42.55%	27,839	11,845	2.0%	12,077	0.6%	12,152
	SSGCH	41.50%	3,536	1,467	2.0%	1,496	0.6%	1,505
512 Total			31,374	13,312		13,574		13,657
513	SG	42.55%	10,123	4,307	2.0%	4,392	0.6%	4,419
	SSGCH	41.50%	850	353	2.0%	360	0.6%	362
513 Total			10,973	4,660		4,752		4,781
514	SG	42.55%	1,945	828	2.0%	844	0.6%	849
	SSGCH	41.50%	2,117	879	2.0%	896	0.6%	901
514 Total			4,062	1,706		1,740		1,750
535	SG	42.55%	1,510	643	5.5%	678	1.9%	691
535 Total			1,510	643		678		691
536	SG	42.55%	83	35	5.5%	37	1.9%	38
536 Total			83	35		37		38
537	SG	42.55%	2,452	1,043	5.5%	1,101	1.9%	1,122
537 Total			2,452	1,043		1,101		1,122
538	SG	42.55%	15	6	5.5%	7	1.9%	7
538 Total			15	6		7		7
539	SG	42.55%	1,215	517	5.5%	546	1.9%	556
539 Total			1,215	517		546		556
540	SG	42.55%	-	-	5.5%	-	1.9%	-
540 Total			-	-		-		-
542	SG	42.55%	691	294	2.3%	301	0.8%	303
542 Total			691	294		301		303
543	SG	42.55%	889	378	2.3%	387	0.8%	390
543 Total			889	378		387		390
544	SG	42.55%	791	337	2.3%	344	0.8%	347
544 Total			791	337		344		347
545	SG	42.55%	1,354	576	2.3%	590	0.8%	595
545 Total			1,354	576		590		595
546	SSGCT	43.64%	10	4	5.4%	5	3.2%	5
546 Total			10	4		5		5
548	SG	42.55%	5,233	2,226	5.4%	2,346	3.2%	2,421
	SSGCT	43.64%	567	248	5.4%	261	3.2%	269
548 Total			5,800	2,474		2,607		2,691
549	SG	42.55%	1,439	612	5.4%	645	3.2%	666
	SSGCT	43.64%	0	0	5.4%	0	3.2%	0
549 Total			1,439	612		645		666
552	SSGCT	43.64%	42	18	2.3%	19	0.9%	19
552 Total			42	18		19		19
553	SG	42.55%	25	11	2.3%	11	0.9%	11
	SSGCT	43.64%	536	234	2.3%	239	0.9%	241
553 Total			561	244		250		252
554	SG	42.55%	38	16	2.3%	16	0.9%	17
	SSGCT	43.64%	40	17	2.3%	18	0.9%	18

			Total Company	Utah Allocated				
FERC Account	Factor	Factor %	September 2005	September 2005	Global Insight to September 2006	September 2006	Global Insight to September 2007	September 2007
554 Total			77	33		34		34
556	SG	42.55%	443	189	5.4%	199	3.2%	205
556 Total			443	189		199		205
557	SG	42.55%	5,981	2,545	5.4%	2,682	3.2%	2,768
	SSGCT	43.64%	62	27	5.4%	28	3.2%	29
557 Total			6,043	2,572		2,710		2,797
560	SG	42.55%	927	395	3.7%	409	2.7%	420
560 Total			927	395		409		420
561	SG	42.55%	551	234	3.7%	243	2.7%	250
561 Total			551	234		243		250
562	SG	42.55%	50	21	3.7%	22	2.7%	23
562 Total			50	21		22		23
563	SG	42.55%	637	271	3.7%	281	2.7%	289
563 Total			637	271		281		289
566	SG	42.55%	16	7	3.7%	7	2.7%	7
566 Total			16	7		7		7
567	SG	42.55%	54	23	3.7%	24	2.7%	25
567 Total			54	23		24		25
568	SG	42.55%	7	3	3.1%	3	1.1%	3
568 Total			7	3		3		3
569	SG	42.55%	0	0	3.1%	0	1.1%	0
569 Total			0	0		0		0
570	SG	42.55%	292	124	3.1%	128	1.1%	130
570 Total			292	124		128		130
571	SG	42.55%	6,287	2,675	3.1%	2,759	1.1%	2,789
571 Total			6,287	2,675		2,759		2,789
572	SG	42.55%	25	10	3.1%	11	1.1%	11
572 Total			25	10		11		11
573	SG	42.55%	49	21	3.1%	21	1.1%	22
573 Total			49	21		21		22
580	OR	0.00%	-	-	2.7%	-	1.9%	-
	SNPD	45.63%	2,122	968	2.7%	995	1.9%	1,013
	UT	100.00%	352	352	2.7%	362	1.9%	368
580 Total			2,474	1,320		1,356		1,382
581	SNPD	45.63%	226	103	2.7%	106	1.9%	108
581 Total			226	103		106		108
582	CA	0.00%	0	-	2.7%	-	1.9%	-
	IDU	0.00%	16	-	2.7%	-	1.9%	-
	OR	0.00%	76	-	2.7%	-	1.9%	-
	SNPD	45.63%	4	2	2.7%	2	1.9%	2
	UT	100.00%	115	115	2.7%	118	1.9%	120
	WA	0.00%	21	-	2.7%	-	1.9%	-
	WYP	0.00%	17	-	2.7%	-	1.9%	-
582 Total			249	116		120		122
583	CA	0.00%	7	-	2.7%	-	1.9%	-
	IDU	0.00%	3	-	2.7%	-	1.9%	-
	OR	0.00%	33	-	2.7%	-	1.9%	-
	SNPD	45.63%	262	120	2.7%	123	1.9%	125
	UT	100.00%	221	221	2.7%	227	1.9%	231
	WA	0.00%	2	-	2.7%	-	1.9%	-
	WYP	0.00%	(0)	-	2.7%	-	1.9%	-
	WYU	0.00%	(0)	-	2.7%	-	1.9%	-
583 Total			528	341		350		357
585	SNPD	45.63%	61	28	2.7%	29	1.9%	29
585 Total			61	28		29		29
586	OR	0.00%	2	-	2.7%	-	1.9%	-
	SNPD	45.63%	1	0	2.7%	0	1.9%	0
	UT	100.00%	2	2	2.7%	2	1.9%	2
	WA	0.00%	0	-	2.7%	-	1.9%	-
586 Total			4	2		2		2
587	OR	0.00%	0	-	2.7%	-	1.9%	-
587 Total			0	-		-		-
588	CA	0.00%	39	-	2.7%	-	1.9%	-
	IDU	0.00%	306	-	2.7%	-	1.9%	-
	OR	0.00%	1,173	-	2.7%	-	1.9%	-
	SNPD	45.63%	3,469	1,583	2.7%	1,626	1.9%	1,656
	UT	100.00%	1,628	1,628	2.7%	1,673	1.9%	1,704

			Total Company	Utah Allocated				
FERC Account	Factor	Factor %	September 2005	September 2005	Global Insight to September 2006	September 2006	Global Insight to September 2007	September 2007
	WA	0.00%	75	-	2.7%	-	1.9%	-
	WYP	0.00%	147	-	2.7%	-	1.9%	-
	WYU	0.00%	60	-	2.7%	-	1.9%	-
588 Total			6,897	3,211		3,299		3,360
590	OR	0.00%	210	-	3.5%	-	1.4%	-
	SNPD	45.63%	1	1	3.5%	1	1.4%	1
	UT	100.00%	4	4	3.5%	4	1.4%	4
	WYP	0.00%	11	-	3.5%	-	1.4%	-
590 Total			226	4		4		4
591	CA	0.00%	41	-	3.5%	-	1.4%	-
	IDU	0.00%	93	-	3.5%	-	1.4%	-
	OR	0.00%	350	-	3.5%	-	1.4%	-
	SNPD	45.63%	305	139	3.5%	144	1.4%	146
	UT	100.00%	981	981	3.5%	1,016	1.4%	1,030
	WA	0.00%	109	-	3.5%	-	1.4%	-
	WYP	0.00%	166	-	3.5%	-	1.4%	-
	WYU	0.00%	15	-	3.5%	-	1.4%	-
591 Total			2,060	1,120		1,160		1,176
592	CA	0.00%	1	-	3.5%	-	1.4%	-
	IDU	0.00%	13	-	3.5%	-	1.4%	-
	OR	0.00%	47	-	3.5%	-	1.4%	-
	SNPD	45.63%	120	55	3.5%	56	1.4%	57
	UT	100.00%	39	39	3.5%	40	1.4%	40
	WA	0.00%	27	-	3.5%	-	1.4%	-
	WYP	0.00%	138	-	3.5%	-	1.4%	-
592 Total			385	93		96		98
593	CA	0.00%	3,386	-	3.5%	-	1.4%	-
	IDU	0.00%	962	-	3.5%	-	1.4%	-
	OR	0.00%	24,092	-	3.5%	-	1.4%	-
	SNPD	45.63%	302	138	3.5%	143	1.4%	144
	UT	100.00%	15,637	15,637	3.5%	16,190	1.4%	16,410
	WA	0.00%	3,416	-	3.5%	-	1.4%	-
	WYP	0.00%	1,560	-	3.5%	-	1.4%	-
	WYU	0.00%	108	-	3.5%	-	1.4%	-
593 Total			49,463	15,775		16,332		16,554
594	CA	0.00%	17	-	3.5%	-	1.4%	-
	IDU	0.00%	236	-	3.5%	-	1.4%	-
	OR	0.00%	1,157	-	3.5%	-	1.4%	-
	SNPD	45.63%	15	7	3.5%	7	1.4%	7
	UT	100.00%	3,367	3,367	3.5%	3,486	1.4%	3,533
	WA	0.00%	140	-	3.5%	-	1.4%	-
	WYP	0.00%	492	-	3.5%	-	1.4%	-
	WYU	0.00%	48	-	3.5%	-	1.4%	-
594 Total			5,472	3,374		3,493		3,540
595	CA	0.00%	1	-	3.5%	-	1.4%	-
	IDU	0.00%	4	-	3.5%	-	1.4%	-
	OR	0.00%	32	-	3.5%	-	1.4%	-
	SNPD	45.63%	(49)	(22)	3.5%	(23)	1.4%	(24)
	UT	100.00%	81	81	3.5%	84	1.4%	85
	WA	0.00%	10	-	3.5%	-	1.4%	-
	WYP	0.00%	17	-	3.5%	-	1.4%	-
595 Total			95	58		61		61
596	IDU	0.00%	-	-	3.5%	-	1.4%	-
	OR	0.00%	8	-	3.5%	-	1.4%	-
	UT	100.00%	1,725	1,725	3.5%	1,786	1.4%	1,811
	WA	0.00%	0	-	3.5%	-	1.4%	-
	WYP	0.00%	16	-	3.5%	-	1.4%	-
	WYU	0.00%	0	-	3.5%	-	1.4%	-
596 Total			1,749	1,725		1,786		1,811
597	IDU	0.00%	0	-	3.5%	-	1.4%	-
	OR	0.00%	0	-	3.5%	-	1.4%	-
	SNPD	45.63%	196	89	3.5%	92	1.4%	94
	UT	100.00%	1	1	3.5%	1	1.4%	1
	WA	0.00%	0	-	3.5%	-	1.4%	-
	WYP	0.00%	4	-	3.5%	-	1.4%	-
	WYU	0.00%	-	-	3.5%	-	1.4%	-
597 Total			201	90		93		94

FERC Account	Factor	Factor %	Total Company September 2005	Utah Allocated September 2005	Global Insight to September 2006	September 2006	Global Insight to September 2007	September 2007
598	CA	0.00%	13	-	3.5%	-	1.4%	-
	IDU	0.00%	3	-	3.5%	-	1.4%	-
	OR	0.00%	55	-	3.5%	-	1.4%	-
	SNPD	45.63%	(190)	(87)	3.5%	(90)	1.4%	(91)
	UT	100.00%	346	346	3.5%	359	1.4%	364
	WA	0.00%	7	-	3.5%	-	1.4%	-
	WYP	0.00%	18	-	3.5%	-	1.4%	-
	WYU	0.00%	3	-	3.5%	-	1.4%	-
598 Total			255	260		269		272
901	CN	45.73%	74	34	2.9%	35	2.2%	35
	IDU	0.00%	23	-	2.9%	-	2.2%	-
	OR	0.00%	101	-	2.9%	-	2.2%	-
	UT	100.00%	36	36	2.9%	37	2.2%	38
	WA	0.00%	17	-	2.9%	-	2.2%	-
	WYP	0.00%	39	-	2.9%	-	2.2%	-
901 Total			289	70		72		73
902	CN	45.73%	1	0	2.9%	0	2.2%	0
	IDU	0.00%	0	-	2.9%	-	2.2%	-
	OR	0.00%	1	-	2.9%	-	2.2%	-
	UT	100.00%	13	13	2.9%	14	2.2%	14
	WA	0.00%	0	-	2.9%	-	2.2%	-
	WYP	0.00%	0	-	2.9%	-	2.2%	-
	WYU	0.00%	0	-	2.9%	-	2.2%	-
902 Total			16	14		14		14
903	CA	0.00%	1	-	3.2%	-	2.4%	-
	CN	45.73%	8,137	3,721	3.2%	3,840	2.4%	3,933
	IDU	0.00%	1	-	3.2%	-	2.4%	-
	OR	0.00%	8	-	3.2%	-	2.4%	-
	UT	100.00%	73	73	3.2%	76	2.4%	77
	WA	0.00%	4	-	3.2%	-	2.4%	-
	WYP	0.00%	1	-	3.2%	-	2.4%	-
	WYU	0.00%	0	-	3.2%	-	2.4%	-
903 Total			8,225	3,795		3,915		4,011
905	CN	45.73%	82	38	2.9%	39	2.2%	39
905 Total			82	38		39		39
907	CN	45.73%	(1,858)	(850)	2.7%	(873)	1.9%	(889)
907 Total			(1,858)	(850)		(873)		(889)
908	CA	0.00%	82	-	2.7%	-	1.9%	-
	CN	45.73%	108	49	2.7%	51	1.9%	52
	IDU	0.00%	4	-	2.7%	-	1.9%	-
	OR	0.00%	0	-	2.7%	-	1.9%	-
	UT	100.00%	57	57	2.7%	58	1.9%	59
	WA	0.00%	0	-	2.7%	-	1.9%	-
	WYP	0.00%	46	-	2.7%	-	1.9%	-
908 Total			297	106		109		111
909	CA	0.00%	6	-	2.7%	-	1.9%	-
	CN	45.73%	208	95	2.7%	98	1.9%	100
	IDU	0.00%	4	-	2.7%	-	1.9%	-
	OR	0.00%	25	-	2.7%	-	1.9%	-
	UT	100.00%	11	11	2.7%	12	1.9%	12
	WA	0.00%	6	-	2.7%	-	1.9%	-
	WYP	0.00%	5	-	2.7%	-	1.9%	-
909 Total			265	107		109		111
910	CN	45.73%	168	77	2.7%	79	1.9%	80
	IDU	0.00%	0	-	2.7%	-	1.9%	-
	OR	0.00%	0	-	2.7%	-	1.9%	-
	UT	100.00%	0	0	2.7%	0	1.9%	0
	WYP	0.00%	0	-	2.7%	-	1.9%	-
910 Total			168	77		79		80
920	SO	42.14%	(3)	(1)	4.3%	(2)	3.9%	(2)
920 Total			(3)	(1)		(2)		(2)
921	CA	0.00%	0	-	4.3%	-	3.9%	-
	OR	0.00%	5	-	4.3%	-	3.9%	-
	SO	42.14%	2,784	1,173	4.3%	1,224	3.9%	1,272
	UT	100.00%	(1)	(1)	4.3%	(1)	3.9%	(1)
	WA	0.00%	-	-	4.3%	-	3.9%	-
	WYP	0.00%	(0)	-	4.3%	-	3.9%	-

FERC Account	Factor	Factor %	Total Company	Utah Allocated				
			September 2005	September 2005	Global Insight to September 2006	September 2006	Global Insight to September 2007	September 2007
921 Total			2,787	1,172		1,223		1,270
922	SO	42.14%	643	271	4.3%	282	3.9%	294
922 Total			643	271		282		294
923	CN	45.73%	-	-	4.3%	-	3.9%	-
	OR	0.00%	2	-	4.3%	-	3.9%	-
	SO	42.14%	27,947	11,776	4.3%	12,286	3.9%	12,768
	UT	100.00%	54	54	4.3%	56	3.9%	58
	WYP	0.00%	-	-	4.3%	-	3.9%	-
923 Total			28,002	11,830		12,343		12,826
928	CA	0.00%	1	-	4.3%	-	3.9%	-
	IDU	0.00%	3	-	4.3%	-	3.9%	-
	OR	0.00%	12	-	4.3%	-	3.9%	-
	UT	100.00%	16	16	4.3%	17	3.9%	18
	WA	0.00%	2	-	4.3%	-	3.9%	-
	WYP	0.00%	3	-	4.3%	-	3.9%	-
928 Total			38	16		17		18
929	SO	42.14%	(629)	(265)	4.3%	(277)	3.9%	(288)
929 Total			(629)	(265)		(277)		(288)
930	CA	0.00%	1	-	4.3%	-	3.9%	-
	CN	45.73%	3	1	4.3%	2	3.9%	2
	IDU	0.00%	1	-	4.3%	-	3.9%	-
	OR	0.00%	0	-	4.3%	-	3.9%	-
	SO	42.14%	2,212	932	4.3%	973	3.9%	1,011
	UT	100.00%	8	8	4.3%	8	3.9%	8
	WA	0.00%	1	-	4.3%	-	3.9%	-
	WYP	0.00%	32	-	4.3%	-	3.9%	-
930 Total			2,259	941		982		1,021
931	SO	42.14%	215	90	4.3%	94	3.9%	98
931 Total			215	90		94		98
935	CA	0.00%	2	-	4.3%	-	3.9%	-
	CN	45.73%	39	18	4.3%	19	3.9%	19
	IDU	0.00%	5	-	4.3%	-	3.9%	-
	OR	0.00%	95	-	4.3%	-	3.9%	-
	SO	42.14%	15,473	6,520	4.3%	6,803	3.9%	7,069
	UT	100.00%	27	27	4.3%	29	3.9%	30
	WA	0.00%	8	-	4.3%	-	3.9%	-
	WYP	0.00%	9	-	4.3%	-	3.9%	-
935 Total			15,659	6,565		6,850		7,118
NUTIL	NUTIL	0.00%	2,768	-	0.0%	-	0.0%	-
NUTIL Total			2,768	-		-		-
Grand Total			**239,307**	**98,125**		**101,550**		**103,602**

Contracts and Services
FY 2004, FY2005, and September 2005

			Total Company			Utah Allocated		
FERC Account	Factor	Factor %	FY2004	FY2005	September 2005	FY2004	FY2005	September 2005
500	SG	42.548%	1,817	1,371	1,425	773	583	606
	SSGCH	41.504%	1,304	1,408	1,578	541	584	655
500 Total			3,122	2,779	3,004	1,315	1,168	1,262
501	SE	41.404%	881	346	769	365	143	318
501 Total			881	346	769	365	143	318
502	SG	42.548%	3,668	3,582	3,622	1,561	1,524	1,541
	SSGCH	41.504%	2,044	2,387	2,121	849	991	880
502 Total			5,712	5,968	5,743	2,409	2,514	2,422
505	SG	42.548%	800	566	581	340	241	247
	SSGCH	41.504%	997	1,144	1,154	414	475	479
505 Total			1,797	1,710	1,735	754	716	726
506	SG	42.548%	5,164	8,184	8,620	2,197	3,482	3,668
	SSGCH	41.504%	826	1,428	1,480	343	593	614
506 Total			5,990	9,612	10,100	2,540	4,075	4,282
510	SG	42.548%	1,372	866	930	584	368	396
	SSGCH	41.504%	2,077	2,537	2,536	862	1,053	1,053
510 Total			3,448	3,403	3,466	1,446	1,421	1,448
511	SG	42.548%	5,341	5,201	5,474	2,272	2,213	2,329
	SSGCH	41.504%	396	845	728	164	351	302
511 Total			5,737	6,047	6,201	2,437	2,564	2,631
512	SG	42.548%	25,933	21,928	27,839	11,034	9,330	11,845
	SSGCH	41.504%	4,302	6,103	3,536	1,786	2,533	1,467
512 Total			30,235	28,032	31,374	12,819	11,863	13,312
513	SG	42.548%	11,659	8,811	10,123	4,961	3,749	4,307
	SSGCH	41.504%	849	2,464	850	352	1,022	353
513 Total			12,507	11,274	10,973	5,313	4,771	4,660
514	SG	42.548%	2,418	2,134	1,945	1,029	908	828
	SSGCH	41.504%	2,031	2,306	2,117	843	957	879
514 Total			4,448	4,440	4,062	1,871	1,865	1,706
535	SG	42.548%	2,619	1,299	1,510	1,114	553	643
535 Total			2,619	1,299	1,510	1,114	553	643
536	SG	42.548%	37	65	83	16	28	35
536 Total			37	65	83	16	28	35
537	SG	42.548%	2,648	2,430	2,452	1,127	1,034	1,043
537 Total			2,648	2,430	2,452	1,127	1,034	1,043
538	SG	42.548%	6		15	3		6
538 Total			6		15	3		6
539	SG	42.548%	1,358	1,193	1,215	578	507	517
539 Total			1,358	1,193	1,215	578	507	517
540	SG	42.548%	3	-	-	1	-	-
540 Total			3	-	-	1	-	-
542	SG	42.548%	639	649	691	272	276	294
542 Total			639	649	691	272	276	294
543	SG	42.548%	1,164	1,047	889	495	445	378
543 Total			1,164	1,047	889	495	445	378
544	SG	42.548%	457	525	791	194	223	337
544 Total			457	525	791	194	223	337
545	SG	42.548%	1,560	1,295	1,354	664	551	576
545 Total			1,560	1,295	1,354	664	551	576
546	SG	42.548%	168	10		71	4	
	SSGCT	43.640%			10			4
546 Total			168	10	10	71	4	4
548	SG	42.548%	6,940	6,112	5,233	2,953	2,601	2,226
	SSGCT	43.640%	197	556	567	86	243	248
548 Total			7,137	6,668	5,800	3,039	2,843	2,474
549	SG	42.548%	1,330	1,455	1,439	566	619	612

FERC Account	Factor	Factor %	Total Company FY2004	Total Company FY2005	Total Company September 2005	Utah Allocated FY2004	Utah Allocated FY2005	Utah Allocated September 2005
	SSGCT	43.640%		0	0		0	0
549 Total			1,330	1,455	1,439	566	619	612
552	SG	42.548%	28	1		12	0	
	SSGCT	43.640%	-	52	42	-	23	18
552 Total			28	53	42	12	23	18
553	SG	42.548%	(1)	-	25	(0)	-	11
	SSGCT	43.640%	8	335	536	3	146	234
553 Total			7	335	561	3	146	244
554	SG	42.548%	0	8	38	0	3	16
	SSGCT	43.640%	0	42	40	0	18	17
554 Total			0	50	77	0	22	33
556	SG	42.548%	1,379	472	443	587	201	189
556 Total			1,379	472	443	587	201	189
557	SG	42.548%	12,224	5,130	5,981	5,201	2,183	2,545
	SSGCT	43.640%	0	57	62	0	25	27
557 Total			12,224	5,187	6,043	5,201	2,208	2,572
560	SG	42.548%	1,191	879	927	507	374	395
560 Total			1,191	879	927	507	374	395
561	SG	42.548%	684	742	551	291	316	234
561 Total			684	742	551	291	316	234
562	SG	42.548%	159	248	50	68	105	21
562 Total			159	248	50	68	105	21
563	SG	42.548%	616	503	637	262	214	271
563 Total			616	503	637	262	214	271
566	SG	42.548%	3	66	16	1	28	7
566 Total			3	66	16	1	28	7
567	SG	42.548%	51	41	54	22	18	23
567 Total			51	41	54	22	18	23
568	SG	42.548%	4	5	7	2	2	3
568 Total			4	5	7	2	2	3
569	SG	42.548%	0	0	0	0	0	0
569 Total			0	0	0	0	0	0
570	SG	42.548%	659	297	292	280	126	124
570 Total			659	297	292	280	126	124
571	SG	42.548%	5,729	5,554	6,287	2,437	2,363	2,675
571 Total			5,729	5,554	6,287	2,437	2,363	2,675
572	SG	42.548%	2	1	25	1	0	10
572 Total			2	1	25	1	0	10
573	SG	42.548%	29	27	49	12	12	21
573 Total			29	27	49	12	12	21
580	IDU	0.000%	0			-		
	OR	0.000%	157	(12)	-	-	-	-
	SNPD	45.631%	4,298	2,118	2,122	1,961	966	968
	UT	100.000%	147	134	352	147	134	352
	WYP	0.000%	0			-		
580 Total			4,601	2,239	2,474	2,108	1,100	1,320
581	SNPD	45.631%	474	172	226	216	79	103
581 Total			474	172	226	216	79	103
582	CA	0.000%			0			-
	IDU	0.000%		4	16		-	-
	OR	0.000%	1	13	76	-	-	-
	SNPD	45.631%	19	2	4	8	1	2
	UT	100.000%	3	30	115	3	30	115
	WA	0.000%	0	2	21	-	-	-
	WYP	0.000%	0	2	17	-	-	-
582 Total			23	53	249	11	31	116
583	CA	0.000%	136	2	7	-	-	-
	IDU	0.000%	58	24	3	-	-	-
	OR	0.000%	422	114	33	-	-	-

			Total Company			Utah Allocated		
FERC Account	Factor	Factor %	FY2004	FY2005	September 2005	FY2004	FY2005	September 2005
	SNPD	45.631%	761	287	262	347	131	120
	UT	100.000%	281	285	221	281	285	221
	WA	0.000%	31	26	2	-	-	-
	WYP	0.000%	75	23	(0)	-	-	-
	WYU	0.000%	9	3	(0)	-	-	-
583 Total			1,774	764	528	628	416	341
584	OR	0.000%	0	0		-	-	
	UT	100.000%	15			15		
584 Total			15	0		15	-	
585	SNPD	45.631%	30	170	61	14	77	28
585 Total			30	170	61	14	77	28
586	OR	0.000%	1	1	2	-	-	-
	SNPD	45.631%	53	3	1	24	1	0
	UT	100.000%	0	1	2	0	1	2
	WA	0.000%	1	0	0	-	-	-
	WYP	0.000%	0			-		
586 Total			55	7	4	24	3	2
587	OR	0.000%	26	11	0	-	-	-
	SNPD	45.631%	250			114		
587 Total			276	11	0	114	-	-
588	CA	0.000%	62	38	39	-	-	-
	IDU	0.000%	77	334	306	-	-	-
	OR	0.000%	412	1,035	1,173	-	-	-
	SNPD	45.631%	1,447	4,150	3,469	660	1,894	1,583
	UT	100.000%	2,529	1,970	1,628	2,529	1,970	1,628
	WA	0.000%	130	82	75	-	-	-
	WYP	0.000%	102	115	147	-	-	-
	WYU	0.000%	43	68	60	-	-	-
588 Total			4,803	7,792	6,897	3,190	3,863	3,211
589	SNPD	45.631%	(0)			(0)		
	UT	100.000%	0			0		
589 Total			0			0		
590	OR	0.000%	1	89	210	-	-	-
	SNPD	45.631%	37	0	1	17	0	1
	UT	100.000%	2	5	4	2	5	4
	WYP	0.000%	22	10	11	-	-	-
590 Total			63	104	226	19	5	4
591	CA	0.000%	49	45	41	-	-	-
	IDU	0.000%	86	104	93	-	-	-
	OR	0.000%	301	370	350	-	-	-
	SNPD	45.631%	350	517	305	160	236	139
	UT	100.000%	779	812	981	779	812	981
	WA	0.000%	103	89	109	-	-	-
	WYP	0.000%	121	151	166	-	-	-
	WYU	0.000%	26	22	15	-	-	-
591 Total			1,816	2,108	2,060	939	1,048	1,120
592	CA	0.000%	0	1	1	-	-	-
	IDU	0.000%	23	18	13	-	-	-
	OR	0.000%	27	44	47	-	-	-
	SNPD	45.631%	254	152	120	116	69	55
	UT	100.000%	22	35	39	22	35	39
	WA	0.000%	8	24	27	-	-	-
	WYP	0.000%	8	119	138	-	-	-
	WYU	0.000%	1			-		
592 Total			344	391	385	138	104	93
593	CA	0.000%	4,094	3,582	3,386	-	-	-
	IDU	0.000%	1,162	1,035	962	-	-	-
	OR	0.000%	24,548	24,603	24,092	-	-	-
	SNPD	45.631%	(588)	1,748	302	(269)	798	138

			Total Company			Utah Allocated		
FERC Account	Factor	Factor %	FY2004	FY2005	September 2005	FY2004	FY2005	September 2005
	UT	100.000%	16,385	13,343	15,637	16,385	13,343	15,637
	WA	0.000%	3,281	3,097	3,416	-	-	-
	WYP	0.000%	2,301	1,075	1,560	-	-	-
	WYU	0.000%	236	184	108	-	-	-
593 Total			51,419	48,667	49,463	16,117	14,141	15,775
594	CA	0.000%	10	12	17	-	-	-
	IDU	0.000%	214	205	236	-	-	-
	OR	0.000%	501	979	1,157	-	-	-
	SNPD	45.631%	2	216	15	1	99	7
	UT	100.000%	2,699	3,051	3,367	2,699	3,051	3,367
	WA	0.000%	93	74	140	-	-	-
	WYP	0.000%	156	312	492	-	-	-
	WYU	0.000%	1	38	48	-	-	-
594 Total			3,675	4,887	5,472	2,699	3,150	3,374
595	CA	0.000%	4	0	1	-	-	-
	IDU	0.000%	4	1	4	-	-	-
	OR	0.000%	18	16	32	-	-	-
	SNPD	45.631%	23	20	(49)	10	9	(22)
	UT	100.000%	6	39	81	6	39	81
	WA	0.000%	4	5	10	-	-	-
	WYP	0.000%	4	6	17	-	-	-
595 Total			63	88	95	16	48	58
596	IDU	0.000%		-	-		-	-
	OR	0.000%	15	9	8	-	-	-
	SNPD	45.631%		411			188	
	UT	100.000%	1,753	1,296	1,725	1,753	1,296	1,725
	WA	0.000%	1	0	0	-	-	-
	WYP	0.000%	4	6	16	-	-	-
	WYU	0.000%	0	0	0	-	-	-
596 Total			1,773	1,723	1,749	1,753	1,484	1,725
597	IDU	0.000%	-	-	0	-	-	-
	OR	0.000%	2	1	0	-	-	-
	SNPD	45.631%	243	246	196	111	112	89
	UT	100.000%	4	1	1	4	1	1
	WA	0.000%	-	0	0	-	-	-
	WYP	0.000%	3	4	4	-	-	-
	WYU	0.000%	0	-	-	-	-	-
597 Total			251	252	201	114	113	90
598	CA	0.000%	87	39	13	-	-	-
	IDU	0.000%	34	17	3	-	-	-
	OR	0.000%	285	210	55	-	-	-
	SNPD	45.631%	251	1,839	(190)	115	839	(87)
	UT	100.000%	398	387	346	398	387	346
	WA	0.000%	83	44	7	-	-	-
	WYP	0.000%	201	128	18	-	-	-
	WYU	0.000%	8	12	3	-	-	-
598 Total			1,347	2,677	255	513	1,227	260
901	CN	45.735%	429	88	74	196	40	34
	IDU	0.000%	68	25	23	-	-	-
	OR	0.000%	296	98	101	-	-	-
	UT	100.000%	227	34	36	227	34	36
	WA	0.000%	77	15	17	-	-	-
	WYP	0.000%	105	34	39	-	-	-
901 Total			1,201	295	289	424	74	70
902	CA	0.000%	0	0		-	-	
	CN	45.735%	9	0	1	4	0	0
	IDU	0.000%		0	0		-	-
	OR	0.000%	2	0	1	-	-	-
	UT	100.000%	42	17	13	42	17	13

FERC Account	Factor	Factor %	Total Company FY2004	Total Company FY2005	Total Company September 2005	Utah Allocated FY2004	Utah Allocated FY2005	Utah Allocated September 2005
	WA	0.000%	0	0	0	-	-	-
	WYP	0.000%	5	0	0	-	-	-
	WYU	0.000%		0	0		-	-
902 Total			58	17	16	47	17	14
903	CA	0.000%	1	0	1	-	-	-
	CN	45.735%	12,590	10,460	8,137	5,758	4,784	3,721
	IDU	0.000%	2	1	1	-	-	-
	OR	0.000%	59	10	8	-	-	-
	UT	100.000%	99	72	73	99	72	73
	WA	0.000%	3	3	4	-	-	-
	WYP	0.000%	2	4	1	-	-	-
	WYU	0.000%	0	(0)	0	-	-	-
903 Total			12,756	10,550	8,225	5,857	4,856	3,795
905	CN	45.735%	16	15	82	7	7	38
905 Total			16	15	82	7	7	38
907	CN	45.735%	7,235	(3,060)	(1,858)	3,309	(1,399)	(850)
907 Total			7,235	(3,060)	(1,858)	3,309	(1,399)	(850)
908	CA	0.000%	(56)	26	82	-	-	-
	CN	45.735%	275	133	108	126	61	49
	IDU	0.000%	-	4	4	-	-	-
	OR	0.000%	0	0	0	-	-	-
	OTHER	0.000%	2			-		
	UT	100.000%	66	3	57	66	3	57
	WA	0.000%	(0)	0	0	-	-	-
	WYP	0.000%	1	0	46	-	-	-
908 Total			288	166	297	192	64	106
909	CA	0.000%		4	6		-	-
	CN	45.735%	(83)	412	208	(38)	188	95
	IDU	0.000%		2	4		-	-
	OR	0.000%		8	25		-	-
	UT	100.000%	1	11	11	1	11	11
	WA	0.000%		2	6		-	-
	WYP	0.000%		5	5		-	-
909 Total			(82)	444	265	(37)	200	107
910	CN	45.735%	173	173	168	79	79	77
	IDU	0.000%	0	0	0	-	-	-
	OR	0.000%	0	0	0	-	-	-
	UT	100.000%	1	0	0	1	0	0
	WA	0.000%	0			-		
	WYP	0.000%	1	1	0	-	-	-
910 Total			175	174	168	80	79	77
916	CN	45.735%	-			-		
916 Total			-			-		
920	SO	42.139%	(1,927)	8	(3)	(812)	4	(1)
920 Total			(1,927)	8	(3)	(812)	4	(1)
921	CA	0.000%	0		0	-		-
	CN	45.735%	1			0		
	OR	0.000%	0	(0)	5	-	-	-
	SO	42.139%	4,063	2,881	2,784	1,712	1,214	1,173
	UT	100.000%	130	(13)	(1)	130	(13)	(1)
	WA	0.000%			-			-
	WYP	0.000%	0	(0)	(0)	-	-	-
	WYU	0.000%		0			-	
921 Total			4,194	2,868	2,787	1,842	1,201	1,172
922	SO	42.139%	(5,984)	(148)	643	(2,522)	(62)	271
922 Total			(5,984)	(148)	643	(2,522)	(62)	271
923	CA	0.000%	-			-		
	CN	45.735%	78	-	-	36	-	-
	IDU	0.000%	-	0		-	-	

FERC Account	Factor	Factor %	Total Company FY2004	Total Company FY2005	Total Company September 2005	Utah Allocated FY2004	Utah Allocated FY2005	Utah Allocated September 2005
	OR	0.000%	(4)	13	2	-	-	-
	SO	42.139%	36,893	33,675	27,947	15,546	14,190	11,776
	UT	100.000%	(4)	28	54	(4)	28	54
	WA	0.000%	-			-		
	WYP	0.000%	22	-	-	-	-	-
923 Total			36,985	33,716	28,002	15,578	14,218	11,830
926	SO	42.139%	-			-		
926 Total			-			-		
928	CA	0.000%		0	1		-	-
	IDU	0.000%		1	3		-	-
	OR	0.000%		6	12		-	-
	UT	100.000%		10	16		10	16
	WA	0.000%		1	2		-	-
	WYP	0.000%		2	3		-	-
928 Total				20	38		10	16
929	SO	42.139%	(4,021)	(510)	(629)	(1,694)	(215)	(265)
929 Total			(4,021)	(510)	(629)	(1,694)	(215)	(265)
930	CA	0.000%			1			-
	CN	45.735%	(159)	0	3	(73)	0	1
	IDU	0.000%	0	1	1	-	-	-
	OR	0.000%	143	0	0	-	-	-
	SO	42.139%	2,908	1,956	2,212	1,226	824	932
	UT	100.000%	4	0	8	4	0	8
	WA	0.000%	7		1	-		-
	WYP	0.000%	0	12	32	-	-	-
930 Total			2,905	1,970	2,259	1,157	824	941
931	SO	42.139%	249	243	215	105	102	90
931 Total			249	243	215	105	102	90
935	CA	0.000%	0	1	2	-	-	-
	CN	45.735%	13	40	39	6	19	18
	IDU	0.000%	2	3	5	-	-	-
	OR	0.000%	98	37	95	-	-	-
	SO	42.139%	19,208	15,267	15,473	8,094	6,433	6,520
	UT	100.000%	34	30	27	34	30	27
	WA	0.000%	6	4	8	-	-	-
	WYP	0.000%	66	11	9	-	-	-
	WYU	0.000%	-	2		-	-	
935 Total			19,426	15,394	15,659	8,133	6,482	6,565
NUTIL	NUTIL	0.000%	2,600	3,779	2,768	-	-	-
NUTIL Total			2,600	3,779	2,768	-	-	-
Grand Total			**264,643**	**242,754**	**239,307**	**109,389**	**97,692**	**98,125**

PacifiCorp Employee Costs and FTEs *(000s USD)*	Budget Y-E Mar 2004	Actuals Y-E Mar 2004	Variance		Budget Y-E Mar 2005	Actuals Y-E Mar 2005	Variance		Budget Y-E Sept 2005	Actuals Y-E Sept 2005	Variance	
Regular/Ordinary_Time	367,029	361,748	(5,282)	-1%	383,788	395,504	11,716	3%	404,814	407,977	3,163	1%
Overtime_&_Premium_Pay	34,630	59,444	24,814	72%	46,546	52,103	5,557	12%	51,809	54,855	3,047	6%
Other_Salary	12,613	12,418	(196)	-2%	4,412	5,984	1,572	36%	6,059	18,083	12,024	198%
Plan_Adjust_Labor	(50)		50	-100%					(7,193)		7,193	
AIP_and_Bonus	43,493	48,786	5,292	12%	25,036	46,763	21,727	87%	34,631	47,062	12,431	36%
Salary_Expense	457,716	482,395	24,679	5%	459,783	500,355	40,572	9%	490,120	527,977	37,857	8%
Salary_OH/Ben-Pensions	19,314	25,501	6,186	32%	47,230	36,021	(11,208)	-24%	40,269	48,147	7,878	20%
Salary_OH/Ben-Post_Ret	22,024	23,731	1,707	8%	23,046	23,891	845	4%	25,513	25,889	376	1%
Salary_OH/Ben-Post_Emp	4,665	8,381	3,716	80%	939	5,794	4,855	517%	3,325	5,315	1,990	60%
Salary_OH/Ben-401K	18,338	18,129	(209)	-1%	19,732	17,635	(2,097)	-11%	20,221	18,348	(1,873)	-9%
Sal_OH/Ben-Med/Den/Vis	43,054	42,434	(620)	-1%	46,652	47,183	531	1%	47,428	49,741	2,313	5%
Sal_OH/Ben-Payroll_Tx	31,434	31,606	172	1%	33,684	34,219	535	2%	34,507	36,162	1,655	5%
Sal_OH/Ben-Other	(959)	(5)	954	-99%	(1,080)	(5)	1,075	-100%	(876)	(8)	868	-99%
Salary_Other	1,477	7,485	6,008	407%	814	5,390	4,576	562%	(3,847)	5,657	9,504	-247%
Benefits_Other	8,827	3,073	(5,753)	-65%	8,284	6,337	(1,947)	-24%	8,802	9,711	909	10%
Education_Assistance	371	377	6	2%	275	414	140	51%	343	400	57	16%
Salary_Overhead/Benefits	148,544	160,711	12,167	8%	179,575	176,880	(2,695)	-2%	175,685	199,361	23,676	13%
Total_Labor	**606,260**	**643,106**	**36,846**	6%	**639,358**	**677,235**	**37,877**	6%	**665,805**	**727,338**	61,533	9%
FTEs (1)	5,924	5,718	(207)	-3%	6,189	5,876	(313)	-5%	6,323	5,935	(389)	6%

Notes:
(1) FTE's are year-end levels.
(2) The figures provided in this exhibit include expenses associated with the Jim Bridger and Glenrock mines. The costs associated with these mines are included in the cost of fuel in the rate case, not in the wage and benefit adjustment.

4.10 Addt'l Power Delivery Programs

PacifiCorp
Utah Results of Operations September 2007
Power Delivery Programs

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
No Adjustment							
MID PERIOD Incremental Change							
Maintenance of Misc Trans Plant	573	3	3,796,766	SG	42.548%	1,615,457	
Maintenance of Misc. Dist. Plant	598	3	6,000,000	SNPD	45.631%	2,737,889	
Maintenance of Misc. Dist. Plant	598	3	4,987,714	UT	Situs	4,987,714	
Customer Accounting	903	3	900,000	CN	45.735%	411,615	
Maintenance of General Plant	935	3	893,219	SO	42.139%	376,397	
			16,577,699			**10,129,071**	4.10.1
TEST PERIOD Incremental Change							
Maintenance of Misc Trans Plant	573	3	3,404,550	SG	42.548%	1,448,576	
Maintenance of Misc. Dist. Plant	598	3	2,018,484	SNPD	45.631%	921,064	
Maintenance of Misc. Dist. Plant	598	3	3,882,050	UT	Situs	3,882,050	
Customer Accounting	903	3	2,178,116	CN	45.735%	996,161	
Maintenance of General Plant	935	3	162,817	SO	42.139%	68,610	
			11,646,017			**7,316,461**	4.10.1

Description of Adjustment:

This adjustment adds ongoing Power Delivery programs into the forecasted Utah GRC for the 12 months ended 9/30/2006 and 9/30/2007. This is supported by the testimony of Darrell Gerrard.

Utah General Rate Case - September 2007
Power Delivery Programs

	Base Period 9/30/2005*	Mid Period 09/30/06	Global Insight Index	Escalated to 9/30/2007	2007 Adjustment	Test Period 09/30/07
System-Wide Programs						
Transmission Vegetation		(675,225)	1.10%	(682,685)	559,817	(122,868)
Transmission Maintenance		4,471,991	1.10%	4,521,401	2,844,732	7,366,133
Total Transmission		3,796,766		3,838,715	3,404,550	7,243,265
IT Project Expense		500,000	1.36%	506,793	(6,793)	500,000
Additional Power Delivery Support		1,000,000	1.36%	1,013,586	(13,586)	1,000,000
Increased Eng. & AM to support Capital and O&M		800,000	1.36%	810,869	589,131	1,400,000
21st Century, EMS/SCADA, etc.		3,700,000	1.36%	3,750,268	1,449,732	5,200,000
Total Power Delivery System		6,000,000		6,081,516	2,018,484	8,100,000
Communication Maintenance		893,219	3.92%	928,231	162,817	1,091,048
Metering Programs		603,000	2.43%	617,662	856,338	1,474,000
New Customer Service Programs and Growth		297,000	2.43%	304,222	421,778	726,000
Change in Bad Debt					900,000	900,000
Total System-Wide Programs		11,589,985		11,770,346	7,763,967	19,534,313
Situs Programs						
Distribution Vegetation		3,861,105	1.36%	3,913,562	(92,245)	3,821,317
Distribution Maintenance		1,126,609	1.36%	1,141,915	3,974,295	5,116,210
		4,987,714		5,055,477	3,882,050	8,937,527
		$ 16,577,699		$ 16,825,823	$ 11,646,017	$ 28,471,840
		Ref# 4.10			Ref# 4.10	

* These are new programs, there are no costs in the base period

4.11 Gen. Overhaul Normalization

PacifiCorp
Utah Results of Operations September 2007
Generation Overhaul Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
No Adjustment							
MID PERIOD Incremental Change							
Steam Maintenance	514	1	8,718,821	SG	42.548%	3,709,704	
Steam Maintenance	514	1	250,000	SSGCH	41.504%	103,759	
Hydro Maintenance	545	1	521,050	SG-U	42.548%	221,698	
Hydro Maintenance	545	1	147,041	SG-P	42.548%	62,563	
Other Generation Maintenance	554	1	1,504,731	SG	42.548%	640,236	
Other Generation Maintenance	554	1	-	SSGCT	43.640%	-	
			11,141,643			**4,737,961**	4.11.1
TEST PERIOD Incremental Change							
Steam Maintenance	514	3	998,679	SG	42.548%	424,920	
Steam Maintenance	514	3	348,457	SSGCH	41.504%	144,623	
Hydro Maintenance	545	3	65,894	SG-U	42.548%	28,037	
Hydro Maintenance	545	3	12,428	SG-P	42.548%	5,288	
Other Generation Maintenance	554	3	4,245,836	SG	42.548%	1,806,528	
Other Generation Maintenance	554	3	514,000	SSGCT	43.640%	224,309	
			6,185,293			**2,633,704**	4.11.1

Description of Adjustment:

This adjustment normalizes actual Generation overhaul expenses in the Test period, 12 months ended September 2007. Actual Generation overhaul expenses in FY2005 were lower than FY2003, FY2004, or that forecast in FY2006, FY2007, or FY2008. The future forecasts better represent a sustainable level.

Utah General Rate Case - September 2007
GENERATION OVERHAUL ADJUSTMENT

	(1)	(2)	(3) (1) x (1+(2))	(4) (5) - (3)	(5)	(6)	(7) (5) x (1+(6))	(8) (9)-(7)	(9)
	12 mos ended 9/30/2005	Global Insight Index	12 mos ended 9/30/2006	2006 Adjustment	Forecast 12 mos ended 09/30/06	Global Insight Index	12 mos ended 9/30/2007	2007 Adjustment	Forecast 12 mos ended 9/30/2007
Thermal	21,532,235	1.96%	21,954,826	8,718,821	30,673,648	0.62%	30,863,026	998,679	31,861,705
Cholla	-	1.96%	-	250,000	250,000	0.62%	251,543	348,457	600,000
Hydro - East	98,908	2.32%	101,200	521,050	622,250	0.83%	627,406	65,894	693,300
Hydro - West	166,542	2.32%	170,401	147,041	317,442	0.83%	320,072	12,428	332,500
Other Generation	590,000	2.29%	603,519	1,504,731	2,108,250	0.86%	2,126,414	4,245,836	6,372,250
Peakers	-	2.29%	-	-	-	0.86%	-	514,000	514,000
	22,387,685		22,829,947	11,141,643	33,971,590		34,188,461	6,185,293	40,373,755
	Ref# 4.11.2			Ref# 4.11	Below			Ref# 4.11	Below

	Normalized Amount				
	FY 2006	FY 2007	FY 2008	12 mos ended 9/30/2006*	12 mos ended 9/30/2007**
Thermal	27,431,289	33,916,007	29,807,403	30,673,648	31,861,705
Cholla	-	500,000	700,000	250,000	600,000
Hydro - East	389,500	855,000	531,600	622,250	693,300
Hydro - West	594,884	40,000	625,000	317,442	332,500
Other Generation	880,000	3,336,500	9,408,000	2,108,250	6,372,250
Peakers	-	-	1,028,000	-	514,000
	29,295,673	38,647,507	42,100,003	33,971,590	40,373,755
	Ref# 4.11.2	Ref# 4.11.2	Ref# 4.11.2	Above	Above

* Avg of FY 06 and FY 07
** Avg of FY 07 and FY 08

Generation O&M Overhaul Cost	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	12 mos ended 9/30/2005 Actual	FY 2006 Forecast	FY 2007 Forecast	FY 2008 Forecast
Blundell	-	-	-	-	-	50,000	459,000
Carbon	283,000	686,000	4,355,000	2,423,090	272,000	319,000	2,245,020
CurrantCr	-	-	-	-	-	523,500	4,480,000
DaveJohnston	685,000	6,478,000	860,000	5,267,000	5,327,000	4,096,000	6,047,000
Gadsby	1,418,000	1,258,000	-	-	-	-	1,028,000
Hunter	3,477,964	1,452,726	197,000	6,711,750	7,750,625	5,029,346	7,655,750
Huntington	7,547,000	-	1,511,000	2,136,000	8,218,000	8,014,000	992,000
JimBridger	4,948,667	5,616,667	4,160,000	5,261,000	5,001,000	6,262,333	6,294,000
LakeSide	-	-	-		-	-	2,500,000
LittleMt	431,000	-	-	-	-	113,000	-
Naughton	8,643,000	6,135,000	802,713	1,307,775	2,397,393	4,831,561	5,626,301
WValley	-	-	-	-	-	-	1,028,000
Wyodak	-	87,000	624,000	-	213,000	5,888,000	-
Camas	-	788,000	-	-	-	-	780,000
Cholla	-	705,000	5,066,000	-	-	500,000	700,000
Colstrip	100,000	688,000	895,000	-	-	990,000	815,000
Craig	449,000	2,131,000	885,000	60,000	-	500,000	1,307,000
FooteCreek	-	-	-	-	-	-	-
Hayden	80,000	414,000	243,000	-	-	314,000	305,000
Hermiston	3,583,000	2,241,000	2,654,000	590,000	880,000	2,700,000	1,648,000
Hydro - East				98,908	389,500	855,000	531,600
Hydro - West				166,542	594,884	40,000	625,000
Less Thermal Labor	(1,976,854)	(2,330,000)	(1,586,656)	(1,634,380)	(1,747,729)	(2,378,234)	(2,966,669)
Total	29,668,777	26,350,393	20,666,057	22,387,685	29,295,673	38,647,507	42,100,003
By Function							
Steam	25,654,777	22,616,393	12,946,057	21,532,235	27,431,289	33,916,007	29,807,403
Cholla	-	705,000	5,066,000	-	-	500,000	700,000
Hydro - East	-	-	-	98,908	389,500	855,000	531,600
Hydro - West				166,542	594,884	40,000	625,000
Other	4,014,000	3,029,000	2,654,000	590,000	880,000	3,336,500	9,408,000
Other - Peakers	-	-	-	-	-	-	1,028,000
	29,668,777	26,350,393	20,666,057	22,387,685	29,295,673	38,647,507	42,100,003
				Ref# 4.11.1	Ref# 4.11.1	Ref# 4.11.1	Ref# 4.11.1

4.12 Incremental Generation O&M

PacifiCorp
Utah Results of Operations September 2007
Incremental Generation O&M

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
No Adjustment							
MID PERIOD Incremental Change							
Other Generation Maintenance	549	3	2,273,985	SG	42.548%	967,540	4.12.1
TEST PERIOD Incremental Change							
Other Generation Maintenance	549	3	2,800,865	SG	42.548%	1,191,719	4.12.1

Description of Adjustment:

This adjustment adds incremental O&M for the Currant Creek and Lakeside generation plants that come on-line in March 2006 and May 2007, respectively.

Utah General Rate Case - September 2007

NEW PLANTS INCREMENTAL COSTS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(1) x (1+(2))	(5)-(3)			(5) x (1+(6))	(9)-(7)	
	12 mos ended 09/30/05	Global Insight Index	12 mos ended 09/30/06	2006 Adjustment	Forecast 12 mos ended 9/30/2006	Global Insight Index	12 mos ended 9/30/2007	2007 Adjustment	12 mos ended 9/30/2007
Currant Creek									
Labor*	810,508	3.12%	835,796	1,153,806	1,989,602	3.00%	2,049,290	448,154	2,497,444
Non-labor	250,304	5.37%	263,737	1,120,179	1,383,916	3.22%	1,428,507	297,711	1,726,218
Lakeside									-
Labor				-	-			1,139,500	1,139,500
Non-labor		5.37%		-	-	3.22%		915,500	915,500
	1,060,812		1,099,533	2,273,985	3,373,519		3,477,797	2,800,865	6,278,662
	Ref# 4.12.2			Ref# 4.12	Below			Ref# 4.12	Below

Normalized Amount

	FY 2006	FY 2007	FY 2008	12 mos ended 9/30/2006 **	12 mos ended 9/30/2007***
Currant Creek					
Labor	1,456,917	2,522,287	2,472,601	1,989,602	2,497,444
Non-labor	1,064,396	1,703,437	1,749,000	1,383,916	1,726,218
Lakeside					
Labor			2,279,000	-	1,139,500
Non-labor			1,831,000	-	915,500
Total	2,521,313	4,225,724	8,331,601	3,373,519	6,278,662
	Ref# 4.12.2	Ref# 4.12.2	Ref# 4.12.2 Ref# 4.12.3	Above	Above

*Labor escalation was used instead of Global Insight to be consistent with the rest of the case

** Average of FY 2006 and FY 2007

*** Average of FY 2007 and FY 2008

Currant Creek Plant
2007 Ten-Year Plan - O&M ($000)

	Actual 12 mos ended 9/30/2005	FY 2006 Target	FY 2007 Target	FY 2008 Target	
Routine O&M					
Salary			2,116	2,152	
Overtime			131	131	
LaborAsmts			275	190	
Total Labor	798	1,457	2,522	2,473	
Emp Exp	61	130	662	662	
Material	123	280	760	760	
Contracts	56	641	209	209	
Other	12	13	72	118	
Total	1,048	2,521	4,226	4,222	Assume equal spend per month.
Special Maintenance Projects					
Labor	-	-	-	-	
Emp Exp	-	-		-	
Material	-	-	-	-	
Contracts	-	-	-	-	
Other	-	-	-	-	
Total			-	-	
Overhauls					
Salary	-	-	-	-	
Overtime	-	-	-	-	
Emp Exp	-	-	-	-	
Material	-	-	-	-	
Contracts	-	-	-	-	
Other	-	-	-	-	
Total	-	-	-	-	
Total O&M					
Salary			2,116	2,152	
Overtime			131	131	
LaborAsmts			275	190	
Total Labor	798	1,457	2,522	2,473	
Labor escalation	1.58%				
	811				
Emp Exp	61	130	662	662	
Material	123	280	760	760	
Contracts	56	641	209	209	
Other	12	13	72	118	
Total Direct	1,061	2,521	4,226	4,222	
	Ref # 4.12.1	Ref # 4.12.1	Ref # 4.12.1	Ref # 4.12.1	

Lakeside Plant
2007 Ten-Year Plan - O&M ($000)

	FY 2008 Target
Routine O&M	
Salary	1,930
Overtime	99
LaborAsmts	250
Total Labor	2,279
Emp Exp	127
Material	795
Contracts	877
Other	32
Total	4,110
Special Maintenance Projects	
Labor	-
Emp Exp	-
Material	-
Contracts	-
Other	-
Total	-
Overhauls	
Salary	-
Overtime	-
Emp Exp	-
Material	-
Contracts	-
Other	-
Total	-
Total O&M	
Salary	1,930
Overtime	99
LaborAsmts	250
Total Labor	2,279
Emp Exp	127
Material	795
Contracts	877
Other	32
Total Direct	4,110
	Ref# 4.12.1

4.13 Generation Operation & Maint.

PacifiCorp
Utah Results of Operations September 2007
Generation Operation and Maintenance Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
No Adjustment							
MID PERIOD Incremental Change							
Steam Maintenance	514	3	4,970,035	SG	42.548%	2,114,662	4.13.1
Steam Maintenance	514	3	(364,501)	SSGCH	41.504%	(151,282)	4.13.1
Hydro Maintenance	545	3	280,116	SG-U	42.548%	119,185	4.13.1
Hydro Maintenance	545	3	1,657,949	SG-P	42.548%	705,428	4.13.1
Other Generation Maintenance	554	3	1,405,154	SG	42.548%	597,868	4.13.1
Other Generation Maintenance	554	3	(275,863)	SSGCT	43.640%	(120,386)	4.13.1
			7,672,889			**3,265,474**	
TEST PERIOD Incremental Change							
Steam Maintenance	514	3	7,834,966	SG	42.548%	3,333,639	4.13.1
Steam Maintenance	514	3	73,580	SSGCH	41.504%	30,539	4.13.1
Hydro Maintenance	545	3	123,122	SG-U	42.548%	52,386	4.13.1
Hydro Maintenance	545	3	864,427	SG-P	42.548%	367,798	4.13.1
Other Generation Maintenance	554	3	145,019	SG	42.548%	61,703	4.13.1
Other Generation Maintenance	554	3	(11,328)	SSGCT	43.640%	(4,944)	4.13.1
			9,029,787			**3,841,122**	

Description of Adjustment:

This adjustment normalizes escalated 2005 Generation contracts, materials, and special maintenance costs to the level forecasted in the test period.

Utah General Rate Case - September 2007

GENERATION OPERATION & MAINTENANCE NORMALIZATION

ADJUST ESCALATION FOR CONTRACTS, MATERIALS, AND SPECIAL MAINTENANCE

M dollars

	(1)	(2)	(3) (1) x (1+(2))	(4) (5) - (3)	(5)	(6)	(7) (5) x (1+(6))	(8) (9) - (7)	(9)
	12 mos ended 09/30/05	Global Insight Index	12 mos ended 9/30/2006	2006 Adjustment	Forecast 12 mos ended 09/30/06	Global Insight Index	12 mos ended 09/30/06	2007 Adjustment	Forecast 12 mos ended 09/30/07
Thermal	85,267	1.96%	86,941	4,970	91,911	0.62%	92,478	7,835	100,313
Cholla	16,237	1.96%	16,556	(365)	16,191	0.62%	16,291	74	16,365
Hydro - East	1,717	2.32%	1,757	280	2,037	0.83%	2,054	123	2,177
Hydro - West	9,405	2.32%	9,623	1,658	11,281	0.83%	11,375	864	12,239
Other Generation	6,097	2.29%	6,237	1,405	7,642	0.86%	7,708	145	7,853
Peakers	1,362	2.29%	1,393	(276)	1,118	0.86%	1,127	(11)	1,116
	120,087		122,507	7,673	130,180		131,034	9,030	140,063
	Ref# 4.13.2			Ref # 4.13	Below			Ref# 4.13	Below

Normalized Amount

	FY 2006	FY 2007	FY 2008	12 Months Ended 9/30/2006*	12 Months Ended 9/30/2007**
Thermal	86,748	97,074	103,553	91,911	100,313
Cholla	16,023	16,360	16,370	16,191	16,365
Hydro - East	2,104	1,970	2,384	2,037	2,177
Hydro - West	10,783	11,779	12,699	11,281	12,239
Other Generation	7,454	7,830	7,876	7,642	7,853
Peakers	1,090	1,145	1,087	1,118	1,116
	124,202	136,159	143,968	130,180	140,063
	Ref# 4.13.2	Ref# 4.13.2	Ref# 4.13.2	Above	Above

* Avg of FY 06 and FY 07

** Avg of FY 07 and FY 08

Page 4.13.2 shows the expected levels of Routine Maintenance, Routine Contracts, and Special Maintenance. The above adjustment adds the amount necessary to increase the escalated amounts already included in the case to these expected levels.

Generation

Material, Contracts, and Special Maintenance

$ - thousands

	12 months Ended 9/30/2005				Budget Fiscal Year 2006				Budget Fiscal Year 2007				Budget Fiscal Year 2008			
	Routine		Special		Routine		Special		Routine		Special		Routine		Special	
	Material	Contracts	Maint	Total	Material	Contracts	Maint	Total	Matl	Contracts	Maint	Total	Matl	Contracts	Maint	Total
Blundell	221	160	126	507	148	94	233	475	156	164	149	469	159	167	184	510
Carbon	1,454	1,289	-	2,743	1,261	992	350	2,603	1,509	1,125	258	2,892	1,585	1,159	530	3,274
DaveJohnston	4,754	3,001	788	8,543	5,390	3,429	2,108	10,928	5,605	3,367	2,507	11,479	5,717	3,434	3,210	12,361
Gadsby	911	1,675	112	2,698	1,080	1,900	325	3,305	1,085	2,161	365	3,611	1,107	2,204	672	3,983
Hunter	9,051	6,652	174	15,877	6,828	4,068	237	11,133	7,976	4,882	1,543	14,401	8,264	4,584	2,065	14,913
Huntington	5,472	5,101	623	11,196	4,786	2,928	1,140	8,854	6,126	3,754	1,470	11,350	7,560	3,954	2,135	13,649
JimBridger	10,495	5,085	1,422	17,002	9,465	4,698	741	14,904	11,081	5,208	590	16,879	11,111	5,413	1,380	17,904
LittleMt	103	6	40	148	105	35	118	258	108	36	149	293	110	37	122	269
Naughton	3,899	3,034	1,230	8,163	4,619	2,899	614	8,132	4,822	3,327	710	8,859	5,056	3,409	843	9,307
WValley	553	618	191	1,362	410	500	180	1,090	418	512	215	1,145	426	522	138	1,087
Wyodak	2,516	1,225	31	3,772	2,023	1,183	562	3,768	1,742	919	745	3,406	1,794	998	494	3,286
Camas	-	0	-	0	-	50	-	50	-	50	-	50	-	50	-	50
Cholla	137	16,100	-	16,237	200	15,823	-	16,023	200	16,160	-	16,360	200	16,170	-	16,370
Colstrip	65	4,764	-	4,829	123	4,626	-	4,749	128	4,712	-	4,840	128	4,712	-	4,840
Craig	45	6,805	-	6,850	64	6,608	-	6,672	65	7,647	-	7,712	65	7,870	-	7,935
FooteCreek	-	1,439	-	1,439	-	1,692	-	1,692	-	1,764	-	1,764	-	1,819	-	1,819
Hayden	29	3,058	-	3,088	14	3,357	-	3,371	28	3,400	-	3,428	28	3,400	-	3,428
Hermiston	(126)	4,636	-	4,510	-	5,454	-	5,454	-	5,723	-	5,723	-	5,738	-	5,738
Hydro - East	609	507	602	1,717	429	515	1,160	2,104	447	643	881	1,970	457	775	1,153	2,384
Hydro - West	1,498	6,051	1,856	9,405	1,056	6,149	3,578	10,783	1,303	5,744	4,732	11,779	1,344	5,572	5,783	12,699
AdminG				-	1,137	1,124	-	2,261	1,289	1,723	-	3,012	1,416	1,767	-	3,183
Engr				-	79	1,956	-	2,036	180	2,209	-	2,389	184	2,447	-	2,631
Env				-	7	382	-	389	7	408	-	415	7	408	-	415
ResD				-	15	3,154	-	3,169	13	1,920	-	1,933	13	1,920	-	1,933
Safety				-	-	-	-	-	-	-	-	-	-	-	-	-
Total	41,685	71,207	7,194	120,087	39,240	73,616	11,345	124,202	44,287	77,558	14,314	136,159	46,731	78,529	18,708	143,968
By Function																
Steam	38,912	41,851	4,505	85,267	37,040	43,398	6,310	86,748	41,811	46,926	8,337	97,074	44,193	47,847	11,513	103,553
Cholla	137	16,100	-	16,237	200	15,823	-	16,023	200	16,160	-	16,360	200	16,170	-	16,370
Hydro - East	609	507	602	1,717	429	515	1,160	2,104	447	643	881	1,970	457	775	1,153	2,384
Hydro - West	1,498	6,051	1,856	9,405	1,056	6,149	3,578	10,783	1,303	5,744	4,732	11,779	1,344	5,572	5,783	12,699
Other	(24)	6,081	40	6,097	105	7,231	118	7,454	108	7,573	149	7,830	110	7,644	122	7,876
Other - Peakers	553	618	191	1,362	410	500	180	1,090	418	512	215	1,145	426	522	138	1,087
	41,685	71,207	7,194	120,087	39,240	73,616	11,345	124,202	44,287	77,558	14,314	136,159	46,731	78,529	18,708	143,968
				Ref# 4.13.1				Ref# 4.13.1				Ref# 4.13.1				Ref# 4.13.1

Source: Generation Business Unit

4.14 Solar Photovoltaic Programs

PacifiCorp
Utah Results of Operations September 2007
Solar Photovoltaic Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
No Adjustment							
MID PERIOD Incremental Change							
No Adjustment							
TEST PERIOD Incremental Change							
Customer Assistance	908	3	314,500	UT	Situs	314,500	

Adjustment Detail:

Buy-down Costs	250,000
Program Costs	62,000
Time-of-Day Meters	2,500
Total	314,500

Description of Adjustment:

This adjustment reflects the estimated annual program costs associated with Pilot Solar Photovoltaic Utility Buy-down Program co-sponsored by Utah Clean Energy and Utah Power. This pilot PV project will gather important information on the viability of a solar program funded by participating customers, tax incentives and a utility contribution. The project will provide technical information on the integration of distributed solar resources into the Utah Power system and demonstrate the ability of solar power to meet growing peak demand. It will also gage customers' willingness to participate in this program and provide an investment that will both benefit themselves and the utility system. This pilot program has not yet been approved in the state of Utah. PacifiCorp's participation in this program is contingent upon the Commission's approval and the associated costs being included in the Company's revenue requirement.

4.15 Global Insight Indices

PacifiCorp
Utah General Rate Case September 2007
Global Insight Escalation Factor

The Company's September 30, 2005 actual operation and maintenance (O&M) expenses were escalated forward to the September 2007 Test period using Global Insight indices. The O&M worksheet provided on pages 4.0.1 through 4.0.15 provides a step-by-step summary of the development of Test period O&M expenses using the most current Global Insight release available to the Company. The Global Insight Utility Cost Service Nov 18, 2005 release was used to develop escalated O&M expense for the Test period.

To PacifiCorp's knowledge, Global Insight produces the only electric industry specific indices available, broken down to the Federal Energy Regulatory Commission's (FERC) Uniform System of accounts level. Based on the fact that Global Insight's analysis is electric industry specific, PacifiCorp believes that Global Insight's indices are the most applicable for PacifiCorp.

Global Insights has spent years modeling the inter-relationships between industries and how movements in activity change costs. Their work has a solid economic and statistical foundation and provides one of the best forecasts of future conditions.

PacifiCorp has utilized the factors developed by Global Insight and its predecessors for at least the last 20 years. Global Insight was created in 2001 through the combination of two of the leading economic and financial forecasting companies in the world, - DRI (formerly Data Resources Inc.) and WEFA (formerly Wharton Econometric Forecasting Associates) - and operated as DRI•WEFA for a time. When all client products and services were fully integrated, the company changed its name to Global Insight on October 28, 2002.

Global Insight's Utility Cost Service
Third Quarter 2005 Forecast
Release Date November 18, 2005

	Calendar Year							Year Ended September					
	2001	2002	2003	2004	2005	2006	2007	2002	2003	2004	2005	2006	2007
STEAM PRODUCTION PLANT													
Operation: JEFOMS	1.184	1.203	1.242	1.29	1.371	1.430	1.460	1.198	1.232	1.278	1.351	1.415	1.453
%	2.10	1.6	3.2	3.8	6.3	4.3	2.1		2.8%	3.7%	5.7%	4.8%	2.6%
Maintenance: JEFMMS	1.187	1.198	1.215	1.3	1.367	1.38	1.387	1.195	1.211	1.279	1.350	1.377	1.385
%	1.60	0.9	1.5	7	5.2	0.9	0.5		1.3%	5.6%	5.6%	2.0%	0.6%
NUCLEAR PRODUCTION PLANT													
Operation: JENOMS	1.191	1.205	1.229	1.259	1.311	1.354	1.384	1.202	1.223	1.252	1.298	1.343	1.377
%	2.00	1.1	2.1	2.4	4.1	3.3	2.2		1.8%	2.3%	3.7%	3.5%	2.5%
Maintenance: JENMMS	1.180	1.188	1.211	1.297	1.367	1.377	1.39	1.186	1.205	1.276	1.350	1.375	1.387
%	0.40	0.7	1.9	7.2	5.3	0.8	0.9		1.6%	5.8%	5.8%	1.9%	0.9%
HYDRO PRODUCTION PLANT													
Operation: JEHOMS	1.1	1.156	1.192	1.236	1.337	1.4	1.414	1.153	1.183	1.225	1.312	1.384	1.411
%	1.30	1	3.2	3.6	8.2	4.7	1		2.6%	3.6%	7.1%	5.5%	1.9%
Maintenance: JEHMMS	1.2	1.202	1.217	1.282	1.342	1.363	1.371	1.200	1.213	1.266	1.327	1.358	1.369
%	1.00	0.7	1.3	5.3	4.7	1.6	0.6		1.1%	4.3%	4.8%	2.3%	0.8%
OTHER PRODUCTION PLANT													
Operation: JEOOMS	1.124	1.137	1.154	1.178	1.247	1.312	1.346	1.134	1.150	1.172	1.230	1.296	1.338
%	1.30	1.1	1.5	2.1	5.9	5.2	2.6		1.4%	1.9%	4.9%	5.4%	3.2%
Maintenance: JEOMMS	1.165	1.174	1.188	1.236	1.29	1.311	1.319	1.172	1.185	1.224	1.277	1.306	1.317
%	1.20	0.8	1.2	4	4.4	1.7	0.6		1.1%	3.3%	4.3%	2.3%	0.9%
TRANSMISSION PLANT													
Operation: JETOMS	1.147	1.156	1.168	1.185	1.229	1.275	1.305	1.154	1.165	1.181	1.218	1.264	1.298
%	1.60	0.7	1.1	1.4	3.8	3.7	2.4		1.0%	1.4%	3.2%	3.7%	2.7%
Maintenance: JETMMS	1.174	1.184	1.204	1.282	1.357	1.388	1.398	1.182	1.199	1.263	1.338	1.380	1.396
%	0.70	0.8	1.7	6.5	5.9	2.3	0.7		1.5%	5.3%	6.0%	3.1%	1.1%
DISTRIBUTION PLANT													
Operation: JEDOMS	1.197	1.211	1.236	1.267	1.31	1.343	1.365	1.208	1.230	1.259	1.299	1.335	1.360
%	2.30	1.2	2	2.5	3.5	2.5	1.6		1.8%	2.4%	3.2%	2.7%	1.9%
Maintenance: JEDMMS	1.166	1.171	1.2	1.284	1.373	1.407	1.421	1.170	1.193	1.263	1.351	1.399	1.418
%	0.40	0.4	2.5	7	7	2.4	1		2.0%	5.9%	6.9%	3.5%	1.4%
ELECTRIC EXPENSES													
Operation: JECAOMS	1.213	1.23	1.257	1.278	1.321	1.358	1.385	1.226	1.250	1.273	1.310	1.349	1.378
%	2.50	1.4	2.2	1.7	3.3	2.8	2		2.0%	1.8%	2.9%	2.9%	2.2%
Cus. Records and Collections 903: JECA903MS	1.226	1.247	1.276	1.3	1.347	1.388	1.419	1.242	1.269	1.294	1.335	1.378	1.411
%	2.90	1.7	2.3	1.8	3.6	3.1	2.2		2.2%	2.0%	3.2%	3.2%	2.4%
CUSTOMER SERVICE and INFORMATION													
Operation: JECSIOMS	1.174	1.236	1.265	1.296	1.352	1.382	1.406	1.221	1.258	1.288	1.338	1.375	1.400
%	1.90	1	2.4	2.4	4.3	2.3	1.7		3.1%	2.4%	3.9%	2.7%	1.9%
SALES													
Operation: JESALOMS	1.269	1.288	1.323	1.363	1.423	1.463	1.496	1.283	1.314	1.353	1.408	1.453	1.488
%	2.30	1.4	2.7	3	4.4	2.8	2.3		2.4%	2.9%	4.1%	3.2%	2.4%
ADMINISTRATIVE and GENERAL													
Total Operation and Maintenance: JEADGOMMS	1.347	1.393	1.445	1.504	1.569	1.637	1.699	1.382	1.432	1.489	1.553	1.620	1.684
%	3.60	3.4	3.7	4.1	4.3	4.3	3.8		3.7%	4.0%	4.3%	4.3%	3.9%

5. NET POWER COST SUMMARY

PacifiCorp
Utah General Rate Case – September 30, 2007
NPC Assumptions

The Company's September 30, 2005 actual net power costs provide the starting point for establishing the adjustment amounts for the test period. For purposes of clarification in this filing we have isolated three periods. The "Base" period, twelve months ended September 30, 2005; the "Mid" period, twelve months ended September 30, 2006 and the "Test" period, twelve months ended September 30, 2007. The actual costs are adjusted to reflect normal costs modeled in GRID. The Net Power Cost department develops power costs on a pro forma basis and normalizes them in the GRID model. The output of the GRID model is the normalized net power costs for each of the periods.

The Base period net power cost adjustment (page 5.1.1) adjusts for the difference between actual net power costs and normalized as of September 30, 2005. The Base period actual net power costs were $745 million. After normalization to reflect temperature and hydro conditions and annualize contract changes the normalized Base period net power costs are $680 million as reflected on page 5.1.0.

The Mid period net power cost adjustment (page 5.1.12) then adjusts for the incremental variance from the Base period to the Mid period. The Mid period net power costs are based on the load forecast for that period and contract changes. The Mid period net power costs are $ 729 million as reflected on page 5.1.0.

The Test period net power cost adjustment (page 5.1.23) then adjusts for the incremental variance from the Mid period to the Test period. The Test period net power costs are based on the load forecast for that period and contract changes. The Test period net power costs are $ 813 million as reflected on page 5.1.0.

These adjustments in effect are normalizing steam and hydro power generation by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions.

5.1 Net Power Cost Study

SUMMARY OF NPC ADJUSTMENTS
UTAH CASE - September 2007

	9/30/2005			9/30/2006		9/30/2007	
	Actual Costs	Adjustment	Normalized	Adjustment	Normalized	Adjustment	Normalized
Sales for Resale (Account 447)							
Existing Firm PPL	18,405,379	63,345,644	81,751,023	-	81,751,023	(58,667,716)	23,083,307
Existing Firm UPL	22,787,373	3,207,460	25,994,833	-	25,994,833	97,025	26,091,858
Post-Merger Firm	599,963,582	979,254,204	1,579,217,787	(18,187,483)	1,561,030,304	(371,467,016)	1,189,563,288
Non-Firm	11,711,971	(11,711,971)	-	-	-	-	-
Trans. - Off System Sales	-	-		-	-	-	-
Total Sales for Resale	**652,868,305**	**1,034,095,337**	**1,686,963,642**	**(18,187,483)**	**1,668,776,160**	**(430,037,707)**	**1,238,738,452**
					-		
Adjustment to Expense:					-		
Purchased Power (Account 555)							
Existing Firm Demand PPL	75,223,154	(19,447,423)	55,775,731	-	55,775,731	5,248,550	61,024,281
Existing Firm Demand UPL	33,144,617	20,899,116	54,043,733	-	54,043,733	2,283,512	56,327,245
Existing Firm Energy	96,878,559	(16,791,936)	80,086,623	-	80,086,623	(3,984,232)	76,102,392
James River Royalty Offset	-	10,130,865	10,130,865	-	10,130,865	700,913	10,831,778
Post-merger Firm	575,592,610	913,064,569	1,488,657,179	23,931,363	1,512,588,542	(533,209,690)	979,378,853
Secondary Purchases	19,785,568	(19,785,568)	-	-		-	
Seasonal Contracts	-	37,406,020	37,406,020	0	37,406,020	6,829,260	44,235,280
Total Purchased Power Adjustments:	**800,624,508**	**925,475,644**	**1,726,100,152**	**23,931,363**	**1,750,031,516**	**(522,131,686)**	**1,227,899,829**
Wheeling Expense:							
Existing Firm PPL	36,255,166	3,977,733	40,232,899	-	40,232,899	1,217,661	41,450,559
Existing Firm UPL	170,185	28,525	198,710	-	198,710	-	198,710
Post-merger Firm	39,521,978	5,427,355	44,949,333	-	44,949,333	2,738,705	47,688,038
Non-Firm	3,006,778	(2,737,561)	269,217	150,985	420,203	(156,509)	263,694
Total Wheeling Expense Adjustments:	**78,954,107**	**6,696,052**	**85,650,159**	**150,985**	**85,801,144**	**3,799,857**	**89,601,001**
Fuel Expense:							
Fuel Consumed - Coal	394,075,016	27,072,539	421,147,555	1,389,399	422,536,953	24,317,696	446,854,649
Fuel Consumed - Gas	904,904	(904,904)		-	-	-	
Steam from Other Sources	4,213,136	185,992	4,399,128	-	4,399,128	498,289	4,897,417
Natural Gas Consumed	54,761,272	22,822,499	77,583,771	4,345,415	81,929,186	123,628,187	205,557,373
Simple Cycle Combustion Turbines	10,600,732	(4,967,656)	5,633,076	956,602	6,589,678	21,535,540	28,125,217
Cholla / APS Exchange	53,377,947	(6,496,282)	46,881,665	83,868	46,965,532	1,638,203	48,603,735
Total Fuel Expense Adjustments:	**517,933,007**	**37,712,186**	**555,645,193**	**6,775,284**	**562,420,477**	**171,617,915**	**734,038,392**
			-				-
Total Power Cost Adjustment	**744,643,317**	**(64,211,454)**	**680,431,862**	**49,045,115**	**729,476,977**	**83,323,793**	**812,800,770**
	Ref# 5.1.2	**Ref# 5.1.1** **Ref# 5.1.2**	**Ref # 5.1.2** **Ref# 5.1.13**	**Ref#5.1.12** **Ref#5.1.13**	**Ref# 5.1.13** **Ref# 5.1.24**	**Ref# 5.1.23** **Ref# 5.1.24**	**Ref# 5.1.24**

BASE Period Net Power Cost Study

PacifiCorp
Utah Results of Operations September 2007
Net Power Cost - BASE Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Net Power Costs							
BASE PERIOD							
Sales for Resale							
Existing Firm PPL	447	1	63,345,644	SG	42.548%	26,952,451	5.1.2
Existing Firm UPL	447	1	3,207,460	SG	42.548%	1,364,718	5.1.2
Post-merger Firm	447	1	979,254,204	SG	42.548%	416,655,345	5.1.2
Non-firm	447	1	(11,711,971)	SE	41.404%	(4,849,172)	5.1.2
Trans. - Off system sales	447	1	-	SG	42.548%	-	5.1.2
Total Revenue Adjustments			**1,034,095,337**			**440,123,342**	
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555	1	(19,447,423)	SG	42.548%	(8,274,535)	5.1.2
Existing Firm Demand UPL	555	1	20,899,116	SG	42.548%	8,892,204	5.1.2
Existing Firm Energy	555	1	(16,791,936)	SE	41.404%	(6,952,457)	5.1.2
James River Royalty offset	555	1	10,130,865	SG	42.548%	4,310,504	5.1.2
Post-merger Firm	555	1	913,064,569	SG	42.548%	388,492,826	5.1.2
Secondary Purchases (Non-Firm)	555	1	(19,785,568)	SE	41.404%	(8,191,927)	5.1.2
Seasonal Contracts	555	1	37,406,020	SSGC	46.286%	17,313,649	5.1.2
Total Purchased Power Adjustment			**925,475,643**			**395,590,264**	
Wheeling							
Existing Firm PPL	565	1	3,977,733	SG	42.548%	1,692,455	5.1.2
Existing Firm UPL	565	1	28,525	SG	42.548%	12,137	5.1.2
Post-merger Firm	565	1	5,427,355	SG	42.548%	2,309,244	5.1.2
Non-firm	565	1	(2,737,561)	SE	41.404%	(1,133,447)	5.1.2
Total Wheeling Expense Adj			**6,696,052**			**2,880,388**	
Fuel Consumed - Coal	501	1	27,072,539	SE	41.404%	11,208,992	5.1.2
Fuel Consumed - Gas	501	1	(904,904)	SE	41.404%	(374,662)	5.1.2
Steam from Other Sources	503	1	185,992	SE	41.404%	77,007	5.1.2
Natural Gas Consumed	547	1	22,822,499	SE	41.404%	9,449,324	5.1.2
Simple Cycle Combustion Turbines	547	1	(4,967,656)	SSECT	41.843%	(2,078,593)	5.1.2
Cholla/APS Exchange	501	1	(6,496,282)	SSECH	40.985%	(2,662,514)	5.1.2
Total Fuel Exp			**37,712,188**			**15,619,555**	
Net Power Cost			**(64,211,454)**			**(26,033,135)**	

Description of Adjustment:

The net power cost adjustment normalizes steam and hydro power generation by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending September 30, 2005.

PacifiCorp
Utah General Rate Case - September 07
Net Power Cost Study

	Account	Factor	(1) Booked Costs (B Tabs)	(2) Adjustment to Match GRID	(3) Bookouts	(4) Actual Costs (1) + (2)	(5) Normalized Costs (see REF#)	(6) Type 3 Adjustment (5) - (4)	REF#
Adjustment to Revenue:									
Sales for Resale									
Existing Firm PPL	447.12	SG	18,405,379	-		18,405,379	81,751,023	63,345,644	5.1.4
Existing Firm UPL	447.122	SG	22,787,373	-		22,787,373	25,994,833	3,207,460	5.1.4
Post-Merger Firm	447.2, 447.13, 447.14, 447.61, 447.62	SG	599,963,582		(686,005,516)	599,963,582	1,579,217,787	979,254,204	5.1.4
Non-Firm	447.5	SE	11,711,971	-		11,711,971	-	(11,711,971)	5.1.4
Trans. - Off System Sales	447.9	FERC	784,910	(784,910)		-		-	
On-System Wholesale Sales	447.1	SITUS	6,566,337	(6,566,337)		(0)		0	
Total Revenue Adjustments:			660,219,552	(7,351,247)	(686,005,516)	652,868,305	1,686,963,642	1,034,095,337	
Adjustment to Expense:									
Purchased Power									
Existing Firm Demand PPL	555.66	SG	75,223,154	-		75,223,154	55,775,731	(19,447,423)	5.1.4
Existing Firm Demand UPL	555.55, 555.68	SG	33,144,617	-		33,144,617	54,043,733	20,899,116	5.1.4
Existing Firm Energy	557.0, 555.11-13, 555.65	SE	96,878,559	-		96,878,559	80,086,623	(16,791,936)	5.1.4
James River Royalty Offset[1]		SG				-	10,130,865	10,130,865	5.1.4
Post-merger Firm	555.67, 555.61, 555.62	SG	575,592,610		(686,005,516)	575,592,610	1,488,657,179	913,064,569	5.1.4
Secondary Purchases	555.25, .69	SE	20,265,568	(480,000)		19,785,568	-	(19,785,568)	5.1.4
Seasonal Contracts	555	SSGC				-	37,406,020	37,406,020	5.1.3
BPA Regional Adjustments	555.11, 555.12, 555.133		(118,911,588)	118,911,588		-		-	
Total Purchased Power Adjustments:			682,192,920	118,431,588	(686,005,516)	800,624,508	1,726,100,152	925,475,644	
Wheeling Expense:									
Existing Firm PPL	565.26	SG	36,255,166			36,255,166	40,232,899	3,977,733	5.1.5
Existing Firm UPL	565.27	SG	170,185			170,185	198,710	28,525	5.1.5
Post-merger Firm	565.46, 565.1	SG	39,521,978	-		39,521,978	44,949,333	5,427,355	5.1.5
Non-Firm	565.25	SE	3,006,778			3,006,778	269,217	(2,737,561)	5.1.5
Total Wheeling Expense Adjustments:			78,954,107	-	-	78,954,107	85,650,159	6,696,052	
Fuel Expense:									
Fuel Consumed - Coal[2]	501.1, 501.11, 501.4	SE	394,580,719	(505,703)		394,075,016	421,147,555	27,072,539	5.1.5
Fuel Consumed - Gas	501.35	SE	904,904			904,904		(904,904)	5.1.5
Steam from Other Sources	503.1	SE	4,213,136			4,213,136	4,399,128	185,992	5.1.5
Natural Gas Consumed	547.1	SE	54,761,272			54,761,272	77,583,771	22,822,499	5.1.5
Simple Cycle Combustion Turbines	547	SSECT	10,600,732			10,600,732	5,633,076	(4,967,656)	5.1.5
Cholla / APS Exchange	501	SSECH	53,377,947			53,377,947	46,881,665	(6,496,282)	5.1.5
Miscellaneous Fuel Costs	501	SE	9,304,205	(9,304,205)		-		-	
Total Fuel Expense Adjustments:			527,742,915	(9,809,908)	-	517,933,007	555,645,193	37,712,186	
Net Power Costs Adjustment:			628,670,390	115,972,927	-	744,643,317	680,431,862	(64,211,454)	
						Ref# 5.1.0	Ref# 5.1.0	Ref# 5.1.0	

Reconciliation

Booked NPC	**628,670,390**
Adjustment to Match GRID	115,972,927
Type 3 Adjustment	(64,211,454)
Normalized NPC	**680,431,862**

[1] The revenue offset for the James River contract is included in adjustment 5.2.
[2] Fuel Consumed - Coal includes the approximately $25.1m credit from Bridger Coal.

PacifiCorp
Utah General Rate Case - September 07
Net Power Cost Study
Seasonal Contracts

APS p167566	5,999,960
APS p172318	3,267,160
APS p205692	5,582,600
Morgan Stanley p196538	9,270,800
Morgan Stanley p206006	3,084,640
Morgan Stanley p206008	3,796,000
Morgan Stanley p244840	-
Morgan Stanley p244841	-
UBS p223199	4,342,800
UBS Summer Purchase	2,062,060
Total (To Page 5.1.2)	37,406,020

PacifiCorp
Utah GRC
Period Ending
Sep-06

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	81,751,023	81,751,023			
Post Merger	1,579,217,787				1,579,217,787
Utah Pre Merger	25,994,833	25,994,833			
NonFirm Sub Total	0			0	
TOTAL SPECIAL SALES	1,686,963,642	107,745,856	0	0	1,579,217,787
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	36,501,000	36,501,000			
Pacific Capacity	1,793,490	600,000	1,193,490		
Mid Columbia	33,761,308	10,128,392	23,632,916		
Misc/Pacific	4,968,419	1,030,265	3,938,153		
Q.F. Contracts/PPL	55,606,824	7,516,074	36,619,407		11,471,343
Pacific Sub Total	132,631,040	55,775,731	65,383,966	0	11,471,343
Gemstate	2,681,700		2,681,700		
GSLM	0		0		
QF Contracts/UPL	155,593,960	28,048,901	12,020,957		115,524,102
IPP Layoff	25,994,833	25,994,833	0		
UP&L to PP&L	0	0	0		
Utah Sub Total	184,270,493	54,043,733	14,702,658	0	115,524,102
APS p167566	5,999,960				5,999,960
APS p172318	3,267,160				3,267,160
APS p205692	5,582,600				5,582,600
APS Exchange	(67,340)				(67,340)
APS Supplemental Purchase	6,481,887				6,481,887
BPA So. Idaho Exchange	(96,509)				(96,509)
Clark S&I Agreement (Net)	(4,752,694)				(4,752,694)
Combine Hills	3,131,532				3,131,532
Deseret Purchase	28,854,432				28,854,432
Duke HLH	11,592,320				11,592,320
Duke p99206	9,087,200				9,087,200
Georgia-Pacific Camas	10,130,865				10,130,865
Hermiston Purchase	84,599,593				84,599,593
Hurricane Purchase	33,504				33,504
Idaho Power RTSA	2,800,760				2,800,760
Kennecott Generation Incentive	9,422,191				9,422,191
MagCorp Reserves	1,354,680				1,354,680
Morgan Stanley p196538	9,270,800				9,270,800
Morgan Stanley p206006	3,084,640				3,084,640
Morgan Stanley p206008	3,796,000				3,796,000
Morgan Stanley Exchange	(67,340)				(67,340)
NuCor	1,722,000				1,722,000
P4 Production	10,683,998				10,683,998
Rock River	2,242,019				2,242,019
TransAlta Purchase	134,946,412				134,946,412
Tri-State Purchase	10,985,999				10,985,999
UBS Summer Purchase	2,062,060				2,062,060
UBS p223199	4,342,800				4,342,800
Weyerhaeuser Reserve	218,700				218,700
DSM Idaho Irrigation	842,667				842,667
Wolverine Creek	6,172,568				6,172,568

PacifiCorp
Utah GRC
Period Ending
Sep-06

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 09/02	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	1,041,473,155				1,041,473,155
New Firm Sub Total	1,409,198,619	0	0	0	1,409,198,619
Non Firm Sub Total	0			0	
TOTAL PURCHASED PW & NET INT.	1,726,100,152	109,819,465	80,086,623	0	1,536,194,064
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	40,232,899	40,232,899			
Utah Firm Wheeling and Use of Facili	198,710	198,710			
Post Merger	44,949,333				44,949,333
Nonfirm Wheeling	269,217			269,217	
TOTAL WHEELING & U. OF F. EXPENS	85,650,159	40,431,608	0	269,217	44,949,333
THERMAL FUEL BURN EXPENSE					
Carbon	12,055,584			12,055,584	
Cholla	46,881,665			46,881,665	
Colstrip	8,572,417			8,572,417	
Craig	15,139,193			15,139,193	
Currant Creek	26,746,437			26,746,437	
Dave Johnston	38,055,741			38,055,741	
Gadsby	2,467,831			2,467,831	
Gadsby CTs	1,944,534			1,944,534	
Hayden	7,475,484			7,475,484	
Hermiston	49,332,138			49,332,138	
Hunter	74,929,697			74,929,697	
Huntington	66,473,950			66,473,950	
Jim Bridger	114,593,035			114,593,035	
Little Mountain	(962,635)			(962,635)	
Naughton	66,191,504			66,191,504	
West Valley CT	3,688,542			3,688,542	
Wyodak	17,660,949			17,660,949	
TOTAL FUEL BURN EXPENSE	551,246,066	0	0	551,246,066	0
OTHER GENERATION EXPENSE					
Blundell	4,399,128			4,399,128	
TOTAL OTHER GEN. EXPENSE	4,399,128	0	0	4,399,128	0
NET POWER COST	680,431,862	42,505,217	80,086,623	555,914,411	1,925,611

PacifiCorp	**Utah (Oct.05 - Sep.06) Gold_2006Fe**
Utah GRC	Net Power Cost Analy
Period Ending Sep 2006	**10/05-09/06**
	($)
SPECIAL SALES FOR RESALE	
Black Hills	10,160,422
Blanding	520,324
BPA Flathead Sale	19,394,640
BPA Wind	1,414,635
Cowlitz	1,592,080
Flathead	5,746,560
Hurricane Sale	293,890
LADWP (IPP Layoff)	25,994,833
PSCO	59,076,546
SCE	58,944,000
Sierra Pac 2	30,758,317
SMUD	12,646,601
UAMPS s223863	665,760
UMPA II	9,588,245
Short Term Firm Sales	1,007,924,589
System Balancing Sales	442,242,201
TOTAL SPECIAL SALES	1,686,963,642
PURCHASED POWER & NET INTERCHANGE	
APS p167566	5,999,960
APS p172318	3,267,160
APS p205692	5,582,600
APS Supplemental Purchase	6,481,887
Clark S&I Agreement (Net)	(4,752,694)
Combine Hills	3,131,532
Deseret Purchase	28,854,432
Douglas PUD Settlement	1,823,804
Duke HLH	11,592,320
Duke p99206	9,087,200
Gemstate	2,681,700
Georgia-Pacific Camas	10,130,865
Grant County	4,848,419
Hermiston Purchase	84,599,593
Hurricane Purchase	33,504
Idaho Power RTSA	2,800,760
IPP Purchase	25,994,833
Kennecott Generation Incentive	9,422,191
MagCorp Reserves	1,354,680
Morgan Stanley p196538	9,270,800
Morgan Stanley p206006	3,084,640
Morgan Stanley p206008	3,796,000
NuCor	1,722,000
P4 Production	10,683,998
PGE Cove	120,000
Rock River	2,242,019
Small Purchases east	403,211
TransAlta Purchase	134,946,412
Tri-State Purchase	10,985,999
UBS Summer Purchase	2,062,060
UBS p223199	4,342,800
Weyerhaeuser Reserve	218,700
Wolverine Creek	6,172,568
DSM Idaho Irrigation	842,667
QF California	3,958,249
QF Idaho	3,870,333
QF Oregon	12,844,299
QF Utah	1,040,588
QF Washington	2,014,347
QF Wyoming	612,488
Biomass	25,455,639
Desert Power QF	35,601,793
D.R. Johnson	7,184,222
ExxonMobil QF	39,816,618
Kennecott QF	13,977,548
Simplot Phosphates	4,150,068
Sunnyside	35,402,015
Tesoro QF	11,253,247
US Magnesium QF	13,616,120
Chelan - Rocky Reach	3,583,545
Douglas - Wells	2,525,558
Grant Displacement	13,114,344
Grant Reasonable	(14,411,404)
Grant Meaningful Priority	18,116,844
Grant Surplus	1,041,208
Grant - Priest Rapids	-
Grant - Wanapum	7,967,409
APS Exchange	(67,340)
Black Hills CTs	1,793,490
BPA Peak Purchase	36,501,000
BPA So. Idaho Exchange	(96,509)
Morgan Stanley Exchange	(67,340)
Short Term Firm Purchases	705,909,646
System Balancing Purchases	335,563,509
TOTAL PURCHASED PW & NET INT.	1,726,100,152
WHEELING & U. OF F. EXPENSE	
Firm Wheeling	85,380,942
Non-Firm Wheeling	269,217
TOTAL WHEELING & U. OF F. EXPENSE	85,650,159
COAL FUEL BURN EXPENSE	
Carbon	12,055,584
Cholla	46,881,665
Colstrip	8,572,417
Craig	15,139,193
Dave Johnston	38,055,741
Hayden	7,475,484

PacifiCorp	**Utah (Oct.05 - Sep.06) Gold_2006Fe**
Utah GRC	Net Power Cost Analy
Period Ending Sep 2006	**10/05-09/06**
Hunter	74,929,697
Huntington	66,473,950
Jim Bridger	114,593,035
Naughton	66,191,504
Wyodak	17,660,949
TOTAL COAL FUEL BURN EXPENSE	468,029,219
GAS FUEL BURN EXPENSE	
Currant Creek	26,746,437
Gadsby	2,467,831
Gadsby CTs	1,944,534
Hermiston	49,332,138
Little Mountain	(962,635)
West Valley CT	3,688,542
TOTAL GAS FUEL BURN EXPENSE	83,216,846
OTHER GENERATION EXPENSE	
Blundell	4,399,128
TOTAL OTHER GEN. EXPENSE	4,399,128
NET POWER COST	680,431,862
Net Power Cost/Net System Load	*12.60*

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold_2006Fe** Net Power Cost Anal **10/05-09/06** **(MWh)**
NET SYSTEM LOAD	54,008,720
SPECIAL SALES FOR RESALE	
Black Hills	365,121
Blanding	13,140
BPA Flathead Sale	473,040
BPA Wind	32,507
Cowlitz	45,488
Flathead	140,160
Hurricane Sale	10,496
LADWP (IPP Layoff)	539,064
PSCO	1,156,461
SCE	982,400
Sierra Pac 2	452,025
SMUD	341,800
UAMPS s223863	17,520
UMPA II	223,410
Short Term Firm Sales	16,480,921
System Balancing Sales	5,442,533
TOTAL SPECIAL SALES	26,716,086
TOTAL REQUIREMENTS	80,724,806
PURCHASED POWER & NET INTERCHANGE	
APS p167566	97,600
APS p172318	48,800
APS p205692	82,400
APS Supplemental Purchase	281,750
BPA Hermiston Losses	(70,853)
Clark S&I Agreement (Net)	(134,827)
Combine Hills	104,154
Deseret Purchase	785,571
Douglas PUD Settlement	78,037
Duke HLH	245,600
Duke p99206	245,600
Gemstate	37,448
Georgia-Pacific Camas	178,574
Grant County	87,634
Hermiston Purchase	1,750,371
Hurricane Purchase	1,047
Idaho RTSA	(11,313)
IPP Purchase	539,064
Morgan Stanley p196538	123,200
Morgan Stanley p206006	41,600
Morgan Stanley p206008	41,600
PGE Cove	12,000
Rock River	121,662
Small Purchases east	5,046
TransAlta Purchase	3,425,408
Tri-State Purchase	219,393
UBS Summer Purchase	30,800
UBS p223199	61,600
Wolverine Creek	116,244
QF California	36,085
QF Idaho	76,649
QF Oregon	125,029
QF Utah	20,838
QF Washington	17,346
QF Wyoming	11,475
Biomass	175,000
Desert Power QF	345,920
D.R. Johnson	66,430
ExxonMobil QF	840,286
Kennecott QF	192,720
Simplot Phosphates	83,220
Sunnyside	385,060
Tesoro QF	156,764
US Magnesium QF	172,992
Canadian Entitlement	(68,181)
Chelan - Rocky Reach	324,962
Douglas - Wells	252,478
Grant Displacement	356,883
Grant Meaningful Priority	232,075
Grant Surplus	68,670
Grant - Priest Rapids	40,559
Grant - Wanapum	715,634
APGI/Colockum Capacity Exchange	(268,153)
APS Exchange	620
BPA Exchange	(100,000)
BPA FC II Storage Agreement	82
BPA FC IV Storage Agreement	848
BPA Peak Purchase	(920)
BPA So. Idaho Exchange	27,068
Cowlitz Swift	(4,814)
EWEB FC I Storage Agreement	(8,991)
PSCO FC III Storage Agreement	(1,705)
Redding Exchange	(365)
SCL State Line Storage Agreement	5,649
Tri-State Exchange	(900)
Short Term Firm Purchases	9,956,049
System Balancing Purchases	4,701,687
TOTAL PURCHASED PW & NET INT.	27,480,262
COAL GENERATION	
Carbon	1,290,392
Cholla	2,680,977
Colstrip	1,040,372

PacifiCorp	**Utah (Oct.05 - Sep.06) Gold_2006Fe**
Utah GRC	Net Power Cost Anal
Period Ending Sep 2006	**10/05-09/06**
Craig	1,221,025
Dave Johnston	5,502,227
Hayden	546,719
Hunter	8,463,486
Huntington	6,657,349
Jim Bridger	10,059,451
Naughton	5,047,012
Wyodak	2,212,288
TOTAL COAL GENERATION	44,721,297
GAS GENERATION	
Currant Creek	1,277,421
Gadsby	106,911
Gadsby CTs	104,592
Hermiston	1,750,371
Little Mountain	82,951
West Valley CT	392,831
TOTAL Gas FIRED GENERATION	3,715,076
HYDRO GENERATION	
West Hydro	4,010,717
East Hydro	452,144
TOTAL SYSTEM HYDRO	4,462,861
OTHER GENERATION	
Blundell	189,357
Foote Creek I	85,102
TOTAL OTHER	274,459
TOTAL RESOURCES	80,653,955

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold_2006Fe** Net Power Cost Analy **10/05-09/06** **"THE RACK"**
	04/03-03/04
FUEL BURNED (MMBtu)	
Carbon	14,756,854
Cholla	28,578,644
Colstrip	11,363,008
Craig	12,569,003
Dave Johnston	60,948,476
Hayden	5,808,428
Hunter	89,547,096
Huntington	67,486,470
Jim Bridger	105,390,824
Naughton	53,321,188
Wyodak	26,616,653
Currant Creek	10,156,551
Gadsby	1,297,749
Gadsby CT	1,414,735
Hermiston	12,756,172
Little Mountain	1,332,584
West Valley	4,479,017
BURN RATE (MMBtu/MWH)	
Carbon	11.440
Cholla	10.660
Colstrip	10.920
Craig	10.290
Dave Johnston	11.080
Hayden	10.620
Hunter	10.580
Huntington	10.140
Jim Bridger	10.480
Naughton	10.560
Wyodak	12.030
Currant Creek	7.950
Gadsby	12.140
Gadsby CT	13.530
Hermiston	7.290
Little Mountain	16.060
West Valley	11.400
AVERAGE FUEL COST ($/MMBtu)	
Carbon	0.820
Cholla	1.640
Colstrip	0.750
Craig	1.200
Dave Johnston	0.620
Hayden	1.290
Hunter	0.840
Huntington	0.980
Jim Bridger	1.090
Naughton	1.240
Wyodak	0.660
Currant Creek	9.760
Gadsby	9.870
Gadsby CT	9.870
Hermiston	3.180
Little Mountain	9.870
West Valley	9.750
PEAK CAPACITY (NAMEPLATE)	
Blundell	23
Carbon	172
Cholla	380
Colstrip	150
Craig	165
Dave Johnston	762
Hayden	78
Hunter	1,123
Huntington	895
Jim Bridger	1,413
Naughton	700
Wyodak	280
Currant Creek	835
Gadsby	235
Gadsby CT	123
Hermiston	248
Little Mountain	15
West Valley	205
CAPACITY FACTOR	
Blundell	0.94
Carbon	0.86
Cholla	0.81
Colstrip	0.80
Craig	0.84
Dave Johnston	0.82
Hayden	0.80
Hunter	0.86
Huntington	0.85
Jim Bridger	0.81
Naughton	0.82
Wyodak	0.91
Currant Creek	0.31
Gadsby	0.05
Gadsby CT	0.10
Hermiston	0.83
Little Mountain	0.69
West Valley	0.22

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold_2006Fe** Net Power Cost Analy **10/05-09/06** **"THE MILL"**
Black Hills	27.83
Blanding	39.60
BPA Flathead Sale	41.00
BPA Wind	43.52
Cowlitz	35.00
Flathead	41.00
Hurricane Sale	28.00
LADWP (IPP Layoff)	48.22
PSCO	51.08
SCE	60.00
Sierra Pac 2	68.05
SMUD	37.00
UAMPS s223863	38.00
UMPA II	42.92
Short Term Firm Sales	61.16
System Balancing Sales	81.26
APS p167566	61.47
APS p172318	66.95
APS p205692	67.75
APS Supplemental Purchase	23.01
Clark S&I Agreement (Net)	35.25
Combine Hills	30.07
Deseret Purchase	36.73
Douglas PUD Settlement	23.37
Duke HLH	47.20
Duke p99206	37.00
Gemstate	71.61
Georgia-Pacific Camas	56.73
Grant County	55.33
Hermiston Purchase	48.33
Hurricane Purchase	32.00
IPP Purchase	48.22
Morgan Stanley p196538	75.25
Morgan Stanley p206006	74.15
Morgan Stanley p206008	91.25
PGE Cove	10.00
Rock River	18.43
Simplot Phosphates	49.87
Small Purchases east	79.90
TransAlta Purchase	39.40
Tri-State Purchase	50.07
UBS Summer Purchase	66.95
UBS p223199	70.50
QF California	109.69
QF Idaho	50.49
QF Oregon	102.73
QF Utah	49.94
QF Washington	116.13
QF Wyoming	53.37
Biomass	145.46
Desert Power QF	102.92
D.R. Johnson	108.15
ExxonMobil QF	47.38
Kennecott QF	72.53
Sunnyside	91.94
Tesoro QF	71.78
US Magnesium QF	78.71
Chelan - Rocky Reach	11.03
Douglas - Wells	10.00
Grant Displacement	36.75
Grant Meaningful Priority	78.06
Grant Surplus	15.16
Grant - Priest Rapids	-
Grant - Wanapum	11.13
Short Term Firm Purchases	70.90
System Balancing Purchases	71.37
Carbon	9.34
Cholla	17.49
Colstrip	8.24
Craig	12.40
Dave Johnston	6.92
Hayden	13.67
Hunter	8.85
Huntington	9.99
Jim Bridger	11.39
Naughton	13.11
Wyodak	7.98
Currant Creek	20.94
Gadsby	23.08
Gadsby CTs	18.59
Hermiston	28.18
Little Mountain	(11.60)
West Valley CT	9.39
Blundell	23.23

MID Period Net Power Cost Study

PacifiCorp
Utah Results of Operations September 2007
Net Power Cost - MID Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Income:							
MID PERIOD Incremental Change							
Sales for Resale							
Existing Firm PPL	447	3	-	SG	42.548%	-	5.1.13
Existing Firm UPL	447	3	-	SG	42.548%	-	5.1.13
Post-merger Firm	447	3	(18,187,483)	SG	42.548%	(7,738,452)	5.1.13
Non-firm	447	3	-	SE	41.404%	-	5.1.13
Trans. - Off system sales	447	3	-	SG	42.548%	-	5.1.13
Total Revenue Adjustments			**(18,187,483)**			**(7,738,452)**	
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555	3	-	SG	42.548%	-	5.1.13
Existing Firm Demand UPL	555	3	-	SG	42.548%	-	5.1.13
Existing Firm Energy	555	3	-	SE	41.404%	-	5.1.13
James River Royalty offset	555	3	-	SG	42.548%	-	5.1.13
Post-merger Firm	555	3	23,931,363	SG	42.548%	10,182,372	5.1.13
Secondary Purchases (Non-Firm)	555	3	-	SE	41.404%	-	5.1.13
Seasonal Contracts	555	3	-	SSGC	46.286%	-	5.1.13
Total Purchased Power Adjustment			**23,931,363**			**10,182,372**	
Wheeling							
Existing Firm PPL	565	3	-	SG	42.548%	-	5.1.13
Existing Firm UPL	565	3	-	SG	42.548%	-	5.1.13
Post-merger Firm	565	3	-	SG	42.548%	-	5.1.13
Non-firm	565	3	150,985	SE	41.404%	62,513	5.1.13
Total Wheeling Expense Adj			**150,985**			**62,513**	
Fuel Consumed - Coal	501	3	1,389,399	SE	41.404%	575,260	5.1.13
Fuel Consumed - Gas	501	3	-	SE	41.404%	-	5.1.13
Steam from Other Sources	503	3	-	SE	41.404%	-	5.1.13
Natural Gas Consumed	547	3	4,345,415	SE	41.404%	1,799,156	5.1.13
Simple Cycle Combustion Turbines	547	3	956,602	SSECT	41.843%	400,266	5.1.13
Cholla/APS Exchange	501	3	83,868	SSECH	40.985%	34,373	5.1.13
Total Fuel Exp			**6,775,284**			**2,809,056**	
Net Power Cost			**49,045,115**			**20,792,394**	

Description of Adjustment:

The net power cost adjustment normalizes steam and hydro power generation by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending September 30, 2006.

PacifiCorp
Utah General Rate Case - September 07
Net Power Cost Study

	Account	Factor	(1) Base Period Normalized Costs (see REF#)	(2) Mid Period Normalized Costs (see REF#)	(3) Type 3 Adjustment (2) - (1)	REF#
Adjustment to Revenue:						
Sales for Resale						
Existing Firm PPL	447.12	SG	81,751,023	81,751,023	-	5.1.15
Existing Firm UPL	447.122	SG	25,994,833	25,994,833	-	5.1.15
Post-Merger Firm	447.2, 447.13, 447.14, 447.61, 447.62	SG	1,579,217,787	1,561,030,304	(18,187,483)	5.1.15
Non-Firm	447.5	SE	-		-	5.1.15
Trans. - Off System Sales	447.9	FERC			-	
On-System Wholesale Sales	447.1	SITUS			-	
Total Revenue Adjustments:			1,686,963,642	1,668,776,160	(18,187,483)	
Adjustment to Expense:						
Purchased Power						
Existing Firm Demand PPL	555.66	SG	55,775,731	55,775,731	-	5.1.15
Existing Firm Demand UPL	555.55, 555.68	SG	54,043,733	54,043,733	-	5.1.15
Existing Firm Energy	557.0, 555.11-13, 555.65	SE	80,086,623	80,086,623	-	5.1.15
James River Royalty Offset[1]		SG	10,130,865	10,130,865	-	5.1.15
Post-merger Firm	555.67, 555.61, 555.62	SG	1,488,657,179	1,512,588,542	23,931,363	5.1.15
Secondary Purchases	555.25, .69	SE	-		-	5.1.15
Seasonal Contracts	555	SSGC	37,406,020	37,406,020	-	5.1.14
BPA Regional Adjustments	555.11, 555.12, 555.133				-	
Total Purchased Power Adjustments:			1,726,100,152	1,750,031,516	23,931,363	
Wheeling Expense:						
Existing Firm PPL	565.26	SG	40,232,899	40,232,899	-	5.1.16
Existing Firm UPL	565.27	SG	198,710	198,710	-	5.1.16
Post-merger Firm	565.46, 565.1	SG	44,949,333	44,949,333	-	5.1.16
Non-Firm	565.25	SE	269,217	420,203	150,985	5.1.16
Total Wheeling Expense Adjustments:			85,650,159	85,801,144	150,985	
Fuel Expense:						
Fuel Consumed - Coal[2]	501.1, 501.11, 501.4	SE	421,147,555	422,536,953	1,389,399	5.1.16
Fuel Consumed - Gas	501.35	SE		-	-	5.1.16
Steam from Other Sources	503.1	SE	4,399,128	4,399,128	-	5.1.16
Natural Gas Consumed	547.1	SE	77,583,771	81,929,186	4,345,415	5.1.16
Simple Cycle Combustion Turbines	547	SSECT	5,633,076	6,589,678	956,602	5.1.16
Cholla / APS Exchange	501	SSECH	46,881,665	46,965,532	83,868	5.1.16
Miscellaneous Fuel Costs	501	SE			-	
Total Fuel Expense Adjustments:			555,645,193	562,420,477	6,775,284	
Net Power Costs Adjustment:			680,431,862	729,476,977	49,045,115	
			Ref# 5.1.0	Ref# 5.1.0	Ref# 5.1.0	

Reconciliation

Base Period NPC	**680,431,862**
Type 3 Adjustment	49,045,115
Normalized NPC	**729,476,977**

[1] The revenue offset for the James River contract is included in adjustment 5.2.
[2] Fuel Consumed - Coal includes the credit from Bridger Coal.

PacifiCorp
Utah General Rate Case - September 07
Net Power Cost Study
Seasonal Contracts

APS p167566	5,999,960
APS p172318	3,267,160
APS p205692	5,582,600
Morgan Stanley p196538	9,270,800
Morgan Stanley p206006	3,084,640
Morgan Stanley p206008	3,796,000
Morgan Stanley p244840	-
Morgan Stanley p244841	-
UBS p223199	4,342,800
UBS Summer Purchase	2,062,060
Total (To Page 5.1.13)	37,406,020

PacifiCorp
Utah GRC
Period Ending
Sep-06

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	81,751,023	81,751,023			
Post Merger	1,561,030,304				1,561,030,304
Utah Pre Merger	25,994,833	25,994,833			
NonFirm Sub Total	0			0	
TOTAL SPECIAL SALES	1,668,776,160	107,745,856	0	0	1,561,030,304
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	36,501,000	36,501,000			
Pacific Capacity	1,793,490	600,000	1,193,490		
Mid Columbia	33,761,308	10,128,392	23,632,916		
Misc/Pacific	4,968,419	1,030,265	3,938,153		
Q.F. Contracts/PPL	55,606,824	7,516,074	36,619,407		11,471,343
Pacific Sub Total	132,631,040	55,775,731	65,383,966	0	11,471,343
Gemstate	2,681,700		2,681,700		
GSLM	0		0		
QF Contracts/UPL	155,593,960	28,048,901	12,020,957		115,524,102
IPP Layoff	25,994,833	25,994,833	0		
UP&L to PP&L	0	0	0		
Utah Sub Total	184,270,493	54,043,733	14,702,658	0	115,524,102
APS p167566	5,999,960				5,999,960
APS p172318	3,267,160				3,267,160
APS p205692	5,582,600				5,582,600
APS Exchange	(67,340)				(67,340)
APS Supplemental Purchase	6,481,099				6,481,099
BPA So. Idaho Exchange	(96,509)				(96,509)
Clark S&I Agreement (Net)	(4,752,694)				(4,752,694)
Combine Hills	3,131,532				3,131,532
Deseret Purchase	28,854,432				28,854,432
Duke HLH	11,592,320				11,592,320
Duke p99206	9,087,200				9,087,200
Georgia-Pacific Camas	10,130,865				10,130,865
Hermiston Purchase	85,137,769				85,137,769
Hurricane Purchase	33,504				33,504
Idaho Power RTSA	2,800,760				2,800,760
Kennecott Generation Incentive	10,167,546				10,167,546
MagCorp Reserves	1,354,680				1,354,680
Morgan Stanley p196538	9,270,800				9,270,800
Morgan Stanley p206006	3,084,640				3,084,640
Morgan Stanley p206008	3,796,000				3,796,000
Morgan Stanley Exchange	(67,340)				(67,340)
NuCor	1,722,000				1,722,000
P4 Production	9,885,420				9,885,420
Rock River	2,242,019				2,242,019
TransAlta Purchase	134,946,412				134,946,412
Tri-State Purchase	10,985,999				10,985,999
UBS Summer Purchase	2,062,060				2,062,060
UBS p223199	4,342,800				4,342,800
Weyerhaeuser Reserve	218,700				218,700
DSM Idaho Irrigation	842,667				842,667
Wolverine Creek	6,172,568				6,172,568

PacifiCorp
Utah GRC
Period Ending
Sep-06

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 09/02	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	1,064,920,353				1,064,920,353
New Firm Sub Total	1,433,129,982	0	0	0	1,433,129,982
Non Firm Sub Total	0			0	
TOTAL PURCHASED PW & NET INT.	1,750,031,516	109,819,465	80,086,623	0	1,560,125,428
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	40,232,899	40,232,899			
Utah Firm Wheeling and Use of Facili	198,710	198,710			
Post Merger	44,949,333				44,949,333
Nonfirm Wheeling	420,203			420,203	
TOTAL WHEELING & U. OF F. EXPENS	85,801,144	40,431,608	0	420,203	44,949,333
THERMAL FUEL BURN EXPENSE					
Carbon	12,125,888			12,125,888	
Cholla	46,965,532			46,965,532	
Colstrip	8,572,417			8,572,417	
Craig	15,339,164			15,339,164	
Currant Creek	30,045,189			30,045,189	
Dave Johnston	38,479,467			38,479,467	
Gadsby	2,867,505			2,867,505	
Gadsby CTs	2,123,992			2,123,992	
Hayden	7,704,550			7,704,550	
Hermiston	49,856,227			49,856,227	
Hunter	74,936,991			74,936,991	
Huntington	66,506,885			66,506,885	
Jim Bridger	114,596,825			114,596,825	
Little Mountain	(839,734)			(839,734)	
Naughton	66,596,068			66,596,068	
West Valley CT	4,465,686			4,465,686	
Wyodak	17,678,698			17,678,698	
TOTAL FUEL BURN EXPENSE	558,021,349	0	0	558,021,349	0
OTHER GENERATION EXPENSE					
Blundell	4,399,128			4,399,128	
TOTAL OTHER GEN. EXPENSE	4,399,128	0	0	4,399,128	0
NET POWER COST	729,476,977	42,505,217	80,086,623	562,840,680	44,044,457

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold_** Net Power Cost Anal **10/05-09/06** **($)**
SPECIAL SALES FOR RESALE	
Black Hills	10,160,422
Blanding	520,324
BPA Flathead Sale	19,394,640
BPA Wind	1,414,635
Cowlitz	1,592,080
Flathead	5,746,560
Hurricane Sale	293,890
LADWP (IPP Layoff)	25,994,833
PSCO	59,076,546
SCE	58,944,000
Sierra Pac 2	30,758,317
SMUD	12,646,601
UAMPS s223863	665,760
UMPA II	9,588,245
Short Term Firm Sales	1,007,924,589
System Balancing Sales	424,054,718
TOTAL SPECIAL SALES	1,668,776,160
PURCHASED POWER & NET INTERCHANGE	
APS p167566	5,999,960
APS p172318	3,267,160
APS p205692	5,582,600
APS Supplemental Purchase	6,481,099
Clark S&I Agreement (Net)	(4,752,694)
Combine Hills	3,131,532
Deseret Purchase	28,854,432
Douglas PUD Settlement	1,823,804
Duke HLH	11,592,320
Duke p99206	9,087,200
Gemstate	2,681,700
Georgia-Pacific Camas	10,130,865
Grant County	4,848,419
Hermiston Purchase	85,137,769
Hurricane Purchase	33,504
Idaho Power RTSA	2,800,760
IPP Purchase	25,994,833
Kennecott Generation Incentive	10,167,546
MagCorp Reserves	1,354,680
Morgan Stanley p196538	9,270,800
Morgan Stanley p206006	3,084,640
Morgan Stanley p206008	3,796,000
NuCor	1,722,000
P4 Production	9,885,420
PGE Cove	120,000
Rock River	2,242,019
Small Purchases east	403,211
TransAlta Purchase	134,946,412
Tri-State Purchase	10,985,999
UBS Summer Purchase	2,062,060
UBS p223199	4,342,800
Weyerhaeuser Reserve	218,700
Wolverine Creek	6,172,568
DSM Idaho Irrigation	842,667
QF California	3,958,249
QF Idaho	3,870,333
QF Oregon	12,844,299
QF Utah	1,040,588
QF Washington	2,014,347
QF Wyoming	612,488
Biomass	25,455,639
Desert Power QF	35,601,793
D.R. Johnson	7,184,222
ExxonMobil QF	39,816,618
Kennecott QF	13,977,548
Simplot Phosphates	4,150,068
Sunnyside	35,402,015
Tesoro QF	11,253,247
US Magnesium QF	13,616,120
Chelan - Rocky Reach	3,583,545
Douglas - Wells	2,525,558
Grant Displacement	13,114,344
Grant Reasonable	(14,411,404)
Grant Meaningful Priority	18,116,844
Grant Surplus	1,041,208
Grant - Priest Rapids	-
Grant - Wanapum	7,967,409
APS Exchange	(67,340)
Black Hills CTs	1,793,490
BPA Peak Purchase	36,501,000
BPA So. Idaho Exchange	(96,509)
Morgan Stanley Exchange	(67,340)
Short Term Firm Purchases	705,909,646
System Balancing Purchases	359,010,707
TOTAL PURCHASED PW & NET INT.	1,750,031,516
WHEELING & U. OF F. EXPENSE	
Firm Wheeling	85,380,942
Non-Firm Wheeling	420,203
TOTAL WHEELING & U. OF F. EXPENSE	85,801,144
COAL FUEL BURN EXPENSE	
Carbon	12,125,888
Cholla	46,965,532
Colstrip	8,572,417
Craig	15,339,164
Dave Johnston	38,479,467
Hayden	7,704,550

PacifiCorp	**Utah (Oct.05 - Sep.06) Gold_**
Utah GRC	Net Power Cost Anal
Period Ending Sep 2006	**10/05-09/06**
Hunter	74,936,991
Huntington	66,506,885
Jim Bridger	114,596,825
Naughton	66,596,068
Wyodak	17,678,698
TOTAL COAL FUEL BURN EXPENSE	469,502,485
GAS FUEL BURN EXPENSE	
Currant Creek	30,045,189
Gadsby	2,867,505
Gadsby CTs	2,123,992
Hermiston	49,856,227
Little Mountain	(838,734)
West Valley CT	4,465,686
TOTAL GAS FUEL BURN EXPENSE	88,518,864
OTHER GENERATION EXPENSE	
Blundell	4,399,128
TOTAL OTHER GEN. EXPENSE	4,399,128
NET POWER COST	729,476,977
Net Power Cost/Net System Load	*13.29*

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold_** Net Power Cost Anal\ **10/05-09/06** **(MWh)**
NET SYSTEM LOAD	54,902,160
SPECIAL SALES FOR RESALE	
Black Hills	365,121
Blanding	13,140
BPA Flathead Sale	473,040
BPA Wind	32,507
Cowlitz	45,488
Flathead	140,160
Hurricane Sale	10,496
LADWP (IPP Layoff)	539,064
PSCO	1,156,461
SCE	982,400
Sierra Pac 2	452,025
SMUD	341,800
UAMPS s223863	17,520
UMPA II	223,410
Short Term Firm Sales	16,480,921
System Balancing Sales	5,170,409
TOTAL SPECIAL SALES	26,443,962
TOTAL REQUIREMENTS	81,346,122
PURCHASED POWER & NET INTERCHANGE	
APS p167566	97,600
APS p172318	48,800
APS p205692	82,400
APS Supplemental Purchase	281,750
BPA Hermiston Losses	(70,853)
Clark S&I Agreement (Net)	(134,827)
Combine Hills	104,154
Deseret Purchase	785,571
Douglas PUD Settlement	78,037
Duke HLH	245,600
Duke p99206	245,600
Gemstate	37,448
Georgia-Pacific Camas	178,574
Grant County	87,634
Hermiston Purchase	1,776,978
Hurricane Purchase	1,047
Idaho RTSA	(11,313)
IPP Purchase	539,064
Morgan Stanley p196538	123,200
Morgan Stanley p206006	41,600
Morgan Stanley p206008	41,600
PGE Cove	12,000
Rock River	121,662
Small Purchases east	5,046
TransAlta Purchase	3,425,408
Tri-State Purchase	219,393
UBS Summer Purchase	30,800
UBS p223199	61,600
Wolverine Creek	116,244
QF California	36,085
QF Idaho	76,649
QF Oregon	125,029
QF Utah	20,838
QF Washington	17,346
QF Wyoming	11,475
Biomass	175,000
Desert Power QF	345,920
D.R. Johnson	66,430
ExxonMobil QF	840,286
Kennecott QF	192,720
Simplot Phosphates	83,220
Sunnyside	385,060
Tesoro QF	156,764
US Magnesium QF	172,992
Canadian Entitlement	(68,181)
Chelan - Rocky Reach	325,005
Douglas - Wells	252,513
Grant Displacement	356,883
Grant Meaningful Priority	232,206
Grant Surplus	68,596
Grant - Priest Rapids	40,508
Grant - Wanapum	715,734
APGI/Colockum Capacity Exchange	(268,153)
APS Exchange	620
BPA Exchange	(100,000)
BPA FC II Storage Agreement	82
BPA FC IV Storage Agreement	848
BPA Peak Purchase	(920)
BPA So. Idaho Exchange	27,068
Cowlitz Swift	(4,767)
EWEB FC I Storage Agreement	(8,991)
PSCO FC III Storage Agreement	(1,705)
Redding Exchange	(365)
SCL State Line Storage Agreement	5,649
Tri-State Exchange	(900)
Short Term Firm Purchases	9,956,049
System Balancing Purchases	5,041,641
TOTAL PURCHASED PW & NET INT.	27,847,054
COAL GENERATION	
Carbon	1,298,315
Cholla	2,686,099
Colstrip	1,040,372

PacifiCorp	**Utah (Oct.05 - Sep.06) Gold_**
Utah GRC	Net Power Cost Anal
Period Ending Sep 2006	**10/05-09/06**
Craig	1,238,263
Dave Johnston	5,567,172
Hayden	565,528
Hunter	8,464,363
Huntington	6,660,714
Jim Bridger	10,059,822
Naughton	5,079,501
Wyodak	2,214,712
TOTAL COAL GENERATION	44,874,860
GAS GENERATION	
Currant Creek	1,334,195
Gadsby	113,535
Gadsby CTs	104,002
Hermiston	1,776,978
Little Mountain	82,973
West Valley CT	403,547
TOTAL Gas FIRED GENERATION	3,815,230
HYDRO GENERATION	
West Hydro	4,011,522
East Hydro	452,144
TOTAL SYSTEM HYDRO	4,463,665
OTHER GENERATION	
Blundell	189,357
Foote Creek I	85,102
TOTAL OTHER	274,459
TOTAL RESOURCES	81,275,270

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold_** Net Power Cost Anal **10/05-09/06** **"THE RACK"**
	04/03-03/04
FUEL BURNED (MMBtu)	
Carbon	14,842,911
Cholla	28,629,769
Colstrip	11,363,008
Craig	12,735,025
Dave Johnston	61,627,098
Hayden	5,986,411
Hunter	89,555,814
Huntington	67,519,906
Jim Bridger	105,394,311
Naughton	53,647,088
Wyodak	26,643,402
Currant Creek	10,561,469
Gadsby	1,363,771
Gadsby CT	1,410,808
Hermiston	12,919,501
Little Mountain	1,332,734
West Valley	4,565,079
BURN RATE (MMBtu/MWH)	
Carbon	11.430
Cholla	10.660
Colstrip	10.920
Craig	10.280
Dave Johnston	11.070
Hayden	10.590
Hunter	10.580
Huntington	10.140
Jim Bridger	10.480
Naughton	10.560
Wyodak	12.030
Currant Creek	7.920
Gadsby	12.010
Gadsby CT	13.570
Hermiston	7.270
Little Mountain	16.060
West Valley	11.310
AVERAGE FUEL COST ($/MMBtu)	
Carbon	0.820
Cholla	1.640
Colstrip	0.750
Craig	1.200
Dave Johnston	0.620
Hayden	1.290
Hunter	0.840
Huntington	0.980
Jim Bridger	1.090
Naughton	1.240
Wyodak	0.660
Currant Creek	9.760
Gadsby	9.870
Gadsby CT	9.870
Hermiston	3.180
Little Mountain	9.870
West Valley	9.750
PEAK CAPACITY (NAMEPLATE)	
Blundell	23
Carbon	172
Cholla	380
Colstrip	150
Craig	165
Dave Johnston	762
Hayden	78
Hunter	1,123
Huntington	895
Jim Bridger	1,413
Naughton	700
Wyodak	280
Currant Creek	835
Gadsby	235
Gadsby CT	123
Hermiston	248
Little Mountain	15
West Valley	205
CAPACITY FACTOR	
Blundell	0.94
Carbon	0.86
Cholla	0.81
Colstrip	0.80
Craig	0.86
Dave Johnston	0.83
Hayden	0.83
Hunter	0.86
Huntington	0.85
Jim Bridger	0.81
Naughton	0.83
Wyodak	0.92
Currant Creek	0.32
Gadsby	0.06
Gadsby CT	0.10
Hermiston	0.84
Little Mountain	0.69
West Valley	0.23

PacifiCorp *Utah GRC* *Period Ending Sep 2006*	**Utah (Oct.05 - Sep.06) Gold** Net Power Cost Anal **10/05-09/06** **"THE MILL"**
Black Hills	27.83
Blanding	39.60
BPA Flathead Sale	41.00
BPA Wind	43.52
Cowlitz	35.00
Flathead	41.00
Hurricane Sale	28.00
LADWP (IPP Layoff)	48.22
PSCO	51.08
SCE	60.00
Sierra Pac 2	68.05
SMUD	37.00
UAMPS s223863	38.00
UMPA II	42.92
Short Term Firm Sales	61.16
System Balancing Sales	82.02
APS p167566	61.47
APS p172318	66.95
APS p205692	67.75
APS Supplemental Purchase	23.00
Clark S&I Agreement (Net)	35.25
Combine Hills	30.07
Deseret Purchase	36.73
Douglas PUD Settlement	23.37
Duke HLH	47.20
Duke p99206	37.00
Gemstate	71.61
Georgia-Pacific Camas	56.73
Grant County	55.33
Hermiston Purchase	47.91
Hurricane Purchase	32.00
IPP Purchase	48.22
Morgan Stanley p196538	75.25
Morgan Stanley p206006	74.15
Morgan Stanley p206008	91.25
PGE Cove	10.00
Rock River	18.43
Simplot Phosphates	49.87
Small Purchases east	79.90
TransAlta Purchase	39.40
Tri-State Purchase	50.07
UBS Summer Purchase	66.95
UBS p223199	70.50
QF California	109.69
QF Idaho	50.49
QF Oregon	102.73
QF Utah	49.94
QF Washington	116.13
QF Wyoming	53.37
Biomass	145.46
Desert Power QF	102.92
D.R. Johnson	108.15
ExxonMobil QF	47.38
Kennecott QF	72.53
Sunnyside	91.94
Tesoro QF	71.78
US Magnesium QF	78.71
Chelan - Rocky Reach	11.03
Douglas - Wells	10.00
Grant Displacement	36.75
Grant Meaningful Priority	78.02
Grant Surplus	15.18
Grant - Priest Rapids	-
Grant - Wanapum	11.13
Short Term Firm Purchases	70.90
System Balancing Purchases	71.21
Carbon	9.34
Cholla	17.48
Colstrip	8.24
Craig	12.39
Dave Johnston	6.91
Hayden	13.62
Hunter	8.85
Huntington	9.98
Jim Bridger	11.39
Naughton	13.11
Wyodak	7.98
Currant Creek	22.52
Gadsby	25.26
Gadsby CTs	20.42
Hermiston	28.06
Little Mountain	(10.12)
West Valley CT	11.07
Blundell	23.23

TEST Period Net Power Cost Study

PacifiCorp
Utah Results of Operations September 2007
Net Power Cost - TEST Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Net Power Costs							
TEST PERIOD Incremental Change							
Sales for Resale							
Existing Firm PPL	447	3	(58,667,716)	SG	42.548%	(24,962,076)	5.1.24
Existing Firm UPL	447	3	97,025	SG	42.548%	41,282	5.1.24
Post-merger Firm	447	3	(371,467,016)	SG	42.548%	(158,052,645)	5.1.24
Non-firm	447	3	-	SE	41.404%	-	5.1.24
Trans. - Off system sales	447	3	-	SG	42.548%	-	5.1.24
Total Revenue Adjustments			**(430,037,707)**			**(182,973,439)**	
Adjustment to Expense:							
Purchased Power							
Existing Firm Demand PPL	555	3	5,248,550	SG	42.548%	2,233,165	5.1.24
Existing Firm Demand UPL	555	3	2,283,512	SG	42.548%	971,594	5.1.24
Existing Firm Energy	555	3	(3,984,232)	SE	41.404%	(1,649,613)	5.1.24
James River Royalty offset	555	3	700,913	SG	42.548%	298,226	5.1.24
Post-merger Firm	555	3	(533,209,690)	SG	42.548%	(226,871,292)	5.1.24
Secondary Purchases (Non-Firm)	555	3	-	SE	41.404%	-	5.1.24
Seasonal Contracts	555	3	6,829,260	SSGC	46.286%	3,160,973	5.1.24
Total Purchased Power Adjustment			**(522,131,686)**			**(221,856,948)**	
Wheeling							
Existing Firm PPL	565	3	1,217,661	SG	42.548%	518,093	5.1.24
Existing Firm UPL	565	3	-	SG	42.548%	-	5.1.24
Post-merger Firm	565	3	2,738,705	SG	42.548%	1,165,271	5.1.24
Non-firm	565	3	(156,509)	SE	41.404%	(64,800)	5.1.24
Total Wheeling Expense Adj			**3,799,857**			**1,618,563**	
Fuel Consumed - Coal	501	3	24,317,696	SE	41.404%	10,068,389	5.1.24
Fuel Consumed - Gas	501	3	-	SE	41.404%	-	5.1.24
Steam from Other Sources	503	3	498,289	SE	41.404%	206,309	5.1.24
Natural Gas Consumed	547	3	123,628,187	SE	41.404%	51,186,456	5.1.24
Simple Cycle Combustion Turbines	547	3	21,535,540	SSECT	41.843%	9,011,014	5.1.24
Cholla/APS Exchange	501	3	1,638,203	SSECH	40.985%	671,421	5.1.24
Total Fuel Exp			**171,617,915**			**71,143,589**	
Net Power Cost			**83,323,793**			**33,878,644**	

Description of Adjustment:

The net power cost adjustment normalizes steam and hydro power generation by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions for the twelve-month period ending September 30, 2007.

PacifiCorp
Utah General Rate Case - September 07
Net Power Cost Study

	Account	Factor	(1) Mid Period Normalized Costs (see REF#)	(2) Test Period Normalized Costs (see REF#)	(3) Type 3 Adjustment (2) - (1)	REF#
Adjustment to Revenue:						
Sales for Resale						
Existing Firm PPL	447.12	SG	81,751,023	23,083,307	(58,667,716)	5.1.26
Existing Firm UPL	447.122	SG	25,994,833	26,091,858	97,025	5.1.26
Post-Merger Firm	447.2, 447.13, 447.14, 447.61, 447.62	SG	1,561,030,304	1,189,563,288	(371,467,016)	5.1.26
Non-Firm	447.5	SE			-	5.1.26
Trans. - Off System Sales	447.9	FERC			-	5.1.26
On-System Wholesale Sales	447.1	SITUS			-	5.1.26
Total Revenue Adjustments:			1,668,776,160	1,238,738,452	(430,037,707)	
Adjustment to Expense:						
Purchased Power						
Existing Firm Demand PPL	555.66	SG	55,775,731	61,024,281	5,248,550	5.1.26
Existing Firm Demand UPL	555.55, 555.68	SG	54,043,733	56,327,245	2,283,512	5.1.26
Existing Firm Energy	557.0, 555.11-13, 555.65	SE	80,086,623	76,102,392	(3,984,232)	5.1.26
James River Royalty Offset[1]		SG	10,130,865	10,831,778	700,913	5.1.26
Post-merger Firm	555.67, 555.61, 555.62	SG	1,512,588,542	979,378,853	(533,209,690)	5.1.26
Secondary Purchases	555.25, .69	SE			-	5.1.26
Seasonal Contracts	555	SSGC	37,406,020	44,235,280	6,829,260	5.1.25
BPA Regional Adjustments	555.11, 555.12, 555.133				-	
Total Purchased Power Adjustments:			1,750,031,516	1,227,899,829	(522,131,686)	
Wheeling Expense:						
Existing Firm PPL	565.26	SG	40,232,899	41,450,559	1,217,661	5.1.27
Existing Firm UPL	565.27	SG	198,710	198,710	-	5.1.27
Post-merger Firm	565.46, 565.1	SG	44,949,333	47,688,038	2,738,705	5.1.27
Non-Firm	565.25	SE	420,203	263,694	(156,509)	5.1.27
Total Wheeling Expense Adjustments:			85,801,144	89,601,001	3,799,857	
Fuel Expense:						
Fuel Consumed - Coal[2]	501.1, 501.11, 501.4	SE	422,536,953	446,854,649	24,317,696	5.1.27
Fuel Consumed - Gas	501.35	SE	-		-	5.1.27
Steam from Other Sources	503.1	SE	4,399,128	4,897,417	498,289	5.1.27
Natural Gas Consumed	547.1	SE	81,929,186	205,557,373	123,628,187	5.1.27
Simple Cycle Combustion Turbines	547	SSECT	6,589,678	28,125,217	21,535,540	5.1.27
Cholla / APS Exchange	501	SSECH	46,965,532	48,603,735	1,638,203	5.1.27
Miscellaneous Fuel Costs	501	SE			-	
Total Fuel Expense Adjustments:			562,420,477	734,038,392	171,617,915	
Net Power Costs Adjustment:			729,476,977	812,800,770	83,323,793	
			Ref# 5.1.0	Ref# 5.1.0	Ref# 5.1.0	

Reconciliation

Mid Period NPC	**729,476,977**
Type 3 Adjustment	83,323,793
Normalized NPC	**812,800,770**

[1] The revenue offset for the James River contract is included in adjustment 5.2.
[2] Fuel Consumed - Coal includes the credit from Bridger Coal.

PacifiCorp
Utah General Rate Case - September 07
Net Power Cost Study
Seasonal Contracts

APS p167566	5,999,960
APS p172318	3,267,160
APS p205692	5,528,400
Morgan Stanley p196538	9,211,200
Morgan Stanley p206006	3,084,640
Morgan Stanley p206008	3,796,000
Morgan Stanley p244840	5,282,160
Morgan Stanley p244841	1,744,080
UBS p223199	4,286,400
UBS Summer Purchase	2,035,280
Total (To Page 5.1.24)	44,235,280

PacifiCorp
Utah GRC
Period Ending
Sep-07

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	23,083,307	23,083,307			
Post Merger	1,189,563,288				1,189,563,288
Utah Pre Merger	26,091,858	26,091,858			
NonFirm Sub Total	0			0	
TOTAL SPECIAL SALES	1,238,738,452	49,175,165	0	0	1,189,563,288
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	43,332,002	43,332,002			
Pacific Capacity	1,803,226	600,000	1,203,226		
Mid Columbia	30,440,842	9,132,253	21,308,589		
Misc/Pacific	3,979,775	825,257	3,154,518		
Q.F. Contracts/PPL	50,126,666	7,134,769	34,761,635		8,230,261
Pacific Sub Total	129,682,512	61,024,281	60,427,969	0	8,230,261
Gemstate	2,716,400		2,716,400		
GSLM	0		0		
QF Contracts/UPL	121,091,320	30,235,387	12,958,023		77,897,911
IPP Layoff	26,091,858	26,091,858	0		
UP&L to PP&L	0	0	0		
Utah Sub Total	149,899,578	56,327,245	15,674,423	0	77,897,911
APS p167566	5,999,960				5,999,960
APS p172318	3,267,160				3,267,160
APS p205692	5,528,400				5,528,400
APS Exchange	(17,360)				(17,360)
APS Supplemental Purchase	4,013,197				4,013,197
BPA So. Idaho Exchange	(89,697)				(89,697)
Clark S&I Agreement (Net)	69,640,609				69,640,609
Combine Hills	3,618,265				3,618,265
Deseret Purchase	30,036,203				30,036,203
Duke HLH	2,869,760				2,869,760
Duke p99206	2,249,600				2,249,600
Georgia-Pacific Camas	10,831,778				10,831,778
Hermiston Purchase	88,484,384				88,484,384
Hurricane Purchase	30,712				30,712
Idaho Power RTSA	3,632,227				3,632,227
Kennecott Generation Incentive	10,116,870				10,116,870
MagCorp Reserves	1,354,680				1,354,680
Morgan Stanley p196538	9,211,200				9,211,200
Morgan Stanley p206006	3,084,640				3,084,640
Morgan Stanley p206008	3,796,000				3,796,000
Morgan Stanley Exchange	(17,360)				(17,360)
NuCor	430,500				430,500
P4 Production	2,471,355				2,471,355
Rock River	4,442,520				4,442,520
TransAlta Purchase	90,060,301				90,060,301
Tri-State Purchase	12,771,783				12,771,783
UBS Summer Purchase	2,035,280				2,035,280
UBS p223199	4,286,400				4,286,400
Weyerhaeuser Reserve	72,900				72,900
DSM Idaho Irrigation	842,667				842,667
Wolverine Creek	9,353,901				9,353,901

PacifiCorp
Utah GRC
Period Ending
Sep-07

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 09/02	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	548,878,663				548,878,663
New Firm Sub Total	948,317,739	0	0	0	948,317,739
Non Firm Sub Total	0			0	
TOTAL PURCHASED PW & NET INT.	1,227,899,829	117,351,526	76,102,392	0	1,034,445,911
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	41,450,559	41,450,559			
Utah Firm Wheeling and Use of Facili	198,710	198,710			
Post Merger	47,688,038				47,688,038
Nonfirm Wheeling	263,694			263,694	
TOTAL WHEELING & U. OF F. EXPENS	89,601,001	41,649,269	0	263,694	47,688,038
THERMAL FUEL BURN EXPENSE					
Carbon	15,118,074			15,118,074	
Cholla	48,603,735			48,603,735	
Colstrip	9,341,173			9,341,173	
Craig	15,411,291			15,411,291	
Currant Creek	89,550,985			89,550,985	
Dave Johnston	42,103,809			42,103,809	
Gadsby	10,148,542			10,148,542	
Gadsby CTs	7,784,993			7,784,993	
Hayden	8,133,256			8,133,256	
Hermiston	52,834,314			52,834,314	
Hunter	89,490,494			89,490,494	
Huntington	65,211,485			65,211,485	
Jim Bridger	110,004,053			110,004,053	
Lake Side	46,466,791			46,466,791	
Little Mountain	6,556,741			6,556,741	
Naughton	73,588,334			73,588,334	
West Valley CT	20,340,224			20,340,224	
Wyodak	18,452,681			18,452,681	
TOTAL FUEL BURN EXPENSE	729,140,975	0	0	729,140,975	0
OTHER GENERATION EXPENSE					
Blundell	4,897,417			4,897,417	
TOTAL OTHER GEN. EXPENSE	4,897,417	0	0	4,897,417	0
NET POWER COST	812,800,770	109,825,631	76,102,392	734,302,086	(107,429,338)

PacifiCorp *Utah GRC* *Period Ending Sep 2007*	**Utah (Oct.06 - Sep.07) Gold_** Net Power Cost Anal **10/06-09/07** **($)**
SPECIAL SALES FOR RESALE	
Black Hills	10,155,505
Blanding	259,696
BPA Flathead Sale	-
BPA Wind	1,422,521
Cowlitz	-
Flathead	-
Hurricane Sale	269,399
LADWP (IPP Layoff)	26,091,858
PSCO	69,206,065
SCE	-
Sierra Pac 2	32,863,990
SMUD	12,927,801
UAMPS s223863	665,760
UMPA II	8,676,147
Short Term Firm Sales	514,288,690
System Balancing Sales	561,911,019
TOTAL SPECIAL SALES	1,238,738,452
PURCHASED POWER & NET INTERCHANGE	
APS p167566	5,999,960
APS p172318	3,267,160
APS p205692	5,528,400
APS Supplemental Purchase	4,013,197
Clark S&I Agreement (Net)	69,640,609
Combine Hills	3,618,265
Deseret Purchase	30,036,203
Douglas PUD Settlement	1,839,278
Duke HLH	2,869,760
Duke p99206	2,249,600
Gemstate	2,716,400
Georgia-Pacific Camas	10,831,778
Grant County	3,859,775
Hermiston Purchase	88,484,384
Hurricane Purchase	30,712
Idaho Power RTSA	3,632,227
IPP Purchase	26,091,858
Kennecott Generation Incentive	10,116,870
MagCorp Reserves	1,354,680
Morgan Stanley p196538	9,211,200
Morgan Stanley p206006	3,084,640
Morgan Stanley p206008	3,796,000
NuCor	430,500
P4 Production	2,471,355
PGE Cove	120,000
Rock River	4,442,520
Small Purchases east	403,211
TransAlta Purchase	90,060,301
Tri-State Purchase	12,771,783
UBS Summer Purchase	2,035,280
UBS p223199	4,286,400
Weyerhaeuser Reserve	72,900
Wolverine Creek	9,353,901
DSM Idaho Irrigation	842,667
QF California	4,092,234
QF Idaho	3,887,615
QF Oregon	11,917,051
QF Utah	969,002
QF Washington	1,987,025
QF Wyoming	639,194
Biomass	25,886,378
Desert Power QF	46,373,348
D.R. Johnson	5,156,169
ExxonMobil QF	10,831,318
Kennecott QF	3,344,949
Simplot Phosphates	1,087,810
Sunnyside	38,489,901
Tesoro QF	3,197,597
US Magnesium QF	12,955,185
Chelan - Rocky Reach	3,673,745
Douglas - Wells	2,256,334
Grant Displacement	15,985,368
Grant Reasonable	(24,597,987)
Grant Meaningful Priority	21,070,032
Grant Surplus	424,248
Grant - Priest Rapids	-
Grant - Wanapum	9,789,825
APS Exchange	(17,360)
Black Hills CTs	1,803,226
BPA Peak Purchase	43,332,002
BPA So. Idaho Exchange	(69,697)
Morgan Stanley Exchange	(17,360)
Short Term Firm Purchases	108,512,640
System Balancing Purchases	440,366,023
TOTAL PURCHASED PW & NET INT.	1,227,899,829
WHEELING & U. OF F. EXPENSE	
Firm Wheeling	89,337,307
Non-Firm Wheeling	263,694
TOTAL WHEELING & U. OF F. EXPENSE	89,601,001
COAL FUEL BURN EXPENSE	
Carbon	15,118,074
Cholla	48,603,735
Colstrip	9,341,173
Craig	15,411,291
Dave Johnston	42,103,809
Hayden	8,133,256

PacifiCorp	**Utah (Oct.06 - Sep.07) Gold**
Utah GRC	Net Power Cost Analy
Period Ending Sep 2007	**10/06-09/07**
Hunter	89,490,494
Huntington	65,211,485
Jim Bridger	110,004,053
Naughton	73,588,334
Wyodak	18,452,681
TOTAL COAL FUEL BURN EXPENSE	495,458,385
GAS FUEL BURN EXPENSE	
Currant Creek	89,550,985
Gadsby	10,148,542
Gadsby CTs	7,784,993
Hermiston	52,834,314
Little Mountain	6,556,741
West Valley CT	20,340,224
TOTAL GAS FUEL BURN EXPENSE	233,682,590
OTHER GENERATION EXPENSE	
Blundell	4,897,417
TOTAL OTHER GEN. EXPENSE	4,897,417
NET POWER COST	812,800,770
Net Power Cost/Net System Load	*14.45*

PacifiCorp *Utah GRC* *Period Ending Sep 2007*	**Utah (Oct.06 - Sep.07) Gold_** Net Power Cost Anal\ **10/06-09/07** **(MWh)**
NET SYSTEM LOAD	56,255,387
SPECIAL SALES FOR RESALE	
Black Hills	364,673
Blanding	6,552
BPA Flathead Sale	-
BPA Wind	33,455
Cowlitz	-
Flathead	-
Hurricane Sale	9,621
LADWP (IPP Layoff)	539,064
PSCO	1,156,461
SCE	-
Sierra Pac 2	459,525
SMUD	349,400
UAMPS s223863	17,520
UMPA II	200,319
Short Term Firm Sales	9,323,200
System Balancing Sales	6,782,736
TOTAL SPECIAL SALES	19,242,527
TOTAL REQUIREMENTS	75,497,914
PURCHASED POWER & NET INTERCHANGE	
APS p167566	97,600
APS p172318	48,800
APS p205692	81,600
APS Supplemental Purchase	171,000
BPA Hermiston Losses	(70,853)
Clark S&I Agreement (Net)	984,260
Combine Hills	107,194
Deseret Purchase	814,680
Douglas PUD Settlement	78,037
Duke HLH	60,800
Duke p99206	60,800
Gemstate	37,448
Georgia-Pacific Camas	183,089
Grant County	87,634
Hermiston Purchase	1,808,910
Hurricane Purchase	960
Idaho RTSA	-
IPP Purchase	539,064
Morgan Stanley p196538	121,600
Morgan Stanley p206006	41,600
Morgan Stanley p206008	41,600
PGE Cove	12,000
Rock River	125,212
Small Purchases east	5,046
TransAlta Purchase	2,561,920
Tri-State Purchase	266,695
UBS Summer Purchase	30,400
UBS p223199	60,800
Wolverine Creek	174,999
QF California	36,437
QF Idaho	77,168
QF Oregon	110,389
QF Utah	20,007
QF Washington	17,034
QF Wyoming	11,468
Biomass	175,000
Desert Power QF	460,224
D.R. Johnson	66,430
ExxonMobil QF	222,502
Kennecott QF	48,576
Simplot Phosphates	20,976
Sunnyside	385,060
Tesoro QF	46,002
US Magnesium QF	175,200
Canadian Entitlement	(64,147)
Chelan - Rocky Reach	326,515
Douglas - Wells	253,988
Grant Displacement	442,472
Grant Meaningful Priority	243,881
Grant Surplus	35,228
Grant - Priest Rapids	-
Grant - Wanapum	716,294
APGI/Colockum Capacity Exchange	(268,686)
APS Exchange	(170)
BPA Exchange	-
BPA FC II Storage Agreement	221
BPA FC IV Storage Agreement	2,082
BPA Peak Purchase	(5,980)
BPA So. Idaho Exchange	26,369
Cowlitz Swift	(57,062)
EWEB FC I Storage Agreement	(8,991)
PSCO FC III Storage Agreement	28
Redding Exchange	(350)
SCL State Line Storage Agreement	17,303
Tri-State Exchange	152,700
Short Term Firm Purchases	1,758,000
System Balancing Purchases	5,810,125
TOTAL PURCHASED PW & NET INT.	20,052,388
COAL GENERATION	
Carbon	1,177,477
Cholla	2,724,601
Colstrip	1,110,105

PacifiCorp	**Utah (Oct.06 - Sep.07) Gold_**
Utah GRC	Net Power Cost Anal
Period Ending Sep 2007	**10/06-09/07**
Craig	1,279,530
Dave Johnston	5,651,708
Hayden	540,143
Hunter	8,391,111
Huntington	6,494,104
Jim Bridger	10,077,727
Naughton	5,226,494
Wyodak	2,258,880
TOTAL COAL GENERATION	44,931,879
GAS GENERATION	
Currant Creek	2,197,985
Gadsby	149,329
Gadsby CTs	95,165
Hermiston	1,808,910
Little Mountain	83,785
West Valley CT	331,300
TOTAL Gas FIRED GENERATION	5,784,522
HYDRO GENERATION	
West Hydro	3,924,128
East Hydro	457,212
TOTAL SYSTEM HYDRO	4,381,340
OTHER GENERATION	
Blundell	189,347
Foote Creek I	87,585
TOTAL OTHER	276,932
TOTAL RESOURCES	75,427,062

PacifiCorp *Utah GRC* *Period Ending Sep 2007*	**Utah (Oct.06 - Sep.07) Gold_** Net Power Cost Anal **10/06-09/07** **"THE RACK"**
	04/03-03/04
FUEL BURNED (MMBtu)	
Carbon	13,568,442
Cholla	29,023,473
Colstrip	12,030,016
Craig	13,130,729
Dave Johnston	62,514,022
Hayden	5,746,479
Hunter	88,822,892
Huntington	66,109,565
Jim Bridger	105,569,551
Naughton	55,143,145
Wyodak	27,134,090
Currant Creek	16,977,762
Gadsby	1,808,694
Gadsby CT	1,314,134
Hermiston	13,133,662
Little Mountain	1,348,615
West Valley	3,997,951
BURN RATE (MMBtu/MWH)	
Carbon	11.520
Cholla	10.650
Colstrip	10.840
Craig	10.260
Dave Johnston	11.060
Hayden	10.640
Hunter	10.590
Huntington	10.180
Jim Bridger	10.480
Naughton	10.550
Wyodak	12.010
Currant Creek	7.720
Gadsby	12.110
Gadsby CT	13.810
Hermiston	7.260
Little Mountain	16.100
West Valley	12.070
AVERAGE FUEL COST ($/MMBtu)	
Carbon	1.110
Cholla	1.670
Colstrip	0.780
Craig	1.170
Dave Johnston	0.670
Hayden	1.420
Hunter	1.010
Huntington	0.990
Jim Bridger	1.040
Naughton	1.330
Wyodak	0.680
Currant Creek	8.690
Gadsby	8.900
Gadsby CT	8.900
Hermiston	3.350
Little Mountain	8.900
West Valley	8.720
PEAK CAPACITY (NAMEPLATE)	
Blundell	23
Carbon	172
Cholla	380
Colstrip	153
Craig	165
Dave Johnston	762
Hayden	78
Hunter	1,123
Huntington	895
Jim Bridger	1,413
Naughton	700
Wyodak	280
Currant Creek	541
Gadsby	235
Gadsby CT	123
Hermiston	248
Little Mountain	15
West Valley	205
CAPACITY FACTOR	
Blundell	0.94
Carbon	0.78
Cholla	0.82
Colstrip	0.84
Craig	0.89
Dave Johnston	0.85
Hayden	0.79
Hunter	0.85
Huntington	0.83
Jim Bridger	0.81
Naughton	0.85
Wyodak	0.93
Currant Creek	0.48
Gadsby	0.07
Gadsby CT	0.09
Hermiston	0.86
Little Mountain	0.70
West Valley	0.19

PacifiCorp *Utah GRC* *Period Ending Sep 2007*	**Utah (Oct.06 - Sep.07) Gold_** Net Power Cost Anal **10/06-09/07** **"THE MILL"**
Black Hills	27.85
Blanding	39.64
BPA Flathead Sale	
BPA Wind	42.52
Cowlitz	
Flathead	
Hurricane Sale	28.00
LADWP (IPP Layoff)	48.40
PSCO	59.84
SCE	
Sierra Pac 2	71.52
SMUD	37.00
UAMPS s223863	38.00
UMPA II	43.31
Short Term Firm Sales	55.16
System Balancing Sales	82.84
APS p167566	61.47
APS p172318	66.95
APS p205692	67.75
APS Supplemental Purchase	23.47
Clark S&I Agreement (Net)	70.75
Combine Hills	33.75
Deseret Purchase	36.87
Douglas PUD Settlement	23.57
Duke HLH	47.20
Duke p99206	37.00
Gemstate	72.54
Georgia-Pacific Camas	59.16
Grant County	44.04
Hermiston Purchase	48.92
Hurricane Purchase	32.00
IPP Purchase	48.40
Morgan Stanley p196538	75.75
Morgan Stanley p206006	74.15
Morgan Stanley p206008	91.25
PGE Cove	10.00
Rock River	35.48
Simplot Phosphates	51.86
Small Purchases east	79.90
TransAlta Purchase	35.15
Tri-State Purchase	47.89
UBS Summer Purchase	66.95
UBS p223199	70.50
QF California	112.31
QF Idaho	50.38
QF Oregon	107.96
QF Utah	48.43
QF Washington	116.65
QF Wyoming	55.74
Biomass	147.92
Desert Power QF	100.76
D.R. Johnson	77.62
ExxonMobil QF	48.68
Kennecott QF	68.86
Sunnyside	99.96
Tesoro QF	69.51
US Magnesium QF	73.95
Chelan - Rocky Reach	11.25
Douglas - Wells	8.88
Grant Displacement	36.13
Grant Meaningful Priority	86.39
Grant Surplus	12.04
Grant - Priest Rapids	
Grant - Wanapum	13.67
Short Term Firm Purchases	61.73
System Balancing Purchases	75.79
Carbon	12.84
Cholla	17.84
Colstrip	8.41
Craig	12.04
Dave Johnston	7.45
Hayden	15.06
Hunter	10.66
Huntington	10.04
Jim Bridger	10.92
Naughton	14.08
Wyodak	8.17
Currant Creek	40.74
Gadsby	67.96
Gadsby CTs	81.81
Hermiston	29.21
Little Mountain	78.26
West Valley CT	61.40
Blundell	25.86

PacifiCorp
Utah Results of Operations September 2007
James River Offset and Little Mountain Steam Revenues

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
BASE PERIOD							
Other Electric Revenues	456	1	7,802,616	SG	42.548%	3,319,875	5.2.1
MID PERIOD Incremental Change							
Other Electric Revenues	456	3	(381,953)	SG	42.548%	(162,514)	5.2.1
Other Electric Revenues	456	3	2,118,349	SG	42.548%	901,320	5.2.2
			1,736,396			**738,806**	
TEST PERIOD Incremental Change							
Other Electric Revenues	456	3	(382,576)	SG	42.548%	(162,779)	5.2.1
Other Electric Revenues	456	3	(619,731)	SG	42.548%	(263,685)	5.2.2
			(1,002,307)			**(426,464)**	

Description of Adjustment:

This adjustment credits Other Electric Revenues for the James River Royalty Offset as agreed in the January 13, 1993 agreement. This amount includes a credit for capital cost recovery and maintenance recovery.

This adjustment also accounts for an increase in the Little Mountain Steam Sales which is attributable to matching revenue with the assumptions used in the Net Power Cost study.

PacifiCorp
Utah General Rate Case - September 2007
James River Royalty Offset

	CY 2004	CY 2005	CY 2006	CY 2007
Capital Recovery $	$7,675,957	$7,280,986	$6,880,818	$6,480,649
Major Maintenance Allowance (1)	$410,570	$426,993	$444,073	$461,836
Total Offset	$8,086,527	$7,707,979	$7,324,891	$6,942,485

	12 Months Ended 9/30/2005	12 Months Ended 9/30/2006	12 Months Ended 9/30/2007
Capital Recovery $	$7,379,729	$6,980,860	$6,580,691
Major Maintenance Allowance (1)	$422,887	$439,803	$457,395
Total Offset	**$7,802,616**	$7,420,663	$7,038,086
	Ref# 5.2	Ref# 5.2	Ref# 5.2
Increment		**($381,953)**	**($382,576)**
		Ref# 5.2	Ref# 5.2

(1) Price per Mwh, capital recovery factor, & major maintenance allowance per contract.

PacifiCorp
Utah General Rate Case September 2007
Forecasted Other Electric Revenues
Little Mountain Steam Sales Revenue

Period	Hrs/Mo	Steam Load kpph	Gas Cost $/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
10/1/05	745	59.42	10.06	$14,607	$15,948	$553,367	$583,923
11/1/05	720	64.99	11.60	$14,607	$15,948	$674,198	$704,753
12/1/05	744	70.00	12.64	$14,607	$15,948	$818,181	$848,737
1/1/06	744	66.77	13.35	$14,607	$15,948	$823,939	$854,494
2/1/06	672	63.92	8.92	$14,607	$15,948	$476,114	$506,669
3/1/06	744	59.80	9.04	$14,607	$15,948	$499,658	$530,213
4/1/06	719	60.29	8.57	$14,607	$15,948	$461,662	$492,217
5/1/06	744	67.44	8.50	$14,607	$15,948	$529,849	$560,404
6/1/06	720	47.07	8.54	$14,607	$15,948	$359,657	$390,212
7/1/06	744	14.65	9.05	$14,607	$15,948	$122,506	$153,061
8/1/06	744	16.56	9.09	$14,607	$15,948	$139,230	$169,785
9/1/06	720	77.06	9.11	$14,607	$16,437	$631,577	$662,621
						Total-->	$6,457,089
10/1/06	745	59.42	8.92	$14,607	$16,437	$490,861	$521,905
11/1/06	720	64.99	9.45	$14,607	$16,437	$549,575	$580,619
12/1/06	744	70.00	9.95	$14,607	$16,437	$643,905	$674,949
1/1/07	744	66.77	10.39	$14,607	$16,437	$641,027	$672,071
2/1/07	672	63.92	10.37	$14,607	$16,437	$553,798	$584,842
3/1/07	744	59.80	10.07	$14,607	$16,437	$556,485	$587,529
4/1/07	719	60.29	7.95	$14,607	$16,437	$428,288	$459,332
5/1/07	744	67.44	7.72	$14,607	$16,437	$481,520	$512,565
6/1/07	720	47.07	7.77	$14,607	$16,437	$327,230	$358,274
7/1/07	744	14.65	8.01	$14,607	$16,437	$108,500	$139,545
8/1/07	744	16.56	8.07	$14,607	$16,437	$123,474	$154,518
9/1/07	720	77.06	8.07	$14,607	$16,777	$559,825	$591,209
						Total-->	$5,837,358

BASE Period	4,338,740
Incremental Change	**2,118,349**
MID Period	6,457,089
Incremental Change	**(619,731)**
TEST Period	5,837,358

5.3 Trail Mountain Mine Removal

PacifiCorp
Utah Results of Operations September 2007
Trail Mountain Closure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
BASE PERIOD							
Adjustment to Tax:							
Reverse Booked Tax SCHMAT	SCHMAT	1	(10,136,843)	SE	41.404%	(4,197,013)	5.3.2
Reverse Booked Tax SCHMDT	SCHMDT	1	-	SE	41.404%	-	5.3.2
Reverse Booked Deferred Tax Expense	41010	1	-	SE	41.404%	-	5.3.2
Reverse Booked Deferred Tax Expense	41110	1	3,847,102	SE	41.404%	1,592,837	5.3.2
Reverse Booked Def Tax Bal-Sept '04	283	1	6,269,421	SE	41.404%	2,595,763	5.3.2
Reverse Booked Def Tax Bal-Sept '04	190	1	79,292	SE	41.404%	32,830	5.3.2
			6,348,713			**2,628,592**	
Reverse Booked Def Tax Bal-Sept '05	283	1	3,184,811	SE	41.404%	1,318,625	5.3.2
Reverse Booked Def Tax Bal-Sept '05	190	1	(723,292)	SE	41.404%	(299,469)	5.3.2
			2,461,519			**1,019,156**	
Adjustment to Rate Base:							
Misc. Regulatory Assets-Sept '04	182M	1	(5,531,982)	SE	41.404%	(2,290,437)	Below
Misc. Deferred Debits-Sept '04	186M	1	(7,956,157)	SE	41.404%	(3,294,131)	Below
			(13,488,139)			**(5,584,568)**	
Misc. Regulatory Assets-Sept '05	182M	1	(1,543,913)	SE	41.404%	(639,235)	Below
Misc. Deferred Debits-Sept '05	186M	1	(2,652,052)	SE	41.404%	(1,098,044)	Below
			(4,195,965)			**(1,737,278)**	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Adjustment Detail:	Acct 182399	Acct 18226	Total	
Sept 2004 Ending Balance	5,531,982	7,956,157	13,488,139	5.3.1
Sept 2005 Ending Balance	1,543,913	2,652,052	4,195,965	5.3.1
Sept 2005 Average Balance (BASE)	**3,537,948**	**5,304,105**	**8,842,052**	
Sept 2006 Ending Balance	-	-	-	
Sept 2006 Average Balance (MID)	**771,957**	**1,326,026**	**2,097,983**	
Sept 2007 Ending Balance	-	-	-	
Sept 2007 Average Balance (TEST)	-	-	-	

Description of Adjustment:

Regulatory assets have been setup on the Company books for the purpose of amortizing the costs associated with closing the Trail Mountain mine over a five year period beginning April 2001 and ending March 2006. This adjustment removes all of the Trail Mountain Closure balances and test period transactions from results of operations because the regulatory assets will be fully amortized as of March 2006.

Amortization Schedule: Total Trail Mountain Closure Regulatory Asset **including Joint Owner**

Name:	Mine Closure Costs	**Name:**	Unrecovered Investment	**Name:**	Deseret (DPEC) Settlement Contra Account
SAP Asset Account:	187058	**SAP Asset Account:**	187059 / 111614	**SAP Asset Account:**	187070
Ferc Asset Account:	182399	**Ferc Asset Account:**	18226	**Ferc Asset Account:**	182399
Asset Allocation Code:	SE	**Asset Allocation Code:**	SE	**Asset Allocation Code:**	SE

Date	#	Beg Balance	Amortization Expense	Adjustments to Reg. Asset	Ending Balance	Ref	Date	#	Beg Balance	Amortization Expense	Ending Balance	Ref	Date	#	Beg Balance	Amortization Expense	Ending Balance	Ref	Total Ending Balance
BB		**19,897,764.52**					**BB**		**26,520,522.02**				**BB**		-				**46,418,286.54**
Apr-01	1	19,897,765	(331,629)		19,566,135		Apr-01	1	26,520,522	(442,009)	26,078,513		Apr-01	1	-	-	-		45,644,648
May-01	2	19,566,135	(331,629)		19,234,506		May-01	2	26,078,513	(442,009)	25,636,505		May-01	2	-	-	-		44,871,010
Jun-01	3	19,234,506	(331,629)		18,902,876		Jun-01	3	25,636,505	(442,009)	25,194,496		Jun-01	3	-	-	-		44,097,372
Jul-01	4	18,902,876	(331,629)		18,571,247		Jul-01	4	25,194,496	(442,009)	24,752,487		Jul-01	4	-	-	-		43,323,734
Aug-01	5	18,571,247	(331,629)		18,239,617		Aug-01	5	24,752,487	(442,009)	24,310,479		Aug-01	5	-	-	-		42,550,096
Sep-01	6	18,239,617	(331,629)		17,907,988		Sep-01	6	24,310,479	(442,009)	23,868,470		Sep-01	6	-	-	-		41,776,458
Oct-01	7	17,907,988	(331,629)		17,576,359		Oct-01	7	23,868,470	(442,009)	23,426,461		Oct-01	7	-	-	-		41,002,820
Nov-01	8	17,576,359	(331,629)		17,244,729		Nov-01	8	23,426,461	(442,009)	22,984,452		Nov-01	8	-	-	-		40,229,182
Dec-01	9	17,244,729	(331,629)		16,913,100		Dec-01	9	22,984,452	(442,009)	22,542,444		Dec-01	9	-	-	-		39,455,544
Jan-02	10	16,913,100	(331,629)		16,581,470		Jan-02	10	22,542,444	(442,009)	22,100,435		Jan-02	10	-	-	-		38,681,905
Feb-02	11	16,581,470	(331,629)		16,249,841		Feb-02	11	22,100,435	(442,009)	21,658,426		Feb-02	11	-	-	-		37,908,267
Mar-02	12	16,249,841	(331,629)		15,918,212		Mar-02	12	21,658,426	(442,009)	21,216,418		Mar-02	12	-	-	-		37,134,629
Apr-02	13	15,918,212	(331,629)		15,586,582		Apr-02	13	21,216,418	(442,009)	20,774,409		Apr-02	13	-	-	-		36,360,991
May-02	14	15,586,582	(331,629)		15,254,953		May-02	14	20,774,409	(442,009)	20,332,400		May-02	14	-	-	-		35,587,353
Jun-02	15	15,254,953	(331,629)		14,923,323		Jun-02	15	20,332,400	(442,009)	19,890,392		Jun-02	15	-	-	-		34,813,715
Jul-02	16	14,923,323	(331,629)		14,591,694		Jul-02	16	19,890,392	(442,009)	19,448,383		Jul-02	16	-	-	-		34,040,077
Aug-02	17	14,591,694	(331,629)		14,260,065		Aug-02	17	19,448,383	(442,009)	19,006,374		Aug-02	17	-	-	-		33,266,439
Sep-02	18	14,260,065	(331,629)		13,928,435		Sep-02	18	19,006,374	(442,009)	18,564,365		Sep-02	18	-	-	-		32,492,801
Oct-02	19	13,928,435	(331,629)		13,596,806		Oct-02	19	18,564,365	(442,009)	18,122,357		Oct-02	19	-	-	-		31,719,162
Nov-02	20	13,596,806	(331,629)		13,265,176		Nov-02	20	18,122,357	(442,009)	17,680,348		Nov-02	20	-	-	-		30,945,524
Dec-02	21	13,265,176	(331,629)		12,933,547		Dec-02	21	17,680,348	(442,009)	17,238,339		Dec-02	21	-	-	-		30,171,886
Jan-03	22	12,933,547	(331,629)		12,601,918		Jan-03	22	17,238,339	(442,009)	16,796,331		Jan-03	22	-	-	-		29,398,248
Feb-03	23	12,601,918	(331,629)		12,270,288		Feb-03	23	16,796,331	(442,009)	16,354,322		Feb-03	23	-	-	-		28,624,610
Mar-03	24	12,270,288	(331,629)		11,938,659		Mar-03	24	16,354,322	(442,009)	15,912,313		Mar-03	24	-	-	-		27,850,972
Apr-03	25	11,938,659	(331,629)	(2,650,000)	8,957,029		Apr-03	25	15,912,313	(442,009)	15,470,305		Apr-03	25	-	-	-		24,427,334
May-03	26	8,957,029	(331,629)		8,625,400		May-03	26	15,470,305	(442,009)	15,028,296		May-03	26	-	-	-		23,653,696
Jun-03	27	8,625,400	(331,629)		8,293,770		Jun-03	27	15,028,296	(442,009)	14,586,287		Jun-03	27	-	-	-		22,880,058
Jul-03	28	8,293,770	(331,629)		7,962,141		Jul-03	28	14,586,287	(442,009)	14,144,278		Jul-03	28	-	-	-		22,106,419
Aug-03	29	7,962,141	(331,629)		7,630,512		Aug-03	29	14,144,278	(442,009)	13,702,270		Aug-03	29	-	-	-		21,332,781
Sep-03	30	7,630,512	(331,629)	1,412,882	8,711,764		Sep-03	30	13,702,270	(442,009)	13,260,261		Sep-03	30	-	-	-		21,972,025
Oct-03	31	8,711,764	(331,629)		8,380,135		Oct-03	31	13,260,261	(442,009)	12,818,252		Oct-03	31	-	-	-		21,198,387
Nov-03	32	8,380,135	(331,629)		8,048,505		Nov-03	32	12,818,252	(442,009)	12,376,244		Nov-03	32	-	-	-		20,424,749
Dec-03	33	8,048,505	(328,815)	1,158,312	8,878,003		Dec-03	33	12,376,244	(442,009)	11,934,235		Dec-03	33	-	-	-		20,812,238
Jan-04	34	8,878,003	(328,815)		8,549,188		Jan-04	34	11,934,235	(442,009)	11,492,226		Jan-04	34	-	-	-		20,041,414
Feb-04	35	8,549,188	(328,815)		8,220,373		Feb-04	35	11,492,226	(442,009)	11,050,218		Feb-04	35	-	-	-		19,270,590
Mar-04	36	8,220,373	(328,815)		7,891,558		Mar-04	36	11,050,218	(442,009)	10,608,209		Mar-04	36	-	-	-		18,499,767
Apr-04	37	7,891,558	(328,815)		7,562,743		Apr-04	37	10,608,209	(442,009)	10,166,200		Apr-04	37	-	-	-		17,728,943
May-04	38	7,562,743	(328,815)		7,233,928		May-04	38	10,166,200	(442,009)	9,724,191		May-04	38	-	-	-		16,958,120
Jun-04	39	7,233,928	(328,815)		6,905,113		Jun-04	39	9,724,191	(442,009)	9,282,183		Jun-04	39	-	-	-		16,187,296
Jul-04	40	6,905,113	(328,815)		6,576,298		Jul-04	40	9,282,183	(442,009)	8,840,174		Jul-04	40	-	-	-		15,416,472
Aug-04	41	6,576,298	(328,815)		6,247,484		Aug-04	41	8,840,174	(442,009)	8,398,165		Aug-04	41	-	-	-		14,645,649
Sep-04	42	6,247,484	(307,332)	(408,169)	**5,531,982**	5.3	Sep-04	42	8,398,165	(442,009)	**7,956,157**	5.3	Sep-04	42	-	-	-	5.3	13,488,139
Oct-04	43	5,531,982	(307,332)		5,224,650		Oct-04	43	7,956,157	(442,009)	7,514,148		Oct-04	43	-	-	-		12,738,798
Nov-04	44	5,224,650	(307,332)		4,917,317		Nov-04	44	7,514,148	(442,009)	7,072,139		Nov-04	44	(1,001,705)	201,488.07	(800,217)		11,189,240
Dec-04	45	4,917,317	(307,332)		4,609,985		Dec-04	45	7,072,139	(442,009)	6,630,131		Dec-04	45	(800,217)	50,013.56	(750,203)		10,489,912
Jan-05	46	4,609,985	(307,332)		4,302,653		Jan-05	46	6,630,131	(442,009)	6,188,122		Jan-05	46	(750,203)	50,013.56	(700,190)		9,790,585
Feb-05	47	4,302,653	(307,332)		3,995,320		Feb-05	47	6,188,122	(442,009)	5,746,113		Feb-05	47	(700,190)	50,013.56	(650,176)		9,091,257
Mar-05	48	3,995,320	(307,332)		3,687,988		Mar-05	48	5,746,113	(442,009)	5,304,104		Mar-05	48	(650,176)	50,013.56	(600,163)		8,391,930
Apr-05	49	3,687,988	(307,332)		3,380,656		Apr-05	49	5,304,104	(442,009)	4,862,096		Apr-05	49	(600,163)	50,013.56	(550,149)		7,692,602
May-05	50	3,380,656	(307,332)		3,073,323		May-05	50	4,862,096	(442,009)	4,420,087		May-05	50	(550,149)	50,013.56	(500,136)		6,993,275
Jun-05	51	3,073,323	(307,332)		2,765,991		Jun-05	51	4,420,087	(442,009)	3,978,078		Jun-05	51	(500,136)	50,013.56	(450,122)		6,293,947
Jul-05	52	2,765,991	(307,332)		2,458,659		Jul-05	52	3,978,078	(442,009)	3,536,070		Jul-05	52	(450,122)	50,013.56	(400,109)		5,594,620
Aug-05	53	2,458,659	(307,332)		2,151,326		Aug-05	53	3,536,070	(442,009)	3,094,061		Aug-05	53	(400,109)	50,013.56	(350,095)		4,895,292
Sep-05	54	2,151,326	(307,332)		**1,843,994**	5.3	**Sep-05**	54	3,094,061	(442,009)	**2,652,052**	5.3	**Sep-05**	54	(350,095)	50,013.56	**(300,081)**	5.3	4,195,965
Oct-05	55	1,843,994	(307,332)		1,536,662		Oct-05	55	2,652,052	(442,009)	2,210,044		Oct-05	55	(300,081)	50,013.56	(250,068)		3,496,637
Nov-05	56	1,536,662	(307,332)		1,229,329		Nov-05	56	2,210,044	(442,009)	1,768,035		Nov-05	56	(250,068)	50,013.56	(200,054)		2,797,310
Dec-05	57	1,229,329	(307,332)		921,997		Dec-05	57	1,768,035	(442,009)	1,326,026		Dec-05	57	(200,054)	50,013.56	(150,041)		2,097,982
Jan-06	58	921,997	(307,332)		614,665		Jan-06	58	1,326,026	(442,009)	884,017		Jan-06	58	(150,041)	50,013.56	(100,027)		1,398,655
Feb-06	59	614,665	(307,332)		307,332		Feb-06	59	884,017	(442,009)	442,009		Feb-06	59	(100,027)	50,013.56	(50,014)		699,327
Mar-06	60	307,332	(307,332)		(0)		Mar-06	60	442,009	(442,009)	0		Mar-06	60	(50,014)	50,013.56	(0)		(0)
			(19,410,790)	**(486,975)**						**(26,520,522)**						**1,001,705**			
				(19,897,764.52)															

Utah General Rate Case - September 2007
Trail Mountain Closure Adjustment
Detail of Actual Tax Data related to Trail Mountain

			Amounts	PacifiCorp Share	Remove Joint Owner Portion
Schedule M data:					
Trail Mountain Closing Costs	SCHMAT		4,203,570	3,594,052	609,518
Trail Mountain Unrecovered Inventory	SCHMAT		5,304,104	4,535,009	769,095
Trail Mountain Accrued Liabilities	SCHMAT		629,169	537,939	91,230
Total SCHMAT		5.3	**10,136,843**	8,667,000	1,469,843
Trail Mountain Closing Costs	SCHMDT		-	-	-
Trail Mountain Unrecovered Inventory	SCHMDT		-	-	-
Total SCHMDT		5.3	-	-	-
Deferred Tax Expense:					
190Trail Mountain Accrued Liabilities	41010		-	-	-
190trail Mountain Closing Costs	41010		-	-	-
Total 41010		5.3	-	-	-
190Trail Mountain Accrued Liabilities	41110		(238,777)	(204,154)	(34,623)
190Trail Mountain Closing Costs	41110		(1,595,359)	(1,364,032)	(231,327)
190Trail Mountain Unrecovered Inventory	41110		(2,012,966)	(1,721,086)	(291,880)
Total 41110		5.3	**(3,847,102)**	(3,289,272)	(557,830)

Deferred Tax Balance:			Sep-04		Sep-05	Sept 2005 Avg Bal	SAP A/C	FERC	Allocator
Trail Mountain Closing Costs	287636	5.3	**(2,653,203)**	5.3	**(1,399,624)**	(2,026,414)	287636	283	SE
Trail Mountain Inventory	287637	5.3	**(3,616,218)**	5.3	**(2,012,955)**	(2,814,587)	287637	283	SE
Trail Mountain Liabilities	287349	5.3	**(79,292)**	5.3	**723,026**	321,867	287349	190	SE
Reg Asset - Trail Mtn	287695	5.3	0	5.3	**227,768**	113,884	287695	283	SE

5.4 BPA Regional Exchange Credit

PacifiCorp
Utah Results of Operations September 2007
BPA Regional Exchange

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Net Power Costs							
BASE PERIOD							
Purchased Power Expense	555	1	63,680,126	OR	Situs	-	5.4.1
Purchased Power Expense	555	1	20,052,696	WA	Situs	-	5.4.1
Purchased Power Expense	555	1	35,178,766	ID	Situs	-	5.4.1
			118,911,588			-	

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

The Company receives a monthly BPA purchase power credit from BPA. This credit is treated as a 100% pass-through to eligible customers. This adjustment reverses the BPA purchase power expense credit recorded during the test period.

Utah General Rate Case - September 2007
BPA Regional Exchange Credit Reversal

Sum of Amount			
Primary_Account	Location	Factor_Modified_Accord	Total
55511	000108	OR	(63,680,126)
55512	000110	WA	(20,052,696)
555133	000106	IDU	(35,178,766)
Grand Total			(118,911,588)

6. DEPRECIATION & AMORTIZATION SUMMARY

PacifiCorp
Utah General Rate Case - September 2007
Depreciation & Amortization Assumptions

Section 6 is a summary by function of the depreciation and amortization expense calculated for the Utah September 2007 GRC Test Period. Section 6 also details the calculations made to arrive at retirements and accumulated depreciation and amortization included in the Test Period. Depreciation expense was calculated by applying functional composite rates, developed from PacifiCorp's most recent depreciation study filed with the Utah Public Service Commission in 2002, to Test Period plant balances. The plant balances were developed as is detailed in Section 8.

The adjusted balances used to calculate depreciation expense – detailed on pages 6.1.3 to 6.1.9 – contain land, as it was not possible to separately identify the land included in the plant additions. Since land is not depreciable, it was necessary to adjust the depreciation rates to compensate for including land in the depreciable base. Additionally, vehicle depreciation is not booked to FERC account 403. Therefore, the composite depreciation rates were also adjusted to compensate for including vehicles in the depreciable base.

Composite depreciation rates are calculated by applying current approved rates to September 2005 plant balances. The resulting expense is then divided by the plant balances, summarized at a functional level, to calculate composite functional depreciation rates. Because the denominator includes land, the resulting composite depreciation rate is lower than the current approved rate, in which land is excluded from the calculation. Composite amortization rates are also calculated on a functional level. Amortizable plant additions do not contain land, and as such, composite amortization rates do not need to be adjusted. Composite amortization rates are calculated by dividing actual amortization expense by amortizable plant balances, summarized on a functional level. The calculation of the composite rates is summarized on page 6.1.30.

The composite depreciation rates are applied to the plant balances on pages 6.1.3 to 6.1.9 to calculate depreciation expense. Because the composite rates are lower than the current approved rates, land included in the depreciable base is effectively excluded from the depreciation expense calculation. Composite amortization rates are also applied to the amortizable plant balances on pages 6.1.3 to 6.1.9 to calculate amortization expense.

Depreciation and amortization expense for the Test Period is calculated by applying the composite rates to the monthly plant balances of the Test Period. The calculated monthly expense for each month is then added to arrive at the depreciation and amortization expense for the Test Period. These calculations are documented on pages 6.1.7 to 6.1.9.

Retirements for the Test Period are calculated by applying retirement rates to the average of the September 2006 - September 2007 plant balances. This calculation is detailed on pages 6.1.10 and 6.1.11.

Test Period accumulated depreciation and amortization balances are calculated by adding calculated depreciation and amortization expense and subtracting calculated retirements from the September 2005 accumulated depreciation and amortization balances. Accumulated depreciation and amortization balances are included in the Test Period on a 13 month average basis. Therefore, monthly accumulated reserve balances are calculated and then averaged to arrive at the Test Period amounts. These calculations are detailed on pages 6.1.24 to 6.1.29.

6.1 Depreciation & Amortization

PacifiCorp
Utah GRC September 2007
Depreciation & Amortization Expense

Description	Sept 2005 Actual Depr/Amort Expense	Sept 2005 Depr/Amort Expense	Sept 2006 Depr/Amort Expense	Sept 2007 Depr/Amort Expense
Steam Depreciation				
403SPDGP	38,517,779	38,454,314	38,096,800	37,794,660
403SPDGU	41,944,025	41,940,253	41,448,389	40,926,211
403SPSG	45,860,269	45,797,961	50,629,433	60,330,441
403SPSSGCH	8,933,839	8,960,187	8,857,715	8,768,425
Total Steam Depreciation	135,255,912	135,152,715	139,032,337	147,819,737
Hydro Depreciation				
403HPDGP	5,206,043	5,333,195	5,233,983	5,216,381
403HPDGU	1,235,984	1,237,448	1,234,853	1,233,576
403HPSG-P	4,972,721	4,672,093	6,067,301	7,812,664
403HPSG-U	1,449,524	1,406,923	1,526,251	1,677,690
Total Hydro Depreciation	12,864,273	12,649,660	14,062,389	15,940,311
Other Production Depreciation				
403OPDGU	44,957	45,169	44,734	44,702
403OPSG	8,070,778	8,355,987	14,136,120	20,619,594
403OPSSGCT	3,123,872	3,181,935	3,147,663	3,140,769
Total Other Production Depreciation	11,239,607	11,583,091	17,328,517	23,805,065
Transmission Depreciation				
403TPDGP	12,407,413	12,416,133	12,349,462	12,299,607
403TPDGU	13,430,872	13,347,069	13,256,860	13,205,292
403TPSG	26,489,550	25,373,925	27,770,333	31,450,294
Total Transmission Depreciation	52,327,835	51,137,126	53,376,655	56,955,193
Distribution Depreciation				
403364CA	5,401,926	4,726,158	4,853,060	5,038,071
403364OR	40,782,222	40,415,114	42,051,819	43,356,709
403364WA	9,785,573	9,700,431	10,022,518	10,422,598
403364WYP	10,029,808	9,894,701	10,184,469	10,548,691
403364UT	45,290,509	44,565,600	47,276,982	49,516,352
403364IDU	5,894,776	5,810,323	6,032,853	6,263,954
403364WYU	1,931,280	1,932,821	1,995,670	2,095,655
Total Distribution Depreciation	119,116,094	117,045,147	122,417,370	127,242,030
General Depreciation				
403GPCA	252,064	249,698	257,625	273,543
403GPCN	1,495,517	1,329,231	1,265,153	1,271,567
403GPDGP	514,345	526,674	519,848	499,613
403GPDGU	950,884	948,612	973,801	935,897
403GPIDU	791,582	807,993	834,336	869,590
403GPOR	4,358,138	4,384,206	4,599,230	4,876,209
403GPSE	37,035	39,234	36,714	35,285
403GPSG	4,248,937	4,332,198	4,613,597	4,506,871
403GPSO	19,198,252	19,637,804	19,831,523	21,270,045
403GPSSGCH	191,776	190,456	188,097	180,776
403GPSSGCT	11,374	10,780	12,269	11,792
403GPUT	3,804,855	3,982,399	4,401,539	4,510,308
403GPWA	1,330,219	1,321,873	1,355,713	1,349,821
403GPWYP	1,551,038	1,610,668	1,706,759	1,712,861
403GPWYU	321,193	315,028	332,013	333,228
Total General Depreciation	39,057,211	39,686,856	40,928,218	42,637,406
Total Depreciation Expense	369,860,932	367,254,594	387,145,485	414,399,743

PacifiCorp
Utah GRC September 2007
Depreciation & Amortization Expense

Description	Sept 2005 Actual Depr/Amort Expense	Sept 2005 Depr/Amort Expense	Sept 2006 Depr/Amort Expense	Sept 2007 Depr/Amort Expense	
Accum. Prov for Amort-Leasehold Impr.					
404GPCA	50,665	50,665	50,665	50,665	
404GPCN	140,386	140,386	140,386	140,386	
404GPOR	707,052	707,052	707,052	707,052	
404GPSO	1,293,898	1,293,898	1,293,898	1,293,898	
404GPUT	32,370	32,370	32,370	32,370	
404GPWA	46,604	46,604	46,604	46,604	
404GPWYP	150,300	150,300	150,300	150,300	
404GPWYU	1,711	1,711	1,711	1,711	
Total Accum. Prov for Amort-Leasehold Impr.	2,422,986	2,422,986	2,422,986	2,422,986	
Accum. Prov for Amort-Hydro					
404HPSG	43,406	43,406	43,406	43,406	
404HPSG-U	-	-	-	-	
404IPDGP	296,570	137,956	137,633	137,038	
404IPDGU	18,380	32,955	32,878	32,736	
404IPSG-P	2,796,680	3,151,677	3,150,288	3,136,665	
404IPSG-U	664,179	470,531	469,430	467,400	
Total Accum. Prov for Amort-Hydro	3,819,214	3,836,524	3,833,634	3,817,245	
Accum Prov for Amort-Intangible					
404IPCA	45,893	58,829	58,691	58,437	
404IPCN	3,872,263	8,483,275	8,557,553	8,520,549	
404IPIDU	128,261	251,381	250,792	249,708	
404IPOR	2,169	346,512	29,157	29,031	
404IPSE	90,814	147,948	196,641	213,197	
404IPSG	2,061,249	2,978,349	3,130,374	3,246,781	
404IPSO	35,732,295	29,717,436	31,773,866	34,865,702	
404IPSSGCH	5,777	2,428	2,422	2,412	
404IPSSGCT	51,669	-	-	-	
404IPUT	670,225	846,284	844,218	840,567	
404IPWA	1,347	82,651	685	682	
404IPWYP	205,383	279,314	278,659	277,454	
404IPWYU	87,202	111,781	111,519	111,037	
Total Accum Prov for Amort-Intangible	42,954,549	43,306,189	45,234,577	48,415,557	
Amortization of Plant Acquisition Adj.					
406SG	5,479,353	5,479,353	5,479,353	5,479,353	
Total Amort of Plant Acq.Adj.					
Amortization of Prop.Loss, Unrecov Plant					
407OR	(33,977)	(33,977)	(33,977)	(33,977)	
407OTHER	5,474,052	5,474,052	5,474,052	5,474,052	
407CA	333,105	333,105	333,105	333,105	
407SO		2,055,053	2,055,053	2,055,053	Ref 6.2
407TROJP	1,846,722	1,846,722	1,846,722	1,846,722	
407WA	(137,883)	(137,883)	(137,883)	(137,883)	
Total Amort. of Prop.Loss, Unrecov Plant	7,482,020	9,537,073	9,537,073	9,537,073	
Total Amortization Expense	62,158,122	64,582,125	66,507,623	69,672,214	
TOTAL DEPR. & AMORT. EXPENSE	432,019,054	431,836,719	453,653,108	484,071,957	

PacifiCorp
UT GRC - Sept 2007
Sept 2005 Depreciaton and Amortization Calculation

Description	Rate	Average Sept 2004 - Sept 2005 Balance	Sept 2005 Depreciation Expense
Steam Depreciation			
SteamDGP	3.0889%	1,244,920,400	38,454,314
SteamDGU	3.0151%	1,390,992,804	41,940,253
SteamSG	3.2567%	1,406,260,670	45,797,961
SteamSSGCH	2.3953%	374,072,265	8,960,187
Total Steam Depreciation		4,416,246,139	135,152,715
Hydro Depreciation			
HydroDGP	2.2271%	239,468,474	5,333,195
HydroDGU	2.4883%	49,731,506	1,237,448
HydroSG-P	2.7899%	167,466,226	4,672,093
HydroSG-U	2.7261%	51,609,766	1,406,923
Total Hydro Depreciation		508,275,972	12,649,660
Other Production Depreciation			
OtherDGU	3.2625%	1,384,456	45,169
OtherSG	2.8863%	289,507,477	8,355,987
OtherSSGCT	4.0271%	79,012,717	3,181,935
Total Other Production Depreciation		369,904,650	11,583,091
Transmission Depreciation			
TransmissionDGP	2.0528%	604,848,949	12,416,133
TransmissionDGU	1.9808%	673,826,150	13,347,069
TransmissionSG	2.0582%	1,232,841,751	25,373,925
Total Transmission Depreciation		2,511,516,850	51,137,126
Distribution Depreciation			
DistributionCA	2.6298%	179,714,502	4,726,158
DistributionOR	2.8836%	1,401,542,371	40,415,114
DistributionWA	2.9601%	327,706,039	9,700,431
DistributionWYP	2.7731%	356,807,651	9,894,701
DistributionUT	2.5158%	1,771,418,531	44,565,600
DistributionIDU	2.7226%	213,411,789	5,810,323
DistributionWYU	2.8830%	67,040,997	1,932,821
Total Distribution Depreciation		4,317,641,880	117,045,147
General Depreciation			
GeneralCA	2.2576%	11,060,181	249,698
GeneralCN	5.4319%	24,470,699	1,329,231
GeneralDGP	3.8996%	13,505,721	526,674
GeneralDGU	3.9497%	24,017,504	948,612
GeneralIDU	2.7380%	29,509,876	807,993
GeneralOR	3.2289%	135,778,776	4,384,206
GeneralSE	3.3181%	1,182,417	39,234
GeneralSG	4.0271%	107,575,748	4,332,198
GeneralSO	7.2591%	270,525,955	19,637,804
GeneralSSGCH	4.0029%	4,757,944	190,456
GeneralSSGCT	3.8391%	280,804	10,780
GeneralUT	2.5359%	157,039,142	3,982,399
GeneralWA	3.3595%	39,347,603	1,321,873
GeneralWYP	3.2146%	50,105,310	1,610,668
GeneralWYU	2.8722%	10,968,307	315,028
Total General Depreciation		880,125,987	39,686,856
Total Depreciation Expense		13,003,711,479	367,254,594
Amortization Expense			
IntangibleCA	8.4049%	699,938	58,829
IntangibleCN	8.4049%	100,933,022	8,483,275
IntangibleDGP	4.8493%	2,844,878	137,956
IntangibleDGU	4.8493%	679,586	32,955
IntangibleIDU	8.4049%	2,990,901	251,381
IntangibleOR	8.4049%	4,122,759	346,512
IntangibleSE	8.4049%	1,760,270	147,948
IntangibleSG	8.4049%	35,436,056	2,978,349
IntangibleSG-P	4.8493%	64,992,715	3,151,677
IntangibleSG-U	4.8493%	9,703,110	470,531
IntangibleSO	8.4049%	353,574,606	29,717,436
IntangibleSSGCH	8.4049%	28,886	2,428
IntangibleUT	8.4049%	10,068,988	846,284
IntangibleWA	8.4049%	983,374	82,651
IntangibleWYP	8.4049%	3,323,242	279,314
IntangibleWYU	8.4049%	1,329,959	111,781
Electric Plant Acquisition Adjments	Held Constant		5,479,353
Amoz of Prop Loss, Unrecovered Plant	Held Constant		9,537,073
Amtz of Leasehold Improvements	Held Constant		2,422,986
Accumulated provision for Hydro	Held Constant		43,406
Total Amortization Expense		593,472,288	64,582,125
Total Depreciation and Amortization Expense		13,597,183,768	431,836,719

PacifiCorp
UT GRC - Sept 2007
Sept 2006 Depreciation and Amortization Expense Calculation

	Monthly Rate	Adjusted Sept 2005	Adjustments	Oct 2005	Oct 2005 Expense	Nov 2005 Adjustments	Nov 2005	Nov 2005 Expense	Dec 2005 Adjustments	Dec 2005	Dec 2005 Expense	Jan 2006 Adjustments	Jan 2006	Jan 2006 Expense
Steam Depreciation														
SteamDGP	0.2574%	1,238,667,418	(818,643)	1,237,848,775	3,186,323	(818,643)	1,237,030,132	3,184,216	(818,643)	1,236,211,489	3,182,109	(818,643)	1,235,392,846	3,180,002
SteamDGU	0.2513%	1,384,124,954	(1,453,130)	1,382,671,824	3,474,114	(1,453,130)	1,381,218,693	3,470,463	(1,453,130)	1,379,765,563	3,466,811	(1,453,130)	1,378,312,433	3,463,160
SteamSG	0.2714%	1,460,327,047	11,688,929	1,472,015,976	3,994,952	9,299,468	1,481,315,444	4,020,190	27,710,605	1,509,026,049	4,095,395	3,917,264	1,512,943,313	4,106,026
SteamSSGCH	0.1996%	371,894,713	(323,146)	371,571,567	741,691	(323,146)	371,248,422	741,046	(323,146)	370,925,276	740,401	(323,146)	370,602,130	739,756
Total Steam Depreciation		4,455,014,132	9,094,010	4,464,108,142	11,397,080	6,704,549	4,470,812,691	11,415,914	25,115,686	4,495,928,377	11,484,716	1,322,345	4,497,250,722	11,488,944
Hydro Depreciation														
HydroDGP	0.1856%	235,442,570	(65,982)	235,376,588	436,839	(65,982)	235,310,606	436,716	(65,982)	235,244,625	436,594	(65,982)	235,178,643	436,471
HydroDGU	0.2074%	49,655,036	(4,279)	49,650,757	102,953	(4,279)	49,646,477	102,944	(4,279)	49,642,198	102,935	(4,279)	49,637,919	102,927
HydroSG-P	0.2325%	177,380,688	5,334,103	182,714,791	424,792	10,919,396	193,634,187	450,179	1,599,343	195,233,530	453,897	3,098,839	198,332,369	461,102
HydroSG-U	0.2272%	53,133,278	308,166	53,441,444	121,405	412,051	53,853,495	122,341	546,469	54,399,965	123,582	620,709	55,020,673	124,992
Total Hydro Depreciation		515,611,572	5,572,008	521,183,580	1,085,989	11,261,187	532,444,768	1,112,180	2,075,551	534,520,318	1,117,009	3,649,286	538,169,604	1,125,492
Other Production Depreciation														
OtherDGU	0.2719%	1,371,643	(80)	1,371,563	3,729	(80)	1,371,483	3,729	(80)	1,371,402	3,729	(80)	1,371,322	3,728
OtherSG	0.2405%	379,180,922	253,643	379,434,565	912,628	176,106	379,610,671	913,051	115,651	379,726,321	913,329	13,210	379,739,531	913,361
OtherSSGCT	0.3356%	78,254,533	(14,283)	78,240,249	262,569	(14,283)	78,225,966	262,521	(14,283)	78,211,682	262,473	(14,283)	78,197,399	262,425
Total Other Production Depreciation		458,807,098	239,279	459,046,377	1,178,926	161,742	459,208,119	1,179,301	101,287	459,309,406	1,179,531	(1,154)	459,308,252	1,179,515
Transmission Depreciation														
TransmissionDGP	0.1711%	602,919,484	(202,830)	602,716,654	1,031,030	(202,830)	602,513,824	1,030,683	(202,830)	602,310,993	1,030,336	(202,830)	602,108,163	1,029,989
TransmissionDGU	0.1651%	670,685,149	(217,410)	670,467,738	1,106,712	(217,410)	670,250,328	1,106,353	(217,410)	670,032,917	1,105,994	(217,410)	669,815,507	1,105,636
TransmissionSG	0.1715%	1,275,852,137	3,157,756	1,279,009,893	2,193,678	4,163,573	1,283,173,466	2,200,820	16,045,792	1,299,219,258	2,228,340	8,115,738	1,307,334,996	2,242,260
Total Transmission Depreciation		2,549,456,770	2,737,515	2,552,194,286	4,331,421	3,743,333	2,555,937,618	4,337,856	15,625,551	2,571,563,169	4,364,671	7,695,497	2,579,258,666	4,377,885
Distribution Depreciation														
DistributionCA	0.2192%	182,000,810	366,833	182,367,644	399,661	327,801	182,695,444	400,379	300,063	182,995,508	401,037	266,718	183,262,226	401,621
DistributionOR	0.2403%	1,428,675,292	2,828,454	1,431,503,746	3,439,924	4,017,673	1,435,521,420	3,449,578	2,315,833	1,437,837,252	3,455,143	7,223,207	1,445,060,459	3,472,501
DistributionWA	0.2467%	333,347,766	668,667	334,016,433	823,935	598,156	334,614,589	825,411	548,050	335,162,638	826,763	487,814	335,650,452	827,966
DistributionWYP	0.2311%	360,491,135	784,145	361,275,281	834,883	699,784	361,975,065	836,500	2,190,108	364,165,173	841,561	567,758	364,732,941	842,873
DistributionUT	0.2097%	1,825,088,005	6,668,300	1,831,756,305	3,840,299	9,299,670	1,841,055,976	3,859,796	13,310,423	1,854,366,399	3,887,701	4,946,174	1,859,312,573	3,898,071
DistributionIDU	0.2269%	217,759,142	605,972	218,365,114	495,432	537,979	218,903,093	496,652	489,663	219,392,755	497,763	431,578	219,824,333	498,742
DistributionWYU	0.2403%	68,559,106	93,225	68,652,331	164,940	81,893	68,734,223	165,136	73,840	68,808,063	165,314	64,159	68,872,222	165,468
Total Distribution Depreciation		4,415,921,257	12,015,596	4,427,936,853	9,999,073	15,562,956	4,443,499,808	10,033,453	19,227,980	4,462,727,788	10,075,282	13,987,419	4,476,715,207	10,107,243
General Depreciation														
GeneralCA	0.1881%	11,183,995	21,149	11,205,144	21,081	23,146	11,228,290	21,124	41,073	11,269,363	21,202	76,303	11,345,666	21,345
GeneralCN	0.4527%	23,531,595	(318,010)	23,213,584	105,079	(9,217)	23,204,367	105,037	(9,217)	23,195,150	104,995	32,392	23,227,542	105,142
GeneralDGP	0.3250%	13,617,785	(44,171)	13,573,614	44,110	(44,171)	13,529,443	43,967	(44,171)	13,485,271	43,823	(44,171)	13,441,100	43,679
GeneralDGU	0.3291%	25,186,264	(81,695)	25,104,569	82,829	(81,695)	25,022,874	82,360	(81,695)	24,941,178	82,091	(81,695)	24,859,483	81,822
GeneralIDU	0.2282%	30,318,744	1,688	30,320,433	69,182	5,167	30,325,600	69,194	36,396	30,361,996	69,277	97,764	30,459,760	69,500
GeneralOR	0.2691%	140,908,533	(195,316)	140,713,218	378,628	(845)	140,712,373	378,626	136,794	140,849,167	378,994	407,267	141,256,434	380,090
GeneralSE	0.2765%	1,130,301	(3,666)	1,126,635	3,115	(3,666)	1,122,968	3,105	(3,666)	1,119,302	3,095	(3,666)	1,115,636	3,085
GeneralSG	0.3356%	115,087,245	(351,028)	114,736,217	385,047	(351,028)	114,385,189	383,868	(365,803)	114,019,385	382,641	(351,028)	113,668,357	381,463
GeneralSO	0.6049%	268,666,557	612,315	269,278,872	1,628,940	1,427,747	270,706,619	1,637,577	943,163	271,649,782	1,643,282	615,611	272,265,393	1,647,006
GeneralSSGCH	0.3336%	4,800,233	(15,570)	4,784,663	15,960	(15,570)	4,769,092	15,909	(15,570)	4,753,522	15,857	(15,570)	4,737,952	15,805
GeneralSSGCT	0.3199%	326,478	(1,059)	325,419	1,041	(1,059)	324,360	1,038	(1,059)	323,301	1,034	(1,059)	322,242	1,031
GeneralUT	0.2113%	164,559,723	3,273,265	167,832,988	354,677	2,908,201	170,741,189	360,823	826,095	171,567,284	362,569	1,445,456	173,012,741	365,623
GeneralWA	0.2800%	40,425,588	(27,390)	40,398,198	113,097	(23,782)	40,374,416	113,031	8,603	40,383,019	113,055	72,244	40,455,263	113,257
GeneralWYP	0.2679%	53,246,405	(48,599)	53,197,806	142,506	(44,283)	53,153,523	142,388	(5,536)	53,147,987	142,373	70,606	53,218,593	142,562
GeneralWYU	0.2393%	11,675,178	(21,198)	11,653,979	27,893	(20,618)	11,633,361	27,844	(15,414)	11,617,947	27,807	(5,186)	11,612,762	27,795
Total General Depreciation		904,664,623	2,800,713	907,465,336	3,372,986	3,768,326	911,233,662	3,385,890	1,449,993	912,683,655	3,392,095	2,315,267	914,998,923	3,399,205
Total Depreciation Expense		13,299,475,452	32,459,121	13,331,934,574	31,365,475	41,202,091	13,373,136,665	31,464,594	63,596,048	13,436,732,714	31,613,303	28,968,661	13,465,701,375	31,678,283
Amortization Expense														
IntangibleCA	0.7004%	699,938	(252)	699,685	9,123	(252)	699,433	9,121	(252)	699,181	9,119	(252)	698,929	9,117
IntangibleCN	0.7004%	102,055,816	(36,776)	102,019,040	726,245	(36,776)	101,982,265	725,987	(36,776)	101,945,489	725,730	(36,776)	101,908,713	725,472
IntangibleDGP	0.4041%	2,844,878	(1,025)	2,843,853	11,492	(1,025)	2,842,828	11,488	(1,025)	2,841,803	11,484	(1,025)	2,840,778	11,480
IntangibleDGU	0.4041%	679,586	(245)	679,341	2,745	(245)	679,096	2,744	(245)	678,851	2,743	(245)	678,606	2,742
IntangibleIDU	0.7004%	2,990,901	(1,078)	2,989,823	20,941	(1,078)	2,988,745	20,933	(1,078)	2,987,668	20,926	(1,078)	2,986,590	20,918
IntangibleOR	0.7004%	347,721	(125)	347,596	61,356	(125)	347,470	61,355	(125)	347,345	61,354	(125)	347,220	61,353
IntangibleSE	0.7004%	2,345,105	(845)	2,344,260	16,419	(845)	2,343,415	16,413	(845)	2,342,570	16,407	(845)	2,341,724	16,402
IntangibleSG	0.7004%	36,444,976	119,527	36,564,503	259,717	149,745	36,714,248	260,765	176,317	36,890,565	262,000	144,582	37,035,147	263,013
IntangibleSG-P	0.4041%	65,116,586	(23,465)	65,093,122	263,045	(23,465)	65,069,657	262,951	(23,465)	65,046,192	262,856	(23,465)	65,022,728	262,761
IntangibleSG-U	0.4041%	9,703,142	(3,497)	9,699,645	39,197	(3,497)	9,696,149	39,183	(3,497)	9,692,652	39,169	(3,497)	9,689,156	39,155
IntangibleSO	0.7004%	350,760,102	680,434	351,440,536	2,569,331	16,604,827	368,045,363	2,685,632	5,026,478	373,071,841	2,720,837	974,515	374,046,356	2,727,663
IntangibleSSGCH	0.7004%	28,886	(10)	28,875	202	(10)	28,865	202	(10)	28,855	202	(10)	28,844	202
IntangibleUT	0.7004%	10,067,988	(3,628)	10,064,360	73,189	(3,628)	10,060,732	73,163	(3,628)	10,057,104	73,138	(3,628)	10,053,476	73,113
IntangibleWA	0.7004%	8,166	(3)	8,163	3,941	(3)	8,160	3,941	(3)	8,157	3,941	(3)	8,154	3,941
IntangibleWYP	0.7004%	3,323,242	(1,198)	3,322,044	35,793	(1,198)	3,320,847	35,784	(1,198)	3,319,649	35,776	(1,198)	3,318,451	35,768
IntangibleWYU	0.7004%	1,329,959	(479)	1,329,480	9,454	(479)	1,329,000	9,451	(479)	1,328,521	9,448	(479)	1,328,042	9,444
Electric Plant Acquisition Adjments	Held Constant				456,613			456,613			456,613			456,613
Amoz of Prop Loss, Unrecovered Plant	Held Constant				794,756			794,756			794,756			794,756
Total Amortization Expense		588,746,989	727,336	589,474,325	5,353,558	16,681,947	606,156,272	5,470,483	5,130,170	611,286,442	5,506,499	1,046,472	612,332,914	5,513,912
Total Depreciation and Amortization Expense		13,888,222,442	33,186,457	13,921,408,899	36,719,033	57,884,039	13,979,292,937	36,935,078	68,726,218	14,048,019,155	37,119,802	30,015,133	14,078,034,288	37,192,195

PacifiCorp
UT GRC - Sept 2007
Sept 2006 Depreciation and Amortization Expense Calculation

	Feb 2006 Adjustments	Feb 2006	Feb 2006 Expense	Mar 2006 Adjustments	Mar 2006	Mar 2006 Expense	Apr 2006 Adjustments	Apr 2006	Apr 2006 Expense	May 2006 Adjustments	May 2006	May 2006 Expense
Steam Depreciation												
SteamDGP	(818,643)	1,234,574,203	3,177,894	(818,643)	1,233,755,561	3,175,787	(818,643)	1,232,936,918	3,173,680	(818,643)	1,232,118,275	3,171,572
SteamDGU	(1,453,130)	1,376,859,303	3,459,509	(1,453,130)	1,375,406,173	3,455,858	(1,453,130)	1,373,953,042	3,452,207	(1,453,130)	1,372,499,912	3,448,556
SteamSG	1,309,165	1,514,252,478	4,109,579	13,209,434	1,527,461,912	4,145,429	20,545,544	1,548,007,456	4,201,188	19,419,096	1,567,426,552	4,253,890
SteamSSGCH	(323,146)	370,278,984	739,110	(323,146)	369,955,839	738,465	(323,146)	369,632,693	737,820	(323,146)	369,309,547	737,175
Total Steam Depreciation	(1,285,754)	4,495,964,969	11,486,093	10,614,515	4,506,579,484	11,515,539	17,950,625	4,524,530,109	11,564,895	16,824,177	4,541,354,286	11,611,194
Hydro Depreciation												
HydroDGP	(65,982)	235,112,661	436,349	(65,982)	235,046,680	436,226	(65,982)	234,980,698	436,104	(65,982)	234,914,716	435,982
HydroDGU	(4,279)	49,633,640	102,918	(4,279)	49,629,361	102,909	(4,279)	49,625,081	102,900	(4,279)	49,620,802	102,891
HydroSG-P	1,507,233	199,839,602	464,606	27,277,052	227,116,654	528,022	595,393	227,712,046	529,406	3,730,334	231,442,380	538,079
HydroSG-U	268,784	55,289,457	125,603	476,349	55,765,806	126,685	509,005	56,274,810	127,841	550,410	56,825,221	129,092
Total Hydro Depreciation	1,705,756	539,875,359	1,129,475	27,683,140	567,558,500	1,193,842	1,034,137	568,592,636	1,196,252	4,210,483	572,803,120	1,206,043
Other Production Depreciation												
OtherDGU	(80)	1,371,242	3,728	(80)	1,371,162	3,728	(80)	1,371,082	3,728	(80)	1,371,001	3,727
OtherSG	(16,519)	379,723,012	913,321	184,080,238	563,803,250	1,356,077	4,318,806	568,122,056	1,366,465	660,301	568,782,357	1,368,053
OtherSSGCT	(14,283)	78,183,115	262,377	(14,283)	78,168,832	262,329	(14,283)	78,154,548	262,281	(14,283)	78,140,265	262,233
Total Other Production Depreciation	(30,883)	459,277,369	1,179,427	184,065,875	643,343,244	1,622,134	4,304,443	647,647,686	1,632,474	645,937	648,293,623	1,634,014
Transmission Depreciation												
TransmissionDGP	(202,830)	601,905,333	1,029,642	(202,830)	601,702,503	1,029,295	(202,830)	601,499,673	1,028,948	(202,830)	601,296,842	1,028,601
TransmissionDGU	(217,410)	669,598,096	1,105,277	(217,410)	669,380,686	1,104,918	(217,410)	669,163,275	1,104,559	(217,410)	668,945,865	1,104,200
TransmissionSG	7,462,230	1,314,797,226	2,255,059	26,568,940	1,341,366,166	2,300,628	2,542,670	1,343,908,836	2,304,989	35,760,301	1,379,669,137	2,366,323
Total Transmission Depreciation	7,041,989	2,586,300,655	4,389,978	26,148,699	2,612,449,355	4,434,841	2,122,429	2,614,571,784	4,438,496	35,340,060	2,649,911,844	4,499,124
Distribution Depreciation												
DistributionCA	308,627	183,570,853	402,298	359,951	183,930,804	403,087	631,129	184,561,932	404,470	615,110	185,177,043	405,818
DistributionOR	8,272,290	1,453,332,749	3,492,379	6,376,896	1,459,709,645	3,507,703	3,000,093	1,462,709,738	3,514,912	3,349,429	1,466,059,167	3,522,961
DistributionWA	563,519	336,213,972	829,356	656,234	336,870,206	830,975	1,084,830	337,955,035	833,651	1,109,328	339,064,363	836,387
DistributionWYP	658,344	365,391,285	844,395	769,270	366,160,555	846,172	1,155,752	367,316,308	848,843	1,272,809	368,589,117	851,785
DistributionUT	5,682,948	1,864,995,522	3,909,985	12,693,986	1,877,689,508	3,936,598	8,046,875	1,885,736,383	3,953,469	6,086,166	1,891,822,548	3,966,228
DistributionIDU	504,579	220,328,912	499,887	593,983	220,922,895	501,235	693,596	221,616,491	502,809	827,621	222,444,113	504,686
DistributionWYU	76,326	68,948,548	165,651	91,227	69,039,774	165,871	145,935	69,185,710	166,221	161,898	69,347,608	166,610
Total Distribution Depreciation	16,066,633	4,492,781,840	10,143,952	21,541,547	4,514,323,387	10,191,641	14,758,210	4,529,081,597	10,224,375	13,422,361	4,542,503,958	10,254,476
General Depreciation												
GeneralCA	56,214	11,401,880	21,451	83,249	11,485,129	21,608	(14,355)	11,470,774	21,581	(8,296)	11,462,478	21,565
GeneralCN	40,445	23,267,987	105,325	56,552	23,324,539	105,581	5,339	23,329,878	105,605	5,339	23,335,216	105,629
GeneralDGP	(44,171)	13,396,929	43,536	(44,171)	13,352,758	43,392	(44,171)	13,308,586	43,249	(44,171)	13,264,415	43,105
GeneralDGU	(81,695)	24,777,788	81,553	(81,695)	24,696,093	81,285	(81,695)	24,614,397	81,016	(81,695)	24,532,702	80,747
GeneralIDU	62,770	30,522,529	69,643	109,863	30,632,392	69,894	(64,178)	30,568,214	69,748	(56,777)	30,511,437	69,618
GeneralOR	253,033	141,509,466	380,771	460,591	141,970,057	382,010	370,876	142,340,934	383,008	397,607	142,738,540	384,078
GeneralSE	(3,666)	1,111,970	3,075	(3,666)	1,108,303	3,065	(3,666)	1,104,637	3,054	(3,666)	1,100,971	3,044
GeneralSG	(351,028)	113,317,329	380,285	2,729,342	116,046,670	389,444	(373,302)	115,673,368	388,192	(373,302)	115,300,066	386,939
GeneralSO	593,629	272,859,022	1,650,597	1,648,662	274,507,684	1,660,570	(543,232)	273,964,452	1,657,284	(398,170)	273,566,281	1,654,875
GeneralSSGCH	(15,570)	4,722,382	15,753	(15,570)	4,706,811	15,701	(15,570)	4,691,241	15,649	(15,570)	4,675,671	15,597
GeneralSSGCT	(1,059)	321,183	1,028	(1,059)	320,124	1,024	(1,059)	319,065	1,021	(1,059)	318,006	1,017
GeneralUT	1,092,273	174,105,014	367,931	1,567,564	175,672,577	371,244	(329,660)	175,342,917	370,548	(287,239)	175,055,678	369,940
GeneralWA	35,954	40,491,217	113,358	84,791	40,576,008	113,595	(109,086)	40,466,922	113,290	(102,209)	40,364,714	113,004
GeneralWYP	27,187	53,245,779	142,635	85,617	53,331,397	142,864	(129,879)	53,201,517	142,516	(120,243)	53,081,274	142,194
GeneralWYU	(11,018)	11,601,744	27,758	(3,169)	11,598,575	27,761	(32,029)	11,566,545	27,684	(30,715)	11,535,830	27,611
Total General Depreciation	1,653,295	916,652,218	3,404,709	6,676,898	923,329,117	3,429,038	(1,365,668)	921,963,448	3,423,443	(1,120,168)	920,843,281	3,418,964
Total Depreciation Expense	25,151,036	13,490,852,411	31,733,633	276,730,674	13,767,583,085	32,387,035	38,804,176	13,806,387,261	32,479,934	69,322,851	13,875,710,112	32,623,814
Amortization Expense												
IntangibleCA	(252)	698,676	9,116	(252)	698,424	9,114	(252)	698,172	9,112	(252)	697,920	9,110
IntangibleCN	(36,778)	101,871,938	725,215	(36,776)	101,835,162	724,957	(36,776)	101,798,387	724,700	(36,776)	101,761,611	724,442
IntangibleDGP	(1,025)	2,839,753	11,476	(1,025)	2,838,727	11,471	(1,025)	2,837,702	11,467	(1,025)	2,836,677	11,463
IntangibleDGU	(245)	678,361	2,741	(245)	678,116	2,740	(245)	677,871	2,739	(245)	677,626	2,738
IntangibleIDU	(1,078)	2,985,512	20,911	(1,078)	2,984,434	20,903	(1,078)	2,983,357	20,896	(1,078)	2,982,279	20,888
IntangibleOR	(125)	347,094	61,352	(125)	346,969	61,351	(125)	346,844	61,350	(125)	346,718	61,349
IntangibleSE	(845)	2,340,879	16,396	(845)	2,340,034	16,390	(845)	2,339,189	16,384	(845)	2,338,344	16,378
IntangibleSG	147,154	37,182,300	264,044	145,867	37,328,168	265,065	59,935	37,388,102	265,485	59,935	37,448,037	265,905
IntangibleSG-P	(23,465)	64,999,263	262,666	(23,465)	64,975,798	262,571	(23,465)	64,952,334	262,477	(23,465)	64,928,869	262,382
IntangibleSG-U	(3,497)	9,685,659	39,140	(3,497)	9,682,163	39,126	(3,497)	9,678,666	39,112	(3,497)	9,675,170	39,098
IntangibleSO	968,181	375,014,537	2,734,444	6,236,721	381,251,258	2,778,126	2,201,616	383,452,874	2,793,547	628,540	384,081,414	2,797,949
IntangibleSSGCH	(10)	28,834	202	(10)	28,823	202	(10)	28,813	202	(10)	28,803	202
IntangibleUT	(3,628)	10,049,848	73,087	(3,628)	10,046,220	73,062	(3,628)	10,042,592	73,036	(3,628)	10,038,964	73,011
IntangibleWA	(3)	8,151	3,941	(3)	8,148	3,941	(3)	8,145	3,941	(3)	8,142	3,941
IntangibleWYP	(1,198)	3,317,254	35,759	(1,198)	3,316,056	35,751	(1,198)	3,314,859	35,742	(1,198)	3,313,661	35,734
IntangibleWYU	(479)	1,327,563	9,441	(479)	1,327,083	9,438	(479)	1,326,604	9,434	(479)	1,326,125	9,431
Electric Plant Acquisition Adjments			456,613			456,613			456,613			456,613
Amoz of Prop Loss, Unrecovered Plant			794,756			794,756			794,756			794,756
Total Amortization Expense	1,042,709	613,375,623	5,521,299	6,309,963	619,685,585	5,565,578	2,188,925	621,874,511	5,580,993	615,850	622,490,361	5,585,390
Total Depreciation and Amortization Expe	26,193,746	14,104,228,034	37,254,932	283,040,637	14,387,268,671	37,952,613	40,993,101	14,428,261,772	38,060,927	69,938,701	14,498,200,473	38,209,204

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	June 2006 Adjustments	June 2006	June 2006 Expense	July 2006 Adjustments	July 2006	July 2006 Expense	Aug 2006 Adjustments	Aug 2006	Aug 2006 Expense	Sept 2006 Adjustments	Sept 2006	Sept 2006 Expense	12 Mths Ended Sept 2006 Expense
Steam Depreciation													
SteamDGP	(818,643)	1,231,299,632	3,169,465	(818,643)	1,230,480,989	3,167,358	(818,643)	1,229,662,346	3,165,251	(818,643)	1,228,843,704	3,163,143	38,096,800
SteamDGU	(1,453,130)	1,371,046,782	3,444,905	(1,453,130)	1,369,593,652	3,441,253	(1,453,130)	1,368,140,521	3,437,602	(1,453,130)	1,366,687,391	3,433,951	41,448,389
SteamSG	48,268,141	1,615,694,692	4,384,887	11,982,808	1,627,677,500	4,417,407	7,200,731	1,634,878,231	4,436,949	9,797,730	1,644,675,961	4,463,540	50,629,433
SteamSSGCH	(323,146)	368,986,401	736,530	(323,146)	368,663,256	735,885	(323,146)	368,340,110	735,240	(323,146)	368,016,964	734,595	8,857,715
Total Steam Depreciation	45,673,222	4,587,027,507	11,735,787	9,387,889	4,596,415,397	11,761,904	4,605,812	4,601,021,209	11,775,043	7,202,811	4,608,224,020	11,795,230	139,032,337
Hydro Depreciation													
HydroDGP	(65,982)	234,848,735	435,859	(65,982)	234,782,753	435,737	(65,982)	234,716,771	435,614	(65,982)	234,650,790	435,492	5,233,983
HydroDGU	(4,279)	49,616,523	102,882	(4,279)	49,612,244	102,873	(4,279)	49,607,965	102,865	(4,279)	49,603,686	102,856	1,234,853
HydroSG-P	1,478,111	232,920,491	541,515	1,936,380	234,856,871	546,017	3,100,612	237,957,483	553,226	9,993,896	247,951,379	576,460	6,067,301
HydroSG-U	306,487	57,131,708	129,788	392,214	57,523,922	130,679	452,617	57,976,539	131,707	364,876	58,341,415	132,536	1,526,251
Total Hydro Depreciation	1,714,338	574,517,457	1,210,045	2,258,333	576,775,790	1,215,306	3,482,968	580,258,759	1,223,412	10,288,511	590,547,269	1,247,344	14,062,389
Other Production Depreciation													
OtherDGU	(80)	1,370,921	3,727	(80)	1,370,841	3,727	(80)	1,370,761	3,727	(80)	1,370,681	3,727	44,734
OtherSG	555,223	569,337,580	1,369,388	243,427	569,581,007	1,369,974	77,235	569,658,242	1,370,159	64,241	569,722,482	1,370,314	14,136,120
OtherSSGCT	(14,283)	78,125,981	262,185	(14,283)	78,111,698	262,138	(14,283)	78,097,414	262,090	(14,283)	78,083,131	262,042	3,147,663
Total Other Production Depreciation	540,859	648,834,482	1,635,301	229,064	649,063,546	1,635,838	62,871	649,126,417	1,635,976	49,877	649,176,294	1,636,082	17,328,517
Transmission Depreciation													
TransmissionDGP	(202,830)	601,094,012	1,028,254	(202,830)	600,891,182	1,027,907	(202,830)	600,688,352	1,027,560	(202,830)	600,485,521	1,027,213	12,349,462
TransmissionDGU	(217,410)	668,728,455	1,103,841	(217,410)	668,511,044	1,103,482	(217,410)	668,293,634	1,103,123	(217,410)	668,076,223	1,102,765	13,256,860
TransmissionSG	14,988,867	1,394,658,004	2,392,031	11,406,829	1,406,064,834	2,411,595	8,838,352	1,414,903,185	2,426,754	12,303,000	1,427,206,185	2,447,856	27,770,333
Total Transmission Depreciation	14,568,627	2,664,480,471	4,524,126	10,986,588	2,675,467,060	4,542,985	8,418,111	2,683,885,170	4,557,438	11,882,759	2,695,767,930	4,577,834	53,376,655
Distribution Depreciation													
DistributionCA	483,453	185,660,495	406,877	556,211	186,216,706	408,096	535,802	186,752,308	409,270	537,025	187,289,333	410,447	4,853,060
DistributionOR	3,137,801	1,469,196,967	3,530,501	7,364,930	1,476,561,897	3,548,199	3,038,848	1,479,600,745	3,555,502	2,919,079	1,482,519,824	3,562,516	42,051,819
DistributionWA	1,048,089	340,112,452	838,973	3,333,579	343,446,031	847,196	1,049,732	344,495,763	849,785	946,027	345,441,791	852,119	10,022,518
DistributionWYP	1,263,289	369,852,406	854,704	1,319,024	371,171,429	857,752	1,340,525	372,511,954	860,850	1,428,221	373,940,175	864,151	10,184,469
DistributionUT	5,769,517	1,897,592,065	3,978,324	12,057,186	1,909,649,252	4,003,602	5,699,980	1,915,349,232	4,015,552	5,629,708	1,920,978,940	4,027,355	47,276,982
DistributionIDU	754,144	223,198,256	506,397	710,153	223,908,410	508,009	812,899	224,721,309	509,853	676,173	225,397,482	511,387	6,032,853
DistributionWYU	160,600	69,508,207	166,996	168,200	69,676,407	167,400	171,132	69,847,539	167,811	183,090	70,030,629	168,251	1,995,670
Total Distribution Depreciation	12,616,891	4,555,120,849	10,282,773	25,509,284	4,580,630,133	10,340,254	12,648,718	4,593,278,850	10,368,623	12,319,323	4,605,598,173	10,396,226	122,417,370
General Depreciation													
GeneralCA	9,800	11,472,278	21,583	21,291	11,493,569	21,623	37,992	11,531,561	21,695	37,992	11,569,554	21,766	257,625
GeneralCN	5,339	23,340,555	105,654	5,339	23,345,893	105,678	5,339	23,351,232	105,702	5,339	23,356,571	105,726	1,265,153
GeneralDGP	(44,171)	13,220,244	42,962	(44,171)	13,176,073	42,818	(44,171)	13,131,901	42,675	(44,171)	13,087,730	42,531	519,848
GeneralDGU	(81,695)	24,451,007	80,478	(81,695)	24,369,311	80,209	(81,695)	24,287,616	79,940	(81,695)	24,205,921	79,671	973,801
GeneralIDU	(28,072)	30,483,366	69,554	(8,353)	30,475,013	69,535	17,555	30,492,568	69,575	17,555	30,510,123	69,615	834,336
GeneralOR	465,165	143,203,705	385,329	653,763	143,857,469	387,088	796,826	144,654,295	389,233	796,826	145,451,121	391,377	4,599,230
GeneralSE	(3,666)	1,097,304	3,034	(3,666)	1,093,638	3,024	(3,666)	1,089,972	3,014	(3,666)	1,086,305	3,004	36,714
GeneralSG	(373,302)	114,926,764	385,686	(373,302)	114,553,462	384,433	(314,727)	114,238,736	383,377	(344,014)	113,894,721	382,223	4,613,597
GeneralSO	(72,285)	273,493,997	1,654,438	834,986	274,328,982	1,659,489	947,429	275,276,411	1,665,220	1,160,967	276,437,379	1,672,243	19,831,523
GeneralSSGCH	(15,570)	4,660,101	15,545	(15,570)	4,644,530	15,493	(15,570)	4,628,960	15,441	(15,570)	4,613,390	15,389	188,097
GeneralSSGCT	(1,059)	316,947	1,014	(1,059)	315,888	1,011	(1,059)	314,829	1,007	(1,059)	313,770	1,004	12,269
GeneralUT	(197,780)	174,857,899	369,523	(75,687)	174,782,212	369,363	90,501	174,872,713	369,554	90,501	174,963,214	369,745	4,401,539
GeneralWA	(86,008)	40,278,706	112,763	(71,330)	40,207,376	112,563	(50,576)	40,156,800	112,421	(50,576)	40,106,225	112,280	1,355,713
GeneralWYP	(94,136)	52,987,138	141,942	(77,196)	52,909,942	141,735	(53,327)	52,856,616	141,593	(53,327)	52,803,289	141,450	1,706,759
GeneralWYU	(27,155)	11,508,675	27,546	(24,845)	11,483,830	27,486	(21,590)	11,462,240	27,435	(21,590)	11,440,649	27,383	332,013
Total General Depreciation	(544,596)	920,298,685	3,417,050	738,504	921,037,189	3,421,549	1,309,261	922,346,450	3,427,881	1,493,512	923,839,961	3,435,407	40,928,218
Total Depreciation Expense	74,569,340	13,950,279,452	32,805,082	49,109,662	13,999,389,114	32,917,837	30,527,741	14,029,916,855	32,988,373	43,236,793	14,073,153,648	33,088,122	387,145,485
Amortization Expense													
IntangibleCA	(252)	697,668	9,109	(252)	697,415	9,107	(252)	697,163	9,105	(252)	696,911	9,103	109,356
IntangibleCN	(36,776)	101,724,835	724,184	(36,776)	101,688,060	723,927	(36,776)	101,651,284	723,669	(36,776)	101,614,509	723,412	8,697,940
IntangibleDGP	(1,025)	2,835,652	11,459	(1,025)	2,834,627	11,455	(1,025)	2,833,602	11,451	(1,025)	2,832,576	11,447	137,633
IntangibleDGU	(245)	677,382	2,737	(245)	677,137	2,736	(245)	676,892	2,735	(245)	676,647	2,734	32,878
IntangibleIDU	(1,078)	2,981,201	20,880	(1,078)	2,980,123	20,873	(1,078)	2,979,045	20,865	(1,078)	2,977,968	20,858	250,792
IntangibleOR	(125)	346,593	61,349	(125)	346,468	61,348	(125)	346,343	61,347	(125)	346,217	61,345	736,209
IntangibleSE	(845)	2,337,499	16,372	(845)	2,336,654	16,366	(845)	2,335,809	16,360	(845)	2,334,964	16,354	196,641
IntangibleSG	59,935	37,507,971	266,325	59,155	37,567,126	266,739	59,155	37,626,281	267,153	59,155	37,685,435	267,568	3,173,780
IntangibleSG-P	(23,465)	64,905,405	262,287	(23,465)	64,881,940	262,192	(23,465)	64,858,475	262,097	(23,465)	64,835,011	262,002	3,150,288
IntangibleSG-U	(3,497)	9,671,673	39,084	(3,497)	9,668,177	39,070	(3,497)	9,664,680	39,056	(3,497)	9,661,184	39,041	469,430
IntangibleSO	689,187	384,770,601	2,802,776	1,116,617	385,887,218	2,810,597	1,210,998	387,098,215	2,819,079	1,242,701	388,340,916	2,827,783	33,067,763
IntangibleSSGCH	(10)	28,792	202	(10)	28,782	202	(10)	28,771	202	(10)	28,761	201	2,422
IntangibleUT	(3,628)	10,035,336	72,986	(3,628)	10,031,708	72,960	(3,628)	10,028,080	72,935	(3,628)	10,024,452	72,909	876,588
IntangibleWA	(3)	8,139	3,941	(3)	8,137	3,941	(3)	8,134	3,941	(3)	8,131	3,941	47,289
IntangibleWYP	(1,198)	3,312,464	35,726	(1,198)	3,311,266	35,717	(1,198)	3,310,069	35,709	(1,198)	3,308,871	35,700	428,959
IntangibleWYU	(479)	1,325,646	9,427	(479)	1,325,166	9,424	(479)	1,324,687	9,421	(479)	1,324,208	9,417	113,230
Electric Plant Acquisition Adjments			456,613			456,613			456,613			456,613	5,479,353
Amoz of Prop Loss, Unrecovered Plant			794,756			794,756			794,756			794,756	9,537,073
Total Amortization Expense	676,496	623,166,857	5,590,212	1,103,146	624,270,003	5,598,022	1,197,527	625,467,530	5,606,493	1,229,230	626,696,760	5,615,186	66,507,623
Total Depreciation and Amortization Expe	75,245,836	14,573,446,309	38,395,293	50,212,808	14,623,659,117	38,515,858	31,725,268	14,655,384,385	38,594,866	44,466,023	14,699,850,408	38,703,308	453,653,108

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Steam Depreciation	Monthly Rate	Adjusted Sept 2006	Adjustments	Oct 2006	Oct 2006 Expense	Adjustments	Nov 2006	Nov 2006 Expense	Adjustments	Dec 2006	Dec 2006 Expense	Adjustments	Jan 2007	Jan 2007 Expense
SteamDGP	0.2574%	1,228,843,704	(812,150)	1,228,031,553	3,161,053	(812,150)	1,227,219,403	3,158,962	(812,150)	1,226,407,253	3,156,872	(812,150)	1,225,595,103	3,154,781
SteamDGU	0.2513%	1,366,687,391	(1,434,823)	1,365,252,568	3,430,346	(1,434,823)	1,363,817,744	3,426,741	(1,434,823)	1,362,382,921	3,423,136	(1,434,823)	1,360,948,098	3,419,530
SteamSG	0.2714%	1,644,675,961	8,840,022	1,653,515,983	4,487,531	156,857,297	1,810,373,280	4,913,231	3,052,768	1,813,426,048	4,921,516	2,857,644	1,816,283,692	4,929,272
SteamSSGCH	0.1996%	368,016,964	(319,776)	367,697,188	733,957	(319,776)	367,377,412	733,319	(319,776)	367,057,635	732,680	(319,776)	366,737,859	732,042
Total Steam Depreciation		4,608,224,020	6,273,272	4,614,497,292	11,812,887	154,290,547	4,768,787,839	12,232,253	486,018	4,769,273,857	12,234,204	290,894	4,769,564,751	12,235,625
Hydro Depreciation														
HydroDGP	0.1856%	234,650,790	(65,760)	234,585,030	435,370	(65,760)	234,519,270	435,248	(65,760)	234,453,510	435,126	(65,760)	234,387,751	435,004
HydroDGU	0.2074%	49,603,686	(4,275)	49,599,411	102,847	(4,275)	49,595,136	102,838	(4,275)	49,590,861	102,829	(4,275)	49,586,586	102,820
HydroSG-P	0.2325%	247,951,379	3,134,129	251,085,508	583,747	911,131	251,996,639	585,865	2,284,052	254,280,691	591,175	442,374	254,723,065	592,204
HydroSG-U	0.2272%	58,341,415	351,468	58,692,883	133,335	750,936	59,443,819	135,040	432,775	59,876,594	136,024	432,775	60,309,369	137,007
Total Hydro Depreciation		590,547,269	3,415,563	593,962,832	1,255,298	1,592,032	595,554,864	1,258,991	2,646,793	598,201,657	1,265,154	805,115	599,006,772	1,267,034
Other Production Depreciation														
OtherDGU	0.2719%	1,370,681	(80)	1,370,600	3,726	(80)	1,370,520	3,726	(80)	1,370,440	3,726	(80)	1,370,360	3,726
OtherSG	0.2405%	569,722,482	309,691	570,032,173	1,371,059	1,385,669	571,417,842	1,374,392	21,595	571,439,437	1,374,444	(40,251)	571,399,187	1,374,347
OtherSSGCT	0.3356%	78,083,131	(14,252)	78,068,879	261,994	(14,252)	78,054,627	261,946	(14,252)	78,040,374	261,898	(14,252)	78,026,122	261,850
Total Other Production Depreciation		649,176,294	295,358	649,471,652	1,636,779	1,371,337	650,842,989	1,640,064	7,263	650,850,252	1,640,068	(54,583)	650,795,669	1,639,923
Transmission Depreciation														
TransmissionDGP	0.1711%	600,485,521	(202,011)	600,283,510	1,026,868	(202,011)	600,081,499	1,026,522	(202,011)	599,879,487	1,026,177	(202,011)	599,677,476	1,025,831
TransmissionDGU	0.1651%	668,076,223	(216,565)	667,859,658	1,102,407	(216,565)	667,643,094	1,102,050	(216,565)	667,426,529	1,101,692	(216,565)	667,209,964	1,101,335
TransmissionSG	0.1715%	1,427,206,185	10,297,270	1,437,503,455	2,465,517	11,501,372	1,449,004,827	2,485,243	2,504,129	1,451,508,956	2,489,538	2,577,374	1,454,086,330	2,493,959
Total Transmission Depreciation		2,695,767,930	9,878,694	2,705,646,623	4,594,792	11,082,795	2,716,729,419	4,613,815	2,085,553	2,718,814,972	4,617,407	2,158,798	2,720,973,770	4,621,125
Distribution Depreciation														
DistributionCA	0.2192%	187,289,333	498,310	187,787,643	411,539	495,276	188,282,919	412,624	554,828	188,837,747	413,840	530,558	189,368,305	415,003
DistributionOR	0.2403%	1,482,519,824	3,012,423	1,485,532,247	3,569,755	3,024,892	1,488,557,139	3,577,024	2,826,689	1,491,383,828	3,583,816	2,735,641	1,494,119,468	3,590,390
DistributionWA	0.2467%	345,441,791	1,036,435	346,478,225	854,676	1,161,512	347,639,738	857,541	1,061,140	348,700,878	860,158	949,885	349,650,763	862,501
DistributionWYP	0.2311%	373,940,175	1,630,875	375,571,051	867,919	1,521,400	377,092,451	871,435	1,315,280	378,407,731	874,475	1,136,498	379,544,229	877,101
DistributionUT	0.2097%	1,920,978,940	6,078,444	1,927,057,385	4,040,099	5,500,714	1,932,558,098	4,051,631	5,304,915	1,937,863,014	4,062,753	5,288,799	1,943,151,813	4,073,841
DistributionIDU	0.2269%	225,397,482	764,791	226,162,273	513,122	691,295	226,853,568	514,691	660,164	227,513,732	516,188	633,483	228,147,215	517,626
DistributionWYU	0.2403%	70,030,629	210,943	70,241,572	168,758	196,014	70,437,586	169,229	167,907	70,605,494	169,632	143,528	70,749,022	169,977
Total Distribution Depreciation		4,605,598,173	13,232,222	4,618,830,395	10,425,868	12,591,104	4,631,421,499	10,454,175	11,890,923	4,643,312,422	10,480,863	11,418,393	4,654,730,816	10,506,439
General Depreciation														
GeneralCA	0.1881%	11,569,554	88,533	11,658,087	21,933	90,829	11,748,916	22,104	89,214	11,838,130	22,272	166,869	12,004,998	22,586
GeneralCN	0.4527%	23,356,571	5,906	23,362,477	105,753	5,906	23,368,383	105,779	10,906	23,379,289	105,829	10,906	23,390,196	105,878
GeneralDGP	0.3250%	13,087,730	(42,452)	13,045,278	42,393	(42,452)	13,002,826	42,255	(42,452)	12,960,374	42,117	(42,452)	12,917,922	41,979
GeneralDGU	0.3291%	24,205,921	(78,515)	24,127,405	79,413	(78,515)	24,048,890	79,154	(78,515)	23,970,375	78,896	(78,515)	23,891,859	78,637
GeneralIDU	0.2282%	30,510,123	716,822	31,226,945	71,251	106,120	31,333,066	71,493	101,934	31,435,000	71,725	231,359	31,666,358	72,253
GeneralOR	0.2691%	145,451,121	1,134,128	146,585,248	394,428	1,176,250	147,761,498	397,593	865,934	148,627,432	399,923	1,224,276	149,851,709	403,218
GeneralSE	0.2765%	1,086,305	(3,524)	1,082,782	2,994	(3,524)	1,079,258	2,984	(3,524)	1,075,735	2,975	(3,524)	1,072,211	2,965
GeneralSG	0.3356%	113,894,721	(340,146)	113,554,575	381,081	(124,072)	113,430,504	380,665	(272,014)	113,158,489	379,752	(369,434)	112,789,055	378,512
GeneralSO	0.6049%	276,437,379	1,535,676	277,973,055	1,681,533	1,498,512	279,471,566	1,690,598	7,894,479	287,366,046	1,738,354	2,076,623	289,442,668	1,750,916
GeneralSSGCH	0.3336%	4,613,390	(14,964)	4,598,426	15,339	(14,964)	4,583,461	15,289	(14,964)	4,568,497	15,239	(14,964)	4,553,533	15,189
GeneralSSGCT	0.3199%	313,770	(1,018)	312,752	1,001	(1,018)	311,734	997	(1,018)	310,717	994	(1,018)	309,699	991
GeneralUT	0.2113%	174,963,214	457,378	175,420,592	370,712	583,313	176,003,905	371,944	278,819	176,282,724	372,534	712,059	176,994,783	374,038
GeneralWA	0.2800%	40,106,225	8,063	40,114,287	112,302	11,386	40,125,674	112,334	6,064	40,131,737	112,351	90,998	40,222,736	112,606
GeneralWYP	0.2679%	52,803,289	19,794	52,823,083	141,503	23,244	52,846,328	141,565	17,513	52,863,841	141,612	121,402	52,985,243	141,937
GeneralWYU	0.2393%	11,440,649	(11,054)	11,429,595	27,356	(10,584)	11,419,011	27,331	(11,366)	11,407,645	27,304	2,801	11,410,447	27,311
Total General Depreciation		923,839,961	3,474,626	927,314,588	3,448,992	3,220,433	930,535,021	3,462,087	8,841,011	939,376,032	3,511,877	4,127,386	943,503,418	3,529,017
Total Depreciation Expense		14,073,153,648	36,569,735	14,109,723,383	33,174,615	184,148,247	14,293,871,630	33,661,385	25,957,561	14,319,829,191	33,749,572	18,746,003	14,338,575,195	33,799,163
Amortization Expense														
IntangibleCA	0.7004%	696,911	(251)	696,660	9,102	(251)	696,409	9,100	(251)	696,158	9,098	(251)	695,906	9,096
IntangibleCN	0.7004%	101,614,509	(36,617)	101,577,892	723,155	(36,617)	101,541,276	722,899	(36,617)	101,504,659	722,642	(36,617)	101,468,042	722,386
IntangibleDGP	0.4041%	2,832,576	(1,021)	2,831,556	11,442	(1,021)	2,830,535	11,438	(1,021)	2,829,514	11,434	(1,021)	2,828,494	11,430
IntangibleDGU	0.4041%	676,647	(244)	676,403	2,733	(244)	676,159	2,732	(244)	675,915	2,731	(244)	675,672	2,730
IntangibleIDU	0.7004%	2,977,968	(1,073)	2,976,895	20,850	(1,073)	2,975,821	20,843	(1,073)	2,974,748	20,835	(1,073)	2,973,675	20,828
IntangibleOR	0.7004%	346,217	(125)	346,092	61,345	(125)	345,968	61,344	(125)	345,843	61,343	(125)	345,718	61,342
IntangibleSE	0.7004%	2,334,964	(841)	2,334,123	16,348	(841)	2,333,281	16,342	(841)	2,332,440	16,337	(841)	2,331,598	16,331
IntangibleSG	0.7004%	37,685,435	58,708	37,744,143	267,979	527,409	38,271,551	271,673	119,617	38,391,169	272,511	119,617	38,510,786	273,349
IntangibleSG-P	0.4041%	64,835,011	(23,363)	64,811,648	261,908	(23,363)	64,788,284	261,814	(23,363)	64,764,921	261,719	(23,363)	64,741,558	261,625
IntangibleSG-U	0.4041%	9,661,184	(3,481)	9,657,702	39,027	(3,481)	9,654,221	39,013	(3,481)	9,650,740	38,999	(3,481)	9,647,258	38,985
IntangibleSO	0.7004%	388,340,916	1,776,205	390,117,121	2,840,223	1,824,871	391,941,992	2,853,005	18,141,891	410,083,883	2,980,071	2,807,527	412,891,410	2,999,736
IntangibleSSGCH	0.7004%	28,761	(10)	28,751	201	(10)	28,740	201	(10)	28,730	201	(10)	28,719	201
IntangibleUT	0.7004%	10,024,452	(3,612)	10,020,840	72,884	(3,612)	10,017,227	72,859	(3,612)	10,013,615	72,833	(3,612)	10,010,003	72,808
IntangibleWA	0.7004%	8,131	(3)	8,128	3,941	(3)	8,125	3,941	(3)	8,122	3,941	(3)	8,119	3,941
IntangibleWYP	0.7004%	3,308,871	(1,192)	3,307,679	35,692	(1,192)	3,306,487	35,684	(1,192)	3,305,294	35,675	(1,192)	3,304,102	35,667
IntangibleWYU	0.7004%	1,324,208	(477)	1,323,731	9,414	(477)	1,323,253	9,411	(477)	1,322,776	9,407	(477)	1,322,299	9,404
Electric Plant Acquisition Adjments	Held Constant				456,613			456,613			456,613			456,613
Amoz of Prop Loss, Unrecovered Plant	Held Constant				794,756			794,756			794,756			794,756
Total Amortization Expense		626,696,760	1,762,602	628,459,362	5,627,615	2,279,968	630,739,330	5,643,667	18,189,197	648,928,527	5,771,148	2,854,833	651,783,360	5,791,227
Total Depreciaton and Amortization Expense		14,699,850,408	38,332,337	14,738,182,745	38,802,230	186,428,215	14,924,610,960	39,305,052	44,146,758	14,968,757,718	39,520,721	21,600,836	14,990,358,555	39,590,390

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Steam Depreciation	Adjustments	Feb 2007	Feb 2007 Expense	Adjustments	Mar 2007	Mar 2007 Expense	Adjustments	Apr 2007	Apr 2007 Expense	Adjustments	May 2007	May 2007 Expense
SteamDGP	(812,150)	1,224,782,952	3,152,691	(812,150)	1,223,970,802	3,150,600	(812,150)	1,223,158,652	3,148,510	(812,150)	1,222,346,501	3,146,419
SteamDGU	(1,434,823)	1,359,513,274	3,415,925	(1,434,823)	1,358,078,451	3,412,320	(1,434,823)	1,356,643,628	3,408,715	(1,434,823)	1,355,208,804	3,405,110
SteamSG	2,026,504	1,818,310,196	4,934,771	11,004,249	1,829,314,445	4,964,636	17,998,252	1,847,312,697	5,013,482	29,500,915	1,876,813,612	5,093,546
SteamSSGCH	(319,776)	366,418,083	731,404	(319,776)	366,098,306	730,765	(319,776)	365,778,530	730,127	(319,776)	365,458,754	729,489
Total Steam Depreciation	(540,246)	4,769,024,505	12,234,791	8,437,499	4,777,462,004	12,258,322	15,431,502	4,792,893,507	12,300,834	26,934,165	4,819,827,672	12,374,564
Hydro Depreciation												
HydroDGP	(65,760)	234,321,991	434,881	(65,760)	234,256,231	434,759	(65,760)	234,190,471	434,637	(65,760)	234,124,712	434,515
HydroDGU	(4,275)	49,582,312	102,811	(4,275)	49,578,037	102,802	(4,275)	49,573,762	102,794	(4,275)	49,569,487	102,785
HydroSG-P	545,128	255,268,194	593,471	7,440,082	262,708,275	610,769	32,670,413	295,378,688	686,724	1,564,157	296,942,846	690,360
HydroSG-U	424,527	60,733,896	137,971	383,284	61,117,180	138,842	525,955	61,643,135	140,037	470,395	62,113,529	141,105
Total Hydro Depreciation	899,620	599,906,392	1,269,135	7,753,331	607,659,723	1,287,173	33,126,334	640,786,056	1,364,192	1,964,518	642,750,574	1,368,766
Other Production Depreciation												
OtherDGU	(80)	1,370,280	3,726	(80)	1,370,200	3,725	(80)	1,370,119	3,725	(80)	1,370,039	3,725
OtherSG	270,352	571,669,539	1,374,997	228,697	571,898,236	1,375,547	501,867	572,400,103	1,376,754	331,834,600	904,234,703	2,174,893
OtherSSGCT	(14,252)	78,011,870	261,803	(14,252)	77,997,618	261,755	(14,252)	77,983,366	261,707	(14,252)	77,969,113	261,659
Total Other Production Depreciation	256,020	651,051,689	1,640,525	214,364	651,266,053	1,641,027	487,535	651,753,588	1,642,186	331,820,267	983,573,856	2,440,277
Transmission Depreciation												
TransmissionDGP	(202,011)	599,475,464	1,025,486	(202,011)	599,273,453	1,025,140	(202,011)	599,071,441	1,024,794	(202,011)	598,869,430	1,024,449
TransmissionDGU	(216,565)	666,993,399	1,100,977	(216,565)	666,776,834	1,100,620	(216,565)	666,560,270	1,100,262	(216,565)	666,343,705	1,099,905
TransmissionSG	1,977,587	1,456,063,917	2,497,351	42,212,248	1,498,276,165	2,569,750	3,352,257	1,501,628,422	2,575,500	76,914,668	1,578,543,090	2,707,419
Total Transmission Depreciation	1,559,011	2,722,532,781	4,623,813	41,793,671	2,764,326,452	4,695,510	2,933,680	2,767,260,133	4,700,557	76,496,092	2,843,756,225	4,831,773
Distribution Depreciation												
DistributionCA	561,458	189,929,763	416,233	647,419	190,577,183	417,652	377,320	190,954,503	418,479	383,275	191,337,778	419,319
DistributionOR	2,652,436	1,496,771,904	3,596,764	4,005,129	1,500,777,034	3,606,388	2,903,042	1,503,680,076	3,613,365	2,948,762	1,506,628,837	3,620,450
DistributionWA	1,060,373	350,711,136	865,117	1,220,708	351,931,845	868,128	686,572	352,618,417	869,822	697,329	353,315,746	871,542
DistributionWYP	1,101,732	380,645,961	879,647	1,269,955	381,915,916	882,582	(86,562)	381,829,354	882,382	(84,833)	381,744,520	882,186
DistributionUT	4,984,978	1,948,136,791	4,084,292	5,742,263	1,953,879,053	4,096,331	6,864,381	1,960,743,435	4,110,722	6,969,074	1,967,712,509	4,125,333
DistributionIDU	611,242	228,758,458	519,012	743,016	229,501,473	520,698	622,071	230,123,544	522,110	632,444	230,755,988	523,544
DistributionWYU	138,787	70,887,809	170,311	161,727	71,049,535	170,699	987,528	72,037,063	173,072	1,000,399	73,037,462	175,475
Total Distribution Depreciation	11,111,006	4,665,841,821	10,531,377	13,790,217	4,679,632,038	10,562,479	12,354,352	4,691,986,391	10,589,950	12,546,450	4,704,532,840	10,617,850
General Depreciation												
GeneralCA	131,430	12,136,428	22,833	113,743	12,250,171	23,047	9,581	12,259,752	23,065	10,170	12,269,922	23,084
GeneralCN	10,906	23,401,102	105,928	10,906	23,412,008	105,977	5,906	23,417,914	106,004	5,906	23,423,821	106,030
GeneralDGP	(42,452)	12,875,471	41,841	(42,452)	12,833,019	41,703	(42,452)	12,790,567	41,565	(42,452)	12,748,115	41,427
GeneralDGU	(78,515)	23,813,344	78,379	(78,515)	23,734,829	78,121	(78,515)	23,656,313	77,862	(78,515)	23,577,798	77,604
GeneralIDU	167,159	31,833,517	72,635	148,504	31,982,021	72,973	(16,904)	31,965,117	72,935	(15,878)	31,949,238	72,899
GeneralOR	1,034,271	150,885,980	406,001	2,022,990	152,908,970	411,444	(110,701)	152,798,269	411,146	(106,180)	152,692,088	410,860
GeneralSE	(3,524)	1,068,688	2,955	(3,524)	1,065,164	2,945	(3,524)	1,061,640	2,936	(3,524)	1,058,117	2,926
GeneralSG	(369,434)	112,419,621	377,272	(369,434)	112,050,188	376,032	(330,974)	111,719,214	374,922	(330,974)	111,388,240	373,811
GeneralSO	2,219,394	291,662,063	1,764,342	6,817,904	298,479,966	1,805,585	(137,604)	298,342,362	1,804,753	(136,698)	298,205,664	1,803,926
GeneralSSGCH	(14,964)	4,538,569	15,140	(14,964)	4,523,605	15,090	(14,964)	4,508,640	15,040	(14,964)	4,493,676	14,990
GeneralSSGCT	(1,018)	308,681	988	(1,018)	307,663	984	(1,018)	306,645	981	(1,018)	305,628	978
GeneralUT	505,261	177,500,044	375,106	440,645	177,940,689	376,037	260,679	178,201,368	376,588	271,031	178,472,400	377,161
GeneralWA	46,830	40,269,565	112,737	34,832	40,304,397	112,835	(44,991)	40,259,406	112,709	(43,927)	40,215,479	112,586
GeneralWYP	78,598	53,063,842	142,148	953,711	54,017,553	144,702	(157,598)	53,859,954	144,280	(157,427)	53,702,527	143,859
GeneralWYU	(3,036)	11,407,411	27,303	116,298	11,523,709	27,582	64,706	11,588,414	27,737	65,978	11,654,393	27,894
Total General Depreciation	3,680,907	947,184,325	3,545,806	10,149,626	957,333,950	3,595,058	(598,374)	956,735,577	3,592,522	(578,472)	956,157,104	3,590,035
Total Depreciation Expense	16,968,319	14,355,541,513	33,845,248	82,138,708	14,437,680,222	34,039,569	63,735,030	14,501,415,251	34,190,241	449,183,020	14,950,598,271	35,223,264
Amortization Expense												
IntangibleCA	(251)	695,655	9,094	(251)	695,404	9,093	(251)	695,153	9,091	(251)	694,902	9,089
IntangibleCN	(36,617)	101,431,426	722,129	(36,617)	101,394,809	721,873	(36,617)	101,358,193	721,616	(36,617)	101,321,576	721,360
IntangibleDGP	(1,021)	2,827,473	11,426	(1,021)	2,826,452	11,422	(1,021)	2,825,431	11,418	(1,021)	2,824,411	11,414
IntangibleDGU	(244)	675,428	2,729	(244)	675,184	2,728	(244)	674,940	2,727	(244)	674,696	2,726
IntangibleIDU	(1,073)	2,972,602	20,820	(1,073)	2,971,529	20,813	(1,073)	2,970,456	20,805	(1,073)	2,969,383	20,798
IntangibleOR	(125)	345,593	61,342	(125)	345,469	61,341	(125)	345,344	61,340	(125)	345,219	61,339
IntangibleSE	(841)	2,330,757	16,325	354,192	2,684,949	18,806	(841)	2,684,108	18,800	(841)	2,683,267	18,794
IntangibleSG	150,072	38,660,858	274,400	150,072	38,810,930	275,451	11,990	38,822,920	275,535	11,990	38,834,910	275,619
IntangibleSG-P	(23,363)	64,718,195	261,530	(23,363)	64,694,832	261,436	(23,363)	64,671,469	261,342	(23,363)	64,648,106	261,247
IntangibleSG-U	(3,481)	9,643,777	38,971	(3,481)	9,640,296	38,957	(3,481)	9,636,814	38,943	(3,481)	9,633,333	38,929
IntangibleSO	2,097,134	414,988,544	3,014,424	5,582,255	420,570,800	3,053,522	500,202	421,071,002	3,057,026	500,202	421,571,204	3,060,529
IntangibleSSGCH	(10)	28,709	201	(10)	28,699	201	(10)	28,688	201	(10)	28,678	201
IntangibleUT	(3,612)	10,006,390	72,783	(3,612)	10,002,778	72,757	(3,612)	9,999,166	72,732	(3,612)	9,995,553	72,707
IntangibleWA	(3)	8,116	3,941	(3)	8,113	3,940	(3)	8,110	3,940	(3)	8,107	3,940
IntangibleWYP	(1,192)	3,302,910	35,659	(1,192)	3,301,717	35,650	(1,192)	3,300,525	35,642	(1,192)	3,299,333	35,634
IntangibleWYU	(477)	1,321,822	9,401	(477)	1,321,345	9,397	(477)	1,320,868	9,394	(477)	1,320,390	9,391
Electric Plant Acquisition Adjments			456,613			456,613			456,613			456,613
Amoz of Prop Loss, Unrecovered Plant			794,756			794,756			794,756			794,756
Total Amortization Expense	2,174,895	653,958,255	5,806,543	6,015,050	659,973,305	5,848,756	439,881	660,413,187	5,851,921	439,881	660,853,068	5,855,085
Total Depreciaton and Amortization Expe	19,141,214	15,009,499,768	39,651,791	88,153,758	15,097,653,527	39,888,325	64,174,911	15,161,828,438	40,042,161	449,622,901	15,611,451,339	41,078,348

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			June 2007			July 2007			Aug 2007			Sept 2007	12 Mths Ended Sept 2007
Steam Depreciation	**Adjustments**	**June 2007**	**Expense**	**Adjustments**	**July 2007**	**Expense**	**Adjustments**	**Aug 2007**	**Expense**	**Adjustments**	**Sept 2007**	**Expense**	**Expense**
SteamDGP	(812,150)	1,221,534,351	3,144,329	(812,150)	1,220,722,201	3,142,238	(812,150)	1,219,910,051	3,140,148	(812,150)	1,219,097,900	3,138,057	37,794,660
SteamDGU	(1,434,823)	1,353,773,981	3,401,505	(1,434,823)	1,352,339,158	3,397,900	(1,434,823)	1,350,904,334	3,394,294	(1,434,823)	1,349,469,511	3,390,689	40,926,211
SteamSG	53,560,239	1,930,373,851	5,238,905	4,367,109	1,934,740,960	5,250,757	7,817,388	1,942,558,348	5,271,973	14,314,841	1,956,873,189	5,310,822	60,330,441
SteamSSGCH	(319,776)	365,138,977	728,851	(319,776)	364,819,201	728,212	(319,776)	364,499,425	727,574	1,217,724	365,717,148	730,005	8,768,425
Total Steam Depreciation	50,993,489	4,870,821,161	12,513,589	1,800,359	4,872,621,520	12,519,107	5,250,638	4,877,872,158	12,533,988	13,285,591	4,891,157,749	12,569,573	147,819,737
Hydro Depreciation													
HydroDGP	(65,760)	234,058,952	434,393	(65,760)	233,993,192	434,271	(65,760)	233,927,432	434,149	(65,760)	233,861,673	434,027	5,216,381
HydroDGU	(4,275)	49,565,213	102,776	(4,275)	49,560,938	102,767	(4,275)	49,556,663	102,758	(4,275)	49,552,388	102,749	1,233,576
HydroSG-P	8,443,051	305,385,897	709,990	2,212,763	307,598,660	715,134	2,186,191	309,784,850	720,217	5,501,687	315,286,538	733,008	7,812,664
HydroSG-U	530,786	62,644,316	142,311	709,545	63,353,861	143,923	649,154	64,003,015	145,398	571,853	64,574,868	146,697	1,677,690
Total Hydro Depreciation	8,903,803	651,654,377	1,389,470	2,852,274	654,506,651	1,396,095	2,765,310	657,271,961	1,402,522	6,003,506	663,275,466	1,416,481	15,940,311
Other Production Depreciation													
OtherDGU	(80)	1,369,959	3,725	(80)	1,369,879	3,724	(80)	1,369,799	3,724	(80)	1,369,719	3,724	44,702
OtherSG	1,306,045	905,540,748	2,178,034	15,213,245	920,753,993	2,214,626	199,599	920,953,592	2,215,106	120,674	921,074,266	2,215,396	20,619,594
OtherSSGCT	(14,252)	77,954,861	261,611	(14,252)	77,940,609	261,563	(14,252)	77,926,357	261,516	(14,252)	77,912,105	261,468	3,140,768
Total Other Production Depreciation	1,291,713	984,865,569	2,443,370	15,198,913	1,000,064,481	2,479,913	185,266	1,000,249,748	2,480,345	106,341	1,000,356,089	2,480,588	23,805,065
Transmission Depreciation													
TransmissionDGP	(202,011)	598,667,419	1,024,103	(202,011)	598,465,407	1,023,758	(202,011)	598,263,396	1,023,412	(202,011)	598,061,384	1,023,067	12,299,607
TransmissionDGU	(216,565)	666,127,140	1,099,547	(216,565)	665,910,575	1,099,190	(216,565)	665,694,011	1,098,832	(216,565)	665,477,446	1,098,475	13,205,292
TransmissionSG	23,771,996	1,602,315,086	2,748,191	30,245,772	1,632,560,857	2,800,067	3,483,587	1,636,044,444	2,806,042	3,308,480	1,639,352,924	2,811,716	31,450,294
Total Transmission Depreciation	23,353,420	2,867,109,644	4,871,842	29,827,196	2,896,936,840	4,923,015	3,065,010	2,900,001,850	4,928,287	2,889,904	2,902,891,754	4,933,258	56,955,193
Distribution Depreciation													
DistributionCA	3,509,598	194,847,376	427,010	424,960	195,272,336	427,942	395,185	195,667,521	428,808	371,365	196,038,886	429,622	5,038,071
DistributionOR	7,481,412	1,514,110,250	3,638,428	3,268,796	1,517,379,046	3,646,283	3,040,200	1,520,419,245	3,653,589	2,857,323	1,523,276,569	3,660,455	43,356,709
DistributionWA	1,623,002	354,938,748	875,546	772,632	355,711,380	877,451	718,844	356,430,224	879,225	675,814	357,106,038	880,892	10,422,598
DistributionWYP	357,544	382,102,064	883,012	(72,731)	382,029,333	882,844	(81,376)	381,947,958	882,656	(88,291)	381,859,667	882,452	10,548,691
DistributionUT	33,067,782	2,000,780,291	4,194,660	7,701,926	2,008,482,216	4,210,807	7,178,460	2,015,660,677	4,225,857	6,759,688	2,022,420,365	4,240,028	49,516,352
DistributionIDU	1,502,327	232,258,315	526,953	705,057	232,963,372	528,553	653,191	233,616,563	530,035	611,698	234,228,260	531,422	6,263,954
DistributionWYU	1,193,456	74,230,918	178,342	1,090,492	75,321,410	180,962	1,026,140	76,347,550	183,428	974,658	77,322,207	185,769	2,095,655
Total Distribution Depreciation	48,735,122	4,753,267,962	10,723,951	13,891,131	4,767,159,093	10,754,842	12,930,644	4,780,089,737	10,783,596	12,162,255	4,792,251,992	10,810,641	127,242,030
General Depreciation													
GeneralCA	19,003	12,288,924	23,120	14,292	12,303,216	23,147	11,348	12,314,564	23,168	8,992	12,323,556	23,185	273,543
GeneralCN	5,906	23,429,727	106,057	5,906	23,435,633	106,084	5,906	23,441,539	106,111	5,906	23,447,446	106,137	1,271,567
GeneralDGP	(42,452)	12,705,663	41,290	(42,452)	12,663,211	41,152	(42,452)	12,620,759	41,014	(42,452)	12,578,307	40,876	499,613
GeneralDGU	(78,515)	23,499,282	77,345	(78,515)	23,420,767	77,087	(78,515)	23,342,252	76,829	(78,515)	23,263,736	76,570	935,897
GeneralIDU	(492)	31,948,746	72,898	(8,698)	31,940,048	72,878	(13,827)	31,926,221	72,846	(17,930)	31,908,292	72,805	869,590
GeneralOR	(38,367)	152,653,722	410,757	(74,534)	152,579,188	410,557	(97,139)	152,482,049	410,295	(115,222)	152,366,827	409,985	4,876,209
GeneralSE	(3,524)	1,054,593	2,916	(3,524)	1,051,070	2,906	(3,524)	1,047,546	2,897	(3,524)	1,044,022	2,887	35,285
GeneralSG	(318,154)	111,070,086	372,743	(305,334)	110,764,752	371,719	(305,334)	110,459,418	370,694	(305,334)	110,154,084	369,669	4,506,871
GeneralSO	105,752	298,311,416	1,804,565	327,364	298,638,780	1,806,546	322,834	298,961,614	1,808,499	319,210	299,280,823	1,810,430	21,270,045
GeneralSSGCH	(14,964)	4,478,712	14,940	(14,964)	4,463,748	14,890	(14,964)	4,448,784	14,840	(14,964)	4,433,820	14,790	180,776
GeneralSSGCT	(1,018)	304,610	975	(1,018)	303,592	971	(1,018)	302,574	968	(1,018)	301,557	965	11,792
GeneralUT	426,318	178,898,718	378,062	343,499	179,242,217	378,788	291,736	179,533,953	379,404	250,327	179,784,280	379,933	4,510,308
GeneralWA	(27,971)	40,187,507	112,507	(36,481)	40,151,026	112,405	(41,800)	40,109,226	112,288	(46,055)	40,063,171	112,159	1,349,821
GeneralWYP	(154,863)	53,547,664	143,444	(156,231)	53,391,433	143,025	(157,086)	53,234,348	142,604	(157,769)	53,076,578	142,182	1,712,861
GeneralWYU	85,069	11,739,461	28,098	74,887	11,814,349	28,277	68,524	11,882,872	28,441	63,433	11,946,305	28,593	333,228
Total General Depreciation	(38,272)	956,118,832	3,589,717	44,197	956,163,029	3,590,431	(55,310)	956,107,719	3,590,898	(134,915)	955,972,804	3,591,167	42,637,406
Total Depreciation Expense	133,239,275	15,083,837,545	35,531,939	63,614,069	15,147,451,614	35,663,403	24,141,560	15,171,593,174	35,719,636	34,312,682	15,205,905,856	35,801,707	414,399,743
Amortization Expense													
IntangibleCA	(251)	694,651	9,087	(251)	694,400	9,086	(251)	694,148	9,084	(251)	693,897	9,082	109,102
IntangibleCN	(36,617)	101,284,960	721,103	(36,617)	101,248,343	720,847	(36,617)	101,211,727	720,591	(36,617)	101,175,110	720,334	8,660,935
IntangibleDGP	(1,021)	2,823,390	11,410	(1,021)	2,822,369	11,405	(1,021)	2,821,349	11,401	(1,021)	2,820,328	11,397	137,038
IntangibleDGU	(244)	674,452	2,726	(244)	674,209	2,725	(244)	673,965	2,724	(244)	673,721	2,723	32,736
IntangibleIDU	(1,073)	2,968,310	20,790	(1,073)	2,967,237	20,783	(1,073)	2,966,164	20,775	(1,073)	2,965,090	20,768	249,708
IntangibleOR	(125)	345,094	61,338	(125)	344,970	61,337	(125)	344,845	61,336	(125)	344,720	61,335	736,083
IntangibleSE	(841)	2,682,425	18,788	(841)	2,681,584	18,782	(841)	2,680,742	18,776	(841)	2,679,901	18,770	213,197
IntangibleSG	15,180	38,850,090	275,725	18,370	38,868,460	275,854	18,370	38,886,830	275,982	18,370	38,905,200	276,111	3,290,187
IntangibleSG-P	(23,363)	64,624,742	261,153	(23,363)	64,601,379	261,058	(23,363)	64,578,016	260,964	(23,363)	64,554,653	260,869	3,136,665
IntangibleSG-U	(3,481)	9,629,851	38,915	(3,481)	9,626,370	38,901	(3,481)	9,622,889	38,887	(3,481)	9,619,407	38,873	467,400
IntangibleSO	713,582	422,284,786	3,065,527	926,962	423,211,749	3,072,020	926,962	424,138,711	3,078,512	926,962	425,065,673	3,085,005	36,159,600
IntangibleSSGCH	(10)	28,668	201	(10)	28,657	201	(10)	28,647	201	(10)	28,637	201	2,412
IntangibleUT	(3,612)	9,991,941	72,682	(3,612)	9,988,329	72,656	(3,612)	9,984,717	72,631	(3,612)	9,981,104	72,606	872,938
IntangibleWA	(3)	8,104	3,940	(3)	8,101	3,940	(3)	8,098	3,940	(3)	8,095	3,940	47,286
IntangibleWYP	(1,192)	3,298,140	35,625	(1,192)	3,296,948	35,617	(1,192)	3,295,755	35,609	(1,192)	3,294,563	35,600	427,754
IntangibleWYU	(477)	1,319,913	9,387	(477)	1,319,436	9,384	(477)	1,318,959	9,381	(477)	1,318,482	9,377	112,748
Electric Plant Acquisition Adjments			456,613			456,613			456,613			456,613	5,479,353
Amoz of Prop Loss, Unrecovered Plant			794,756			794,756			794,756			794,756	9,537,073
Total Amortization Expense	656,451	661,509,519	5,859,766	873,021	662,382,540	5,865,964	873,021	663,255,561	5,872,162	873,021	664,128,583	5,878,360	69,672,214
Total Depreciaton and Amortization Expe	133,895,726	15,745,347,064	41,391,705	64,487,090	15,809,834,154	41,529,367	25,014,581	15,834,848,735	41,591,798	35,185,703	15,870,034,438	41,680,067	484,071,957

PacifiCorp
Utah GRC September 2007
Retirement Calculation

Description	FERC	Adjusted EPIS Balance Sep 04	Adjusted EPIS Balance Sep 05	Average EPIS Balance Sep 04 - Sep 05	Capital Additions	Retirements	Adjusted EPIS Balance Sep 06	Average EPIS Balance Sep 05 - Sep 06	Captial Additions	Retirements	Adjusted EPIS Balance Sep 07	Average EPIS Balance Sep 06 - Sep 07
Steam Production Plant:												
Pre-merger Pacific	314	1,251,173,382	1,238,667,418	1,244,920,400	-	(9,823,714)	1,228,843,704	1,233,755,561	-	(9,745,803)	1,219,097,900	1,223,970,802
Pre-merger Utah	314	1,397,860,654	1,384,124,954	1,390,992,804	-	(17,437,563)	1,366,687,391	1,375,406,173	-	(17,217,880)	1,349,469,511	1,358,078,451
Post-merger	314	1,352,194,292	1,460,327,047	1,406,260,670	199,575,755	(15,226,841)	1,644,675,961	1,552,501,504	329,346,277	(17,149,049)	1,956,873,189	1,800,774,575
Post-merger	314	376,249,817	371,894,713	374,072,265	-	(3,877,749)	368,016,964	369,955,839	1,537,500	(3,837,316)	365,717,148	366,867,056
Total Steam Plant		4,377,478,146	4,455,014,132	4,416,246,139	199,575,755	(46,365,867)	4,608,224,020	4,531,619,076	330,883,777	(47,950,048)	4,891,157,749	4,749,690,885
Hydro Production Plant:												
Pre-merger Pacific	332	243,494,378	235,442,570	239,468,474	-	(791,780)	234,650,790	235,046,680	-	(789,117)	233,861,673	234,256,231
Pre-merger Utah	332	49,807,976	49,655,036	49,731,506	-	(51,350)	49,603,686	49,629,361	-	(51,297)	49,552,388	49,578,037
Post-merger	332	157,551,764	177,380,688	167,466,226	70,903,219	(332,528)	247,951,379	212,666,034	67,799,983	(464,825)	315,286,538	281,618,958
Post-merger	332	50,086,253	53,133,278	51,609,766	5,307,744	(99,607)	58,341,415	55,737,347	6,342,823	(109,370)	64,574,868	61,458,141
Total Hydro Plant		500,940,372	515,611,572	508,275,972	76,210,963	(1,275,265)	590,547,269	553,079,421	74,142,806	(1,414,609)	663,275,466	626,911,368
Other Production Plant:												
Pre-merger Utah	342	1,397,270	1,371,643	1,384,456	-	(963)	1,370,681	1,371,162	-	(962)	1,369,719	1,370,200
Post-merger	342	199,834,032	379,180,922	289,507,477	191,372,084	(830,524)	569,722,482	474,451,702	352,599,653	(1,247,869)	921,074,266	745,398,374
Post-merger	342	79,770,901	78,254,533	79,012,717	-	(171,402)	78,083,131	78,168,832	-	(171,026)	77,912,105	77,997,618
Total Other Production Plant		281,002,203	458,807,098	369,904,650	191,372,084	(1,002,888)	649,176,294	553,991,696	352,599,653	(1,419,857)	1,000,356,089	824,766,192
Transmission Plant:												
Pre-merger Pacific	355	606,778,414	602,919,484	604,848,949	-	(2,433,963)	600,485,521	601,702,503	-	(2,424,137)	598,061,384	599,273,453
Pre-merger Utah	355	676,967,152	670,685,149	673,826,150	-	(2,608,926)	668,076,223	669,380,686	-	(2,598,777)	665,477,446	666,776,834
Post-merger	355	1,189,831,365	1,275,852,137	1,232,841,751	152,961,840	(1,607,792)	1,427,206,185	1,351,529,161	213,945,263	(1,798,524)	1,639,352,924	1,533,279,555
Total Transmission Plant		2,473,576,930	2,549,456,770	2,511,516,850	152,961,840	(6,650,681)	2,695,767,930	2,622,612,350	213,945,263	(6,821,439)	2,902,891,754	2,799,329,842
Distribution Plant:												
California	364	177,428,194	182,000,810	179,714,502	6,443,924	(1,155,401)	187,289,333	184,645,072	9,938,528	(1,188,975)	196,038,886	191,664,110
Oregon	364	1,374,409,450	1,428,675,292	1,401,542,371	62,569,585	(8,725,053)	1,482,519,824	1,455,597,558	49,810,631	(9,053,886)	1,523,276,569	1,502,898,196
Washington	364	322,064,313	333,347,766	327,706,039	14,109,201	(2,015,177)	345,441,791	339,394,778	13,752,536	(2,088,288)	357,106,038	351,273,914
Eastern Wyoming	364	353,124,166	360,491,135	356,807,651	16,050,455	(2,601,415)	373,940,175	367,215,655	10,617,959	(2,698,468)	381,859,667	377,899,921
Utah	364	1,717,749,057	1,825,088,005	1,771,418,531	113,118,530	(17,227,595)	1,920,978,940	1,873,033,473	119,574,165	(18,132,741)	2,022,420,365	1,971,699,652
Idaho	364	209,064,436	217,759,142	213,411,789	10,047,315	(2,408,975)	225,397,482	221,578,312	11,324,253	(2,493,475)	234,228,260	229,812,871
Western Wyoming	364	65,522,889	68,559,106	67,040,997	1,966,267	(494,744)	70,030,629	69,294,867	7,796,941	(505,363)	77,322,207	73,676,418
Total Distribution Plant		4,219,362,504	4,415,921,257	4,317,641,880	224,305,276	(34,628,360)	4,605,598,173	4,510,759,715	222,815,014	(36,161,195)	4,792,251,992	4,698,925,083
General Plant:												
California	394	10,936,367	11,183,995	11,060,181	820,881	(435,323)	11,569,554	11,376,775	1,204,332	(450,330)	12,323,556	11,946,555
Oregon	394	130,649,018	140,908,533	135,778,776	10,027,273	(5,484,685)	145,451,121	143,179,827	12,584,179	(5,668,472)	152,366,827	148,908,974
Washington	394	38,269,618	40,425,588	39,347,603	1,254,152	(1,573,515)	40,106,225	40,265,906	1,518,030	(1,561,084)	40,063,171	40,084,698
Eastern Wyoming	394	46,964,216	53,246,405	50,105,310	1,629,433	(2,072,549)	52,803,289	53,024,847	2,328,590	(2,055,301)	53,076,578	52,939,934
Utah	394	149,518,560	164,559,723	157,039,142	16,808,769	(6,405,278)	174,963,214	169,761,468	11,631,286	(6,810,220)	179,784,280	177,373,747
Idaho	394	28,701,008	30,318,744	29,509,876	1,371,497	(1,180,119)	30,510,123	30,414,434	2,585,736	(1,187,568)	31,908,292	31,209,207
Western Wyoming	394	10,261,437	11,675,178	10,968,307	219,913	(454,441)	11,440,649	11,557,914	950,969	(445,313)	11,946,305	11,693,477
Pre-merger Pacific	394	13,393,658	13,617,785	13,505,721	-	(530,055)	13,087,730	13,352,758	-	(509,423)	12,578,307	12,833,019
Pre-merger Utah	394	22,848,744	25,186,264	24,017,504	-	(980,343)	24,205,921	24,696,093	-	(942,185)	23,263,736	23,734,829
Post-merger	394	100,064,251	115,087,245	107,575,748	3,287,101	(4,479,625)	113,894,721	114,490,983	692,570	(4,433,207)	110,154,084	112,024,403
General Office	397	272,385,353	268,666,557	270,525,955	18,228,325	(10,457,504)	276,437,379	272,551,968	33,603,418	(10,759,973)	299,280,823	287,859,101
General Office	394	4,715,655	4,800,233	4,757,944	-	(186,843)	4,613,390	4,706,811	-	(179,570)	4,433,820	4,523,605
General Office	394	235,131	326,478	280,804	-	(12,708)	313,770	320,124	-	(12,213)	301,557	307,663
Customer Service	398	25,409,804	23,531,595	24,470,699	740,913	(915,937)	23,356,571	23,444,083	1,000,000	(909,125)	23,447,446	23,402,008
Fuel Related	394	1,234,533	1,130,301	1,182,417	-	(43,996)	1,086,305	1,108,303	-	(42,283)	1,044,022	1,065,164
Total General Plant		855,587,351	904,664,623	880,125,987	54,388,257	(35,212,919)	923,839,961	914,252,292	68,099,110	(35,966,267)	955,972,804	939,906,383
Mining Plant:												
Coal Mine	399	229,837,271	240,224,365	235,030,818	18,380,000	(12,179,673)	246,424,693	243,324,529	22,331,000	(12,494,037)	256,261,656	251,343,174
Total Mining Plant												
Total Depreciable Plant		12,937,784,777	13,539,699,818	13,238,742,298	917,194,176	(137,315,653)	14,319,578,340	13,929,639,079	1,284,816,623	(142,227,452)	15,462,167,511	14,890,872,926

PacifiCorp
Utah GRC September 2007
Retirement Calculation

Description	FERC	Adjusted EPIS Balance Sep 04	Adjusted EPIS Balance Sep 05	Average EPIS Balance Sep 04 - Sep 05	Capital Additions	Retirements	Adjusted EPIS Balance Sep 06	Average EPIS Balance Sep 05 - Sep 06	Captial Additions	Retirements	Adjusted EPIS Balance Sep 07	Average EPIS Balance Sep 06 - Sep 07
Intangible Plant:												
California	302	699,938	699,938	699,938	-	(3,027)	696,911	698,424	-	(3,014)	693,897	695,404
Oregon	303	7,897,798	347,721	4,122,759	-	(1,504)	346,217	346,969	-	(1,497)	344,720	345,469
Washington	302	1,958,582	8,166	983,374	-	(35)	8,131	8,148	-	(35)	8,095	8,113
Eastern Wyoming	302	3,323,242	3,323,242	3,323,242	-	(14,370)	3,308,871	3,316,056	-	(14,308)	3,294,563	3,301,717
Utah	302	10,069,988	10,067,988	10,068,988	-	(43,536)	10,024,452	10,046,220	-	(43,347)	9,981,104	10,002,778
Idaho	302	2,990,901	2,990,901	2,990,901	-	(12,933)	2,977,968	2,984,434	-	(12,877)	2,965,090	2,971,529
Western Wyoming	302	1,329,959	1,329,959	1,329,959	-	(5,751)	1,324,208	1,327,083	-	(5,726)	1,318,482	1,321,345
Pre-merger Pacific	302	2,844,878	2,844,878	2,844,878	-	(12,302)	2,832,576	2,838,727	-	(12,249)	2,820,328	2,826,452
Pre-merger Utah	302	679,586	679,586	679,586	-	(2,939)	676,647	678,116	-	(2,926)	673,721	675,184
Post-merger	302	34,427,135	36,444,976	35,436,056	1,398,053	(157,594)	37,685,435	37,065,206	1,382,724	(162,958)	38,905,200	38,295,318
Hydro Relicensing	302	64,868,845	65,116,586	64,992,715	-	(281,575)	64,835,011	64,975,798	-	(280,358)	64,554,653	64,694,832
Hydro Relicensing	302	9,703,078	9,703,142	9,703,110	-	(41,958)	9,661,184	9,682,163	-	(41,777)	9,619,407	9,640,296
General Office	303	356,389,110	350,760,102	353,574,606	39,097,561	(1,516,748)	388,340,916	369,550,509	38,404,011	(1,679,253)	425,065,673	406,703,294
Customer Service	303	99,810,229	102,055,816	100,933,022	-	(441,307)	101,614,509	101,835,162	-	(439,399)	101,175,110	101,394,809
Fuel Related	303	1,175,435	2,345,105	1,760,270	-	(10,141)	2,334,964	2,340,034	355,034	(10,097)	2,679,901	2,507,432
Cholla Intangible	303	28,886	28,886	28,886	-	(125)	28,761	28,823	-	(124)	28,637	28,699
Total Intangible Plant		598,197,588	588,746,989	593,472,288	40,495,615	(2,545,844)	626,696,760	607,721,875	40,141,768	(2,709,946)	664,128,583	645,412,671
Total Amortizable Plant		598,197,588	588,746,989	593,472,288	40,495,615	(2,545,844)	626,696,760	607,721,875	40,141,768	(2,709,946)	664,128,583	645,412,671
Total Electric Plant in Service		13,535,982,365	14,128,446,807	13,832,214,586	957,689,791	(139,861,498)	14,946,275,100	14,537,360,954	1,324,958,391	(144,937,398)	16,126,296,094	15,536,285,597

PacifiCorp
UT GRC - Sept 2007
Sept 2005 Accumulated Depreciation - 13 Mo. Avg

Description	Sept 2004	Adjustments	Adjusted Sept 2004	Oct 2004	Adjustments	Adjusted Oct 2004	Nov 2004	Adjustments	Adjusted Oct 2004	Dec 2004	Adjustments	Adjusted Oct 2004	Jan 2005	Adjustments
Accumulated Depr. Production Plant														
108SPDGP	(766,589,511)	-	(766,589,511)	(768,860,361)	-	(768,860,361)	(771,953,738)	-	(771,953,738)	(776,438,849)	-	(776,438,849)	(779,654,606)	-
108SPDGU	(869,006,804)	-	(869,006,804)	(872,055,899)	-	(872,055,899)	(871,416,770)	-	(871,416,770)	(878,129,861)	-	(878,129,861)	(880,803,657)	-
108SPSG	(331,283,672)	-	(331,283,672)	(335,052,311)	-	(335,052,311)	(338,753,899)	-	(338,753,899)	(336,633,915)	-	(336,633,915)	(340,315,647)	-
108SPSSGCH	(199,995,377)	-	(199,995,377)	(198,587,239)	-	(198,587,239)	(199,618,927)	-	(199,618,927)	(196,194,607)	-	(196,194,607)	(196,794,685)	-
108HPDGP	(150,422,417)	-	(150,422,417)	(146,277,769)	-	(146,277,769)	(146,688,139)	-	(146,688,139)	(147,463,368)	-	(147,463,368)	(147,897,483)	-
108HPDGU	(28,707,025)	-	(28,707,025)	(28,810,041)	-	(28,810,041)	(28,913,071)	-	(28,913,071)	(29,146,475)	-	(29,146,475)	(29,249,505)	-
108HPSG-P	(32,687,856)	5,144,379	(27,543,477)	(32,389,157)	-	(32,389,157)	(32,796,619)	-	(32,796,619)	(32,597,608)	-	(32,597,608)	(33,020,362)	-
108HPSG-U	(10,927,731)	-	(10,927,731)	(11,043,203)	-	(11,043,203)	(11,158,543)	-	(11,158,543)	(11,133,514)	-	(11,133,514)	(11,249,078)	-
108OPDGU	(2,291,044)	-	(2,291,044)	(2,294,827)	-	(2,294,827)	(2,298,611)	-	(2,298,611)	(2,321,440)	-	(2,321,440)	(2,325,223)	-
108OPSG	(42,832,081)	-	(42,832,081)	(43,365,806)	-	(43,365,806)	(43,899,538)	-	(43,899,538)	(44,414,225)	-	(44,414,225)	(44,947,958)	-
108OPSSGCT	(6,445,700)	-	(6,445,700)	(6,714,768)	-	(6,714,768)	(6,983,824)	-	(6,983,824)	(7,240,295)	-	(7,240,295)	(7,501,327)	-
Total Accum. Depr. Production Plant	(2,441,189,217)	5,144,379	(2,436,044,838)	(2,445,451,381)	-	(2,445,451,381)	(2,454,481,679)	-	(2,454,481,679)	(2,461,714,156)	-	(2,461,714,156)	(2,473,759,532)	-
Accum. Depr. Transmission Plant														
108TPDGP	(342,079,867)	-	(342,079,867)	(343,149,381)	-	(343,149,381)	(343,598,852)	-	(343,598,852)	(345,380,300)	-	(345,380,300)	(345,887,937)	-
108TPDGU	(339,738,369)	-	(339,738,369)	(340,387,846)	-	(340,387,846)	(340,355,540)	-	(340,355,540)	(342,629,957)	-	(342,629,957)	(342,894,675)	-
108TPSG	(242,550,295)	-	(242,550,295)	(244,720,300)	-	(244,720,300)	(246,820,330)	-	(246,820,330)	(245,896,590)	-	(245,896,590)	(248,038,574)	-
Total Accum. Depr. Transmission Plant	(924,368,531)	-	(924,368,531)	(928,257,527)	-	(928,257,527)	(930,774,721)	-	(930,774,721)	(933,906,847)	-	(933,906,847)	(936,821,186)	-
Accum. Depr. Distribution Plant														
108360CA	(387,790)	-	(387,790)	(388,972)	-	(388,972)	(390,154)	-	(390,154)	(391,337)	-	(391,337)	(392,519)	-
108360IDU	(169,741)	-	(169,741)	(171,196)	-	(171,196)	(172,652)	-	(172,652)	(174,108)	-	(174,108)	(175,564)	-
108360OR	(1,433,023)	-	(1,433,023)	(1,438,059)	-	(1,438,059)	(1,443,096)	-	(1,443,096)	(1,448,134)	-	(1,448,134)	(1,453,170)	-
108360UT	(1,075,268)	-	(1,075,268)	(1,084,601)	-	(1,084,601)	(1,093,939)	-	(1,093,939)	(1,103,278)	-	(1,103,278)	541,656	-
108360WA	(167,969)	-	(167,969)	(168,428)	-	(168,428)	(168,887)	-	(168,887)	(169,346)	-	(169,346)	(169,805)	-
108360WYP	(1,045,123)	-	(1,045,123)	(181,494)	-	(181,494)	1,821,293	-	1,821,293	(1,053,977)	-	(1,053,977)	(1,056,929)	-
108360WYU	(246,939)	-	(246,939)	(248,963)	-	(248,963)	(250,988)	-	(250,988)	(253,013)	-	(253,013)	(255,037)	-
108361CA	(503,579)	-	(503,579)	(506,036)	-	(506,036)	(508,493)	-	(508,493)	(511,074)	-	(511,074)	(513,528)	-
108361IDU	(514,503)	-	(514,503)	(515,706)	-	(515,706)	(516,909)	-	(516,909)	(520,568)	-	(520,568)	(521,771)	-
108361OR	(3,422,309)	-	(3,422,309)	(3,437,425)	-	(3,437,425)	(3,451,645)	-	(3,451,645)	(3,449,346)	-	(3,449,346)	(3,465,964)	-
108361UT	(5,638,596)	-	(5,638,596)	(5,663,989)	-	(5,663,989)	(5,688,920)	-	(5,688,920)	(5,747,938)	-	(5,747,938)	(5,786,495)	-
108361WA	(471,227)	-	(471,227)	(473,464)	-	(473,464)	(475,702)	-	(475,702)	(478,043)	-	(478,043)	(480,277)	-
108361WYP	(2,167,602)	-	(2,167,602)	(2,177,148)	-	(2,177,148)	(2,186,693)	-	(2,186,693)	(2,190,093)	-	(2,190,093)	(2,199,636)	-
108361WYU	(86,736)	-	(86,736)	(87,073)	-	(87,073)	(87,409)	-	(87,409)	(87,766)	-	(87,766)	(88,103)	-
108362CA	(4,469,926)	-	(4,469,926)	(4,488,722)	-	(4,488,722)	(4,511,318)	-	(4,511,318)	(4,531,402)	-	(4,531,402)	(4,555,941)	-
108362IDU	(7,271,991)	-	(7,271,991)	(7,302,192)	-	(7,302,192)	(7,332,054)	-	(7,332,054)	(7,346,281)	-	(7,346,281)	(7,347,984)	-
108362OR	(37,013,387)	-	(37,013,387)	(37,240,073)	-	(37,240,073)	(37,523,200)	-	(37,523,200)	(37,515,375)	-	(37,515,375)	(37,785,542)	-
108362UT	(58,697,026)	-	(58,697,026)	(59,134,165)	-	(59,134,165)	(59,548,660)	-	(59,548,660)	(59,544,329)	-	(59,544,329)	(59,898,834)	-
108362WA	(15,214,530)	-	(15,214,530)	(15,299,299)	-	(15,299,299)	(15,384,484)	-	(15,384,484)	(15,436,489)	-	(15,436,489)	(15,517,278)	-
108362WYP	(26,706,768)	-	(26,706,768)	(26,766,085)	-	(26,766,085)	(26,933,905)	-	(26,933,905)	(26,870,788)	-	(26,870,788)	(27,027,353)	-
108362WYU	(1,591,512)	-	(1,591,512)	(1,600,148)	-	(1,600,148)	(1,608,784)	-	(1,608,784)	(1,607,771)	-	(1,607,771)	(1,616,406)	-
108364CA	(20,439,465)	-	(20,439,465)	(20,563,214)	-	(20,563,214)	(20,673,977)	-	(20,673,977)	(20,748,625)	-	(20,748,625)	(20,866,686)	-
108364IDU	(19,624,183)	-	(19,624,183)	(19,767,504)	-	(19,767,504)	(19,900,901)	-	(19,900,901)	(19,843,380)	-	(19,843,380)	(19,985,696)	-
108364OR	(148,737,729)	-	(148,737,729)	(149,628,631)	-	(149,628,631)	(150,462,992)	-	(150,462,992)	(150,862,724)	-	(150,862,724)	(151,742,107)	-
108364UT	(82,848,958)	28,193	(82,820,765)	(83,561,560)	-	(83,561,560)	(84,210,127)	-	(84,210,127)	(84,099,562)	-	(84,099,562)	(84,828,457)	-
108364WA	(45,783,056)	-	(45,783,056)	(46,067,228)	-	(46,067,228)	(46,371,963)	-	(46,371,963)	(46,434,634)	-	(46,434,634)	(46,735,606)	-
108364WYP	(38,346,591)	-	(38,346,591)	(38,566,562)	-	(38,566,562)	(38,746,820)	-	(38,746,820)	(38,708,704)	-	(38,708,704)	(38,940,453)	-
108364WYU	(5,432,652)	-	(5,432,652)	(5,478,395)	-	(5,478,395)	(5,527,990)	-	(5,527,990)	(5,466,803)	-	(5,466,803)	(5,518,736)	-
108365CA	(10,677,990)	-	(10,677,990)	(10,742,252)	-	(10,742,252)	(10,804,981)	-	(10,804,981)	(10,844,710)	-	(10,844,710)	(10,908,979)	-
108365IDU	(9,728,406)	-	(9,728,406)	(9,794,252)	-	(9,794,252)	(9,860,513)	-	(9,860,513)	(9,840,259)	-	(9,840,259)	(9,907,894)	-
108365OR	(94,424,520)	-	(94,424,520)	(94,916,205)	-	(94,916,205)	(95,387,833)	-	(95,387,833)	(95,831,232)	-	(95,831,232)	(96,326,834)	-
108365UT	(44,257,095)	3,800	(44,253,294)	(44,597,406)	-	(44,597,406)	(44,926,382)	-	(44,926,382)	(44,868,108)	-	(44,868,108)	(45,229,201)	-
108365WA	(18,151,631)	-	(18,151,631)	(18,251,028)	-	(18,251,028)	(18,348,610)	-	(18,348,610)	(18,420,593)	-	(18,420,593)	(18,519,272)	-
108365WYP	(28,728,146)	-	(28,728,146)	(28,863,196)	-	(28,863,196)	(29,005,417)	-	(29,005,417)	(29,038,553)	-	(29,038,553)	(29,179,828)	-
108365WYU	(2,195,291)	-	(2,195,291)	(2,213,440)	-	(2,213,440)	(2,229,162)	-	(2,229,162)	(2,206,295)	-	(2,206,295)	(2,225,153)	-
108366CA	(2,612,991)	-	(2,612,991)	(2,642,370)	-	(2,642,370)	(2,672,357)	-	(2,672,357)	(2,654,804)	-	(2,654,804)	(2,684,430)	-
108366IDU	(2,960,356)	-	(2,960,356)	(2,971,181)	-	(2,971,181)	(2,982,474)	-	(2,982,474)	(2,994,894)	-	(2,994,894)	(3,006,776)	-
108366OR	(30,508,771)	-	(30,508,771)	(30,666,586)	-	(30,666,586)	(30,821,876)	-	(30,821,876)	(30,988,261)	-	(30,988,261)	(31,146,416)	-
108366UT	(50,573,899)	604	(50,573,296)	(50,811,024)	-	(50,811,024)	(51,051,204)	-	(51,051,204)	(51,381,245)	-	(51,381,245)	(51,620,916)	-
108366WA	(3,127,543)	-	(3,127,543)	(3,145,500)	-	(3,145,500)	(3,163,230)	-	(3,163,230)	(3,175,999)	-	(3,175,999)	(3,191,845)	-
108366WYP	(3,573,094)	-	(3,573,094)	(3,589,482)	-	(3,589,482)	(3,606,858)	-	(3,606,858)	(3,614,372)	-	(3,614,372)	(3,631,738)	-
108366WYU	(1,384,856)	-	(1,384,856)	(1,391,395)	-	(1,391,395)	(1,397,787)	-	(1,397,787)	(1,398,293)	-	(1,398,293)	(1,405,214)	-
108367CA	(4,497,872)	-	(4,497,872)	(4,523,330)	-	(4,523,330)	(4,550,402)	-	(4,550,402)	(4,567,969)	-	(4,567,969)	(4,594,718)	-
108367IDU	(9,813,038)	-	(9,813,038)	(9,848,394)	-	(9,848,394)	(9,879,923)	-	(9,879,923)	(9,929,562)	-	(9,929,562)	(9,965,802)	-
108367OR	(37,879,568)	-	(37,879,568)	(38,102,973)	-	(38,102,973)	(38,325,776)	-	(38,325,776)	(38,480,648)	-	(38,480,648)	(38,708,165)	-
108367UT	(123,875,142)	2,114	(123,873,028)	(124,486,112)	-	(124,486,112)	(125,130,628)	-	(125,130,628)	(125,948,700)	-	(125,948,700)	(126,571,264)	-
108367WA	(4,647,700)	-	(4,647,700)	(4,679,000)	-	(4,679,000)	(4,708,876)	-	(4,708,876)	(4,726,734)	-	(4,726,734)	(4,756,262)	-
108367WYP	(9,407,499)	-	(9,407,499)	(9,444,712)	-	(9,444,712)	(9,482,293)	-	(9,482,293)	(9,510,169)	-	(9,510,169)	(9,557,645)	-
108367WYU	(7,473,901)	-	(7,473,901)	(7,503,704)	-	(7,503,704)	(7,533,532)	-	(7,533,532)	(7,556,469)	-	(7,556,469)	(7,587,555)	-
108368CA	(21,869,700)	-	(21,869,700)	(21,983,826)	-	(21,983,826)	(22,092,986)	-	(22,092,986)	(22,182,805)	-	(22,182,805)	(22,301,185)	-
108368IDU	(25,696,825)	-	(25,696,825)	(25,783,611)	-	(25,783,611)	(25,878,207)	-	(25,878,207)	(25,970,866)	-	(25,970,866)	(26,059,697)	-
108368OR	(117,558,475)	-	(117,558,475)	(118,138,222)	-	(118,138,222)	(118,740,075)	-	(118,740,075)	(119,122,408)	-	(119,122,408)	(119,745,890)	-
108368UT	(98,732,215)	23,249	(98,708,966)	(99,151,091)	-	(99,151,091)	(99,616,492)	-	(99,616,492)	(100,027,998)	-	(100,027,998)	(100,507,645)	-
108368WA	(25,572,797)	-	(25,572,797)	(25,693,113)	-	(25,693,113)	(25,798,575)	-	(25,798,575)	(25,900,238)	-	(25,900,238)	(26,016,941)	-
108368WYP	(20,939,800)	-	(20,939,800)	(21,008,106)	-	(21,008,106)	(21,096,605)	-	(21,096,605)	(21,111,347)	-	(21,111,347)	(21,206,157)	-
108368WYU	(4,057,064)	-	(4,057,064)	(4,069,851)	-	(4,069,851)	(4,084,198)	-	(4,084,198)	(4,069,985)	-	(4,069,985)	(4,085,317)	-
108369CA	(4,032,453)	-	(4,032,453)	(4,062,371)	-	(4,062,371)	(4,092,310)	-	(4,092,310)	(4,099,545)	-	(4,099,545)	(4,129,788)	-
108369IDU	(9,447,523)	-	(9,447,523)	(9,483,623)	-	(9,483,623)	(9,520,525)	-	(9,520,525)	(9,574,308)	-	(9,574,308)	(9,611,139)	-
108369OR	(41,129,437)	-	(41,129,437)	(41,377,146)	-	(41,377,146)	(41,627,404)	-	(41,627,404)	(41,826,720)	-	(41,826,720)	(42,082,495)	-
108369UT	(48,290,725)	561	(48,290,164)	(48,547,041)	-	(48,547,041)	(48,807,877)	-	(48,807,877)	(49,137,574)	-	(49,137,574)	(49,401,402)	-
108369WA	(9,596,824)	-	(9,596,824)	(9,657,334)	-	(9,657,334)	(9,716,886)	-	(9,716,886)	(9,755,364)	-	(9,755,364)	(9,817,079)	-
108369WYP	(7,132,469)	-	(7,132,469)	(7,176,175)	-	(7,176,175)	(7,220,253)	-	(7,220,253)	(7,224,951)	-	(7,224,951)	(7,270,131)	-

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Description	Sept 2004	Adjustments	Adjusted Sept 2004	Oct 2004	Adjustments	Adjusted Oct 2004	Nov 2004	Adjustments	Adjusted Oct 2004	Dec 2004	Adjustments	Adjusted Oct 2004	Jan 2005	Adjustments
108369WYU	(1,241,952)	-	(1,241,952)	(1,251,325)	-	(1,251,325)	(1,260,448)	-	(1,260,448)	(1,257,991)	-	(1,257,991)	(1,267,454)	-
108370CA	(1,526,118)	-	(1,526,118)	(1,535,468)	-	(1,535,468)	(1,543,338)	-	(1,543,338)	(1,542,612)	-	(1,542,612)	(1,553,390)	-
108370IDU	(5,632,353)	-	(5,632,353)	(5,639,147)	-	(5,639,147)	(5,664,306)	-	(5,664,306)	(5,637,579)	-	(5,637,579)	(5,646,983)	-
108370OR	(26,705,315)	-	(26,705,315)	(26,823,021)	-	(26,823,021)	(26,838,617)	-	(26,838,617)	(26,895,498)	-	(26,895,498)	(26,999,524)	-
108370UT	(39,170,568)	6,720	(39,163,848)	(39,266,872)	-	(39,266,872)	(39,415,958)	-	(39,415,958)	(39,535,693)	-	(39,535,693)	(39,665,658)	-
108370WA	(6,286,441)	-	(6,286,441)	(6,320,913)	-	(6,320,913)	(6,349,033)	-	(6,349,033)	(6,349,880)	-	(6,349,880)	(6,380,163)	-
108370WYP	(5,393,586)	-	(5,393,586)	(5,415,904)	-	(5,415,904)	(5,428,630)	-	(5,428,630)	(5,417,103)	-	(5,417,103)	(5,430,117)	-
108370WYU	(1,398,335)	-	(1,398,335)	(1,399,882)	-	(1,399,882)	(1,405,915)	-	(1,405,915)	(1,382,286)	-	(1,382,286)	(1,384,095)	-
108371CA	(86,689)	-	(86,689)	(87,689)	-	(87,689)	(88,766)	-	(88,766)	(87,961)	-	(87,961)	(89,006)	-
108371IDU	(136,678)	-	(136,678)	(137,271)	-	(137,271)	(137,866)	-	(137,866)	(138,328)	-	(138,328)	(138,871)	-
108371OR	(1,439,377)	-	(1,439,377)	(1,445,684)	-	(1,445,684)	(1,452,883)	-	(1,452,883)	(1,458,343)	-	(1,458,343)	(1,465,102)	-
108371UT	(3,295,500)	-	(3,295,500)	(3,310,761)	-	(3,310,761)	(3,327,867)	-	(3,327,867)	(3,341,916)	-	(3,341,916)	(3,358,244)	-
108371WA	(289,696)	-	(289,696)	(291,362)	-	(291,362)	(293,028)	-	(293,028)	(293,742)	-	(293,742)	(294,994)	-
108371WYP	(411,458)	-	(411,458)	(412,851)	-	(412,851)	(414,958)	-	(414,958)	(414,584)	-	(414,584)	(416,628)	-
108371WYU	(63,382)	-	(63,382)	(63,854)	-	(63,854)	(64,276)	-	(64,276)	(63,980)	-	(63,980)	(64,455)	-
108372IDU	(4,974)	-	(4,974)	(4,985)	-	(4,985)	(4,995)	-	(4,995)	(5,033)	-	(5,033)	(5,043)	-
108372UT	(38,166)	-	(38,166)	(38,263)	-	(38,263)	(38,360)	-	(38,360)	(38,765)	-	(38,765)	(38,862)	-
108373CA	(428,901)	-	(428,901)	(431,171)	-	(431,171)	(432,019)	-	(432,019)	(434,159)	-	(434,159)	(436,264)	-
108373IDU	(250,924)	-	(250,924)	(253,612)	-	(253,612)	(256,328)	-	(256,328)	(254,443)	-	(254,443)	(256,848)	-
108373OR	(6,001,072)	-	(6,001,072)	(6,034,129)	-	(6,034,129)	(6,072,706)	-	(6,072,706)	(6,083,541)	-	(6,083,541)	(6,121,584)	-
108373UT	(8,588,343)	2,021	(8,586,322)	(8,694,069)	-	(8,694,069)	(8,799,040)	-	(8,799,040)	(8,705,907)	-	(8,705,907)	(8,814,188)	-
108373WA	(1,459,513)	-	(1,459,513)	(1,464,411)	-	(1,464,411)	(1,473,137)	-	(1,473,137)	(1,478,128)	-	(1,478,128)	(1,486,756)	-
108373WYP	(1,189,672)	-	(1,189,672)	(1,193,575)	-	(1,193,575)	(1,206,038)	-	(1,206,038)	(1,194,774)	-	(1,194,774)	(1,207,494)	-
108373WYU	(465,227)	-	(465,227)	(469,646)	-	(469,646)	(474,180)	-	(474,180)	(469,269)	-	(469,269)	(473,501)	-
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,575,568,036)	67,262	(1,575,500,775)	(1,583,307,249)	-	(1,583,307,249)	(1,589,956,569)	-	(1,589,956,569)	(1,597,058,376)	-	(1,597,058,376)	(1,604,340,216)	-
Accum. Depreciation General Plant														
108GPCA	(4,327,074)	-	(4,327,074)	(4,365,195)	-	(4,365,195)	(4,385,667)	-	(4,385,667)	(4,426,981)	-	(4,426,981)	(4,271,126)	-
108GPCN	(5,212,537)	-	(5,212,537)	(5,344,502)	-	(5,344,502)	(5,475,037)	-	(5,475,037)	(5,545,341)	-	(5,545,341)	(5,626,763)	-
108GPDGP	(8,414,205)	-	(8,414,205)	(8,465,142)	-	(8,465,142)	(8,516,081)	-	(8,516,081)	(8,570,042)	-	(8,570,042)	(8,618,818)	-
108GPDGU	(15,634,309)	-	(15,634,309)	(15,639,874)	-	(15,639,874)	(15,755,332)	-	(15,755,332)	(17,801,958)	-	(17,801,958)	(17,877,389)	-
108GPIDU	(10,635,330)	-	(10,635,330)	(10,712,243)	-	(10,712,243)	(10,829,326)	-	(10,829,326)	(10,428,195)	-	(10,428,195)	(10,488,929)	-
108GPOR	(41,128,832)	-	(41,128,832)	(41,661,295)	-	(41,661,295)	(42,156,745)	-	(42,156,745)	(42,026,530)	-	(42,026,530)	(42,298,343)	-
108GPSE	(685,048)	-	(685,048)	(692,809)	-	(692,809)	(700,353)	-	(700,353)	(703,554)	-	(703,554)	(711,098)	-
108GPSG	(32,136,152)	4,997	(32,131,155)	(32,562,726)	-	(32,562,726)	(33,092,418)	-	(33,092,418)	(33,271,065)	-	(33,271,065)	(33,617,019)	-
108GPSO	(88,358,683)	-	(88,358,683)	(88,444,550)	-	(88,444,550)	(90,194,413)	-	(90,194,413)	(90,121,753)	-	(90,121,753)	(91,267,918)	-
108GPSSGCH	(2,475,011)	-	(2,475,011)	(2,497,068)	-	(2,497,068)	(2,519,458)	-	(2,519,458)	(2,541,848)	-	(2,541,848)	(2,564,237)	-
108GPSSGCT	(16,346)	-	(16,346)	(17,435)	-	(17,435)	(18,631)	-	(18,631)	(19,549)	-	(19,549)	(20,773)	-
108GPUT	(49,595,413)	-	(49,595,413)	(50,186,591)	-	(50,186,591)	(50,682,977)	-	(50,682,977)	(50,806,559)	-	(50,806,559)	(50,255,960)	-
108GPWA	(12,135,784)	-	(12,135,784)	(12,300,671)	-	(12,300,671)	(12,460,799)	-	(12,460,799)	(12,574,066)	-	(12,574,066)	(12,674,457)	-
108GPWYP	(15,091,764)	-	(15,091,764)	(15,270,603)	-	(15,270,603)	(15,363,989)	-	(15,363,989)	(15,443,874)	-	(15,443,874)	(15,568,403)	-
108GPWYU	(4,019,432)	-	(4,019,432)	(4,055,957)	-	(4,055,957)	(4,092,670)	-	(4,092,670)	(4,103,970)	-	(4,103,970)	(4,111,444)	-
108MPSE	(160,636,720)	33,643,387	(126,993,333)	(161,783,199)	32,660,561	(129,122,638)	(162,704,127)	32,660,561	(130,043,567)	(163,718,684)	32,660,561	(131,058,124)	(164,656,638)	32,660,561
Total Accum. Depr. General Plant	(450,502,640)	33,648,384	(416,854,256)	(453,999,859)	32,660,561	(421,339,299)	(458,948,022)	32,660,561	(426,287,461)	(462,103,969)	32,660,561	(429,443,408)	(464,629,313)	32,660,561
			-			0			0			0		
Total Accum. Depr. Plant in Service	(5,391,628,424)	38,860,025	(5,352,768,399)	(5,411,016,016)	32,660,561	(5,378,355,456)	(5,434,160,991)	32,660,561	(5,401,500,430)	(5,454,783,348)	32,660,561	(5,422,122,787)	(5,479,550,247)	32,660,561
Accumulated Amortization														
111SPSG	-		-	-		-	-		-	-		-	-	
111GPCA	(567,502)	-	(567,502)	(569,173)	-	(569,173)	(587,953)	-	(587,853)	(589,853)	-	(589,853)	(591,753)	-
111GPCN	(1,690,744)	-	(1,690,744)	(1,711,411)	-	(1,711,411)	(1,732,078)	-	(1,732,078)	(1,752,745)	-	(1,752,745)	(1,773,413)	-
111GPOR	(6,759,719)	-	(6,759,719)	(6,785,908)	-	(6,785,908)	(6,800,464)	-	(6,800,464)	(6,814,982)	-	(6,814,982)	(6,773,191)	-
111GPSO	(7,296,899)	-	(7,296,899)	(7,361,680)	-	(7,361,680)	(7,437,113)	-	(7,437,113)	(7,512,338)	-	(7,512,338)	(7,600,068)	-
111GPUT	(257)	-	(257)	(8,631)	-	(8,631)	(11,431)	-	(11,431)	(14,250)	-	(14,250)	(17,069)	-
111GPWA	(1,154,149)	-	(1,154,149)	(1,157,205)	-	(1,157,205)	(1,160,274)	-	(1,160,274)	(1,163,355)	-	(1,163,355)	(1,167,513)	-
111GPWYP	(5,414,795)	-	(5,414,795)	(5,409,931)	-	(5,409,931)	(5,420,859)	-	(5,420,859)	(5,431,788)	-	(5,431,788)	(5,442,726)	-
111GPWYU	(20,588)	-	(20,588)	(20,731)	-	(20,731)	(20,874)	-	(20,874)	(21,017)	-	(21,017)	(21,160)	-
111HPSG	(183,974)	-	(183,974)	(186,351)	-	(186,351)	(188,729)	-	(188,729)	(191,107)	-	(191,107)	(193,485)	-
111IPCA	(642,394)	-	(642,394)	(646,282)	-	(646,282)	(650,171)	-	(650,171)	(654,059)	-	(654,059)	(657,948)	-
111IPCN	(64,566,011)	-	(64,566,011)	(64,881,111)	-	(64,881,111)	(65,196,557)	-	(65,196,557)	(65,514,977)	-	(65,514,977)	(65,840,341)	-
111IPDGP	(2,401,711)	-	(2,401,711)	(2,424,998)	-	(2,424,998)	(2,448,285)	-	(2,448,285)	(2,471,572)	-	(2,471,572)	(2,494,858)	-
111IPDGU	(279,769)	-	(279,769)	(281,301)	-	(281,301)	(282,833)	-	(282,833)	(284,364)	-	(284,364)	(285,896)	-
111IPIDU	(2,095,304)	-	(2,095,304)	(2,105,310)	-	(2,105,310)	(2,115,315)	-	(2,115,315)	(2,125,321)	-	(2,125,321)	(2,135,326)	-
111IPOR	(7,893,839)	-	(7,893,839)	(7,894,020)	-	(7,894,020)	(7,894,201)	-	(7,894,201)	(7,894,382)	-	(7,894,382)	(7,894,562)	-
111IPSE	(651,424)	-	(651,424)	(667,397)	-	(667,397)	(683,411)	-	(683,411)	(699,467)	-	(699,467)	(707,341)	-
111IPSG	(13,002,673)	4,918	(12,997,755)	(13,167,503)	4,918	(13,162,585)	(13,332,330)	4,918	(13,327,412)	(13,497,449)	4,918	(13,492,531)	(13,662,661)	4,918
111IPSG-P	(5,655,252)	207,841	(5,447,411)	(5,910,719)	207,841	(5,702,878)	(6,166,347)	207,841	(5,958,505)	(6,421,750)	207,841	(6,213,909)	(6,677,448)	207,841
111IPSG-U	(1,838,204)	149,658	(1,688,546)	(1,908,222)	149,658	(1,758,564)	(1,978,240)	149,658	(1,828,582)	(2,048,260)	149,658	(1,898,602)	(2,118,278)	149,658
111IPSO	(195,766,619)	-	(195,766,619)	(198,608,419)	-	(198,608,419)	(201,821,160)	-	(201,821,160)	(189,608,675)	-	(189,608,675)	(192,834,610)	-
111IPUT	(9,241,038)	-	(9,241,038)	(9,298,049)	-	(9,298,049)	(9,355,060)	-	(9,355,060)	(9,412,071)	-	(9,412,071)	(9,469,082)	-
111IPWA	(1,956,447)	-	(1,956,447)	(1,956,583)	-	(1,956,583)	(1,956,719)	-	(1,956,719)	(1,956,856)	-	(1,956,856)	(1,956,992)	-
111IPWYP	(2,871,979)	-	(2,871,979)	(2,889,381)	-	(2,889,381)	(2,906,783)	-	(2,906,783)	(2,924,185)	-	(2,924,185)	(2,941,586)	-
111IPWYU	(1,220,509)	-	(1,220,509)	(1,227,897)	-	(1,227,897)	(1,235,286)	-	(1,235,286)	(1,242,674)	-	(1,242,674)	(1,250,063)	-
111IPSSGCH	(1,204)	-	(1,204)	(1,685)	-	(1,685)	(2,166)	-	(2,166)	(2,648)	-	(2,648)	(3,129)	-
111IPSSGCT	(4,458)	-	(4,458)	(5,242)	-	(5,242)	(6,026)	-	(6,026)	(6,811)	-	(6,811)	(7,595)	-
111390OR	(1,017,865)	-	(1,017,865)	(1,030,982)	-	(1,030,982)	(1,044,234)	-	(1,044,234)	(343,972)	-	(343,972)	(306,605)	-
111390SO	3,909,864	-	3,909,864	3,913,821	-	3,913,821	3,917,895	-	3,917,895	2,760,490	-	2,760,490	2,764,243	-
111390SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111390WYP	(84,422)	-	(84,422)	(89,353)	-	(89,353)	(94,344)	-	(94,344)	(99,395)	-	(99,395)	(104,508)	-
Remove Capital Lease Amortization	(2,807,577)	-	(2,807,577)	(2,793,487)	-	(2,793,487)	(2,779,317)	-	(2,779,317)	(2,317,123)	-	(2,317,123)	(2,353,130)	-
Total Accumulated Amortization	(333,177,462)	362,418	(332,815,044)	(337,085,141)	362,418	(336,722,723)	(341,390,666)	362,418	(341,028,248)	(330,256,956)	362,418	(329,894,538)	(334,518,094)	362,418
Total Accum. Depreciation and Amortization	(5,724,805,886)	39,222,442	(5,685,583,443)	(5,748,101,157)	33,022,978	(5,715,078,179)	(5,775,551,657)	33,022,978	(5,742,528,678)	(5,785,040,303)	33,022,978	(5,752,017,325)	(5,814,068,341)	33,022,978

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Description	Adjusted Oct 2004	Feb 2005	Adjustments	Adjusted Oct 2004	Mar 2005	Adjustments	Adjusted Oct 2004	Apr 2005	Adjustments	Adjusted Oct 2004	May 2005	Adjustments	Adjusted Oct 2004	June 2005
Accumulated Depr. Production Plant														
108SPDGP	(779,654,606)	(782,790,624)	-	(782,790,624)	(785,529,529)	-	(785,529,529)	(788,610,889)	-	(788,610,889)	(791,771,673)	-	(791,771,673)	(787,558,887)
108SPDGU	(880,803,657)	(883,125,914)	-	(883,125,914)	(887,836,178)	-	(887,836,178)	(890,726,536)	-	(890,726,536)	(892,547,326)	-	(892,547,326)	(889,799,539)
108SPSG	(340,315,647)	(344,207,328)	-	(344,207,328)	(341,770,283)	-	(341,770,283)	(345,604,725)	-	(345,604,725)	(349,505,574)	-	(349,505,574)	(364,682,424)
108SPSSGCH	(196,794,685)	(197,685,560)	-	(197,685,560)	(196,507,753)	-	(196,507,753)	(197,226,435)	-	(197,226,435)	(197,847,151)	-	(197,847,151)	(200,491,340)
108HPDGP	(147,897,483)	(148,125,071)	-	(148,125,071)	(148,044,818)	-	(148,044,818)	(148,474,480)	-	(148,474,480)	(148,891,320)	-	(148,891,320)	(147,625,795)
108HPDGU	(29,249,505)	(29,352,535)	-	(29,352,535)	(29,370,889)	-	(29,370,889)	(29,447,336)	-	(29,447,336)	(29,550,316)	-	(29,550,316)	(29,198,427)
108HPSG-P	(33,020,362)	(33,428,613)	-	(33,428,613)	(32,993,181)	-	(32,993,181)	(33,404,753)	-	(33,404,753)	(33,816,862)	-	(33,816,862)	(35,358,568)
108HPSG-U	(11,249,078)	(11,394,071)	-	(11,394,071)	(11,339,748)	-	(11,339,748)	(11,459,723)	-	(11,459,723)	(11,580,025)	-	(11,580,025)	(11,968,742)
108OPDGU	(2,325,223)	(2,288,072)	-	(2,288,072)	(2,310,737)	-	(2,310,737)	(2,314,461)	-	(2,314,461)	(2,318,185)	-	(2,318,185)	(2,196,241)
108OPSG	(44,947,958)	(45,481,690)	-	(45,481,690)	(45,995,697)	-	(45,995,697)	(46,529,335)	-	(46,529,335)	(47,224,387)	-	(47,224,387)	(45,167,292)
108OPSSGCT	(7,501,327)	(7,654,824)	-	(7,654,824)	(7,992,137)	-	(7,992,137)	(8,255,404)	-	(8,255,404)	(8,518,830)	-	(8,518,830)	(8,781,537)
Total Accum. Depr. Production Plant	(2,473,759,532)	(2,485,534,302)	-	(2,485,534,302)	(2,489,690,949)	-	(2,489,690,949)	(2,502,054,076)	-	(2,502,054,076)	(2,513,571,649)	-	(2,513,571,649)	(2,522,828,792)
Accum. Depr. Transmission Plant														
108TPDGP	(345,887,937)	(346,767,905)	-	(346,767,905)	(349,444,849)	-	(349,444,849)	(350,301,436)	-	(350,301,436)	(350,847,079)	-	(350,847,079)	(346,298,000)
108TPDGU	(342,894,675)	(343,334,749)	-	(343,334,749)	(347,066,385)	-	(347,066,385)	(347,750,676)	-	(347,750,676)	(347,883,812)	-	(347,883,812)	(344,331,056)
108TPSG	(248,038,574)	(250,093,779)	-	(250,093,779)	(249,849,607)	-	(249,849,607)	(252,026,493)	-	(252,026,493)	(254,056,787)	-	(254,056,787)	(266,152,889)
Total Accum. Depr. Transmission Plant	(936,821,186)	(940,196,434)	-	(940,196,434)	(946,360,840)	-	(946,360,840)	(950,078,604)	-	(950,078,604)	(952,787,678)	-	(952,787,678)	(956,782,045)
Accum. Depr. Distribution Plant														
108360CA	(392,519)	(393,701)	-	(393,701)	(394,883)	-	(394,883)	(396,065)	-	(396,065)	(397,247)	-	(397,247)	(398,429)
108360IDU	(175,564)	(177,019)	-	(177,019)	(178,475)	-	(178,475)	(179,931)	-	(179,931)	(181,387)	-	(181,387)	(182,842)
108360OR	(1,453,170)	(1,458,207)	-	(1,458,207)	(1,463,244)	-	(1,463,244)	(1,463,568)	-	(1,463,568)	(1,465,379)	-	(1,465,379)	(1,478,357)
108360UT	541,656	(1,121,974)	-	(1,121,974)	(1,131,314)	-	(1,131,314)	(1,140,655)	-	(1,140,655)	(1,149,995)	-	(1,149,995)	(1,159,335)
108360WA	(169,805)	(170,264)	-	(170,264)	(170,723)	-	(170,723)	(171,182)	-	(171,182)	(171,642)	-	(171,642)	(172,101)
108360WYP	(1,056,929)	2,795,951	-	2,795,951	(1,062,831)	-	(1,062,831)	661,529	-	661,529	2,042,298	-	2,042,298	(1,069,353)
108360WYU	(255,037)	(257,062)	-	(257,062)	(259,086)	-	(259,086)	(261,111)	-	(261,111)	(263,136)	-	(263,136)	(265,160)
108361CA	(513,528)	(515,981)	-	(515,981)	(519,363)	-	(519,363)	(521,917)	-	(521,917)	(524,371)	-	(524,371)	(524,089)
108361IDU	(521,771)	(518,140)	-	(518,140)	(518,086)	-	(518,086)	(519,273)	-	(519,273)	(520,538)	-	(520,538)	(502,498)
108361OR	(3,465,964)	(3,476,702)	-	(3,476,702)	(3,464,684)	-	(3,464,684)	(3,479,190)	-	(3,479,190)	(3,495,397)	-	(3,495,397)	(3,514,100)
108361UT	(5,786,495)	(5,833,978)	-	(5,833,978)	(5,858,478)	-	(5,858,478)	(5,887,395)	-	(5,887,395)	(5,932,614)	-	(5,932,614)	(5,999,827)
108361WA	(480,277)	(482,130)	-	(482,130)	(489,640)	-	(489,640)	(494,499)	-	(494,499)	(497,040)	-	(497,040)	(495,345)
108361WYP	(2,199,636)	(2,208,445)	-	(2,208,445)	(2,218,301)	-	(2,218,301)	(2,226,262)	-	(2,226,262)	(2,233,777)	-	(2,233,777)	(2,238,007)
108361WYU	(88,103)	(88,439)	-	(88,439)	(89,114)	-	(89,114)	(89,450)	-	(89,450)	(89,786)	-	(89,786)	(88,910)
108362CA	(4,555,941)	(4,564,021)	-	(4,564,021)	(4,583,386)	-	(4,583,386)	(4,605,984)	-	(4,605,984)	(4,630,563)	-	(4,630,563)	(4,413,190)
108362IDU	(7,347,984)	(7,384,252)	-	(7,384,252)	(7,334,644)	-	(7,334,644)	(7,359,605)	-	(7,359,605)	(7,372,349)	-	(7,372,349)	(7,256,700)
108362OR	(37,785,542)	(37,980,640)	-	(37,980,640)	(37,655,479)	-	(37,655,479)	(37,932,898)	-	(37,932,898)	(38,199,767)	-	(38,199,767)	(37,806,188)
108362UT	(59,898,834)	(60,333,928)	-	(60,333,928)	(60,068,625)	-	(60,068,625)	(60,487,613)	-	(60,487,613)	(60,773,693)	-	(60,773,693)	(60,310,385)
108362WA	(15,517,278)	(15,585,182)	-	(15,585,182)	(15,627,488)	-	(15,627,488)	(15,651,853)	-	(15,651,853)	(15,725,764)	-	(15,725,764)	(15,675,949)
108362WYP	(27,027,353)	(27,134,480)	-	(27,134,480)	(27,123,598)	-	(27,123,598)	(27,272,225)	-	(27,272,225)	(27,384,123)	-	(27,384,123)	(27,211,004)
108362WYU	(1,616,406)	(1,625,043)	-	(1,625,043)	(1,624,110)	-	(1,624,110)	(1,632,727)	-	(1,632,727)	(1,640,393)	-	(1,640,393)	(1,621,335)
108364CA	(20,866,686)	(20,982,531)	-	(20,982,531)	(21,071,076)	-	(21,071,076)	(21,191,813)	-	(21,191,813)	(21,296,430)	-	(21,296,430)	(21,408,666)
108364IDU	(19,985,696)	(20,135,318)	-	(20,135,318)	(19,946,526)	-	(19,946,526)	(20,082,577)	-	(20,082,577)	(20,218,272)	-	(20,218,272)	(20,958,959)
108364OR	(151,742,107)	(152,648,043)	-	(152,648,043)	(152,609,028)	-	(152,609,028)	(153,475,897)	-	(153,475,897)	(154,337,112)	-	(154,337,112)	(154,823,750)
108364UT	(84,828,457)	(85,569,166)	-	(85,569,166)	(84,976,026)	-	(84,976,026)	(85,618,373)	-	(85,618,373)	(86,338,718)	-	(86,338,718)	(89,263,042)
108364WA	(46,735,606)	(47,040,665)	-	(47,040,665)	(47,151,606)	-	(47,151,606)	(47,446,340)	-	(47,446,340)	(47,743,340)	-	(47,743,340)	(48,142,317)
108364WYP	(38,940,453)	(39,141,818)	-	(39,141,818)	(39,205,699)	-	(39,205,699)	(39,424,436)	-	(39,424,436)	(39,616,639)	-	(39,616,639)	(39,700,730)
108364WYU	(5,518,736)	(5,567,800)	-	(5,567,800)	(5,521,203)	-	(5,521,203)	(5,573,672)	-	(5,573,672)	(5,623,903)	-	(5,623,903)	(5,886,693)
108365CA	(10,908,979)	(10,971,310)	-	(10,971,310)	(11,019,141)	-	(11,019,141)	(11,083,333)	-	(11,083,333)	(11,146,871)	-	(11,146,871)	(11,059,809)
108365IDU	(9,907,894)	(9,976,924)	-	(9,976,924)	(9,887,144)	-	(9,887,144)	(9,952,807)	-	(9,952,807)	(10,019,418)	-	(10,019,418)	(10,419,831)
108365OR	(96,326,834)	(96,834,910)	-	(96,834,910)	(96,967,416)	-	(96,967,416)	(97,439,214)	-	(97,439,214)	(97,897,547)	-	(97,897,547)	(97,444,435)
108365UT	(45,229,201)	(45,611,981)	-	(45,611,981)	(45,323,674)	-	(45,323,674)	(45,639,698)	-	(45,639,698)	(46,019,469)	-	(46,019,469)	(47,907,651)
108365WA	(18,519,272)	(18,615,244)	-	(18,615,244)	(18,702,716)	-	(18,702,716)	(18,800,016)	-	(18,800,016)	(18,893,014)	-	(18,893,014)	(18,777,748)
108365WYP	(29,179,828)	(29,316,025)	-	(29,316,025)	(29,424,506)	-	(29,424,506)	(29,561,616)	-	(29,561,616)	(29,679,588)	-	(29,679,588)	(29,474,864)
108365WYU	(2,225,153)	(2,243,808)	-	(2,243,808)	(2,225,654)	-	(2,225,654)	(2,245,248)	-	(2,245,248)	(2,264,281)	-	(2,264,281)	(2,364,709)
108366CA	(2,684,430)	(2,717,948)	-	(2,717,948)	(2,701,972)	-	(2,701,972)	(2,731,940)	-	(2,731,940)	(2,761,813)	-	(2,761,813)	(2,760,901)
108366IDU	(3,006,776)	(3,018,315)	-	(3,018,315)	(3,009,837)	-	(3,009,837)	(3,021,482)	-	(3,021,482)	(3,033,233)	-	(3,033,233)	(2,991,763)
108366OR	(31,146,416)	(31,305,119)	-	(31,305,119)	(31,373,873)	-	(31,373,873)	(31,530,899)	-	(31,530,899)	(31,688,976)	-	(31,688,976)	(32,261,665)
108366UT	(51,620,916)	(51,865,243)	-	(51,865,243)	(51,874,766)	-	(51,874,766)	(52,113,563)	-	(52,113,563)	(52,352,688)	-	(52,352,688)	(51,767,449)
108366WA	(3,191,845)	(3,210,024)	-	(3,210,024)	(3,224,643)	-	(3,224,643)	(3,242,499)	-	(3,242,499)	(3,260,970)	-	(3,260,970)	(3,324,784)
108366WYP	(3,631,738)	(3,650,440)	-	(3,650,440)	(3,666,459)	-	(3,666,459)	(3,683,762)	-	(3,683,762)	(3,701,440)	-	(3,701,440)	(3,740,621)
108366WYU	(1,405,214)	(1,411,927)	-	(1,411,927)	(1,416,509)	-	(1,416,509)	(1,423,064)	-	(1,423,064)	(1,429,539)	-	(1,429,539)	(1,448,455)
108367CA	(4,594,718)	(4,623,092)	-	(4,623,092)	(4,643,839)	-	(4,643,839)	(4,670,881)	-	(4,670,881)	(4,694,583)	-	(4,694,583)	(4,735,287)
108367IDU	(9,965,802)	(10,001,524)	-	(10,001,524)	(9,979,374)	-	(9,979,374)	(10,014,690)	-	(10,014,690)	(10,050,223)	-	(10,050,223)	(9,841,049)
108367OR	(38,708,165)	(38,938,377)	-	(38,938,377)	(38,960,009)	-	(38,960,009)	(39,179,772)	-	(39,179,772)	(39,398,093)	-	(39,398,093)	(39,956,320)
108367UT	(126,571,264)	(127,200,286)	-	(127,200,286)	(127,220,854)	-	(127,220,854)	(127,835,292)	-	(127,835,292)	(128,427,689)	-	(128,427,689)	(127,295,996)
108367WA	(4,756,262)	(4,788,023)	-	(4,788,023)	(4,806,959)	-	(4,806,959)	(4,837,338)	-	(4,837,338)	(4,868,483)	-	(4,868,483)	(4,943,163)
108367WYP	(9,557,645)	(9,601,207)	-	(9,601,207)	(9,651,750)	-	(9,651,750)	(9,691,562)	-	(9,691,562)	(9,729,743)	-	(9,729,743)	(9,809,193)
108367WYU	(7,587,555)	(7,617,562)	-	(7,617,562)	(7,659,385)	-	(7,659,385)	(7,689,171)	-	(7,689,171)	(7,718,962)	-	(7,718,962)	(7,736,589)
108368CA	(22,301,185)	(22,415,352)	-	(22,415,352)	(22,513,439)	-	(22,513,439)	(22,621,168)	-	(22,621,168)	(22,730,594)	-	(22,730,594)	(22,677,967)
108368IDU	(26,059,697)	(26,158,253)	-	(26,158,253)	(26,072,879)	-	(26,072,879)	(26,162,397)	-	(26,162,397)	(26,261,289)	-	(26,261,289)	(25,594,942)
108368OR	(119,745,890)	(120,358,496)	-	(120,358,496)	(120,416,927)	-	(120,416,927)	(120,970,863)	-	(120,970,863)	(121,564,836)	-	(121,564,836)	(121,582,892)
108368UT	(100,507,645)	(101,019,672)	-	(101,019,672)	(100,848,587)	-	(100,848,587)	(101,274,916)	-	(101,274,916)	(101,731,694)	-	(101,731,694)	(100,220,306)
108368WA	(26,016,941)	(26,136,665)	-	(26,136,665)	(26,265,486)	-	(26,265,486)	(26,370,762)	-	(26,370,762)	(26,487,842)	-	(26,487,842)	(26,448,592)
108368WYP	(21,206,157)	(21,294,201)	-	(21,294,201)	(21,359,837)	-	(21,359,837)	(21,449,494)	-	(21,449,494)	(21,529,375)	-	(21,529,375)	(21,515,480)
108368WYU	(4,085,317)	(4,097,871)	-	(4,097,871)	(4,106,595)	-	(4,106,595)	(4,119,254)	-	(4,119,254)	(4,132,054)	-	(4,132,054)	(4,135,860)
108369CA	(4,129,788)	(4,160,827)	-	(4,160,827)	(4,172,305)	-	(4,172,305)	(4,202,017)	-	(4,202,017)	(4,231,801)	-	(4,231,801)	(4,304,462)
108369IDU	(9,611,139)	(9,648,727)	-	(9,648,727)	(9,635,935)	-	(9,635,935)	(9,671,517)	-	(9,671,517)	(9,707,431)	-	(9,707,431)	(9,626,343)
108369OR	(42,082,495)	(42,338,955)	-	(42,338,955)	(42,417,283)	-	(42,417,283)	(42,664,382)	-	(42,664,382)	(42,914,346)	-	(42,914,346)	(43,689,409)
108369UT	(49,401,402)	(49,672,654)	-	(49,672,654)	(49,709,628)	-	(49,709,628)	(49,964,506)	-	(49,964,506)	(50,222,449)	-	(50,222,449)	(50,463,102)
108369WA	(9,817,079)	(9,879,087)	-	(9,879,087)	(9,926,836)	-	(9,926,836)	(9,986,562)	-	(9,986,562)	(10,046,873)	-	(10,046,873)	(10,145,441)
108369WYP	(7,270,131)	(7,316,437)	-	(7,316,437)	(7,342,667)	-	(7,342,667)	(7,385,892)	-	(7,385,892)	(7,429,312)	-	(7,429,312)	(7,468,740)

PacifiCorp
UT GRC - Sept 2007
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Description	Adjusted Oct 2004	Feb 2005	Adjustments	Adjusted Oct 2004	Mar 2005	Adjustments	Adjusted Oct 2004	Apr 2005	Adjustments	Adjusted Oct 2004	May 2005	Adjustments	Adjusted Oct 2004	June 2005
108369WYU	(1,267,454)	(1,276,805)	-	(1,276,805)	(1,277,127)	-	(1,277,127)	(1,286,163)	-	(1,286,163)	(1,295,269)	-	(1,295,269)	(1,323,930)
108370CA	(1,553,390)	(1,562,446)	-	(1,562,446)	(1,553,766)	-	(1,553,766)	(1,561,535)	-	(1,561,535)	(1,566,786)	-	(1,566,786)	(1,572,119)
108370IDU	(5,646,983)	(5,625,034)	-	(5,625,034)	(5,546,284)	-	(5,546,284)	(5,548,100)	-	(5,548,100)	(5,544,213)	-	(5,544,213)	(5,509,877)
108370OR	(26,999,524)	(27,084,196)	-	(27,084,196)	(27,025,545)	-	(27,025,545)	(27,116,309)	-	(27,116,309)	(27,100,607)	-	(27,100,607)	(27,049,442)
108370UT	(39,665,658)	(39,836,696)	-	(39,836,696)	(39,709,481)	-	(39,709,481)	(39,849,476)	-	(39,849,476)	(39,949,699)	-	(39,949,699)	(38,906,497)
108370WA	(6,380,163)	(6,413,062)	-	(6,413,062)	(6,419,197)	-	(6,419,197)	(6,435,522)	-	(6,435,522)	(6,452,059)	-	(6,452,059)	(6,394,357)
108370WYP	(5,430,117)	(5,441,893)	-	(5,441,893)	(5,448,914)	-	(5,448,914)	(5,461,898)	-	(5,461,898)	(5,469,221)	-	(5,469,221)	(5,429,300)
108370WYU	(1,384,095)	(1,390,276)	-	(1,390,276)	(1,392,567)	-	(1,392,567)	(1,392,596)	-	(1,392,596)	(1,389,267)	-	(1,389,267)	(1,385,489)
108371CA	(89,006)	(90,067)	-	(90,067)	(89,360)	-	(89,360)	(90,349)	-	(90,349)	(91,374)	-	(91,374)	(88,066)
108371IDU	(138,871)	(139,467)	-	(139,467)	(138,928)	-	(138,928)	(139,524)	-	(139,524)	(140,120)	-	(140,120)	(133,322)
108371OR	(1,465,102)	(1,471,515)	-	(1,471,515)	(1,473,123)	-	(1,473,123)	(1,480,019)	-	(1,480,019)	(1,487,793)	-	(1,487,793)	(1,454,348)
108371UT	(3,358,244)	(3,373,957)	-	(3,373,957)	(3,368,243)	-	(3,368,243)	(3,383,496)	-	(3,383,496)	(3,399,708)	-	(3,399,708)	(3,251,524)
108371WA	(294,994)	(296,476)	-	(296,476)	(297,574)	-	(297,574)	(299,106)	-	(299,106)	(300,701)	-	(300,701)	(286,028)
108371WYP	(416,628)	(418,865)	-	(418,865)	(419,428)	-	(419,428)	(420,858)	-	(420,858)	(422,692)	-	(422,692)	(410,420)
108371WYU	(64,455)	(64,692)	-	(64,692)	(64,521)	-	(64,521)	(64,989)	-	(64,989)	(65,097)	-	(65,097)	(63,754)
108372IDU	(5,043)	(5,054)	-	(5,054)	(5,055)	-	(5,055)	(5,065)	-	(5,065)	(5,076)	-	(5,076)	(4,749)
108372UT	(38,862)	(38,960)	-	(38,960)	(39,117)	-	(39,117)	(39,214)	-	(39,214)	(39,311)	-	(39,311)	(36,858)
108373CA	(436,264)	(438,371)	-	(438,371)	(440,104)	-	(440,104)	(442,258)	-	(442,258)	(444,418)	-	(444,418)	(438,759)
108373IDU	(256,848)	(259,553)	-	(259,553)	(256,036)	-	(256,036)	(258,580)	-	(258,580)	(261,124)	-	(261,124)	(251,534)
108373OR	(6,121,584)	(6,156,548)	-	(6,156,548)	(6,147,365)	-	(6,147,365)	(6,182,437)	-	(6,182,437)	(6,220,856)	-	(6,220,856)	(6,231,741)
108373UT	(8,814,188)	(8,925,156)	-	(8,925,156)	(8,796,621)	-	(8,796,621)	(8,898,247)	-	(8,898,247)	(9,005,787)	-	(9,005,787)	(8,722,722)
108373WA	(1,486,756)	(1,495,391)	-	(1,495,391)	(1,501,376)	-	(1,501,376)	(1,510,210)	-	(1,510,210)	(1,519,144)	-	(1,519,144)	(1,504,358)
108373WYP	(1,207,494)	(1,219,689)	-	(1,219,689)	(1,212,294)	-	(1,212,294)	(1,224,301)	-	(1,224,301)	(1,235,746)	-	(1,235,746)	(1,207,906)
108373WYU	(473,501)	(478,049)	-	(478,049)	(473,988)	-	(473,988)	(478,531)	-	(478,531)	(483,067)	-	(483,067)	(474,075)
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,604,340,216)	(1,611,117,675)	-	(1,611,117,675)	(1,613,941,613)	-	(1,613,941,613)	(1,620,725,341)	-	(1,620,725,341)	(1,627,696,729)	-	(1,627,696,729)	(1,632,634,253)
Accum. Depreciation General Plant														
108GPCA	(4,271,126)	(4,306,654)	-	(4,306,654)	(4,171,054)	-	(4,171,054)	(4,208,390)	-	(4,208,390)	(4,246,969)	-	(4,246,969)	(4,296,818)
108GPCN	(5,626,763)	(5,754,709)	-	(5,754,709)	(5,001,946)	-	(5,001,946)	(5,135,443)	-	(5,135,443)	(5,270,406)	-	(5,270,406)	(5,041,409)
108GPDGP	(8,618,818)	(8,610,501)	-	(8,610,501)	(9,043,141)	-	(9,043,141)	(9,134,927)	-	(9,134,927)	(9,502,335)	-	(9,502,335)	(9,284,209)
108GPDGU	(17,877,389)	(17,966,679)	-	(17,966,679)	(17,979,561)	-	(17,979,561)	(18,039,841)	-	(18,039,841)	(18,577,064)	-	(18,577,064)	(18,177,269)
108GPIDU	(10,488,929)	(10,612,521)	-	(10,612,521)	(10,633,774)	-	(10,633,774)	(10,752,116)	-	(10,752,116)	(10,707,223)	-	(10,707,223)	(10,816,904)
108GPOR	(42,298,343)	(42,821,627)	-	(42,821,627)	(43,394,149)	-	(43,394,149)	(43,638,631)	-	(43,638,631)	(43,902,424)	-	(43,902,424)	(43,734,994)
108GPSE	(711,098)	(718,643)	-	(718,643)	(580,307)	-	(580,307)	(588,010)	-	(588,010)	(548,883)	-	(548,883)	(561,247)
108GPSG	(33,617,019)	(34,070,348)	-	(34,070,348)	(34,039,985)	-	(34,039,985)	(34,500,197)	-	(34,500,197)	(34,350,328)	-	(34,350,328)	(34,904,834)
108GPSO	(91,267,918)	(92,806,753)	-	(92,806,753)	(91,738,384)	-	(91,738,384)	(93,503,593)	-	(93,503,593)	(93,720,326)	-	(93,720,326)	(95,409,812)
108GPSSGCH	(2,564,237)	(2,586,739)	-	(2,586,739)	(2,609,354)	-	(2,609,354)	(2,632,054)	-	(2,632,054)	(2,632,031)	-	(2,632,031)	(2,652,725)
108GPSSGCT	(20,773)	(22,002)	-	(22,002)	(22,746)	-	(22,746)	(24,009)	-	(24,009)	(25,271)	-	(25,271)	(27,650)
108GPUT	(50,255,960)	(50,654,490)	-	(50,654,490)	(51,481,152)	-	(51,481,152)	(51,542,186)	-	(51,542,186)	(51,430,633)	-	(51,430,633)	(52,790,191)
108GPWA	(12,674,457)	(12,835,226)	-	(12,835,226)	(12,688,716)	-	(12,688,716)	(12,811,820)	-	(12,811,820)	(12,971,869)	-	(12,971,869)	(13,053,596)
108GPWYP	(15,568,403)	(15,776,336)	-	(15,776,336)	(15,742,690)	-	(15,742,690)	(15,907,071)	-	(15,907,071)	(16,054,248)	-	(16,054,248)	(16,199,636)
108GPWYU	(4,111,444)	(4,151,694)	-	(4,151,694)	(4,164,679)	-	(4,164,679)	(4,220,501)	-	(4,220,501)	(4,230,265)	-	(4,230,265)	(4,232,398)
108MPSE	(131,996,077)	(165,729,289)	32,660,561	(133,068,729)	(165,630,650)	32,660,561	(132,970,089)	(166,524,417)	32,660,561	(133,863,857)	(167,195,087)	32,660,561	(134,534,526)	(167,245,886)
Total Accum. Depr. General Plant	(431,968,753)	(469,424,211)	32,660,561	(436,763,650)	(468,922,289)	32,660,561	(436,261,728)	(473,163,205)	32,660,561	(440,502,644)	(475,365,361)	32,660,561	(442,704,801)	(478,429,577)
	0			0			0			0			0	
Total Accum. Depr. Plant in Service	(5,446,889,687)	(5,506,272,621)	32,660,561	(5,473,612,061)	(5,518,915,691)	32,660,561	(5,486,255,131)	(5,546,021,226)	32,660,561	(5,513,360,665)	(5,569,421,417)	32,660,561	(5,536,760,856)	(5,590,674,667)
Accumulated Amortization														
111SPSG	-	-		-	-		-	-		-	-		-	-
111GPCA	(591,753)	(593,652)	-	(593,652)	(613,222)	-	(613,222)	(616,714)	-	(616,714)	(620,205)	-	(620,205)	(623,697)
111GPCN	(1,773,413)	(1,794,080)	-	(1,794,080)	(1,740,073)	-	(1,740,073)	(1,754,578)	-	(1,754,578)	(1,768,666)	-	(1,768,666)	(1,783,801)
111GPOR	(6,773,191)	(6,794,203)	-	(6,794,203)	(7,041,717)	-	(7,041,717)	(7,083,397)	-	(7,083,397)	(7,141,372)	-	(7,141,372)	(7,199,648)
111GPSO	(7,600,068)	(7,678,769)	-	(7,678,769)	(7,886,432)	-	(7,886,432)	(7,987,792)	-	(7,987,792)	(8,089,639)	-	(8,089,639)	(8,193,656)
111GPUT	(17,069)	(19,887)	-	(19,887)	(22,704)	-	(22,704)	(25,522)	-	(25,522)	(28,341)	-	(28,341)	(31,159)
111GPWA	(1,167,513)	(1,170,621)	-	(1,170,621)	(1,171,952)	-	(1,171,952)	(1,175,982)	-	(1,175,982)	(1,180,716)	-	(1,180,716)	(1,185,454)
111GPWYP	(5,442,726)	(5,453,673)	-	(5,453,673)	(5,459,215)	-	(5,459,215)	(5,472,738)	-	(5,472,738)	(5,488,119)	-	(5,488,119)	(5,497,648)
111GPWYU	(21,160)	(21,303)	-	(21,303)	(21,443)	-	(21,443)	(21,585)	-	(21,585)	(21,728)	-	(21,728)	(21,871)
111HPSG	(193,485)	(195,863)	-	(195,863)	(208,155)	-	(208,155)	(211,359)	-	(211,359)	(214,563)	-	(214,563)	(217,767)
111IPCA	(657,948)	(661,836)	-	(661,836)	(665,212)	-	(665,212)	(669,058)	-	(669,058)	(672,904)	-	(672,904)	(676,750)
111IPCN	(65,840,341)	(66,162,062)	-	(66,162,062)	(66,483,892)	-	(66,483,892)	(66,805,734)	-	(66,805,734)	(67,130,155)	-	(67,130,155)	(67,456,918)
111IPDGP	(2,494,858)	(2,518,145)	-	(2,518,145)	(2,573,246)	-	(2,573,246)	(2,594,707)	-	(2,594,707)	(2,615,421)	-	(2,615,421)	(2,636,136)
111IPDGU	(285,896)	(287,428)	-	(287,428)	(288,960)	-	(288,960)	(290,491)	-	(290,491)	(292,023)	-	(292,023)	(293,555)
111IPIDU	(2,135,326)	(2,145,331)	-	(2,145,331)	(2,160,801)	-	(2,160,801)	(2,171,262)	-	(2,171,262)	(2,181,723)	-	(2,181,723)	(2,192,183)
111IPOR	(7,894,562)	(344,666)	-	(344,666)	(344,847)	-	(344,847)	(345,027)	-	(345,027)	(345,208)	-	(345,208)	(345,389)
111IPSE	(707,341)	(715,461)	-	(715,461)	(723,835)	-	(723,835)	(732,314)	-	(732,314)	(740,834)	-	(740,834)	(749,355)
111IPSG	(13,657,743)	(13,826,389)	4,918	(13,821,471)	(14,010,478)	4,918	(14,005,560)	(14,186,863)	17,983	(14,168,880)	(14,346,781)	17,983	(14,328,799)	(14,513,305)
111IPSG-P	(6,469,607)	(6,933,489)	207,841	(6,725,648)	(7,200,602)	207,841	(6,992,760)	(6,990,960)	-	(6,990,960)	(7,196,421)	-	(7,196,421)	(7,401,883)
111IPSG-U	(1,968,620)	(2,188,296)	149,658	(2,038,638)	(2,263,195)	149,658	(2,113,537)	(1,950,091)	-	(1,950,091)	(1,987,177)	-	(1,987,177)	(2,024,262)
111IPSO	(192,834,610)	(196,083,567)	-	(196,083,567)	(197,069,728)	-	(197,069,728)	(200,177,067)	-	(200,177,067)	(203,161,781)	-	(203,161,781)	(206,160,925)
111IPUT	(9,469,082)	(9,526,093)	-	(9,526,093)	(9,575,757)	-	(9,575,757)	(9,632,156)	-	(9,632,156)	(9,688,330)	-	(9,688,330)	(9,743,797)
111IPWA	(1,956,992)	(6,712)	-	(6,712)	(6,848)	-	(6,848)	(6,984)	-	(6,984)	(7,120)	-	(7,120)	(7,215)
111IPWYP	(2,941,586)	(2,958,988)	-	(2,958,988)	(2,974,098)	-	(2,974,098)	(2,991,308)	-	(2,991,308)	(3,008,519)	-	(3,008,519)	(3,025,730)
111IPWYU	(1,250,063)	(1,257,452)	-	(1,257,452)	(1,263,866)	-	(1,263,866)	(1,271,174)	-	(1,271,174)	(1,278,481)	-	(1,278,481)	(1,285,789)
111IPSSGCH	(3,129)	(3,611)	-	(3,611)	(4,092)	-	(4,092)	(4,574)	-	(4,574)	(5,055)	-	(5,055)	(5,536)
111IPSSGCT	(7,595)	(25,057)	-	(25,057)	(28,414)	-	(28,414)	(32,488)	-	(32,488)	(36,562)	-	(36,562)	(40,636)
111390OR	(306,605)	(268,904)	-	(268,904)	(377,930)	-	(377,930)	(340,920)	-	(340,920)	(325,217)	-	(325,217)	(434,464)
111390SO	2,764,243	2,768,032	-	2,768,032	2,771,858	-	2,771,858	2,775,721	-	2,775,721	2,779,622	-	2,779,622	2,783,562
111390SG	-	-	-	-	-	-	-	(17,797)	-	(17,797)	(35,760)	-	(35,760)	(53,893)
111390WYP	(104,508)	(109,682)	-	(109,682)	(114,919)	-	(114,919)	(120,220)	-	(120,220)	(125,585)	-	(125,585)	(131,014)
Remove Capital Lease Amortization	(2,353,130)	(2,389,445)	-	(2,389,445)	(2,279,008)	-	(2,279,008)	(2,296,785)	-	(2,296,785)	(2,293,060)	-	(2,293,060)	(2,164,191)
Total Accumulated Amortization	(334,155,676)	(329,366,636)	362,418	(329,004,219)	(331,802,782)	362,418	(331,440,364)	(335,201,926)	17,983	(335,183,943)	(339,247,846)	17,983	(339,229,863)	(343,314,065)
Total Accum. Depreciation and Amortization	(5,781,045,363)	(5,835,639,258)	33,022,978	(5,802,616,279)	(5,850,718,474)	33,022,978	(5,817,695,495)	(5,881,223,151)	32,678,544	(5,848,544,608)	(5,908,669,262)	32,678,544	(5,875,990,719)	(5,933,988,732)

PacifiCorp
UT GRC - Sept 2007
Sept 2005 Accumulated Depreciation - 13 Mo. Avg

Description	Adjustments	Adjusted Oct 2004	July 2005	Adjustments	Adjusted Oct 2004	Aug 2005	Adjustments	Adjusted Oct 2004	Sept 2005	Adjustments	Adjusted Oct 2004	Sept 2005 13 Mo. Avg Rate Base
Accumulated Depr. Production Plant												
108SPDGP	-	(787,558,887)	(790,030,899)	-	(790,030,899)	(790,808,622)	-	(790,808,622)	(791,631,744)	-	(791,631,744)	(782,479,225)
108SPDGU	-	(889,799,539)	(889,680,410)	-	(889,680,410)	(890,052,986)	-	(890,052,986)	(897,217,650)	-	(897,217,650)	(884,030,733)
108SPSG	-	(364,682,424)	(369,128,637)	-	(369,128,637)	(372,449,441)	-	(372,449,441)	(370,098,497)	-	(370,098,497)	(349,191,258)
108SPSSGCH	-	(200,491,340)	(201,187,296)	-	(201,187,296)	(201,930,395)	-	(201,930,395)	(202,265,545)	-	(202,265,545)	(198,948,639)
108HPDGP	-	(147,625,795)	(148,058,969)	-	(148,058,969)	(148,488,156)	-	(148,488,156)	(149,122,498)	-	(149,122,498)	(148,121,560)
108HPDGU	-	(29,198,427)	(29,301,404)	-	(29,301,404)	(29,404,383)	-	(29,404,383)	(29,432,864)	-	(29,432,864)	(29,221,867)
108HPSG-P	-	(35,358,568)	(35,657,918)	-	(35,657,918)	(35,867,255)	-	(35,867,255)	(35,871,949)	-	(35,871,949)	(33,442,025)
108HPSG-U	-	(11,968,742)	(12,091,520)	-	(12,091,520)	(12,212,189)	-	(12,212,189)	(12,167,998)	-	(12,167,998)	(11,517,391)
108OPDGU	-	(2,196,241)	(2,199,965)	-	(2,199,965)	(2,203,689)	-	(2,203,689)	(2,219,166)	-	(2,219,166)	(2,275,512)
108OPSG	-	(45,167,292)	(46,073,802)	-	(46,073,802)	(46,955,058)	-	(46,955,058)	(47,857,692)	-	(47,857,692)	(45,441,889)
108OPSSGCT	-	(8,781,537)	(9,043,337)	-	(9,043,337)	(9,302,469)	-	(9,302,469)	(9,538,086)	-	(9,538,086)	(7,997,888)
Total Accum. Depr. Production Plant	-	(2,522,828,792)	(2,532,454,156)	-	(2,532,454,156)	(2,539,674,642)	-	(2,539,674,642)	(2,547,423,689)	-	(2,547,423,689)	(2,492,667,988)
Accum. Depr. Transmission Plant												
108TPDGP	-	(346,298,000)	(347,158,732)	-	(347,158,732)	(348,033,116)	-	(348,033,116)	(349,476,818)	-	(349,476,818)	(346,801,867)
108TPDGU	-	(344,331,056)	(344,871,629)	-	(344,871,629)	(345,540,124)	-	(345,540,124)	(346,772,272)	-	(346,772,272)	(344,119,776)
108TPSG	-	(266,152,989)	(267,855,289)	-	(267,855,289)	(268,481,987)	-	(268,481,987)	(268,603,954)	-	(268,603,954)	(254,242,075)
Total Accum. Depr. Transmission Plant	-	(956,782,045)	(959,885,650)	-	(959,885,650)	(962,055,227)	-	(962,055,227)	(964,853,044)	-	(964,853,044)	(945,163,718)
Accum. Depr. Distribution Plant												
108360CA	-	(398,429)	(399,611)	-	(399,611)	(400,793)	-	(400,793)	(401,976)	-	(401,976)	(394,883)
108360IDU	-	(182,842)	(184,298)	-	(184,298)	(185,754)	-	(185,754)	(187,210)	-	(187,210)	(178,475)
108360OR	-	(1,478,357)	(1,483,393)	-	(1,483,393)	(1,488,430)	-	(1,488,430)	(1,493,469)	-	(1,493,469)	(1,462,271)
108360UT	-	(1,159,335)	(1,168,676)	-	(1,168,676)	(1,178,016)	-	(1,178,016)	(1,187,357)	-	(1,187,357)	(1,004,058)
108360WA	-	(172,101)	(172,560)	-	(172,560)	(173,019)	-	(173,019)	(173,478)	-	(173,478)	(170,723)
108360WYP	-	(1,069,353)	(1,074,637)	-	(1,074,637)	(1,077,589)	-	(1,077,589)	(1,080,540)	-	(1,080,540)	(106,262)
108360WYU	-	(265,160)	(267,185)	-	(267,185)	(269,210)	-	(269,210)	(271,234)	-	(271,234)	(259,086)
108361CA	-	(524,089)	(527,896)	-	(527,896)	(530,333)	-	(530,333)	(531,773)	-	(531,773)	(518,341)
108361IDU	-	(502,498)	(503,684)	-	(503,684)	(504,871)	-	(504,871)	(508,157)	-	(508,157)	(514,208)
108361OR	-	(3,514,100)	(3,538,628)	-	(3,538,628)	(3,554,176)	-	(3,554,176)	(3,568,213)	-	(3,568,213)	(3,485,983)
108361UT	-	(5,999,827)	(6,029,900)	-	(6,029,900)	(6,059,639)	-	(6,059,639)	(6,174,885)	-	(6,174,885)	(5,869,435)
108361WA	-	(495,345)	(497,741)	-	(497,741)	(499,280)	-	(499,280)	(500,186)	-	(500,186)	(487,275)
108361WYP	-	(2,238,007)	(2,247,541)	-	(2,247,541)	(2,257,076)	-	(2,257,076)	(2,274,631)	-	(2,274,631)	(2,217,324)
108361WYU	-	(88,910)	(89,246)	-	(89,246)	(89,583)	-	(89,583)	(90,522)	-	(90,522)	(88,626)
108362CA	-	(4,413,190)	(4,400,884)	-	(4,400,884)	(4,424,196)	-	(4,424,196)	(4,433,697)	-	(4,433,697)	(4,508,710)
108362IDU	-	(7,256,700)	(7,266,283)	-	(7,266,283)	(7,264,222)	-	(7,264,222)	(7,197,262)	-	(7,197,262)	(7,310,448)
108362OR	-	(37,806,188)	(38,002,895)	-	(38,002,895)	(38,261,905)	-	(38,261,905)	(37,770,907)	-	(37,770,907)	(37,745,250)
108362UT	-	(60,310,385)	(60,702,218)	-	(60,702,218)	(61,050,955)	-	(61,050,955)	(60,501,410)	-	(60,501,410)	(60,080,911)
108362WA	-	(15,675,949)	(15,760,164)	-	(15,760,164)	(15,839,728)	-	(15,839,728)	(15,797,742)	-	(15,797,742)	(15,578,150)
108362WYP	-	(27,211,004)	(27,374,976)	-	(27,374,976)	(27,516,536)	-	(27,516,536)	(27,531,015)	-	(27,531,015)	(27,142,527)
108362WYU	-	(1,621,335)	(1,625,947)	-	(1,625,947)	(1,634,541)	-	(1,634,541)	(1,641,662)	-	(1,641,662)	(1,620,798)
108364CA	-	(21,408,666)	(21,527,250)	-	(21,527,250)	(21,645,096)	-	(21,645,096)	(21,656,870)	-	(21,656,870)	(21,082,439)
108364IDU	-	(20,958,959)	(21,090,163)	-	(21,090,163)	(21,232,602)	-	(21,232,602)	(21,151,554)	-	(21,151,554)	(20,302,895)
108364OR	-	(154,823,750)	(155,705,928)	-	(155,705,928)	(156,594,750)	-	(156,594,750)	(156,660,928)	-	(156,660,928)	(152,945,355)
108364UT	-	(89,263,042)	(89,968,699)	-	(89,968,699)	(90,679,026)	-	(90,679,026)	(90,458,575)	-	(90,458,575)	(86,337,854)
108364WA	-	(48,142,317)	(48,432,677)	-	(48,432,677)	(48,736,439)	-	(48,736,439)	(48,721,389)	-	(48,721,389)	(47,292,866)
108364WYP	-	(39,700,730)	(39,885,457)	-	(39,885,457)	(40,089,148)	-	(40,089,148)	(40,260,897)	-	(40,260,897)	(39,279,535)
108364WYU	-	(5,886,693)	(5,938,686)	-	(5,938,686)	(5,990,673)	-	(5,990,673)	(5,954,024)	-	(5,954,024)	(5,652,402)
108365CA	-	(11,059,809)	(11,122,336)	-	(11,122,336)	(11,184,937)	-	(11,184,937)	(11,194,588)	-	(11,194,588)	(10,981,634)
108365IDU	-	(10,419,831)	(10,482,974)	-	(10,482,974)	(10,550,253)	-	(10,550,253)	(10,524,063)	-	(10,524,063)	(10,072,672)
108365OR	-	(97,444,435)	(97,889,114)	-	(97,889,114)	(98,349,254)	-	(98,349,254)	(98,600,291)	-	(98,600,291)	(96,792,985)
108365UT	-	(47,907,651)	(48,275,942)	-	(48,275,942)	(48,642,879)	-	(48,642,879)	(48,615,727)	-	(48,615,727)	(46,147,032)
108365WA	-	(18,777,748)	(18,871,074)	-	(18,871,074)	(18,969,356)	-	(18,969,356)	(19,015,348)	-	(19,015,348)	(18,641,204)
108365WYP	-	(29,474,864)	(29,600,144)	-	(29,600,144)	(29,725,950)	-	(29,725,950)	(29,926,803)	-	(29,926,803)	(29,348,049)
108365WYU	-	(2,364,709)	(2,380,998)	-	(2,380,998)	(2,400,624)	-	(2,400,624)	(2,385,065)	-	(2,385,065)	(2,275,364)
108366CA	-	(2,760,901)	(2,790,960)	-	(2,790,960)	(2,821,012)	-	(2,821,012)	(2,795,546)	-	(2,795,546)	(2,719,157)
108366IDU	-	(2,991,763)	(3,002,561)	-	(3,002,561)	(3,014,079)	-	(3,014,079)	(3,022,981)	-	(3,022,981)	(3,002,302)
108366OR	-	(32,261,665)	(32,409,458)	-	(32,409,458)	(32,570,093)	-	(32,570,093)	(32,682,292)	-	(32,682,292)	(31,534,945)
108366UT	-	(51,767,449)	(52,007,235)	-	(52,007,235)	(52,247,683)	-	(52,247,683)	(52,510,761)	-	(52,510,761)	(51,705,929)
108366WA	-	(3,324,784)	(3,343,384)	-	(3,343,384)	(3,362,011)	-	(3,362,011)	(3,369,662)	-	(3,369,662)	(3,241,700)
108366WYP	-	(3,740,621)	(3,756,969)	-	(3,756,969)	(3,774,924)	-	(3,774,924)	(3,802,019)	-	(3,802,019)	(3,676,321)
108366WYU	-	(1,448,455)	(1,454,113)	-	(1,454,113)	(1,460,539)	-	(1,460,539)	(1,469,245)	-	(1,469,245)	(1,422,380)
108367CA	-	(4,735,287)	(4,617,904)	-	(4,617,904)	(4,490,533)	-	(4,490,533)	(4,792,681)	-	(4,792,681)	(4,615,622)
108367IDU	-	(9,841,049)	(9,665,974)	-	(9,665,974)	(9,580,715)	-	(9,580,715)	(9,950,852)	-	(9,950,852)	(9,886,240)
108367OR	-	(39,956,320)	(38,917,583)	-	(38,917,583)	(39,340,078)	-	(39,340,078)	(40,476,536)	-	(40,476,536)	(38,974,146)
108367UT	-	(127,295,996)	(127,387,206)	-	(127,387,206)	(126,755,048)	-	(126,755,048)	(129,122,065)	-	(129,122,065)	(126,711,859)
108367WA	-	(4,943,163)	(4,868,841)	-	(4,868,841)	(4,759,906)	-	(4,759,906)	(5,010,185)	-	(5,010,185)	(4,800,113)
108367WYP	-	(9,809,193)	(9,663,752)	-	(9,683,752)	(9,957,074)	-	(9,957,074)	(9,964,668)	-	(9,964,668)	(9,651,636)
108367WYU	-	(7,736,589)	(7,766,413)	-	(7,766,413)	(7,796,391)	-	(7,796,391)	(7,864,033)	-	(7,864,033)	(7,654,128)
108368CA	-	(22,677,967)	(22,786,652)	-	(22,786,652)	(22,884,558)	-	(22,884,558)	(22,905,701)	-	(22,905,701)	(22,458,918)
108368IDU	-	(25,594,942)	(25,660,081)	-	(25,660,081)	(25,742,348)	-	(25,742,348)	(25,801,072)	-	(25,801,072)	(25,910,959)
108368OR	-	(121,582,892)	(122,181,642)	-	(122,181,642)	(122,775,526)	-	(122,775,526)	(122,888,553)	-	(122,888,553)	(120,464,985)
108368UT	-	(100,220,306)	(100,644,423)	-	(100,644,423)	(101,107,641)	-	(101,107,641)	(101,256,922)	-	(101,256,922)	(100,470,489)
108368WA	-	(26,448,592)	(26,558,733)	-	(26,558,733)	(26,673,983)	-	(26,673,983)	(26,718,818)	-	(26,718,818)	(26,203,273)
108368WYP	-	(21,515,480)	(21,608,013)	-	(21,608,013)	(21,703,436)	-	(21,703,436)	(21,829,901)	-	(21,829,901)	(21,357,827)
108368WYU	-	(4,135,860)	(4,146,151)	-	(4,146,151)	(4,159,261)	-	(4,159,261)	(4,172,542)	-	(4,172,542)	(4,110,462)
108369CA	-	(4,304,462)	(4,334,460)	-	(4,334,460)	(4,364,686)	-	(4,364,686)	(4,359,871)	-	(4,359,871)	(4,195,915)
108369IDU	-	(9,626,343)	(9,662,774)	-	(9,662,774)	(9,699,523)	-	(9,699,523)	(9,739,090)	-	(9,739,090)	(9,617,574)
108369OR	-	(43,689,409)	(43,941,357)	-	(43,941,357)	(44,194,396)	-	(44,194,396)	(44,293,837)	-	(44,293,837)	(42,653,628)
108369UT	-	(50,463,102)	(50,722,657)	-	(50,722,657)	(50,985,130)	-	(50,985,130)	(51,225,468)	-	(51,225,468)	(49,780,743)
108369WA	-	(10,145,441)	(10,206,132)	-	(10,206,132)	(10,267,234)	-	(10,267,234)	(10,287,011)	-	(10,287,011)	(9,945,282)
108369WYP	-	(7,468,740)	(7,512,784)	-	(7,512,784)	(7,557,371)	-	(7,557,371)	(7,597,261)	-	(7,597,261)	(7,356,496)

PacifiCorp
UT GRC - Sept 2007
Sept 2005 Accumulated Depreciation - 13 Mo. Avg

Description	Adjustments	Adjusted Oct 2004	July 2005	Adjustments	Adjusted Oct 2004	Aug 2005	Adjustments	Adjusted Oct 2004	Sept 2005	Adjustments	Adjusted Oct 2004	Sept 2005 13 Mo. Avg Rate Base
108369WYU	-	(1,323,930)	(1,333,194)	-	(1,333,194)	(1,342,550)	-	(1,342,550)	(1,345,161)	-	(1,345,161)	(1,289,182)
108370CA	-	(1,572,119)	(1,576,801)	-	(1,576,801)	(1,585,356)	-	(1,585,356)	(1,574,917)	-	(1,574,917)	(1,558,050)
108370IDU	-	(5,509,877)	(5,532,422)	-	(5,532,422)	(5,557,139)	-	(5,557,139)	(5,501,470)	-	(5,501,470)	(5,583,454)
108370OR	-	(27,049,442)	(27,088,234)	-	(27,088,234)	(27,172,970)	-	(27,172,970)	(27,068,964)	-	(27,068,964)	(26,997,557)
108370UT	-	(38,906,497)	(39,072,937)	-	(39,072,937)	(39,186,773)	-	(39,186,773)	(39,139,503)	-	(39,139,503)	(39,438,392)
108370WA	-	(6,394,357)	(6,408,808)	-	(6,408,808)	(6,428,113)	-	(6,428,113)	(6,417,814)	-	(6,417,814)	(6,388,874)
108370WYP	-	(5,429,300)	(5,449,220)	-	(5,449,220)	(5,460,380)	-	(5,460,380)	(5,472,627)	-	(5,472,627)	(5,439,907)
108370WYU	-	(1,385,489)	(1,392,545)	-	(1,392,545)	(1,399,807)	-	(1,399,807)	(1,385,418)	-	(1,385,418)	(1,392,191)
108371CA	-	(88,066)	(89,054)	-	(89,054)	(89,947)	-	(89,947)	(88,875)	-	(88,875)	(89,016)
108371IDU	-	(133,322)	(133,918)	-	(133,918)	(134,515)	-	(134,515)	(134,855)	-	(134,855)	(137,205)
108371OR	-	(1,454,348)	(1,462,004)	-	(1,462,004)	(1,469,218)	-	(1,469,218)	(1,472,106)	-	(1,472,106)	(1,463,963)
108371UT	-	(3,251,524)	(3,267,046)	-	(3,267,046)	(3,283,775)	-	(3,283,775)	(3,294,867)	-	(3,294,867)	(3,327,454)
108371WA	-	(286,028)	(287,377)	-	(287,377)	(288,940)	-	(288,940)	(289,546)	-	(289,546)	(292,967)
108371WYP	-	(410,420)	(412,616)	-	(412,616)	(414,754)	-	(414,754)	(416,335)	-	(416,335)	(415,880)
108371WYU	-	(63,754)	(63,359)	-	(63,359)	(63,794)	-	(63,794)	(63,895)	-	(63,895)	(64,158)
108372IDU	-	(4,749)	(4,759)	-	(4,759)	(4,770)	-	(4,770)	(4,802)	-	(4,802)	(4,951)
108372UT	-	(36,858)	(36,955)	-	(36,955)	(37,052)	-	(37,052)	(37,393)	-	(37,393)	(38,252)
108373CA	-	(438,759)	(441,030)	-	(441,030)	(443,303)	-	(443,303)	(444,269)	-	(444,269)	(438,079)
108373IDU	-	(251,534)	(254,106)	-	(254,106)	(256,202)	-	(256,202)	(253,776)	-	(253,776)	(255,621)
108373OR	-	(6,231,741)	(6,265,733)	-	(6,265,733)	(6,304,330)	-	(6,304,330)	(6,300,008)	-	(6,300,008)	(6,163,235)
108373UT	-	(8,722,722)	(8,828,675)	-	(8,828,675)	(8,934,813)	-	(8,934,813)	(8,836,681)	-	(8,836,681)	(8,811,402)
108373WA	-	(1,504,358)	(1,512,714)	-	(1,512,714)	(1,521,596)	-	(1,521,596)	(1,522,026)	-	(1,522,026)	(1,496,058)
108373WYP	-	(1,207,906)	(1,220,650)	-	(1,220,650)	(1,232,957)	-	(1,232,957)	(1,228,024)	-	(1,228,024)	(1,213,317)
108373WYU	-	(474,075)	(478,452)	-	(478,452)	(482,935)	-	(482,935)	(480,432)	-	(480,432)	(475,489)
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	-	(1,632,634,253)	(1,638,720,623)	-	(1,638,720,623)	(1,646,192,005)	-	(1,646,192,005)	(1,651,126,790)	-	(1,651,126,790)	(1,614,793,709)
Accum. Depreciation General Plant												
108GPCA	-	(4,296,818)	(4,334,644)	-	(4,334,644)	(4,196,006)	-	(4,196,006)	(4,081,536)	-	(4,081,536)	(4,278,316)
108GPCN	-	(5,041,409)	(5,147,806)	-	(5,147,806)	(5,258,797)	-	(5,258,797)	(5,266,614)	-	(5,266,614)	(5,313,947)
108GPDGP	-	(9,284,209)	(9,335,343)	-	(9,335,343)	(9,325,352)	-	(9,325,352)	(9,202,960)	-	(9,202,960)	(8,924,850)
108GPDGU	-	(18,177,269)	(18,092,266)	-	(18,092,266)	(18,076,523)	-	(18,076,523)	(18,169,104)	-	(18,169,104)	(17,522,090)
108GPIDU	-	(10,816,904)	(10,785,459)	-	(10,785,459)	(11,054,146)	-	(11,054,146)	(11,061,631)	-	(11,061,631)	(10,732,138)
108GPOR	-	(43,734,994)	(44,101,923)	-	(44,101,923)	(44,768,400)	-	(44,768,400)	(44,407,018)	-	(44,407,018)	(43,080,070)
108GPSE	-	(561,247)	(568,621)	-	(568,621)	(575,995)	-	(575,995)	(576,280)	-	(576,280)	(631,604)
108GPSG	-	(34,904,834)	(35,377,723)	-	(35,377,723)	(35,825,124)	-	(35,825,124)	(35,360,933)	-	(35,360,933)	(34,084,912)
108GPSO	-	(95,409,812)	(94,775,801)	-	(94,775,801)	(91,351,458)	-	(91,351,458)	(95,681,355)	-	(95,681,355)	(92,105,754)
108GPSSGCH	-	(2,652,725)	(2,675,374)	-	(2,675,374)	(2,697,964)	-	(2,697,964)	(2,723,281)	-	(2,723,281)	(2,600,549)
108GPSSGCT	-	(27,650)	(28,915)	-	(28,915)	(32,632)	-	(32,632)	(33,347)	-	(33,347)	(23,793)
108GPUT	-	(52,790,191)	(53,168,231)	-	(53,168,231)	(54,362,456)	-	(54,362,456)	(54,159,428)	-	(54,159,428)	(51,624,328)
108GPWA	-	(13,053,596)	(13,221,694)	-	(13,221,694)	(13,111,349)	-	(13,111,349)	(12,901,813)	-	(12,901,813)	(12,749,374)
108GPWYP	-	(16,199,636)	(16,915,186)	-	(16,915,186)	(17,287,555)	-	(17,287,555)	(17,058,543)	-	(17,058,543)	(15,975,377)
108GPWYU	-	(4,232,398)	(3,981,258)	-	(3,981,258)	(4,019,830)	-	(4,019,830)	(3,949,101)	-	(3,949,101)	(4,102,554)
108MPSE	32,660,561	(134,585,325)	(168,163,906)	32,660,561	(135,503,346)	(167,822,928)	32,660,561	(135,162,367)	(168,297,999)	32,660,561	(135,637,438)	(132,656,878)
Total Accum. Depr. General Plant	32,660,561	(445,769,016)	(480,674,152)	32,660,561	(448,013,591)	(479,766,516)	32,660,561	(447,105,955)	(482,930,943)	32,660,561	(450,270,382)	(436,406,534)
		0			0			0			0	
Total Accum. Depr. Plant in Service	32,660,561	(5,558,014,106)	(5,611,734,581)	32,660,561	(5,579,074,020)	(5,627,688,390)	32,660,561	(5,595,027,829)	(5,646,334,465)	32,660,561	(5,613,673,904)	(5,489,031,949)
Accumulated Amortization												
111SPSG		-	-		-	-		-	-		-	-
111GPCA	-	(623,697)	(618,826)	-	(618,826)	(624,622)	-	(624,622)	(628,733)	-	(628,733)	(603,531)
111GPCN	-	(1,783,801)	(1,799,980)	-	(1,799,980)	(1,701,202)	-	(1,701,202)	(1,716,183)	-	(1,716,183)	(1,747,612)
111GPOR	-	(7,199,648)	(7,352,705)	-	(7,352,705)	(7,272,646)	-	(7,272,646)	(7,332,440)	-	(7,332,440)	(7,011,723)
111GPSO	-	(8,193,656)	(8,287,768)	-	(8,287,768)	(8,389,398)	-	(8,389,398)	(8,334,096)	-	(8,334,096)	(7,850,434)
111GPUT	-	(31,159)	(33,978)	-	(33,978)	(36,796)	-	(36,796)	(39,615)	-	(39,615)	(22,280)
111GPWA	-	(1,185,454)	(1,127,141)	-	(1,127,141)	(1,131,796)	-	(1,131,796)	(1,136,523)	-	(1,136,523)	(1,160,206)
111GPWYP	-	(5,497,648)	(5,512,101)	-	(5,512,101)	(5,511,911)	-	(5,511,911)	(5,527,587)	-	(5,527,587)	(5,464,853)
111GPWYU	-	(21,871)	(22,014)	-	(22,014)	(22,156)	-	(22,156)	(22,299)	-	(22,299)	(21,444)
111HPSG	-	(217,767)	(220,971)	-	(220,971)	(224,175)	-	(224,175)	(227,380)	-	(227,380)	(204,914)
111IPCA	-	(676,750)	(680,595)	-	(680,595)	(684,441)	-	(684,441)	(688,287)	-	(688,287)	(665,380)
111IPCN	-	(67,456,918)	(67,783,403)	-	(67,783,403)	(68,110,653)	-	(68,110,653)	(68,442,496)	-	(68,442,496)	(66,490,331)
111IPDGP	-	(2,636,136)	(2,656,851)	-	(2,656,851)	(2,677,566)	-	(2,677,566)	(2,698,280)	-	(2,698,280)	(2,554,752)
111IPDGU	-	(293,555)	(295,086)	-	(295,086)	(296,618)	-	(296,618)	(298,150)	-	(298,150)	(288,960)
111IPIDU	-	(2,192,183)	(2,202,644)	-	(2,202,644)	(2,213,105)	-	(2,213,105)	(2,223,566)	-	(2,223,566)	(2,159,015)
111IPOR	-	(345,389)	(345,569)	-	(345,569)	(345,750)	-	(345,750)	(345,931)	-	(345,931)	(3,248,722)
111IPSE	-	(749,355)	(757,882)	-	(757,882)	(768,247)	-	(768,247)	(780,932)	-	(780,932)	(721,377)
111IPSG	17,983	(14,495,322)	(14,681,081)	17,983	(14,663,099)	(14,872,037)	17,983	(14,854,054)	(15,044,876)	17,983	(15,026,893)	(14,000,162)
111IPSG-P	-	(7,401,883)	(7,607,351)	-	(7,607,351)	(7,811,496)	-	(7,811,496)	(8,019,599)	-	(8,019,599)	(6,810,648)
111IPSG-U	-	(2,024,262)	(2,061,347)	-	(2,061,347)	(2,098,433)	-	(2,098,433)	(2,135,518)	-	(2,135,518)	(1,965,532)
111IPSO	-	(206,160,925)	(208,434,007)	-	(208,434,007)	(211,429,828)	-	(211,429,828)	(214,121,844)	-	(214,121,844)	(201,175,248)
111IPUT	-	(9,743,797)	(9,799,619)	-	(9,799,619)	(9,855,441)	-	(9,855,441)	(9,911,263)	-	(9,911,263)	(9,577,520)
111IPWA	-	(7,215)	(7,270)	-	(7,270)	(7,324)	-	(7,324)	(7,378)	-	(7,378)	(756,957)
111IPWYP	-	(3,025,730)	(3,042,941)	-	(3,042,941)	(3,060,151)	-	(3,060,151)	(3,077,362)	-	(3,077,362)	(2,974,847)
111IPWYU	-	(1,285,789)	(1,293,096)	-	(1,293,096)	(1,300,403)	-	(1,300,403)	(1,307,711)	-	(1,307,711)	(1,264,185)
111IPSSGCH	-	(5,536)	(6,018)	-	(6,018)	(6,499)	-	(6,499)	(6,981)	-	(6,981)	(4,092)
111IPSSGCT	-	(40,636)	(44,710)	-	(44,710)	(48,785)	-	(48,785)	(56,126)	-	(56,126)	(26,378)
111390OR	-	(434,464)	(397,677)	-	(397,677)	(360,563)	-	(360,563)	(471,181)	-	(471,181)	(516,963)
111390SO	-	2,783,562	2,787,540	-	2,787,540	2,791,556	-	2,791,556	2,795,612	-	2,795,612	3,039,986
111390SG	-	(53,893)	(72,195)	-	(72,195)	(90,669)	-	(90,669)	(109,317)	-	(109,317)	(29,202)
111390WYP	-	(131,014)	(136,510)	-	(136,510)	(142,072)	-	(142,072)	(147,701)	-	(147,701)	(115,364)
Remove Capital Lease Amortization	-	(2,164,191)	(2,181,157)	-	(2,181,157)	(2,198,252)	-	(2,198,252)	(2,067,413)	-	(2,067,413)	(2,378,457)
Total Accumulated Amortization	17,983	(343,296,083)	(346,674,955)	17,983	(346,656,972)	(350,501,480)	17,983	(350,483,497)	(354,131,154)	17,983	(354,113,171)	(338,771,103)
Total Accum. Depreciation and Amortization	**32,678,544**	**(5,901,310,189)**	**(5,958,409,536)**	**32,678,544**	**(5,925,730,992)**	**(5,978,189,870)**	**32,678,544**	**(5,945,511,327)**	**(6,000,465,619)**	**32,678,544**	**(5,967,787,076)**	**(5,827,803,052)**

PacifiCorp
UT GRC - Sept 2007
Sept 2006 Accumulated Depreciation - 13 Mo. Avg

	Adjusted Sept 2005	Oct 2005	Adjustments	Adjusted Oct 2005	Nov 2005	Adjustments	Adjusted Nov 2005	Dec 2005	Adjustments	Adjusted Dec 2005	Jan 2006	Adjustments	Adjusted Jan 2006
Accumulated Depr. Production Plant													
108SPDGP	(791,631,744)	(791,631,744)	(2,367,680)	(793,999,425)	(793,999,425)	(2,365,573)	(796,364,998)	(796,364,998)	(2,363,466)	(798,728,464)	(798,728,464)	(2,361,359)	(801,089,823)
108SPDGU	(897,217,650)	(897,217,650)	(2,020,983)	(899,238,634)	(899,238,634)	(2,017,332)	(901,255,966)	(901,255,966)	(2,013,681)	(903,269,647)	(903,269,647)	(2,010,030)	(905,279,677)
108SPSG	(370,098,497)	(370,098,497)	(2,726,049)	(372,824,546)	(372,824,546)	(2,751,287)	(375,575,833)	(375,575,833)	(2,826,492)	(378,402,324)	(378,402,324)	(2,837,123)	(381,239,447)
108SPSSGCH	(202,265,545)	(202,265,545)	(418,545)	(202,684,089)	(202,684,089)	(417,900)	(203,101,989)	(203,101,989)	(417,255)	(203,519,244)	(203,519,244)	(416,610)	(203,935,854)
108HPDGP	(149,122,498)	(149,122,498)	(370,857)	(149,493,355)	(149,493,355)	(370,735)	(149,864,090)	(149,864,090)	(370,612)	(150,234,702)	(150,234,702)	(370,490)	(150,605,192)
108HPDGU	(29,432,864)	(29,432,864)	(98,674)	(29,531,538)	(29,531,538)	(98,665)	(29,630,203)	(29,630,203)	(98,656)	(29,728,860)	(29,728,860)	(98,647)	(29,827,507)
108HPSG-P	(35,871,949)	(35,871,949)	(397,082)	(36,269,031)	(36,269,031)	(422,468)	(36,691,499)	(36,691,499)	(426,186)	(37,117,685)	(37,117,685)	(433,391)	(37,551,076)
108HPSG-U	(12,167,998)	(12,167,998)	(113,104)	(12,281,102)	(12,281,102)	(114,040)	(12,395,142)	(12,395,142)	(115,282)	(12,510,424)	(12,510,424)	(116,692)	(12,627,115)
108OPDGU	(2,219,166)	(2,219,166)	(3,649)	(2,222,815)	(2,222,815)	(3,649)	(2,226,463)	(2,226,463)	(3,648)	(2,230,112)	(2,230,112)	(3,648)	(2,233,760)
108OPSG	(47,857,692)	(47,857,692)	(843,417)	(48,701,109)	(48,701,109)	(843,841)	(49,544,950)	(49,544,950)	(844,119)	(50,389,069)	(50,389,069)	(844,151)	(51,233,220)
108OPSSGCT	(9,538,086)	(9,538,086)	(248,285)	(9,786,371)	(9,786,371)	(248,238)	(10,034,609)	(10,034,609)	(248,190)	(10,282,798)	(10,282,798)	(248,142)	(10,530,940)
Total Accum. Depr. Production Plant	(2,547,423,689)	(2,547,423,689)	(9,608,326)	(2,557,032,015)	(2,557,032,015)	(9,653,727)	(2,566,685,742)	(2,566,685,742)	(9,727,587)	(2,576,413,329)	(2,576,413,329)	(9,740,282)	(2,586,153,610)
Accum. Depr. Transmission Plant													
108TPDGP	(349,476,818)	(349,476,818)	(828,200)	(350,305,017)	(350,305,017)	(827,853)	(351,132,870)	(351,132,870)	(827,506)	(351,960,376)	(351,960,376)	(827,159)	(352,787,535)
108TPDGU	(346,772,272)	(346,772,272)	(889,302)	(347,661,574)	(347,661,574)	(888,943)	(348,550,517)	(348,550,517)	(888,584)	(349,439,101)	(349,439,101)	(888,225)	(350,327,326)
108TPSG	(268,603,954)	(268,603,954)	(2,059,696)	(270,663,650)	(270,663,650)	(2,068,837)	(272,730,487)	(272,730,487)	(2,094,358)	(274,824,844)	(274,824,844)	(2,108,277)	(276,933,121)
Total Accum. Depr. Transmission Plant	(964,853,044)	(964,853,044)	(3,777,197)	(968,630,241)	(968,630,241)	(3,783,633)	(972,413,874)	(972,413,874)	(3,810,447)	(976,224,321)	(976,224,321)	(3,823,661)	(980,047,982)
Accum. Depr. Distribution Plant													
108360CA	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)
108360IDU	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)
108360OR	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)
108360UT	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)
108360WA	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)
108360WYP	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)
108360WYU	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)
108361CA	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)
108361IDU	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)
108361OR	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)
108361UT	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)
108361WA	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)
108361WYP	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)
108361WYU	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)
108362CA	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)
108362IDU	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)
108362OR	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)
108362UT	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)
108362WA	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)
108362WYP	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)
108362WYU	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)
108364CA	(21,656,870)	(21,656,870)	(303,377)	(21,960,248)	(21,960,248)	(304,096)	(22,264,344)	(22,264,344)	(304,753)	(22,569,097)	(22,569,097)	(305,338)	(22,874,435)
108364IDU	(21,151,554)	(21,151,554)	(294,684)	(21,446,238)	(21,446,238)	(295,904)	(21,742,142)	(21,742,142)	(297,015)	(22,039,158)	(22,039,158)	(297,995)	(22,337,152)
108364OR	(156,660,928)	(156,660,928)	(2,712,836)	(159,373,764)	(159,373,764)	(2,722,491)	(162,096,254)	(162,096,254)	(2,728,056)	(164,824,310)	(164,824,310)	(2,745,413)	(167,569,723)
108364UT	(90,458,575)	(90,458,575)	(2,404,666)	(92,863,241)	(92,863,241)	(2,424,163)	(95,287,404)	(95,287,404)	(2,452,068)	(97,739,472)	(97,739,472)	(2,462,438)	(100,201,910)
108364WA	(48,721,389)	(48,721,389)	(656,004)	(49,377,393)	(49,377,393)	(657,480)	(50,034,873)	(50,034,873)	(658,831)	(50,693,704)	(50,693,704)	(660,035)	(51,353,739)
108364WYP	(40,260,897)	(40,260,897)	(618,098)	(40,878,995)	(40,878,995)	(619,715)	(41,498,711)	(41,498,711)	(624,777)	(42,123,487)	(42,123,487)	(626,089)	(42,749,576)
108364WYU	(5,954,024)	(5,954,024)	(123,711)	(6,077,735)	(6,077,735)	(123,908)	(6,201,643)	(6,201,643)	(124,085)	(6,325,728)	(6,325,728)	(124,239)	(6,449,968)
108365CA	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)
108365IDU	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)
108365OR	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)
108365UT	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)
108365WA	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)
108365WYP	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)
108365WYU	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)
108366CA	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)
108366IDU	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)
108366OR	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)
108366UT	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)
108366WA	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)
108366WYP	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)
108366WYU	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)
108367CA	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)
108367IDU	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)
108367OR	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)
108367UT	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)
108367WA	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)
108367WYP	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)
108367WYU	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)
108368CA	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)
108368IDU	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)
108368OR	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)
108368UT	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)
108368WA	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)
108368WYP	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)
108368WYU	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)
108369CA	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)
108369IDU	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)
108369OR	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)
108369UT	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)
108369WA	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)
108369WYP	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)
108369WYU	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)
108370CA	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)
108370IDU	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)
108370OR	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)
108370UT	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)
108370WA	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)
108370WYP	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)
108370WYU	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)

PacifiCorp
UT GRC - Sept 2007
Sept 2006 Accumulated Depreciation - 13 Mo. Avg

	Adjusted Sept 2005	Oct 2005	Adjustments	Adjusted Oct 2005	Nov 2005	Adjustments	Adjusted Nov 2005	Dec 2005	Adjustments	Adjusted Dec 2005	Jan 2006	Adjustments	Adjusted Jan 2006
108371CA	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)
108371IDU	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)
108371OR	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)
108371UT	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)
108371WA	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)
108371WYP	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)
108371WYU	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)
108372IDU	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)
108372UT	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)
108373CA	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)
108373IDU	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)
108373OR	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)
108373UT	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)
108373WA	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)
108373WYP	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)
108373WYU	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,651,126,790)	(1,651,126,790)	(7,113,377)	(1,658,240,166)	(1,658,240,166)	(7,147,756)	(1,665,387,923)	(1,665,387,923)	(7,189,586)	(1,672,577,509)	(1,672,577,509)	(7,221,546)	(1,679,799,055)
Accum. Depreciation General Plant													
108GPCA	(4,081,536)	(4,081,536)	3,984	(4,077,552)	(4,077,552)	3,941	(4,073,611)	(4,073,611)	3,864	(4,069,747)	(4,069,747)	3,720	(4,066,027)
108GPCN	(5,266,614)	(5,266,614)	(28,871)	(5,295,485)	(5,295,485)	(28,829)	(5,324,315)	(5,324,315)	(28,788)	(5,353,103)	(5,353,103)	(28,934)	(5,382,037)
108GPDGP	(9,202,960)	(9,202,960)	(2,815)	(9,205,774)	(9,205,774)	(2,671)	(9,208,446)	(9,208,446)	(2,528)	(9,210,973)	(9,210,973)	(2,384)	(9,213,357)
108GPDGU	(18,169,104)	(18,169,104)	(27,385)	(18,196,489)	(18,196,489)	(27,116)	(18,223,605)	(18,223,605)	(26,847)	(18,250,453)	(18,250,453)	(26,579)	(18,277,031)
108GPIDU	(11,061,631)	(11,061,631)	(11,803)	(11,073,434)	(11,073,434)	(11,815)	(11,085,249)	(11,085,249)	(11,898)	(11,097,147)	(11,097,147)	(12,121)	(11,109,268)
108GPOR	(44,407,018)	(44,407,018)	(58,762)	(44,465,780)	(44,465,780)	(58,760)	(44,524,540)	(44,524,540)	(59,128)	(44,583,667)	(44,583,667)	(60,224)	(44,643,891)
108GPSE	(576,280)	(576,280)	(9,924)	(586,204)	(586,204)	(9,914)	(596,119)	(596,119)	(9,904)	(606,023)	(606,023)	(9,894)	(615,917)
108GPSG	(35,360,933)	(35,360,933)	(147,138)	(35,508,071)	(35,508,071)	(145,960)	(35,654,031)	(35,654,031)	(144,732)	(35,798,763)	(35,798,763)	(143,554)	(35,942,317)
108GPSO	(95,681,355)	(95,681,355)	(850,385)	(96,531,739)	(96,531,739)	(859,021)	(97,390,761)	(97,390,761)	(864,727)	(98,255,488)	(98,255,488)	(868,451)	(99,123,939)
108GPSSGCH	(2,723,281)	(2,723,281)	(390)	(2,723,671)	(2,723,671)	(338)	(2,724,009)	(2,724,009)	(286)	(2,724,296)	(2,724,296)	(234)	(2,724,530)
108GPSSGCT	(33,347)	(33,347)	18	(33,329)	(33,329)	21	(33,308)	(33,308)	25	(33,283)	(33,283)	28	(33,255)
108GPUT	(54,159,428)	(54,159,428)	(123,699)	(54,283,127)	(54,283,127)	(129,845)	(54,412,971)	(54,412,971)	(131,590)	(54,544,562)	(54,544,562)	(134,645)	(54,679,207)
108GPWA	(12,901,813)	(12,901,813)	(21,692)	(12,923,505)	(12,923,505)	(21,626)	(12,945,131)	(12,945,131)	(21,650)	(12,966,781)	(12,966,781)	(21,852)	(12,988,633)
108GPWYP	(17,058,543)	(17,058,543)	(22,333)	(17,080,876)	(17,080,876)	(22,214)	(17,103,090)	(17,103,090)	(22,199)	(17,125,289)	(17,125,289)	(22,388)	(17,147,677)
108GPWYU	(3,949,101)	(3,949,101)	(4,532)	(3,953,633)	(3,953,633)	(4,482)	(3,958,115)	(3,958,115)	(4,445)	(3,962,561)	(3,962,561)	(4,433)	(3,966,994)
108MPSE	(135,637,438)	(135,637,438)	131,537	(135,505,902)	(135,505,902)	134,344	(135,371,558)	(135,371,558)	134,222	(135,237,335)	(135,237,335)	136,416	(135,100,920)
Total Accum. Depr. General Plant	(450,270,382)	(450,270,382)	(1,174,190)	(451,444,572)	(451,444,572)	(1,184,286)	(452,628,859)	(452,628,859)	(1,190,612)	(453,819,471)	(453,819,471)	(1,195,530)	(455,015,001)
Total Accum. Depr. Plant In Service	(5,613,673,904)	(5,613,673,904)	(21,673,090)	(5,635,346,994)	(5,635,346,994)	(21,769,402)	(5,657,116,397)	(5,657,116,397)	(21,918,233)	(5,679,034,629)	(5,679,034,629)	(21,981,019)	(5,701,015,648)
Accumulated Amortization													
111SPSG	-	-	-	-	-	-	-	-	-	-	-	-	-
111GPCA	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)
111GPCN	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)
111GPOR	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)
111GPSO	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)
111GPUT	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)
111GPWA	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)
111GPWYP	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)
111GPWYU	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)
111HPSG	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)
111IPCA	(688,287)	(688,287)	(8,871)	(697,158)	(697,158)	(8,869)	(706,026)	(706,026)	(8,867)	(714,893)	(714,893)	(8,865)	(723,758)
111IPCN	(68,442,496)	(68,442,496)	(689,469)	(69,131,965)	(69,131,965)	(689,212)	(69,821,177)	(69,821,177)	(688,954)	(70,510,131)	(70,510,131)	(688,697)	(71,198,828)
111IPDGP	(2,698,280)	(2,698,280)	(10,467)	(2,708,747)	(2,708,747)	(10,463)	(2,719,210)	(2,719,210)	(10,459)	(2,729,669)	(2,729,669)	(10,455)	(2,740,124)
111IPDGU	(298,150)	(298,150)	(2,500)	(300,650)	(300,650)	(2,499)	(303,149)	(303,149)	(2,498)	(305,648)	(305,648)	(2,497)	(308,145)
111IPIDU	(2,223,566)	(2,223,566)	(19,863)	(2,243,429)	(2,243,429)	(19,856)	(2,263,284)	(2,263,284)	(19,848)	(2,283,132)	(2,283,132)	(19,840)	(2,302,973)
111IPOR	(345,931)	(345,931)	(61,230)	(407,161)	(407,161)	(61,229)	(468,390)	(468,390)	(61,229)	(529,619)	(529,619)	(61,228)	(590,847)
111IPSE	(780,932)	(780,932)	(15,574)	(796,506)	(796,506)	(15,568)	(812,075)	(812,075)	(15,562)	(827,637)	(827,637)	(15,556)	(843,193)
111IPSG	(15,026,893)	(15,026,893)	(246,584)	(15,273,477)	(15,273,477)	(247,633)	(15,521,109)	(15,521,109)	(248,868)	(15,769,977)	(15,769,977)	(249,880)	(16,019,857)
111IPSG-P	(8,019,599)	(8,019,599)	(239,581)	(8,259,180)	(8,259,180)	(239,486)	(8,498,666)	(8,498,666)	(239,391)	(8,738,057)	(8,738,057)	(239,296)	(8,977,354)
111IPSG-U	(2,135,518)	(2,135,518)	(35,700)	(2,171,218)	(2,171,218)	(35,686)	(2,206,905)	(2,206,905)	(35,672)	(2,242,577)	(2,242,577)	(35,658)	(2,278,235)
111IPSO	(214,121,844)	(214,121,844)	(2,442,935)	(216,564,779)	(216,564,779)	(2,559,236)	(219,124,015)	(219,124,015)	(2,594,442)	(221,718,456)	(221,718,456)	(2,601,267)	(224,319,724)
111IPUT	(9,911,263)	(9,911,263)	(69,561)	(9,980,823)	(9,980,823)	(69,535)	(10,050,359)	(10,050,359)	(69,510)	(10,119,869)	(10,119,869)	(69,485)	(10,189,353)
111IPWA	(7,378)	(7,378)	(3,938)	(11,316)	(11,316)	(3,938)	(15,254)	(15,254)	(3,938)	(19,192)	(19,192)	(3,938)	(23,130)
111IPWYP	(3,077,362)	(3,077,362)	(34,595)	(3,111,957)	(3,111,957)	(34,587)	(3,146,544)	(3,146,544)	(34,578)	(3,181,123)	(3,181,123)	(34,570)	(3,215,693)
111IPWYU	(1,307,711)	(1,307,711)	(8,975)	(1,316,686)	(1,316,686)	(8,972)	(1,325,658)	(1,325,658)	(8,968)	(1,334,626)	(1,334,626)	(8,965)	(1,343,591)
111IPSSGCH	(6,981)	(6,981)	(192)	(7,173)	(7,173)	(192)	(7,364)	(7,364)	(192)	(7,556)	(7,556)	(192)	(7,748)
111IPSSGCT	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)
111390OR	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)
111390SO	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612
111390SG	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)
111390WYP	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)
Remove Capital Lease Amortization	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)
Total Accumulated Amortization	(354,113,171)	(354,113,171)	(3,890,036)	(358,003,207)	(358,003,207)	(4,006,961)	(362,010,168)	(362,010,168)	(4,042,976)	(366,053,144)	(366,053,144)	(4,050,389)	(370,103,534)
Total Accum. Depreciation and Amortizaton	(5,967,787,076)	(5,967,787,076)	(25,563,126)	(5,993,350,202)	(5,993,350,202)	(25,776,363)	(6,019,126,565)	(6,019,126,565)	(25,961,209)	(6,045,087,774)	(6,045,087,774)	(26,031,408)	(6,071,119,182)

PacifiCorp
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	Feb 2006	Adjustments	Adjusted Feb 2006	Mar 2006	Adjustments	Adjusted Mar 2006	Apr 2006	Adjustments	Adjusted Apr 2006	May 2006	Adjustments	Adjusted May 2006	June 2006	Adjustments	Adjusted June 2006
Accumulated Depr. Production Plant															
108SPDGP	(801,089,823)	(2,359,251)	(803,449,074)	(803,449,074)	(2,357,144)	(805,806,218)	(805,806,218)	(2,355,037)	(808,161,255)	(808,161,255)	(2,352,930)	(810,514,185)	(810,514,185)	(2,350,822)	(812,865,007)
108SPDGU	(905,279,677)	(2,006,379)	(907,286,056)	(907,286,056)	(2,002,728)	(909,288,784)	(909,288,784)	(1,999,077)	(911,287,861)	(911,287,861)	(1,995,425)	(913,283,286)	(913,283,286)	(1,991,774)	(915,275,060)
108SPSG	(381,239,447)	(2,840,676)	(384,080,123)	(384,080,123)	(2,876,525)	(386,956,648)	(386,956,648)	(2,932,285)	(389,888,933)	(389,888,933)	(2,984,987)	(392,873,920)	(392,873,920)	(3,115,983)	(395,989,903)
108SPSSGCH	(203,935,854)	(415,965)	(204,351,819)	(204,351,819)	(415,320)	(204,767,138)	(204,767,138)	(414,675)	(205,181,813)	(205,181,813)	(414,030)	(205,595,843)	(205,595,843)	(413,385)	(206,009,227)
108HPDGP	(150,605,192)	(370,367)	(150,975,559)	(150,975,559)	(370,245)	(151,345,804)	(151,345,804)	(370,122)	(151,715,926)	(151,715,926)	(370,000)	(152,085,926)	(152,085,926)	(369,877)	(152,455,803)
108HPDGU	(29,827,507)	(98,639)	(29,926,146)	(29,926,146)	(98,630)	(30,024,775)	(30,024,775)	(98,621)	(30,123,396)	(30,123,396)	(98,612)	(30,222,008)	(30,222,008)	(98,603)	(30,320,611)
108HPSG-P	(37,551,076)	(436,895)	(37,987,971)	(37,987,971)	(500,311)	(38,488,282)	(38,488,282)	(501,695)	(38,989,978)	(38,989,978)	(510,368)	(39,500,346)	(39,500,346)	(513,805)	(40,014,151)
108HPSG-U	(12,627,115)	(117,302)	(12,744,418)	(12,744,418)	(118,384)	(12,862,802)	(12,862,802)	(119,541)	(12,982,343)	(12,982,343)	(120,791)	(13,103,134)	(13,103,134)	(121,487)	(13,224,621)
108OPDGU	(2,233,760)	(3,648)	(2,237,408)	(2,237,408)	(3,648)	(2,241,055)	(2,241,055)	(3,647)	(2,244,703)	(2,244,703)	(3,647)	(2,248,350)	(2,248,350)	(3,647)	(2,251,997)
108OPSG	(51,233,220)	(844,111)	(52,077,331)	(52,077,331)	(1,286,866)	(53,364,197)	(53,364,197)	(1,297,254)	(54,661,451)	(54,661,451)	(1,298,842)	(55,960,294)	(55,960,294)	(1,300,178)	(57,260,471)
108OPSSGCT	(10,530,940)	(248,094)	(10,779,034)	(10,779,034)	(248,046)	(11,027,079)	(11,027,079)	(247,998)	(11,275,077)	(11,275,077)	(247,950)	(11,523,027)	(11,523,027)	(247,902)	(11,770,929)
Total Accum. Depr. Production Plant	(2,586,153,610)	(9,741,327)	(2,595,894,937)	(2,595,894,937)	(10,277,847)	(2,606,172,784)	(2,606,172,784)	(10,339,952)	(2,616,512,736)	(2,616,512,736)	(10,397,582)	(2,626,910,318)	(2,626,910,318)	(10,527,464)	(2,637,437,782)
Accum. Depr. Transmission Plant															
108TPDGP	(352,787,535)	(826,812)	(353,614,347)	(353,614,347)	(826,465)	(354,440,812)	(354,440,812)	(826,118)	(355,266,930)	(355,266,930)	(825,771)	(356,092,702)	(356,092,702)	(825,424)	(356,918,126)
108TPDGU	(350,327,326)	(887,866)	(351,215,192)	(351,215,192)	(887,507)	(352,102,699)	(352,102,699)	(887,148)	(352,989,847)	(352,989,847)	(886,790)	(353,876,637)	(353,876,637)	(886,431)	(354,763,068)
108TPSG	(276,933,121)	(2,121,076)	(279,054,197)	(279,054,197)	(2,166,645)	(281,220,843)	(281,220,843)	(2,171,006)	(283,391,849)	(283,391,849)	(2,232,340)	(285,624,189)	(285,624,189)	(2,258,048)	(287,882,238)
Total Accum. Depr. Transmission Plant	(980,047,982)	(3,835,754)	(983,883,736)	(983,883,736)	(3,880,618)	(987,764,354)	(987,764,354)	(3,884,273)	(991,648,627)	(991,648,627)	(3,944,901)	(995,593,528)	(995,593,528)	(3,969,903)	(999,563,431)
Accum. Depr. Distribution Plant															
108360CA	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)
108360IDU	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)
108360OR	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)
108360UT	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)
108360WA	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)
108360WYP	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)
108360WYU	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)
108361CA	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)
108361IDU	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)
108361OR	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)
108361UT	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)
108361WA	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)
108361WYP	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)
108361WYU	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)
108362CA	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)
108362IDU	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)
108362OR	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)
108362UT	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)
108362WA	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)
108362WYP	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)
108362WYU	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)
108364CA	(22,874,435)	(306,014)	(23,180,449)	(23,180,449)	(306,803)	(23,487,252)	(23,487,252)	(308,186)	(23,795,439)	(23,795,439)	(309,534)	(24,104,973)	(24,104,973)	(310,594)	(24,415,567)
108364IDU	(22,337,152)	(299,139)	(22,636,292)	(22,636,292)	(300,487)	(22,936,779)	(22,936,779)	(302,061)	(23,238,839)	(23,238,839)	(303,938)	(23,542,778)	(23,542,778)	(305,649)	(23,848,427)
108364OR	(167,569,723)	(2,765,291)	(170,335,014)	(170,335,014)	(2,780,615)	(173,115,630)	(173,115,630)	(2,787,824)	(175,903,454)	(175,903,454)	(2,795,873)	(178,699,327)	(178,899,327)	(2,803,413)	(181,502,741)
108364UT	(100,201,910)	(2,474,352)	(102,676,262)	(102,676,262)	(2,500,965)	(105,177,228)	(105,177,228)	(2,517,836)	(107,695,064)	(107,695,064)	(2,530,596)	(110,225,659)	(110,225,659)	(2,542,691)	(112,768,350)
108364WA	(51,353,739)	(661,425)	(52,015,164)	(52,015,164)	(663,044)	(52,678,207)	(52,678,207)	(665,720)	(53,343,927)	(53,343,927)	(668,456)	(54,012,383)	(54,012,383)	(671,041)	(54,683,424)
108364WYP	(42,749,576)	(627,610)	(43,377,186)	(43,377,186)	(629,388)	(44,006,574)	(44,006,574)	(632,059)	(44,638,632)	(44,638,632)	(635,000)	(45,273,632)	(45,273,632)	(637,919)	(45,911,552)
108364WYU	(6,449,968)	(124,423)	(6,574,390)	(6,574,390)	(124,642)	(6,699,032)	(6,699,032)	(124,993)	(6,824,025)	(6,824,025)	(125,382)	(6,949,406)	(6,949,406)	(125,767)	(7,075,174)
108365CA	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)
108365IDU	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)
108365OR	(98,800,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)
108365UT	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)
108365WA	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)
108365WYP	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)
108365WYU	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)
108366CA	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)
108366IDU	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)
108366OR	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)
108366UT	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)
108366WA	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)
108366WYP	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)
108366WYU	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)
108367CA	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)
108367IDU	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)
108367OR	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)
108367UT	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)
108367WA	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)
108367WYP	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)
108367WYU	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)
108368CA	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)
108368IDU	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)
108368OR	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)
108368UT	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)
108368WA	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)
108368WYP	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)
108368WYU	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)
108369CA	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)
108369IDU	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)
108369OR	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)
108369UT	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)
108369WA	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)
108369WYP	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)
108369WYU	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)
108370CA	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)
108370IDU	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)
108370OR	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)
108370UT	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)
108370WA	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)
108370WYP	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)
108370WYU	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)

PacifiCorp
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	Feb 2006	Adjustments	Adjusted Feb 2006	Mar 2006	Adjustments	Adjusted Mar 2006	Apr 2006	Adjustments	Adjusted Apr 2006	May 2006	Adjustments	Adjusted May 2006	June 2006	Adjustments	Adjusted June 2006
108371CA	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)
108371IDU	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)
108371OR	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)
108371UT	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)
108371WA	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)
108371WYP	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)
108371WYU	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)
108372IDU	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)
108372UT	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)
108373CA	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)
108373IDU	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)
108373OR	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)
108373UT	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)
108373WA	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)
108373WYP	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)
108373WYU	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,679,799,055)	(7,258,255)	(1,687,057,310)	(1,687,057,310)	(7,305,944)	(1,694,363,254)	(1,694,363,254)	(7,338,678)	(1,701,701,932)	(1,701,701,932)	(7,368,779)	(1,709,070,710)	(1,709,070,710)	(7,397,076)	(1,716,467,786)
Accum. Depreciation General Plant															
108GPCA	(4,066,027)	3,614	(4,062,413)	(4,062,413)	3,458	(4,058,955)	(4,058,955)	3,485	(4,055,471)	(4,055,471)	3,500	(4,051,970)	(4,051,970)	3,482	(4,048,489)
108GPCN	(5,382,037)	(29,117)	(5,411,154)	(5,411,154)	(29,373)	(5,440,528)	(5,440,528)	(29,398)	(5,469,925)	(5,469,925)	(29,422)	(5,499,347)	(5,499,347)	(29,446)	(5,528,793)
108GPDGP	(9,213,357)	(2,241)	(9,215,598)	(9,215,598)	(2,097)	(9,217,695)	(9,217,695)	(1,953)	(9,219,648)	(9,219,648)	(1,810)	(9,221,458)	(9,221,458)	(1,666)	(9,223,124)
108GPDGU	(18,277,031)	(26,310)	(18,303,341)	(18,303,341)	(26,041)	(18,329,382)	(18,329,382)	(25,772)	(18,355,154)	(18,355,154)	(25,503)	(18,380,657)	(18,380,657)	(25,234)	(18,405,891)
108GPIDU	(11,109,268)	(12,264)	(11,121,533)	(11,121,533)	(12,515)	(11,134,048)	(11,134,048)	(12,369)	(11,146,416)	(11,146,416)	(12,239)	(11,158,656)	(11,158,656)	(12,175)	(11,170,831)
108GPOR	(44,643,891)	(60,905)	(44,704,796)	(44,704,796)	(62,144)	(44,766,940)	(44,766,940)	(63,142)	(44,830,082)	(44,830,082)	(64,212)	(44,894,294)	(44,894,294)	(65,463)	(44,959,757)
108GPSE	(615,917)	(9,884)	(625,800)	(625,800)	(9,874)	(635,674)	(635,674)	(9,864)	(645,538)	(645,538)	(9,853)	(655,391)	(655,391)	(9,843)	(665,234)
108GPSG	(35,942,317)	(142,376)	(36,084,693)	(36,084,693)	(151,536)	(36,236,229)	(36,236,229)	(150,283)	(36,386,512)	(36,386,512)	(149,030)	(36,535,542)	(36,535,542)	(147,777)	(36,683,319)
108GPSO	(99,123,939)	(872,042)	(99,995,980)	(99,995,980)	(882,015)	(100,877,996)	(100,877,996)	(878,729)	(101,756,724)	(101,756,724)	(876,320)	(102,633,045)	(102,633,045)	(875,883)	(103,508,928)
108GPSSGCH	(2,724,530)	(182)	(2,724,713)	(2,724,713)	(131)	(2,724,843)	(2,724,843)	(79)	(2,724,922)	(2,724,922)	(27)	(2,724,948)	(2,724,948)	25	(2,724,923)
108GPSSGCT	(33,255)	31	(33,224)	(33,224)	35	(33,189)	(33,189)	38	(33,151)	(33,151)	42	(33,109)	(33,109)	45	(33,064)
108GPUT	(54,679,207)	(136,953)	(54,816,160)	(54,816,160)	(140,266)	(54,956,426)	(54,956,426)	(139,569)	(55,095,995)	(55,095,995)	(138,962)	(55,234,958)	(55,234,958)	(138,544)	(55,373,502)
108GPWA	(12,988,633)	(21,953)	(13,010,586)	(13,010,586)	(22,190)	(13,032,776)	(13,032,776)	(21,885)	(13,054,661)	(13,054,661)	(21,599)	(13,076,260)	(13,076,260)	(21,358)	(13,097,617)
108GPWYP	(17,147,677)	(22,461)	(17,170,139)	(17,170,139)	(22,691)	(17,192,829)	(17,192,829)	(22,343)	(17,215,172)	(17,215,172)	(22,021)	(17,237,192)	(17,237,192)	(21,768)	(17,258,961)
108GPWYU	(3,966,994)	(4,407)	(3,971,400)	(3,971,400)	(4,399)	(3,975,799)	(3,975,799)	(4,322)	(3,980,121)	(3,980,121)	(4,249)	(3,984,370)	(3,984,370)	(4,184)	(3,988,554)
108MPSE	(135,100,920)	139,576	(134,961,344)	(134,961,344)	141,475	(134,819,869)	(134,819,869)	143,992	(134,675,877)	(134,675,877)	142,706	(134,533,171)	(134,533,171)	144,506	(134,388,665)
Total Accum. Depr. General Plant	(455,015,001)	(1,197,873)	(456,212,874)	(456,212,874)	(1,220,303)	(457,433,177)	(457,433,177)	(1,212,192)	(458,645,369)	(458,645,369)	(1,208,998)	(459,854,367)	(459,854,367)	(1,205,285)	(461,059,652)
Total Accum. Depr. Plant in Service	(5,701,015,648)	(22,033,209)	(5,723,048,857)	(5,723,048,857)	(22,684,712)	(5,745,733,569)	(5,745,733,569)	(22,775,094)	(5,768,508,664)	(5,768,508,664)	(22,920,260)	(5,791,428,924)	(5,791,428,924)	(23,099,727)	(5,814,528,651)
Accumulated Amortization															
111SPSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111GPCA	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)
111GPCN	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)
111GPOR	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)
111GPSO	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)
111GPUT	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)
111GPWA	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)
111GPWYP	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)
111GPWYU	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)
111HPSG	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)
111IPCA	(723,758)	(8,863)	(732,622)	(732,622)	(8,862)	(741,484)	(741,484)	(8,860)	(750,343)	(750,343)	(8,858)	(759,202)	(759,202)	(8,856)	(768,058)
111IPCN	(71,198,828)	(688,439)	(71,887,267)	(71,887,267)	(688,182)	(72,575,449)	(72,575,449)	(687,924)	(73,263,372)	(73,263,372)	(687,666)	(73,951,039)	(73,951,039)	(687,409)	(74,638,448)
111IPDGP	(2,740,124)	(10,450)	(2,750,574)	(2,750,574)	(10,446)	(2,761,020)	(2,761,020)	(10,442)	(2,771,463)	(2,771,463)	(10,438)	(2,781,901)	(2,781,901)	(10,434)	(2,792,335)
111IPDGU	(308,145)	(2,496)	(310,642)	(310,642)	(2,495)	(313,137)	(313,137)	(2,494)	(315,631)	(315,631)	(2,493)	(318,125)	(318,125)	(2,492)	(320,617)
111IPIDU	(2,302,973)	(19,833)	(2,322,806)	(2,322,806)	(19,825)	(2,342,631)	(2,342,631)	(19,818)	(2,362,449)	(2,362,449)	(19,810)	(2,382,259)	(2,382,259)	(19,803)	(2,402,062)
111IPOR	(590,847)	(61,227)	(652,073)	(652,073)	(61,226)	(713,299)	(713,299)	(61,225)	(774,524)	(774,524)	(61,224)	(835,748)	(835,748)	(61,223)	(896,972)
111IPSE	(843,193)	(15,551)	(858,744)	(858,744)	(15,545)	(874,289)	(874,289)	(15,539)	(889,827)	(889,827)	(15,533)	(905,360)	(905,360)	(15,527)	(920,887)
111IPSG	(16,019,857)	(250,911)	(16,270,768)	(16,270,768)	(251,933)	(16,522,700)	(16,522,700)	(252,352)	(16,775,053)	(16,775,053)	(252,772)	(17,027,825)	(17,027,825)	(253,192)	(17,281,017)
111IPSG-P	(8,977,354)	(239,202)	(9,216,555)	(9,216,555)	(239,107)	(9,455,662)	(9,455,662)	(239,012)	(9,694,674)	(9,694,674)	(238,917)	(9,933,591)	(9,933,591)	(238,822)	(10,172,413)
111IPSG-U	(2,278,235)	(35,644)	(2,313,879)	(2,313,879)	(35,630)	(2,349,508)	(2,349,508)	(35,616)	(2,385,124)	(2,385,124)	(35,601)	(2,420,725)	(2,420,725)	(35,587)	(2,456,313)
111IPSO	(224,319,724)	(2,608,048)	(226,927,772)	(226,927,772)	(2,651,731)	(229,579,503)	(229,579,503)	(2,667,151)	(232,246,654)	(232,246,654)	(2,671,553)	(234,918,207)	(234,918,207)	(2,676,380)	(237,594,588)
111IPUT	(10,189,353)	(69,459)	(10,258,813)	(10,258,813)	(69,434)	(10,328,246)	(10,328,246)	(69,408)	(10,397,655)	(10,397,655)	(69,383)	(10,467,038)	(10,467,038)	(69,358)	(10,536,395)
111IPWA	(23,130)	(3,938)	(27,068)	(27,068)	(3,938)	(31,005)	(31,005)	(3,938)	(34,943)	(3,938)	(38,881)	(38,881)	(38,881)	(3,938)	(42,819)
111IPWYP	(3,215,693)	(34,562)	(3,250,254)	(3,250,254)	(34,553)	(3,284,808)	(3,284,808)	(34,545)	(3,319,353)	(3,319,353)	(34,536)	(3,353,889)	(3,353,889)	(34,528)	(3,388,417)
111IPWYU	(1,343,591)	(8,962)	(1,352,553)	(1,352,553)	(8,958)	(1,361,511)	(1,361,511)	(8,955)	(1,370,466)	(1,370,466)	(8,952)	(1,379,417)	(1,379,417)	(8,948)	(1,388,366)
111IPSSGCH	(7,748)	(192)	(7,939)	(7,939)	(191)	(8,131)	(8,131)	(191)	(8,322)	(8,322)	(191)	(8,513)	(8,513)	(191)	(8,705)
111IPSSGCT	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)
111390OR	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)
111390SO	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612
111390SG	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)
111390WYP	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)
Remove Capital Lease Amortization	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)
Total Accumulated Amortization	(370,103,534)	(4,057,776)	(374,161,310)	(374,161,310)	(4,102,055)	(378,263,365)	(378,263,365)	(4,117,470)	(382,380,835)	(382,380,835)	(4,121,867)	(386,502,702)	(386,502,702)	(4,126,689)	(390,629,391)
Total Accum. Depreciation and Amortizaton	(6,071,119,182)	(26,090,986)	(6,097,210,167)	(6,097,210,167)	(26,786,767)	(6,123,996,934)	(6,123,996,934)	(26,892,564)	(6,150,889,499)	(6,150,889,499)	(27,042,128)	(6,177,931,626)	(6,177,931,626)	(27,226,416)	(6,205,158,043)

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	July 2006	Adjustments	Adjusted July 2006	Aug 2006	Adjustments	Adjusted Aug 2006	Sept 2006	Adjustments	Adjusted Sept 2006	Sept 2006 13 Month Avg. Rate Base
Accumulated Depr. Production Plant										
108SPDGP	(812,865,007)	(2,348,715)	(815,213,722)	(815,213,722)	(2,346,608)	(817,560,330)	(817,560,330)	(2,344,501)	(819,904,831)	(805,791,467)
108SPDGU	(915,275,060)	(1,988,123)	(917,263,183)	(917,263,183)	(1,984,472)	(919,247,655)	(919,247,655)	(1,980,821)	(921,228,476)	(909,263,226)
108SPSG	(395,989,903)	(3,148,504)	(399,138,406)	(399,138,406)	(3,168,046)	(402,306,452)	(402,306,452)	(3,194,636)	(405,501,089)	(387,298,163)
108SPSSGCH	(206,009,227)	(412,740)	(206,421,967)	(206,421,967)	(412,095)	(206,834,061)	(206,834,061)	(411,450)	(207,245,511)	(204,762,623)
108HPDGP	(152,455,803)	(369,755)	(152,825,558)	(152,825,558)	(369,633)	(153,195,191)	(153,195,191)	(369,510)	(153,564,701)	(151,344,947)
108HPDGU	(30,320,611)	(98,594)	(30,419,205)	(30,419,205)	(98,585)	(30,517,791)	(30,517,791)	(98,576)	(30,616,367)	(30,024,713)
108HPSG-P	(40,014,151)	(518,306)	(40,532,457)	(40,532,457)	(525,515)	(41,057,972)	(41,057,972)	(548,750)	(41,606,722)	(38,590,701)
108HPSG-U	(13,224,621)	(122,378)	(13,347,000)	(13,347,000)	(123,407)	(13,470,407)	(13,470,407)	(124,236)	(13,594,642)	(12,870,088)
108OPDGU	(2,251,997)	(3,647)	(2,255,644)	(2,255,644)	(3,647)	(2,259,291)	(2,259,291)	(3,646)	(2,262,937)	(2,241,054)
108OPSG	(57,260,471)	(1,300,763)	(58,561,235)	(58,561,235)	(1,300,949)	(59,862,184)	(59,862,184)	(1,301,104)	(61,163,287)	(53,895,114)
108OPSSGCT	(11,770,929)	(247,854)	(12,018,783)	(12,018,783)	(247,806)	(12,266,589)	(12,266,589)	(247,758)	(12,514,347)	(11,026,744)
Total Accum. Depr. Production Plant	(2,637,437,782)	(10,559,380)	(2,647,997,161)	(2,647,997,161)	(10,580,762)	(2,658,577,923)	(2,658,577,923)	(10,624,987)	(2,669,202,910)	(2,607,108,841)
Accum. Depr. Transmission Plant										
108TPDGP	(356,918,126)	(825,077)	(357,743,203)	(357,743,203)	(824,730)	(358,567,933)	(358,567,933)	(824,383)	(359,392,316)	(354,438,384)
108TPDGU	(354,763,068)	(886,072)	(355,649,140)	(355,649,140)	(885,713)	(356,534,852)	(356,534,852)	(885,354)	(357,420,207)	(352,100,187)
108TPSG	(287,882,238)	(2,277,613)	(290,159,850)	(290,159,850)	(2,292,772)	(292,452,622)	(292,452,622)	(2,313,873)	(294,766,495)	(281,408,334)
Total Accum. Depr. Transmission Plant	(999,563,431)	(3,988,762)	(1,003,552,193)	(1,003,552,193)	(4,003,215)	(1,007,555,407)	(1,007,555,407)	(4,023,610)	(1,011,579,018)	(987,946,904)
Accum. Depr. Distribution Plant										
108360CA	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)
108360IDU	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)
108360OR	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)
108360UT	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)
108360WA	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)
108360WYP	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)
108360WYU	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)
108361CA	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)
108361IDU	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)
108361OR	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)
108361UT	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)
108361WA	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)
108361WYP	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)
108361WYU	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)
108362CA	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)
108362IDU	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)
108362OR	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)
108362UT	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)
108362WA	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)
108362WYP	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)
108362WYU	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)
108364CA	(24,415,567)	(311,813)	(24,727,379)	(24,727,379)	(312,986)	(25,040,366)	(25,040,366)	(314,163)	(25,354,529)	(23,494,688)
108364IDU	(23,848,427)	(307,261)	(24,155,688)	(24,155,688)	(309,105)	(24,464,792)	(24,464,792)	(310,639)	(24,775,432)	(22,947,328)
108364OR	(181,502,741)	(2,821,111)	(184,323,852)	(184,323,852)	(2,828,414)	(187,152,266)	(187,152,266)	(2,835,428)	(189,987,694)	(173,195,766)
108364UT	(112,768,350)	(2,567,969)	(115,336,320)	(115,336,320)	(2,579,919)	(117,916,239)	(117,916,239)	(2,591,722)	(120,507,962)	(105,296,437)
108364WA	(54,683,424)	(679,264)	(55,362,689)	(55,362,689)	(681,854)	(56,044,543)	(56,044,543)	(684,188)	(56,728,730)	(52,696,167)
108364WYP	(45,911,552)	(640,968)	(46,552,519)	(46,552,519)	(644,065)	(47,196,585)	(47,196,585)	(647,366)	(47,843,951)	(44,024,023)
108364WYU	(7,075,174)	(126,171)	(7,201,345)	(7,201,345)	(126,583)	(7,327,928)	(7,327,928)	(127,023)	(7,454,950)	(6,701,181)
108365CA	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)
108365IDU	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)
108365OR	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)
108365UT	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)
108365WA	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)
108365WYP	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)
108365WYU	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)
108366CA	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)
108366IDU	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)
108366OR	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)
108366UT	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)
108366WA	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)
108366WYP	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)
108366WYU	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)
108367CA	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)
108367IDU	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)
108367OR	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)
108367UT	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)
108367WA	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)
108367WYP	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)
108367WYU	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)
108368CA	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)
108368IDU	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)
108368OR	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)
108368UT	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)
108368WA	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)
108368WYP	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)
108368WYU	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)
108369CA	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)
108369IDU	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)
108369OR	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)
108369UT	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)
108369WA	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)
108369WYP	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)
108369WYU	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)
108370CA	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)
108370IDU	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)
108370OR	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)
108370UT	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)
108370WA	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)
108370WYP	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)
108370WYU	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)

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	July 2006	Adjustments	Adjusted July 2006	Aug 2006	Adjustments	Adjusted Aug 2006	Sept 2006	Adjustments	Adjusted Sept 2006	Sept 2006 13 Month Avg. Rate Base
108371CA	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)
108371IDU	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)
108371OR	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)
108371UT	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)
108371WA	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)
108371WYP	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)
108371WYU	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)
108372IDU	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)
108372UT	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)
108373CA	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)
108373IDU	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)
108373OR	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)
108373UT	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)
108373WA	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)
108373WYP	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)
108373WYU	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)
108DPUT	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,716,467,786)	(7,454,558)	(1,723,922,344)	(1,723,922,344)	(7,482,927)	(1,731,405,271)	(1,731,405,271)	(7,510,529)	(1,738,915,800)	(1,694,618,142)
Accum. Depreciation General Plant										
108GPCA	(4,048,489)	3,442	(4,045,047)	(4,045,047)	3,370	(4,041,677)	(4,041,677)	3,299	(4,038,378)	(4,059,298)
108GPCN	(5,528,793)	(29,470)	(5,558,263)	(5,558,263)	(29,494)	(5,587,757)	(5,587,757)	(29,518)	(5,617,276)	(5,441,123)
108GPDGP	(9,223,124)	(1,523)	(9,224,647)	(9,224,647)	(1,379)	(9,226,026)	(9,226,026)	(1,236)	(9,227,262)	(9,216,690)
108GPDGU	(18,405,891)	(24,965)	(18,430,856)	(18,430,856)	(24,696)	(18,455,553)	(18,455,553)	(24,427)	(18,479,980)	(18,327,500)
108GPIDU	(11,170,831)	(12,156)	(11,182,987)	(11,182,987)	(12,196)	(11,195,183)	(11,195,183)	(12,236)	(11,207,419)	(11,134,139)
108GPOR	(44,959,757)	(67,223)	(45,026,980)	(45,026,980)	(69,367)	(45,096,347)	(45,096,347)	(71,511)	(45,167,857)	(44,774,765)
108GPSE	(665,234)	(9,833)	(675,067)	(675,067)	(9,823)	(684,890)	(684,890)	(9,813)	(694,703)	(635,603)
108GPSG	(36,683,319)	(146,524)	(36,829,843)	(36,829,843)	(145,468)	(36,975,311)	(36,975,311)	(144,314)	(37,119,625)	(36,239,630)
108GPSO	(103,508,928)	(880,934)	(104,389,862)	(104,389,862)	(886,665)	(105,276,527)	(105,276,527)	(893,688)	(106,170,215)	(100,891,735)
108GPSSGCH	(2,724,923)	77	(2,724,846)	(2,724,846)	129	(2,724,717)	(2,724,717)	181	(2,724,536)	(2,724,480)
108GPSSGCT	(33,064)	48	(33,016)	(33,016)	52	(32,964)	(32,964)	55	(32,909)	(33,165)
108GPUT	(55,373,502)	(138,384)	(55,511,886)	(55,511,886)	(138,576)	(55,650,462)	(55,650,462)	(138,767)	(55,789,229)	(54,962,147)
108GPWA	(13,097,617)	(21,158)	(13,118,776)	(13,118,776)	(21,017)	(13,139,792)	(13,139,792)	(20,875)	(13,160,667)	(13,032,077)
108GPWYP	(17,258,961)	(21,562)	(17,280,522)	(17,280,522)	(21,419)	(17,301,941)	(17,301,941)	(21,278)	(17,323,217)	(17,191,957)
108GPWYU	(3,988,554)	(4,124)	(3,992,678)	(3,992,678)	(4,073)	(3,996,751)	(3,996,751)	(4,021)	(4,000,772)	(3,975,450)
108MPSE	(134,388,665)	135,603	(134,253,062)	(134,253,062)	116,376	(134,136,686)	(134,136,686)	109,541	(134,027,145)	(134,819,152)
Total Accum. Depr. General Plant	(461,059,652)	(1,218,686)	(462,278,338)	(462,278,338)	(1,244,246)	(463,522,584)	(463,522,584)	(1,258,606)	(464,781,190)	(457,458,911)
Total Accum. Depr. Plant in Service	(5,814,528,651)	(23,221,385)	(5,837,750,036)	(5,837,750,036)	(23,311,149)	(5,861,061,185)	(5,861,061,185)	(23,417,732)	(5,884,478,917)	(5,747,132,798)
Accumulated Amortization										
111SPSG	-	-	-	-	-	-	-	-	-	-
111GPCA	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)
111GPCN	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)
111GPOR	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)
111GPSO	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)
111GPUT	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)
111GPWA	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)
111GPWYP	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)
111GPWYU	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)
111HPSG	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)
111IPCA	(768,058)	(8,855)	(776,913)	(776,913)	(8,853)	(785,765)	(785,765)	(8,851)	(794,616)	(741,471)
111IPCN	(74,638,448)	(687,151)	(75,325,599)	(75,325,599)	(686,894)	(76,012,492)	(76,012,492)	(686,636)	(76,699,128)	(72,573,646)
111IPDGP	(2,792,335)	(10,430)	(2,802,764)	(2,802,764)	(10,426)	(2,813,190)	(2,813,190)	(10,421)	(2,823,611)	(2,760,991)
111IPDGU	(320,617)	(2,491)	(323,109)	(323,109)	(2,490)	(325,599)	(325,599)	(2,489)	(328,089)	(313,130)
111IPIDU	(2,402,062)	(19,795)	(2,421,857)	(2,421,857)	(19,788)	(2,441,645)	(2,441,645)	(19,780)	(2,461,425)	(2,342,578)
111IPOR	(896,972)	(61,222)	(958,194)	(958,194)	(61,221)	(1,019,415)	(1,019,415)	(61,221)	(1,080,636)	(713,293)
111IPSE	(920,887)	(15,521)	(936,408)	(936,408)	(15,515)	(951,923)	(951,923)	(15,509)	(967,432)	(874,247)
111IPSG	(17,281,017)	(253,606)	(17,534,623)	(17,534,623)	(254,021)	(17,788,643)	(17,788,643)	(254,435)	(18,043,078)	(16,527,309)
111IPSG-P	(10,172,413)	(238,727)	(10,411,141)	(10,411,141)	(238,633)	(10,649,773)	(10,649,773)	(238,538)	(10,888,311)	(9,454,998)
111IPSG-U	(2,456,313)	(35,573)	(2,491,886)	(2,491,886)	(35,559)	(2,527,445)	(2,527,445)	(35,545)	(2,562,990)	(2,349,409)
111IPSO	(237,594,588)	(2,684,201)	(240,278,789)	(240,278,789)	(2,692,683)	(242,971,472)	(242,971,472)	(2,701,387)	(245,672,859)	(229,695,282)
111IPUT	(10,536,395)	(69,332)	(10,605,727)	(10,605,727)	(69,307)	(10,675,034)	(10,675,034)	(69,281)	(10,744,315)	(10,328,068)
111IPWA	(42,819)	(3,938)	(46,756)	(46,756)	(3,938)	(50,694)	(50,694)	(3,938)	(54,632)	(31,005)
111IPWYP	(3,388,417)	(34,520)	(3,422,937)	(3,422,937)	(34,511)	(3,457,448)	(3,457,448)	(34,503)	(3,491,951)	(3,284,749)
111IPWYU	(1,388,366)	(8,945)	(1,397,310)	(1,397,310)	(8,941)	(1,406,252)	(1,406,252)	(8,938)	(1,415,190)	(1,361,487)
111IPSSGCH	(8,705)	(191)	(8,896)	(8,896)	(191)	(9,087)	(9,087)	(191)	(9,278)	(8,130)
111IPSSGCT	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)
111390OR	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)
111390SO	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612
111390SG	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)
111390WYP	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)
Remove Capital Lease Amortization	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)
Total Accumulated Amortization	(390,629,391)	(4,134,499)	(394,763,891)	(394,763,891)	(4,142,970)	(398,906,861)	(398,906,861)	(4,151,664)	(403,058,525)	(378,380,777)
Total Accum. Depreciation and Amortizaton	(6,205,158,043)	(27,355,884)	(6,232,513,927)	(6,232,513,927)	(27,454,119)	(6,259,968,046)	(6,259,968,046)	(27,569,396)	(6,287,537,442)	(6,125,513,576)

PacifiCorp
UT GRC - Sept 2007
Sept 2007 Accumulated Depreciation Calculation - 13 Mo. Avg

Description	Adjusted Sept 2006	Oct 2006	Adjustments	Adjusted Oct 2006	Nov 2006	Adjustments	Adjusted Nov 2006	Dec 2006	Adjustments	Adjusted Dec 2006	Jan 2007	Adjustments	Adjusted Jan 2007
Accumulated Depr. Production Plant													
108SPDGP	(819,904,831)	(819,904,831)	(2,348,903)	(822,253,734)	(822,253,734)	(2,346,812)	(824,600,546)	(824,600,546)	(2,344,722)	(826,945,267)	(826,945,267)	(2,342,631)	(829,287,898)
108SPDGU	(921,228,476)	(921,228,476)	(1,995,523)	(923,223,999)	(923,223,999)	(1,991,917)	(925,215,916)	(925,215,916)	(1,988,312)	(927,204,229)	(927,204,229)	(1,984,707)	(929,188,936)
108SPSG	(405,501,089)	(405,501,089)	(3,058,444)	(408,559,532)	(408,559,532)	(3,484,144)	(412,043,676)	(412,043,676)	(3,492,429)	(415,536,105)	(415,536,105)	(3,500,184)	(419,036,289)
108SPSSGCH	(207,245,511)	(207,245,511)	(414,181)	(207,659,692)	(207,659,692)	(413,542)	(208,073,234)	(208,073,234)	(412,904)	(208,486,138)	(208,486,138)	(412,266)	(208,898,404)
108HPDGP	(153,564,701)	(153,564,701)	(369,610)	(153,934,311)	(153,934,311)	(369,488)	(154,303,799)	(154,303,799)	(369,366)	(154,673,165)	(154,673,165)	(369,244)	(155,042,408)
108HPDGU	(30,616,367)	(30,616,367)	(98,572)	(30,714,939)	(30,714,939)	(98,563)	(30,813,502)	(30,813,502)	(98,554)	(30,912,057)	(30,912,057)	(98,545)	(31,010,602)
108HPSG-P	(41,606,722)	(41,606,722)	(545,012)	(42,151,733)	(42,151,733)	(547,130)	(42,698,863)	(42,698,863)	(552,440)	(43,251,303)	(43,251,303)	(553,469)	(43,804,772)
108HPSG-U	(13,594,642)	(13,594,642)	(124,220)	(13,718,862)	(13,718,862)	(125,926)	(13,844,789)	(13,844,789)	(126,909)	(13,971,698)	(13,971,698)	(127,893)	(14,099,591)
108OPDGU	(2,262,937)	(2,262,937)	(3,646)	(2,266,583)	(2,266,583)	(3,646)	(2,270,229)	(2,270,229)	(3,646)	(2,273,875)	(2,273,875)	(3,646)	(2,277,521)
108OPSG	(61,163,287)	(61,163,287)	(1,267,070)	(62,430,357)	(62,430,357)	(1,270,403)	(63,700,760)	(63,700,760)	(1,270,454)	(64,971,214)	(64,971,214)	(1,270,358)	(66,241,572)
108OPSSGCT	(12,514,347)	(12,514,347)	(247,742)	(12,762,089)	(12,762,089)	(247,694)	(13,009,783)	(13,009,783)	(247,646)	(13,257,429)	(13,257,429)	(247,598)	(13,505,027)
Total Accum. Depr. Production Plant	(2,669,202,910)	(2,669,202,910)	(10,472,921)	(2,679,675,831)	(2,679,675,831)	(10,899,265)	(2,690,575,097)	(2,690,575,097)	(10,907,383)	(2,701,482,479)	(2,701,482,479)	(10,910,540)	(2,712,393,019)
Accum. Depr. Transmission Plant													
108TPDGP	(359,392,316)	(359,392,316)	(824,856)	(360,217,173)	(360,217,173)	(824,511)	(361,041,684)	(361,041,684)	(824,165)	(361,865,849)	(361,865,849)	(823,820)	(362,689,669)
108TPDGU	(357,420,207)	(357,420,207)	(885,842)	(358,306,049)	(358,306,049)	(885,485)	(359,191,534)	(359,191,534)	(885,127)	(360,076,661)	(360,076,661)	(884,770)	(360,961,431)
108TPSG	(294,766,495)	(294,766,495)	(2,315,640)	(297,082,134)	(297,082,134)	(2,335,366)	(299,417,501)	(299,417,501)	(2,339,661)	(301,757,162)	(301,757,162)	(2,344,082)	(304,101,243)
Total Accum. Depr. Transmission Plant	(1,011,579,018)	(1,011,579,018)	(4,026,339)	(1,015,605,356)	(1,015,605,356)	(4,045,362)	(1,019,650,718)	(1,019,650,718)	(4,048,954)	(1,023,699,672)	(1,023,699,672)	(4,052,671)	(1,027,752,343)
Accum. Depr. Distribution Plant													
108360CA	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)
108360IDU	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)
108360OR	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)
108360UT	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)
108360WA	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)
108360WYP	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)
108360WYU	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)
108361CA	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)
108361IDU	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)
108361OR	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)
108361UT	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)
108361WA	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)
108361WYP	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)
108361WYU	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)
108362CA	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)
108362IDU	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)
108362OR	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)
108362UT	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)
108362WA	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)
108362WYP	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)
108362WYU	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)
108364CA	(25,354,529)	(25,354,529)	(312,458)	(25,666,987)	(25,666,987)	(313,543)	(25,980,530)	(25,980,530)	(314,759)	(26,295,289)	(26,295,289)	(315,922)	(26,611,211)
108364IDU	(24,775,432)	(24,775,432)	(305,333)	(25,080,764)	(25,080,764)	(306,901)	(25,387,665)	(25,387,665)	(308,399)	(25,696,064)	(25,696,064)	(309,836)	(26,005,900)
108364OR	(189,987,694)	(189,987,694)	(2,815,264)	(192,802,959)	(192,802,959)	(2,822,533)	(195,625,492)	(195,625,492)	(2,829,326)	(198,454,818)	(198,454,818)	(2,835,900)	(201,290,718)
108364UT	(120,507,962)	(120,507,962)	(2,529,037)	(123,036,999)	(123,036,999)	(2,540,569)	(125,577,568)	(125,577,568)	(2,551,691)	(128,129,259)	(128,129,259)	(2,562,779)	(130,692,038)
108364WA	(56,728,730)	(56,728,730)	(680,652)	(57,409,382)	(57,409,382)	(683,517)	(58,092,898)	(58,092,898)	(686,134)	(58,779,033)	(58,779,033)	(688,477)	(59,467,510)
108364WYP	(47,843,951)	(47,843,951)	(643,047)	(48,486,998)	(48,486,998)	(646,563)	(49,133,561)	(49,133,561)	(649,602)	(49,783,163)	(49,783,163)	(652,229)	(50,435,392)
108364WYU	(7,454,950)	(7,454,950)	(126,644)	(7,581,595)	(7,581,595)	(127,115)	(7,708,710)	(7,708,710)	(127,519)	(7,836,229)	(7,836,229)	(127,864)	(7,964,092)
108365CA	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)
108365IDU	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)
108365OR	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)
108365UT	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)
108365WA	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)
108365WYP	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)
108365WYU	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)
108366CA	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)
108366IDU	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)
108366OR	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)
108366UT	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)
108366WA	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)
108366WYP	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)
108366WYU	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)
108367CA	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)
108367IDU	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)
108367OR	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)
108367UT	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)
108367WA	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)
108367WYP	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)
108367WYU	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)
108368CA	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)
108368IDU	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)
108368OR	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)
108368UT	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)
108368WA	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)
108368WYP	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)
108368WYU	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)
108369CA	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)
108369IDU	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)
108369OR	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)
108369UT	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)
108369WA	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)
108369WYP	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)
108369WYU	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)
108370CA	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)
108370IDU	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)
108370OR	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)
108370UT	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)
108370WA	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)
108370WYP	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)
108370WYU	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)

PacifiCorp
UT GRC - Sept 2007
Sept 2007 Accumulated Depreciation Calculation - 13 Mo. Avg

Description	Adjusted Sept 2006	Oct 2006	Adjustments	Adjusted Oct 2006	Nov 2006	Adjustments	Adjusted Nov 2006	Dec 2006	Adjustments	Adjusted Dec 2006	Jan 2007	Adjustments	Adjusted Jan 2007
108371CA	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)
108371IDU	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)
108371OR	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)
108371UT	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)
108371WA	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)
108371WYP	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)
108371WYU	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)
108372IDU	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)
108372UT	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)
108373CA	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)
108373IDU	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)
108373OR	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)
108373UT	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)
108373WA	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)
108373WYP	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)
108373WYU	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,738,915,800)	(1,738,915,800)	(7,412,435)	(1,746,328,234)	(1,746,328,234)	(7,440,742)	(1,753,768,976)	(1,753,768,976)	(7,467,430)	(1,761,236,406)	(1,761,236,406)	(7,493,006)	(1,768,729,412)
Accum. Depreciation General Plant													
108GPCA	(4,038,378)	(4,038,378)	4,383	(4,033,995)	(4,033,995)	4,212	(4,029,783)	(4,029,783)	4,044	(4,025,739)	(4,025,739)	3,730	(4,022,009)
108GPCN	(5,617,276)	(5,617,276)	(30,113)	(5,647,389)	(5,647,389)	(30,140)	(5,677,528)	(5,677,528)	(30,189)	(5,707,717)	(5,707,717)	(30,238)	(5,737,956)
108GPDGP	(9,227,262)	(9,227,262)	(2,817)	(9,230,079)	(9,230,079)	(2,679)	(9,232,758)	(9,232,758)	(2,541)	(9,235,300)	(9,235,300)	(2,403)	(9,237,703)
108GPDGU	(18,479,980)	(18,479,980)	(27,349)	(18,507,329)	(18,507,329)	(27,091)	(18,534,419)	(18,534,419)	(26,832)	(18,561,252)	(18,561,252)	(26,574)	(18,587,825)
108GPIDU	(11,207,419)	(11,207,419)	(13,251)	(11,220,670)	(11,220,670)	(13,493)	(11,234,163)	(11,234,163)	(13,726)	(11,247,888)	(11,247,888)	(14,253)	(11,262,142)
108GPOR	(45,167,857)	(45,167,857)	(59,247)	(45,227,104)	(45,227,104)	(62,412)	(45,289,516)	(45,289,516)	(64,742)	(45,354,258)	(45,354,258)	(68,036)	(45,422,294)
108GPSE	(694,703)	(694,703)	(9,946)	(704,649)	(704,649)	(9,936)	(714,585)	(714,585)	(9,926)	(724,511)	(724,511)	(9,917)	(734,428)
108GPSG	(37,119,625)	(37,119,625)	(147,040)	(37,266,666)	(37,266,666)	(146,624)	(37,413,290)	(37,413,290)	(145,711)	(37,559,001)	(37,559,001)	(144,471)	(37,703,472)
108GPSO	(106,170,215)	(106,170,215)	(877,772)	(107,047,988)	(107,047,988)	(886,837)	(107,934,825)	(107,934,825)	(934,593)	(108,869,418)	(108,869,418)	(947,155)	(109,816,573)
108GPSSGCH	(2,724,536)	(2,724,536)	(375)	(2,724,911)	(2,724,911)	(325)	(2,725,236)	(2,725,236)	(275)	(2,725,511)	(2,725,511)	(225)	(2,725,736)
108GPSSGCT	(32,909)	(32,909)	17	(32,892)	(32,892)	20	(32,871)	(32,871)	24	(32,847)	(32,847)	27	(32,820)
108GPUT	(55,789,229)	(55,789,229)	(105,988)	(55,895,217)	(55,895,217)	(107,221)	(56,002,438)	(56,002,438)	(107,810)	(56,110,248)	(56,110,248)	(109,315)	(56,219,563)
108GPWA	(13,160,667)	(13,160,667)	(21,933)	(13,182,601)	(13,182,601)	(21,965)	(13,204,566)	(13,204,566)	(21,982)	(13,226,548)	(13,226,548)	(22,237)	(13,248,785)
108GPWYP	(17,323,217)	(17,323,217)	(22,766)	(17,345,983)	(17,345,983)	(22,828)	(17,368,811)	(17,368,811)	(22,875)	(17,391,687)	(17,391,687)	(23,201)	(17,414,887)
108GPWYU	(4,000,772)	(4,000,772)	(4,755)	(4,005,527)	(4,005,527)	(4,730)	(4,010,257)	(4,010,257)	(4,703)	(4,014,960)	(4,014,960)	(4,709)	(4,019,670)
108MPSE	(134,027,145)	(134,027,145)	131,150	(133,895,995)	(133,895,995)	132,102	(133,763,893)	(133,763,893)	131,059	(133,632,833)	(133,632,833)	130,369	(133,502,464)
Total Accum. Depr. General Plant	(464,781,190)	(464,781,190)	(1,187,803)	(465,968,993)	(465,968,993)	(1,199,947)	(467,168,939)	(467,168,939)	(1,250,779)	(468,419,718)	(468,419,718)	(1,268,609)	(469,688,327)
Total Accum. Depr. Plant in Service	(5,884,478,917)	(5,884,478,917)	(23,099,498)	(5,907,578,415)	(5,907,578,415)	(23,585,315)	(5,931,163,730)	(5,931,163,730)	(23,674,545)	(5,954,838,276)	(5,954,838,276)	(23,724,826)	(5,978,563,102)
Accumulated Amortization													
111SPSG	-	-	-	-	-	-	-	-	-	-	-	-	-
111GPCA	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)
111GPCN	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)
111GPOR	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)
111GPSO	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)
111GPUT	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)
111GPWA	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)
111GPWYP	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)
111GPWYU	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)
111HPSG	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)
111IPCA	(794,616)	(794,616)	(8,850)	(803,467)	(803,467)	(8,849)	(812,316)	(812,316)	(8,847)	(821,162)	(821,162)	(8,845)	(830,008)
111IPCN	(76,699,128)	(76,699,128)	(686,539)	(77,385,667)	(77,385,667)	(686,282)	(78,071,949)	(78,071,949)	(686,026)	(78,757,975)	(78,757,975)	(685,769)	(79,443,744)
111IPDGP	(2,823,611)	(2,823,611)	(10,422)	(2,834,033)	(2,834,033)	(10,418)	(2,844,451)	(2,844,451)	(10,414)	(2,854,864)	(2,854,864)	(10,409)	(2,865,274)
111IPDGU	(328,089)	(328,089)	(2,490)	(330,578)	(330,578)	(2,489)	(333,067)	(333,067)	(2,488)	(335,554)	(335,554)	(2,487)	(338,041)
111IPIDU	(2,461,425)	(2,461,425)	(19,777)	(2,481,202)	(2,481,202)	(19,770)	(2,500,972)	(2,500,972)	(19,762)	(2,520,734)	(2,520,734)	(19,755)	(2,540,488)
111IPOR	(1,080,636)	(1,080,636)	(61,220)	(1,141,856)	(1,141,856)	(61,219)	(1,203,076)	(1,203,076)	(61,219)	(1,264,294)	(1,264,294)	(61,218)	(1,325,512)
111IPSE	(967,432)	(967,432)	(15,507)	(982,939)	(982,939)	(15,501)	(998,440)	(998,440)	(15,495)	(1,013,935)	(1,013,935)	(15,489)	(1,029,425)
111IPSG	(18,043,078)	(18,043,078)	(254,399)	(18,297,477)	(18,297,477)	(258,093)	(18,555,570)	(18,555,570)	(258,931)	(18,814,501)	(18,814,501)	(259,769)	(19,074,270)
111IPSG-P	(10,888,311)	(10,888,311)	(238,545)	(11,126,856)	(11,126,856)	(238,450)	(11,365,307)	(11,365,307)	(238,356)	(11,603,663)	(11,603,663)	(238,262)	(11,841,924)
111IPSG-U	(2,562,990)	(2,562,990)	(35,546)	(2,598,536)	(2,598,536)	(35,532)	(2,634,068)	(2,634,068)	(35,518)	(2,669,586)	(2,669,586)	(35,504)	(2,705,090)
111IPSO	(245,672,859)	(245,672,859)	(2,700,286)	(248,373,145)	(248,373,145)	(2,713,067)	(251,086,212)	(251,086,212)	(2,840,134)	(253,926,345)	(253,926,345)	(2,859,798)	(256,786,143)
111IPUT	(10,744,315)	(10,744,315)	(69,272)	(10,813,587)	(10,813,587)	(69,246)	(10,882,833)	(10,882,833)	(69,221)	(10,952,054)	(10,952,054)	(69,196)	(11,021,250)
111IPWA	(54,632)	(54,632)	(3,938)	(58,569)	(58,569)	(3,938)	(62,507)	(62,507)	(3,938)	(66,445)	(66,445)	(3,938)	(70,382)
111IPWYP	(3,491,951)	(3,491,951)	(34,500)	(3,526,451)	(3,526,451)	(34,491)	(3,560,942)	(3,560,942)	(34,483)	(3,595,425)	(3,595,425)	(34,475)	(3,629,900)
111IPWYU	(1,415,190)	(1,415,190)	(8,937)	(1,424,127)	(1,424,127)	(8,934)	(1,433,061)	(1,433,061)	(8,930)	(1,441,991)	(1,441,991)	(8,927)	(1,450,918)
111IPSSGCH	(9,278)	(9,278)	(191)	(9,469)	(9,469)	(191)	(9,660)	(9,660)	(191)	(9,851)	(9,851)	(191)	(10,042)
111IPSSGCT	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)
111390OR	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)
111390SO	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612
111390SG	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)
111390WYP	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)
Remove Capital Lease Amortization	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)
Total Accumulated Amortization	(403,058,525)	(403,058,525)	(4,150,417)	(407,208,942)	(407,208,942)	(4,166,469)	(411,375,411)	(411,375,411)	(4,293,951)	(415,669,362)	(415,669,362)	(4,314,029)	(419,983,392)
Total Accum. Depreciation and Amortization	(6,287,537,442)	(6,287,537,442)	(27,249,915)	(6,314,787,357)	(6,314,787,357)	(27,751,785)	(6,342,539,142)	(6,342,539,142)	(27,968,496)	(6,370,507,638)	(6,370,507,638)	(28,038,856)	(6,398,546,493)

PacifiCorp
UT GRC - Sept 2007
Sept 2007 Accumulated Depreciation Calculation - 13 Mo. Avg

Description	Feb 2007	Adjustments	Adjusted Feb 2007	Mar 2007	Adjustments	Adjusted Mar 2007	Apr 2007	Adjustments	Adjusted Apr 2007	May 2007	Adjustments	Adjusted May 2007	June 2007	Adjustments	Adjusted June 2007
Accumulated Depr. Production Plant															
108SPDGP	(829,287,898)	(2,340,541)	(831,628,439)	(831,628,439)	(2,338,450)	(833,966,889)	(833,966,889)	(2,336,359)	(836,303,248)	(836,303,248)	(2,334,269)	(838,637,517)	(838,637,517)	(2,332,178)	(840,969,695)
108SPDGU	(929,188,936)	(1,981,102)	(931,170,038)	(931,170,038)	(1,977,497)	(933,147,534)	(933,147,534)	(1,973,892)	(935,121,426)	(935,121,426)	(1,970,287)	(937,091,713)	(937,091,713)	(1,966,681)	(939,058,394)
108SPSG	(419,036,289)	(3,505,684)	(422,541,973)	(422,541,973)	(3,535,549)	(426,077,522)	(426,077,522)	(3,584,395)	(429,661,917)	(429,661,917)	(3,664,458)	(433,326,375)	(433,326,375)	(3,809,817)	(437,136,192)
108SPSSGCH	(208,898,404)	(411,627)	(209,310,031)	(209,310,031)	(410,989)	(209,721,020)	(209,721,020)	(410,351)	(210,131,371)	(210,131,371)	(409,713)	(210,541,084)	(210,541,084)	(409,074)	(210,950,158)
108HPDGP	(155,042,408)	(369,122)	(155,411,530)	(155,411,530)	(369,000)	(155,780,530)	(155,780,530)	(368,878)	(156,149,407)	(156,149,407)	(368,756)	(156,518,163)	(156,518,163)	(368,634)	(156,886,797)
108HPDGU	(31,010,602)	(98,537)	(31,109,138)	(31,109,138)	(98,528)	(31,207,666)	(31,207,666)	(98,519)	(31,306,185)	(31,306,185)	(98,510)	(31,404,695)	(31,404,695)	(98,501)	(31,503,196)
108HPSG-P	(43,804,772)	(554,736)	(44,359,508)	(44,359,508)	(572,033)	(44,931,541)	(44,931,541)	(647,989)	(45,579,530)	(45,579,530)	(651,625)	(46,231,155)	(46,231,155)	(671,254)	(46,902,409)
108HPSG-U	(14,099,591)	(128,857)	(14,228,448)	(14,228,448)	(129,728)	(14,358,176)	(14,358,176)	(130,923)	(14,489,098)	(14,489,098)	(131,991)	(14,621,089)	(14,621,089)	(133,197)	(14,754,286)
108OPDGU	(2,277,521)	(3,645)	(2,281,166)	(2,281,166)	(3,645)	(2,284,811)	(2,284,811)	(3,645)	(2,288,456)	(2,288,456)	(3,645)	(2,292,101)	(2,292,101)	(3,644)	(2,295,745)
108OPSG	(66,241,572)	(1,271,008)	(67,512,580)	(67,512,580)	(1,271,558)	(68,784,138)	(68,784,138)	(1,272,765)	(70,056,903)	(70,056,903)	(2,070,904)	(72,127,807)	(72,127,807)	(2,074,045)	(74,201,852)
108OPSSGCT	(13,505,027)	(247,550)	(13,752,577)	(13,752,577)	(247,502)	(14,000,080)	(14,000,080)	(247,455)	(14,247,534)	(14,247,534)	(247,407)	(14,494,941)	(14,494,941)	(247,359)	(14,742,300)
Total Accum. Depr. Production Plant	(2,712,393,019)	(10,912,409)	(2,723,305,428)	(2,723,305,428)	(10,954,479)	(2,734,259,907)	(2,734,259,907)	(11,075,169)	(2,745,335,076)	(2,745,335,076)	(11,951,563)	(2,757,286,639)	(2,757,286,639)	(12,114,386)	(2,769,401,025)
Accum. Depr. Transmission Plant															
108TPDGP	(362,689,669)	(823,474)	(363,513,143)	(363,513,143)	(823,129)	(364,336,272)	(364,336,272)	(822,783)	(365,159,055)	(365,159,055)	(822,438)	(365,981,492)	(365,981,492)	(822,092)	(366,803,584)
108TPDGU	(360,961,431)	(884,412)	(361,845,843)	(361,845,843)	(884,055)	(362,729,898)	(362,729,898)	(883,697)	(363,613,596)	(363,613,596)	(883,340)	(364,496,936)	(364,496,936)	(882,983)	(365,379,918)
108TPSG	(304,101,243)	(2,347,474)	(306,448,717)	(306,448,717)	(2,419,873)	(308,868,590)	(308,868,590)	(2,425,623)	(311,294,213)	(311,294,213)	(2,557,542)	(313,851,755)	(313,851,755)	(2,598,314)	(316,450,070)
Total Accum. Depr. Transmission Plant	(1,027,752,343)	(4,055,360)	(1,031,807,703)	(1,031,807,703)	(4,127,057)	(1,035,934,760)	(1,035,934,760)	(4,132,103)	(1,040,066,864)	(1,040,066,864)	(4,263,320)	(1,044,330,184)	(1,044,330,184)	(4,303,389)	(1,048,633,572)
Accum. Depr. Distribution Plant															
108360CA	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)
108360IDU	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)
108360OR	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)
108360UT	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)
108360WA	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)
108360WYP	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)
108360WYU	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)
108361CA	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)
108361IDU	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)
108361OR	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)
108361UT	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)
108361WA	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)
108361WYP	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)
108361WYU	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)
108362CA	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)
108362IDU	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)
108362OR	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)
108362UT	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)
108362WA	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)
108362WYP	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)
108362WYU	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)
108364CA	(26,611,211)	(317,152)	(26,928,363)	(26,928,363)	(318,571)	(27,246,934)	(27,246,934)	(319,398)	(27,566,331)	(27,566,331)	(320,238)	(27,886,569)	(27,886,569)	(327,929)	(28,214,498)
108364IDU	(26,005,900)	(311,223)	(26,317,123)	(26,317,123)	(312,909)	(26,630,031)	(26,630,031)	(314,320)	(26,944,351)	(26,944,351)	(315,755)	(27,260,106)	(27,260,106)	(319,163)	(27,579,270)
108364OR	(201,290,718)	(2,842,274)	(204,132,991)	(204,132,991)	(2,851,898)	(206,984,889)	(206,984,889)	(2,858,874)	(209,843,763)	(209,843,763)	(2,865,960)	(212,709,723)	(212,709,723)	(2,883,938)	(215,593,661)
108364UT	(130,692,038)	(2,573,230)	(133,265,268)	(133,265,268)	(2,585,269)	(135,850,537)	(135,850,537)	(2,599,660)	(138,450,197)	(138,450,197)	(2,614,271)	(141,064,468)	(141,064,468)	(2,683,598)	(143,748,066)
108364WA	(59,467,510)	(691,093)	(60,158,603)	(60,158,603)	(694,104)	(60,852,707)	(60,852,707)	(695,798)	(61,548,505)	(61,548,505)	(697,518)	(62,246,023)	(62,246,023)	(701,522)	(62,947,545)
108364WYP	(50,435,392)	(654,775)	(51,090,167)	(51,090,167)	(657,710)	(51,747,876)	(51,747,876)	(657,510)	(52,405,386)	(52,405,386)	(657,314)	(53,062,699)	(53,062,699)	(658,140)	(53,720,839)
108364WYU	(7,964,092)	(128,197)	(8,092,289)	(8,092,289)	(128,586)	(8,220,875)	(8,220,875)	(130,958)	(8,351,833)	(8,351,833)	(133,362)	(8,485,195)	(8,485,195)	(136,229)	(8,621,424)
108365CA	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)
108365IDU	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)
108365OR	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)
108365UT	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)
108365WA	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)
108365WYP	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)
108365WYU	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)
108366CA	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)
108366IDU	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)
108366OR	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)
108366UT	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)
108366WA	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)
108366WYP	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)
108366WYU	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)
108367CA	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)
108367IDU	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)
108367OR	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)
108367UT	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)
108367WA	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)
108367WYP	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)
108367WYU	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)
108368CA	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)
108368IDU	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)
108368OR	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)
108368UT	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)
108368WA	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)
108368WYP	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)
108368WYU	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)
108369CA	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)
108369IDU	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)
108369OR	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)
108369UT	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)
108369WA	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)
108369WYP	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)
108369WYU	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)
108370CA	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)
108370IDU	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)
108370OR	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)
108370UT	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)
108370WA	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)
108370WYP	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)
108370WYU	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)

PacifiCorp
UT GRC - Sept 2007
Sept 2007 Accumulated Depreciation Calculation - 13 Mo. Avg

Description	Feb 2007	Adjustments	Adjusted Feb 2007	Mar 2007	Adjustments	Adjusted Mar 2007	Apr 2007	Adjustments	Adjusted Apr 2007	May 2007	Adjustments	Adjusted May 2007	June 2007	Adjustments	Adjusted June 2007
108371CA	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)
108371IDU	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)
108371OR	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)
108371UT	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)
108371WA	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)
108371WYP	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)
108371WYU	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)
108372IDU	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)
108372UT	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)
108373CA	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)
108373IDU	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)
108373OR	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)
108373UT	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)
108373WA	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)
108373WYP	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)
108373WYU	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)
108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,768,729,412)	(7,517,944)	(1,776,247,356)	(1,776,247,356)	(7,549,046)	(1,783,796,402)	(1,783,796,402)	(7,576,518)	(1,791,372,920)	(1,791,372,920)	(7,604,417)	(1,798,977,336)	(1,798,977,336)	(7,710,519)	(1,806,687,855)
Accum. Depreciation General Plant															
108GPCA	(4,022,009)	3,483	(4,018,526)	(4,018,526)	3,269	(4,015,257)	(4,015,257)	3,251	(4,012,006)	(4,012,006)	3,232	(4,008,774)	(4,008,774)	3,196	(4,005,578)
108GPCN	(5,737,956)	(30,288)	(5,768,243)	(5,768,243)	(30,337)	(5,798,580)	(5,798,580)	(30,364)	(5,828,944)	(5,828,944)	(30,391)	(5,859,335)	(5,859,335)	(30,417)	(5,889,752)
108GPDGP	(9,237,703)	(2,265)	(9,239,968)	(9,239,968)	(2,127)	(9,242,095)	(9,242,095)	(1,989)	(9,244,085)	(9,244,085)	(1,851)	(9,245,936)	(9,245,936)	(1,713)	(9,247,649)
108GPDGU	(18,587,825)	(26,315)	(18,614,140)	(18,614,140)	(26,057)	(18,640,197)	(18,640,197)	(25,798)	(18,665,996)	(18,665,996)	(25,540)	(18,691,536)	(18,691,536)	(25,282)	(18,716,817)
108GPIDU	(11,262,142)	(14,635)	(11,276,777)	(11,276,777)	(14,974)	(11,291,750)	(11,291,750)	(14,935)	(11,306,685)	(11,306,685)	(14,899)	(11,321,584)	(11,321,584)	(14,898)	(11,336,482)
108GPOR	(45,422,294)	(70,819)	(45,493,113)	(45,493,113)	(76,263)	(45,569,376)	(45,569,376)	(75,965)	(45,645,341)	(45,645,341)	(75,679)	(45,721,020)	(45,721,020)	(75,576)	(45,796,596)
108GPSE	(734,428)	(9,907)	(744,335)	(744,335)	(9,897)	(754,232)	(754,232)	(9,887)	(764,119)	(764,119)	(9,878)	(773,997)	(773,997)	(9,868)	(783,864)
108GPSG	(37,703,472)	(143,232)	(37,846,704)	(37,846,704)	(141,992)	(37,988,695)	(37,988,695)	(140,881)	(38,129,577)	(38,129,577)	(139,770)	(38,269,347)	(38,269,347)	(138,703)	(38,408,049)
108GPSO	(109,816,573)	(960,581)	(110,777,154)	(110,777,154)	(1,001,824)	(111,778,978)	(111,778,978)	(1,000,992)	(112,779,969)	(112,779,969)	(1,000,165)	(113,780,134)	(113,780,134)	(1,000,804)	(114,780,938)
108GPSSGCH	(2,725,736)	(175)	(2,725,911)	(2,725,911)	(125)	(2,726,037)	(2,726,037)	(76)	(2,726,112)	(2,726,112)	(26)	(2,726,138)	(2,726,138)	24	(2,726,114)
108GPSSGCT	(32,820)	30	(32,790)	(32,790)	33	(32,757)	(32,757)	37	(32,720)	(32,720)	40	(32,680)	(32,680)	43	(32,637)
108GPUT	(56,219,563)	(110,383)	(56,329,946)	(56,329,946)	(111,314)	(56,441,260)	(56,441,260)	(111,865)	(56,553,125)	(56,553,125)	(112,438)	(56,665,562)	(56,665,562)	(113,338)	(56,778,901)
108GPWA	(13,248,785)	(22,368)	(13,271,153)	(13,271,153)	(22,466)	(13,293,619)	(13,293,619)	(22,340)	(13,315,959)	(13,315,959)	(22,217)	(13,338,175)	(13,338,175)	(22,138)	(13,360,314)
108GPWYP	(17,414,887)	(23,411)	(17,438,299)	(17,438,299)	(25,966)	(17,464,264)	(17,464,264)	(25,544)	(17,489,808)	(17,489,808)	(25,122)	(17,514,930)	(17,514,930)	(24,707)	(17,539,638)
108GPWYU	(4,019,670)	(4,702)	(4,024,372)	(4,024,372)	(4,981)	(4,029,352)	(4,029,352)	(5,135)	(4,034,488)	(4,034,488)	(5,293)	(4,039,781)	(4,039,781)	(5,497)	(4,045,278)
108MPSE	(133,502,464)	133,041	(133,369,423)	(133,369,423)	116,460	(133,252,963)	(133,252,963)	120,146	(133,132,818)	(133,132,818)	122,071	(133,010,746)	(133,010,746)	117,718	(132,893,028)
Total Accum. Depr. General Plant	(469,688,327)	(1,282,527)	(470,970,854)	(470,970,854)	(1,348,560)	(472,319,414)	(472,319,414)	(1,342,337)	(473,661,751)	(473,661,751)	(1,337,924)	(474,999,676)	(474,999,676)	(1,341,960)	(476,341,636)
Total Accum. Depr. Plant In Service	(5,978,563,102)	(23,768,239)	(6,002,331,341)	(6,002,331,341)	(23,979,141)	(6,026,310,483)	(6,026,310,483)	(24,126,128)	(6,050,436,610)	(6,050,436,610)	(25,157,224)	(6,075,593,834)	(6,075,593,834)	(25,470,253)	(6,101,064,088)
Accumulated Amortization															
111SPSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111GPCA	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)
111GPCN	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)
111GPOR	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)
111GPSO	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)
111GPUT	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)
111GPWA	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)
111GPWYP	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)
111GPWYU	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)
111HPSG	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)
111IPCA	(830,008)	(8,843)	(838,851)	(838,851)	(8,842)	(847,693)	(847,693)	(8,840)	(856,532)	(856,532)	(8,838)	(865,370)	(865,370)	(8,836)	(874,207)
111IPCN	(79,443,744)	(685,513)	(80,129,257)	(80,129,257)	(685,256)	(80,814,513)	(80,814,513)	(685,000)	(81,499,513)	(81,499,513)	(684,743)	(82,184,256)	(82,184,256)	(684,487)	(82,868,743)
111IPDGP	(2,865,274)	(10,405)	(2,875,679)	(2,875,679)	(10,401)	(2,886,080)	(2,886,080)	(10,397)	(2,896,477)	(2,896,477)	(10,393)	(2,906,870)	(2,906,870)	(10,389)	(2,917,259)
111IPDGU	(338,041)	(2,486)	(340,527)	(340,527)	(2,485)	(343,011)	(343,011)	(2,484)	(345,495)	(345,495)	(2,483)	(347,978)	(347,978)	(2,482)	(350,459)
111IPIDU	(2,540,488)	(19,747)	(2,560,236)	(2,560,236)	(19,740)	(2,579,975)	(2,579,975)	(19,732)	(2,599,707)	(2,599,707)	(19,725)	(2,619,432)	(2,619,432)	(19,717)	(2,639,149)
111IPOR	(1,325,512)	(61,217)	(1,386,729)	(1,386,729)	(61,216)	(1,447,945)	(1,447,945)	(61,215)	(1,509,160)	(1,509,160)	(61,214)	(1,570,374)	(1,570,374)	(61,213)	(1,631,587)
111IPSE	(1,029,425)	(15,483)	(1,044,908)	(1,044,908)	(17,964)	(1,062,872)	(1,062,872)	(17,958)	(1,080,830)	(1,080,830)	(17,952)	(1,098,783)	(1,098,783)	(17,946)	(1,116,729)
111IPSG	(19,074,270)	(260,820)	(19,335,090)	(19,335,090)	(261,871)	(19,596,960)	(19,596,960)	(261,955)	(19,858,915)	(19,858,915)	(262,039)	(20,120,954)	(20,120,954)	(262,145)	(20,383,099)
111IPSG-P	(11,841,924)	(238,167)	(12,080,092)	(12,080,092)	(238,073)	(12,318,164)	(12,318,164)	(237,978)	(12,556,143)	(12,556,143)	(237,884)	(12,794,027)	(12,794,027)	(237,790)	(13,031,816)
111IPSG-U	(2,705,090)	(35,490)	(2,740,579)	(2,740,579)	(35,476)	(2,776,055)	(2,776,055)	(35,462)	(2,811,517)	(2,811,517)	(35,448)	(2,846,964)	(2,846,964)	(35,433)	(2,882,398)
111IPSO	(256,786,143)	(2,874,486)	(259,660,629)	(259,660,629)	(2,913,585)	(262,574,214)	(262,574,214)	(2,917,088)	(265,491,302)	(265,491,302)	(2,920,591)	(268,411,893)	(268,411,893)	(2,925,589)	(271,337,483)
111IPUT	(11,021,250)	(69,170)	(11,090,421)	(11,090,421)	(69,145)	(11,159,566)	(11,159,566)	(69,120)	(11,228,686)	(11,228,686)	(69,095)	(11,297,780)	(11,297,780)	(69,069)	(11,366,849)
111IPWA	(70,382)	(3,938)	(74,320)	(74,320)	(3,938)	(78,257)	(78,257)	(3,938)	(82,195)	(82,195)	(3,938)	(86,132)	(86,132)	(3,937)	(90,070)
111IPWYP	(3,629,900)	(34,466)	(3,664,366)	(3,664,366)	(34,458)	(3,698,824)	(3,698,824)	(34,450)	(3,733,274)	(3,733,274)	(34,441)	(3,767,715)	(3,767,715)	(34,433)	(3,802,148)
111IPWYU	(1,450,918)	(8,923)	(1,459,841)	(1,459,841)	(8,920)	(1,468,761)	(1,468,761)	(8,917)	(1,477,678)	(1,477,678)	(8,913)	(1,486,591)	(1,486,591)	(8,910)	(1,495,502)
111IPSSGCH	(10,042)	(191)	(10,232)	(10,232)	(191)	(10,423)	(10,423)	(191)	(10,613)	(10,613)	(190)	(10,804)	(10,804)	(190)	(10,994)
111IPSSGCT	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)
111390OR	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)
111390SO	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612
111390SG	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)
111390WYP	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)
Remove Capital Lease Amortization	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)
Total Accumulated Amortization	(419,983,392)	(4,329,346)	(424,312,737)	(424,312,737)	(4,371,559)	(428,684,296)	(428,684,296)	(4,374,723)	(433,059,019)	(433,059,019)	(4,377,887)	(437,436,906)	(437,436,906)	(4,382,568)	(441,819,474)
Total Accum. Depreciation and Amortization	(6,398,546,493)	(28,097,585)	(6,426,644,079)	(6,426,644,079)	(28,350,700)	(6,454,994,779)	(6,454,994,779)	(28,500,851)	(6,483,495,629)	(6,483,495,629)	(29,535,111)	(6,513,030,741)	(6,513,030,741)	(29,852,822)	(6,542,883,562)

PacifiCorp
UT GRC - Sept 2007
Sept 2007 Accumulated Depreciation Calculation - 13 Mo. Avg

Description	July 2007	Adjustments	Adjusted July 2007	Aug 2007	Adjustments	Adjusted Aug 2007	Sept 2007	Adjustments	Adjusted Sept 2007	Sept 2007 13 Month Avg. Rate Base
Accumulated Depr. Production Plant										
108SPDGP	(840,969,695)	(2,330,088)	(843,299,783)	(843,299,783)	(2,327,997)	(845,627,781)	(845,627,781)	(2,325,907)	(847,953,687)	(833,952,255)
108SPDGU	(939,058,394)	(1,963,076)	(941,021,470)	(941,021,470)	(1,959,471)	(942,980,941)	(942,980,941)	(1,955,866)	(944,936,807)	(933,122,298)
108SPSG	(437,136,192)	(3,821,669)	(440,957,861)	(440,957,861)	(3,842,885)	(444,800,747)	(444,800,747)	(3,881,735)	(448,682,481)	(426,450,904)
108SPSSGCH	(210,950,158)	(408,436)	(211,358,594)	(211,358,594)	(407,798)	(211,766,392)	(211,766,392)	(410,228)	(212,176,620)	(209,716,788)
108HPDGP	(156,886,797)	(368,512)	(157,255,308)	(157,255,308)	(368,389)	(157,623,697)	(157,623,697)	(368,267)	(157,991,965)	(155,779,675)
108HPDGU	(31,503,196)	(98,492)	(31,601,688)	(31,601,688)	(98,483)	(31,700,172)	(31,700,172)	(98,475)	(31,798,646)	(31,207,604)
108HPSG-P	(46,902,409)	(676,399)	(47,578,808)	(47,578,808)	(681,481)	(48,260,289)	(48,260,289)	(694,272)	(48,954,561)	(45,100,861)
108HPSG-U	(14,754,286)	(134,809)	(14,889,095)	(14,889,095)	(136,284)	(15,025,379)	(15,025,379)	(137,583)	(15,162,961)	(14,366,009)
108OPDGU	(2,295,745)	(3,644)	(2,299,389)	(2,299,389)	(3,644)	(2,303,033)	(2,303,033)	(3,644)	(2,306,677)	(2,284,809)
108OPSG	(74,201,852)	(2,110,637)	(76,312,488)	(76,312,488)	(2,111,117)	(78,423,605)	(78,423,605)	(2,111,407)	(80,535,012)	(69,727,813)
108OPSSGCT	(14,742,300)	(247,311)	(14,989,611)	(14,989,611)	(247,263)	(15,236,875)	(15,236,875)	(247,216)	(15,484,090)	(13,999,745)
Total Accum. Depr. Production Plant	(2,769,401,025)	(12,163,072)	(2,781,564,097)	(2,781,564,097)	(12,184,813)	(2,793,748,910)	(2,793,748,910)	(12,234,599)	(2,805,983,509)	(2,735,708,764)
Accum. Depr. Transmission Plant										
108TPDGP	(366,803,584)	(821,746)	(367,625,331)	(367,625,331)	(821,401)	(368,446,731)	(368,446,731)	(821,055)	(369,267,787)	(364,333,853)
108TPDGU	(365,379,918)	(882,625)	(366,262,543)	(366,262,543)	(882,268)	(367,144,811)	(367,144,811)	(881,910)	(368,026,721)	(362,727,396)
108TPSG	(316,450,070)	(2,650,190)	(319,100,260)	(319,100,260)	(2,656,165)	(321,756,425)	(321,756,425)	(2,661,839)	(324,418,264)	(309,177,910)
Total Accum. Depr. Transmission Plant	(1,048,633,572)	(4,354,562)	(1,052,988,134)	(1,052,988,134)	(4,359,833)	(1,057,347,967)	(1,057,347,967)	(4,364,805)	(1,061,712,772)	(1,036,239,159)
Accum. Depr. Distribution Plant										
108360CA	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)	-	(401,976)	(401,976)
108360IDU	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)	-	(187,210)	(187,210)
108360OR	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)
108360UT	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)
108360WA	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)	-	(173,478)	(173,478)
108360WYP	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)
108360WYU	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)	-	(271,234)	(271,234)
108361CA	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)	-	(531,773)	(531,773)
108361IDU	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)	-	(508,157)	(508,157)
108361OR	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)
108361UT	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)
108361WA	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)	-	(500,186)	(500,186)
108361WYP	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)
108361WYU	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)	-	(90,522)	(90,522)
108362CA	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)
108362IDU	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)
108362OR	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)
108362UT	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)
108362WA	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)
108362WYP	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)
108362WYU	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)
108364CA	(28,214,498)	(328,860)	(28,543,359)	(28,543,359)	(329,727)	(28,873,085)	(28,873,085)	(330,540)	(29,203,626)	(27,259,332)
108364IDU	(27,579,270)	(320,763)	(27,900,033)	(27,900,033)	(322,245)	(28,222,278)	(28,222,278)	(323,833)	(28,545,911)	(26,641,917)
108364OR	(215,593,661)	(2,891,793)	(218,485,454)	(218,485,454)	(2,899,098)	(221,384,552)	(221,384,552)	(2,905,965)	(224,290,517)	(207,045,171)
108364UT	(143,748,066)	(2,699,745)	(146,447,811)	(146,447,811)	(2,714,795)	(149,162,606)	(149,162,606)	(2,728,967)	(151,891,573)	(135,986,489)
108364WA	(62,947,545)	(703,427)	(63,650,972)	(63,650,972)	(705,201)	(64,356,173)	(64,356,173)	(706,868)	(65,063,040)	(60,869,317)
108364WYP	(53,720,839)	(657,972)	(54,378,811)	(54,378,811)	(657,784)	(55,036,595)	(55,036,595)	(657,580)	(55,694,174)	(51,755,355)
108364WYU	(8,621,424)	(138,849)	(8,760,273)	(8,760,273)	(141,314)	(8,901,587)	(8,901,587)	(143,656)	(9,045,243)	(8,232,638)
108365CA	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)
108365IDU	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)
108365OR	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)
108365UT	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)
108365WA	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)
108365WYP	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)
108365WYU	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)
108366CA	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)
108366IDU	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)
108366OR	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)
108366UT	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)
108366WA	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)
108366WYP	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)
108366WYU	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)
108367CA	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)
108367IDU	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)
108367OR	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)
108367UT	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)
108367WA	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)
108367WYP	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)
108367WYU	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)
108368CA	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)
108368IDU	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)
108368OR	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)
108368UT	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)
108368WA	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)
108368WYP	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)
108368WYU	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)
108369CA	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)
108369IDU	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)
108369OR	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)
108369UT	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)
108369WA	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)
108369WYP	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)
108369WYU	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)
108370CA	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)
108370IDU	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)
108370OR	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)
108370UT	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)
108370WA	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)
108370WYP	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)
108370WYU	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)

PacifiCorp
UT GRC - Sept 2007
Sept 2007 Accumulated Depreciation Calculation - 13 Mo. Avg

Description	July 2007	Adjustments	Adjusted July 2007	Aug 2007	Adjustments	Adjusted Aug 2007	Sept 2007	Adjustments	Adjusted Sept 2007	Sept 2007 13 Month Avg. Rate Base
108371CA	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)	-	(88,875)	(88,875)
108371IDU	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)	-	(134,855)	(134,855)
108371OR	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)
108371UT	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)
108371WA	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)	-	(289,546)	(289,546)
108371WYP	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)	-	(416,335)	(416,335)
108371WYU	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)	-	(63,895)	(63,895)
108372IDU	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)	-	(4,802)	(4,802)
108372UT	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)	-	(37,393)	(37,393)
108373CA	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)	-	(444,269)	(444,269)
108373IDU	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)	-	(253,776)	(253,776)
108373OR	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)
108373UT	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)
108373WA	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)
108373WYP	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)
108373WYU	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)	-	(480,432)	(480,432)
108DPUT	-	-	-	-	-	-	-	-	-	-
Total Accum. Depr. Distribution Plant	(1,806,687,855)	(7,741,409)	(1,814,429,264)	(1,814,429,264)	(7,770,163)	(1,822,199,428)	(1,822,199,428)	(7,797,208)	(1,829,996,635)	(1,784,052,771)
Accum. Depreciation General Plant										
108GPCA	(4,005,578)	3,169	(4,002,409)	(4,002,409)	3,148	(3,999,261)	(3,999,261)	3,131	(3,996,130)	(4,015,988)
108GPCN	(5,889,752)	(30,444)	(5,920,196)	(5,920,196)	(30,471)	(5,950,667)	(5,950,667)	(30,497)	(5,981,164)	(5,798,827)
108GPDGP	(9,247,649)	(1,575)	(9,249,225)	(9,249,225)	(1,438)	(9,250,662)	(9,250,662)	(1,300)	(9,251,962)	(9,241,130)
108GPDGU	(18,716,817)	(25,023)	(18,741,840)	(18,741,840)	(24,765)	(18,766,605)	(18,766,605)	(24,506)	(18,791,111)	(18,638,388)
108GPIDU	(11,336,482)	(14,878)	(11,351,360)	(11,351,360)	(14,846)	(11,366,207)	(11,366,207)	(14,806)	(11,381,012)	(11,292,626)
108GPOR	(45,796,596)	(75,375)	(45,871,971)	(45,871,971)	(75,114)	(45,947,085)	(45,947,085)	(74,804)	(46,021,889)	(45,579,032)
108GPSE	(783,864)	(9,858)	(793,722)	(793,722)	(9,848)	(803,571)	(803,571)	(9,839)	(813,409)	(754,163)
108GPSG	(38,408,049)	(137,678)	(38,545,727)	(38,545,727)	(136,653)	(38,682,381)	(38,682,381)	(135,629)	(38,818,009)	(37,980,811)
108GPSO	(114,780,938)	(1,002,785)	(115,783,723)	(115,783,723)	(1,004,738)	(116,788,461)	(116,788,461)	(1,006,669)	(117,795,130)	(111,854,116)
108GPSSGCH	(2,726,114)	74	(2,726,039)	(2,726,039)	124	(2,725,915)	(2,725,915)	174	(2,725,741)	(2,725,687)
108GPSSGCT	(32,637)	46	(32,590)	(32,590)	50	(32,541)	(32,541)	53	(32,488)	(32,734)
108GPUT	(56,778,901)	(114,064)	(56,892,965)	(56,892,965)	(114,681)	(57,007,646)	(57,007,646)	(115,210)	(57,122,856)	(56,446,843)
108GPWA	(13,360,314)	(22,036)	(13,382,350)	(13,382,350)	(21,919)	(13,404,269)	(13,404,269)	(21,790)	(13,426,060)	(13,293,467)
108GPWYP	(17,539,638)	(24,289)	(17,563,926)	(17,563,926)	(23,868)	(17,587,794)	(17,587,794)	(23,445)	(17,611,239)	(17,465,730)
108GPWYU	(4,045,278)	(5,676)	(4,050,954)	(4,050,954)	(5,840)	(4,056,794)	(4,056,794)	(5,992)	(4,062,786)	(4,030,384)
108MPSE	(132,893,028)	118,292	(132,774,736)	(132,774,736)	110,959	(132,663,778)	(132,663,778)	99,595	(132,564,183)	(133,268,000)
Total Accum. Depr. General Plant	(476,341,636)	(1,342,100)	(477,683,736)	(477,683,736)	(1,349,900)	(479,033,636)	(479,033,636)	(1,361,533)	(480,395,170)	(472,417,926)
Total Accum. Depr. Plant in Service	(6,101,064,088)	(25,601,144)	(6,126,665,232)	(6,126,665,232)	(25,664,710)	(6,152,329,941)	(6,152,329,941)	(25,758,144)	(6,178,088,086)	(6,028,418,620)
Accumulated Amortization										
111SPSG	-	-	-	-	-	-	-	-	-	-
111GPCA	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)	-	(628,733)	(628,733)
111GPCN	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)
111GPOR	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)
111GPSO	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)
111GPUT	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)	-	(39,615)	(39,615)
111GPWA	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)
111GPWYP	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)
111GPWYU	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)	-	(22,299)	(22,299)
111HPSG	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)	-	(227,380)	(227,380)
111IPCA	(874,207)	(8,835)	(883,041)	(883,041)	(8,833)	(891,874)	(891,874)	(8,831)	(900,705)	(847,680)
111IPCN	(82,868,743)	(684,230)	(83,552,973)	(83,552,973)	(683,974)	(84,236,947)	(84,236,947)	(683,717)	(84,920,665)	(80,812,718)
111IPDGP	(2,917,259)	(10,385)	(2,927,644)	(2,927,644)	(10,381)	(2,938,024)	(2,938,024)	(10,376)	(2,948,401)	(2,886,051)
111IPDGU	(350,459)	(2,481)	(352,940)	(352,940)	(2,480)	(355,420)	(355,420)	(2,479)	(357,898)	(343,004)
111IPIDU	(2,639,149)	(19,710)	(2,658,858)	(2,658,858)	(19,702)	(2,678,561)	(2,678,561)	(19,695)	(2,698,255)	(2,579,923)
111IPOR	(1,631,587)	(61,212)	(1,692,800)	(1,692,800)	(61,212)	(1,754,011)	(1,754,011)	(61,211)	(1,815,222)	(1,447,939)
111IPSE	(1,116,729)	(17,941)	(1,134,670)	(1,134,670)	(17,935)	(1,152,604)	(1,152,604)	(17,929)	(1,170,533)	(1,065,700)
111IPSG	(20,383,099)	(262,274)	(20,645,373)	(20,645,373)	(262,402)	(20,907,776)	(20,907,776)	(262,531)	(21,170,307)	(19,600,259)
111IPSG-P	(13,031,816)	(237,695)	(13,269,511)	(13,269,511)	(237,601)	(13,507,112)	(13,507,112)	(237,506)	(13,744,619)	(12,317,503)
111IPSG-U	(2,882,398)	(35,419)	(2,917,817)	(2,917,817)	(35,405)	(2,953,222)	(2,953,222)	(35,391)	(2,988,614)	(2,775,957)
111IPSO	(271,337,483)	(2,932,082)	(274,269,564)	(274,269,564)	(2,938,574)	(277,208,139)	(277,208,139)	(2,945,067)	(280,153,206)	(262,688,549)
111IPUT	(11,366,849)	(69,044)	(11,435,893)	(11,435,893)	(69,019)	(11,504,912)	(11,504,912)	(68,993)	(11,573,905)	(11,159,389)
111IPWA	(90,070)	(3,937)	(94,007)	(94,007)	(3,937)	(97,945)	(97,945)	(3,937)	(101,882)	(78,257)
111IPWYP	(3,802,148)	(34,425)	(3,836,573)	(3,836,573)	(34,416)	(3,870,989)	(3,870,989)	(34,408)	(3,905,397)	(3,698,766)
111IPWYU	(1,495,502)	(8,907)	(1,504,408)	(1,504,408)	(8,903)	(1,513,312)	(1,513,312)	(8,900)	(1,522,212)	(1,468,738)
111IPSSGCH	(10,994)	(190)	(11,185)	(11,185)	(190)	(11,375)	(11,375)	(190)	(11,565)	(10,422)
111IPSSGCT	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)	-	(56,126)	(56,126)
111390OR	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)	-	(471,181)	(471,181)
111390SO	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612	-	2,795,612	2,795,612
111390SG	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)	-	(109,317)	(109,317)
111390WYP	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)	-	(147,701)	(147,701)
Remove Capital Lease Amortization	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)
Total Accumulated Amortization	(441,819,474)	(4,388,766)	(446,208,241)	(446,208,241)	(4,394,964)	(450,603,205)	(450,603,205)	(4,401,162)	(455,004,367)	(428,801,837)
Total Accum. Depreciation and Amortization	(6,542,883,562)	(29,989,910)	(6,572,873,472)	(6,572,873,472)	(30,059,674)	(6,602,933,146)	(6,602,933,146)	(30,159,306)	(6,633,092,453)	(6,457,220,456)

PacifiCorp
Utah GRC September 2007
Composite Depreciation Rate Calculation

FERC Function	Factor	Adjusted Avg. EPIS Sept 04 - Sept 05	Sept 05 Depreciation Exp.	Composite Depreciaton Rate	Monthly Composite Rate
Steam	DGP	1,244,920,400	38,454,314	3.0889%	0.2574%
Steam	DGU	1,390,992,804	41,940,253	3.0151%	0.2513%
Steam	SG	1,406,260,670	45,797,961	3.2567%	0.2714%
Steam	SSGCH	374,072,265	8,960,187	2.3953%	0.1996%
Steam Total		4,416,246,139	135,152,715	3.0604%	0.2550%
Hydro	DGP	239,468,474	5,333,195	2.2271%	0.1856%
Hydro	DGU	49,731,506	1,237,448	2.4883%	0.2074%
Hydro	SG-P	167,466,226	4,672,093	2.7899%	0.2325%
Hydro	SG-U	51,609,766	1,406,923	2.7261%	0.2272%
Hydro Total		508,275,972	12,649,660	2.4887%	0.2074%
Other	DGU	1,384,456	45,169	3.2625%	0.2719%
Other	SG	289,507,477	8,355,987	2.8863%	0.2405%
Other	SSGCT	79,012,717	3,181,935	4.0271%	0.3356%
Other Total		369,904,650	11,583,091	3.1314%	0.2609%
Transmission	DGP	604,848,949	12,416,133	2.0528%	0.1711%
Transmission	DGU	673,826,150	13,347,069	1.9808%	0.1651%
Transmission	SG	1,232,841,751	25,373,925	2.0582%	0.1715%
Transmission Total		2,511,516,850	51,137,126	2.0361%	0.1697%
Distribution	CA	179,714,502	4,726,158	2.6298%	0.2192%
Distribution	OR	1,401,542,371	40,415,114	2.8836%	0.2403%
Distribution	WA	327,706,039	9,700,431	2.9601%	0.2467%
Distribution	WYP	356,807,651	9,894,701	2.7731%	0.2311%
Distribution	UT	1,771,418,531	44,565,600	2.5158%	0.2097%
Distribution	IDU	213,411,789	5,810,323	2.7226%	0.2269%
Distribution	WYU	67,040,997	1,932,821	2.8830%	0.2403%
Distribution Total		4,317,641,880	117,045,147	2.7109%	0.2259%
General	CA	11,060,181	249,698	2.2576%	0.1881%
General	OR	135,778,776	4,384,206	3.2289%	0.2691%
General	WA	39,347,603	1,321,873	3.3595%	0.2800%
General	WYP	50,105,310	1,610,668	3.2146%	0.2679%
General	UT	157,039,142	3,982,399	2.5359%	0.2113%
General	IDU	29,509,876	807,993	2.7380%	0.2282%
General	WYU	10,968,307	315,028	2.8722%	0.2393%
General	DGP	13,505,721	526,674	3.8996%	0.3250%
General	DGU	24,017,504	948,612	3.9497%	0.3291%
General	SG	107,575,748	4,332,198	4.0271%	0.3356%
General	SO	270,525,955	19,637,804	7.2591%	0.6049%
General	SSGCH	4,757,944	190,456	4.0029%	0.3336%
General	SSGCT	280,804	10,780	3.8391%	0.3199%
General	CN	24,470,699	1,329,231	5.4319%	0.4527%
General	SE	1,182,417	39,234	3.3181%	0.2765%
General Total		880,125,987	39,686,856	4.5092%	0.3758%
Depreciation Total		13,003,711,479	367,254,594	2.8242%	0.2354%
Mining Plant (a)		235,030,818	10,362,805		
Intangible Plant (b)		593,472,288			
Grand Total		13,832,214,586	377,617,399		

(a) Mining depreciation is included in account 501.
(b) Intangible plant is amortized. See amortization detail on 6.1.2

PacifiCorp
Utah GRC September 2007
Retirement Rates

FERC Function	Factor	FY 2000 Balance	FY 2001 Retirements	FY 2001 Retirement Rate	FY 2001 Balance	FY 2002 Retirements	FY 2002 Retirement Rate	FY 2002 Balance	FY 2003 Retirements	FY 2003 Retirement Rate	FY 2003 Balance	FY 2004 Retirements	FY 2004 Retirement Rate	FY 2004 Balance	FY 2005 Retirements	FY 2005 Retirement Rate	5 Year Avg. Retirement Rate
Steam	SG	1,385,124,051	(8,582,405)	-0.620%	1,405,403,535	(19,850,705)	-1.412%	1,456,678,760	(14,699,236)	-1.009%	1,549,294,845	(7,656,662)	-0.494%	1,687,283,402	(28,314,972)	-1.678%	-1.043%
Steam	DGP	1,451,129,615	(11,508,415)	-0.793%	1,291,622,564	(9,100,848)	-0.705%	1,282,396,017	(6,290,074)	-0.490%	1,272,867,148	(11,664,367)	-0.916%	1,261,202,781	(13,379,918)	-1.061%	-0.793%
Steam	DGU	1,491,707,958	(27,993,507)	-1.877%	1,462,423,079	(16,846,926)	-1.152%	1,441,149,591	(22,319,627)	-1.549%	1,418,041,320	(12,352,086)	-0.871%	1,405,018,597	(11,952,908)	-0.851%	-1.260%
Hydro	SG	158,821,401	-	0.000%	168,391,302	(508,148)	-0.302%	180,530,798	(454,471)	-0.252%	192,966,239	(726,988)	-0.377%	208,836,068	(14,783)	-0.007%	-0.187%
Hydro	DGP	242,277,702	(9)	0.000%	249,284,810	(192,912)	-0.077%	248,981,329	(2,392,031)	-0.961%	246,662,654	(395,009)	-0.160%	244,014,048	(1,179,107)	-0.483%	-0.336%
Hydro	DGU	49,526,431	(9,919)	-0.020%	49,506,505	(111,481)	-0.225%	49,396,985	(85,774)	-0.174%	49,870,041	(38,732)	-0.078%	49,818,176	(10,238)	-0.021%	-0.103%
Other	SG	197,097,642	-	0.000%	197,771,275	-	0.000%	199,454,481	(1,355,934)	-0.680%	267,748,511	(1,107,095)	-0.413%	278,154,517	(5,148)	-0.002%	-0.219%
Other	DGU	3,059,951	-	0.000%	3,059,951	-	0.000%	3,059,951	-	0.000%	1,402,190	(4,920)	-0.351%	1,397,270	-	0.000%	-0.070%
Transmission	SG	835,081,248	(905,682)	-0.108%	885,226,193	(1,080,065)	-0.122%	955,643,398	(1,016,296)	-0.106%	1,038,149,796	(1,140,873)	-0.110%	1,149,587,172	(2,108,108)	-0.183%	-0.126%
Transmission	DGP	619,885,340	(1,274,241)	-0.206%	616,174,889	(2,823,754)	-0.458%	613,436,166	(1,783,122)	-0.291%	611,229,595	(2,500,057)	-0.409%	608,393,345	(3,984,671)	-0.655%	-0.404%
Transmission	DGU	690,063,244	(3,878,588)	-0.562%	682,266,789	(1,786,308)	-0.262%	680,420,797	(2,142,177)	-0.315%	678,344,824	(801,107)	-0.118%	678,715,466	(4,670,648)	-0.688%	-0.389%
Distribution	CA	158,099,168	(1,805,840)	-1.142%	161,317,413	(1,085,878)	-0.673%	164,832,603	(720,978)	-0.437%	169,768,807	(742,234)	-0.437%	174,746,997	(846,144)	-0.484%	-0.635%
Distribution	ID	177,509,265	(2,593,234)	-1.461%	180,984,395	(1,846,784)	-1.020%	185,724,958	(1,876,780)	-1.011%	194,631,024	(1,836,976)	-0.944%	203,666,193	(2,231,432)	-1.096%	-1.106%
Distribution	OR	1,200,117,494	(8,842,651)	-0.737%	1,251,135,787	(6,478,407)	-0.518%	1,279,163,134	(7,800,701)	-0.610%	1,311,724,444	(6,820,940)	-0.520%	1,349,567,131	(9,029,988)	-0.669%	-0.611%
Distribution	UT	1,293,098,094	(19,413,834)	-1.501%	1,370,603,028	(10,467,034)	-0.764%	1,460,560,863	(11,940,978)	-0.818%	1,541,270,806	(11,423,942)	-0.741%	1,649,872,809	(14,780,780)	-0.896%	-0.944%
Distribution	WA	275,267,796	(1,625,679)	-0.591%	285,331,223	(1,385,977)	-0.486%	294,081,503	(1,953,180)	-0.664%	304,402,182	(2,123,637)	-0.698%	315,963,496	(1,846,824)	-0.585%	-0.605%
Distribution	WY	369,214,555	(2,786,743)	-0.755%	380,960,495	(2,401,048)	-0.630%	388,742,353	(2,568,234)	-0.661%	398,906,143	(2,781,687)	-0.697%	410,585,289	(3,552,120)	-0.865%	-0.722%
Mining	SE	440,335,102	(5,111,310)	-1.161%	277,853,251	(19,767,965)	-7.115%	260,565,862	(22,321,327)	-8.566%	242,417,477	(15,582,027)	-6.428%	258,411,993	(5,377,708)	-2.081%	-5.070%
General	Various	735,688,556	(32,228,286)	-4.381%	746,437,899	(18,217,304)	-2.441%	766,198,644	(11,407,681)	-1.489%	826,179,544	(65,314,909)	-7.906%	834,318,339	(27,082,629)	-3.246%	-3.892%
Intangible	Various	371,181,038	(2,915,972)	-0.786%	417,025,923	(1,710,023)	-0.410%	446,309,055	(2,676,560)	-0.600%	491,006,365	(1,800,678)	-0.367%	598,582,810	-	0.000%	-0.432%

6.2 Capital Stock Amortization

PacifiCorp
Utah Results of Operations September 2007
Capital Stock Amortization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Amortization of Unrecovered plant	407	1	2,055,053	SO	42.139%	865,986	6.2.1
MID PERIOD							
Amortization of Unrecovered plant	407	1	2,055,053	SO	42.139%	865,986	6.2.1
TEST PERIOD							
Amortization of Unrecovered plant	407	1	2,055,053	SO	42.139%	865,986	6.2.1

Description of Adjustment:

Capital stock expense in FERC account 214 represents the cost of acquiring equity capital. The company acquires equity capital to finance the rate base, which is done for the benefit of customers. These costs need to be recovered since they're not recovered elsewhere in the revenue requirement calculation. PacifiCorp has elected to begin recovering this cost via a 20 year amortization. The capital stock expense balance in account 214 includes expense of issuing common stock. The common stock issuance expense is $41,101,061. This capital stock amortization expense is added to the filing on page 6.1.2.

Utah General Rate Case - September 2007
Capital Stock Expense Amortization
(20 year Amortization)

Beginning Balance
SAP Account

		Ref.#
296201	40,456,970	6.2.2
296209	644,091	6.2.2
	41,101,061	

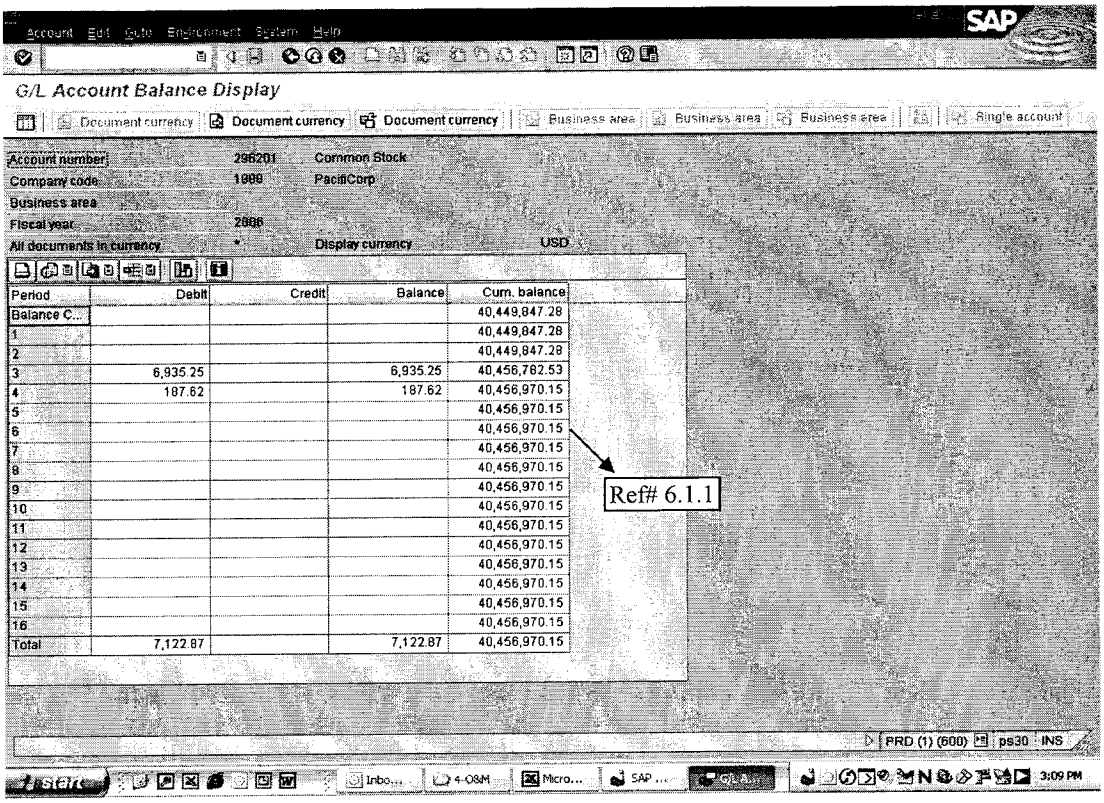
Amortization included in Base Period		**Ref. #**
Mar-05	1,027,527	
Sep-05	1,027,527	
	2,055,053	6.2

Amortization included in Mid Period		**Ref. #**
Mar-06	1,027,527	
Sep-06	1,027,527	
	2,055,053	6.2

Amortization included in Test Period		**Ref. #**
Mar-07	1,027,527	
Sep-07	1,027,527	
	2,055,053	6.2

Amortization Table

Period	Amortization	Balance
Beginning Balance		41,101,061
Mar-05	1,027,527	40,073,535
Sep-05	1,027,527	39,046,008
Mar-06	1,027,527	38,018,482
Sep-06	1,027,527	36,990,955
Mar-07	1,027,527	35,963,428
Sep-07	1,027,527	34,935,902
Mar-08	1,027,527	33,908,375
Sep-08	1,027,527	32,880,849
Mar-09	1,027,527	31,853,322
Sep-09	1,027,527	30,825,796
Mar-10	1,027,527	29,798,269
Sep-10	1,027,527	28,770,743
Mar-11	1,027,527	27,743,216
Sep-11	1,027,527	26,715,690
Mar-12	1,027,527	25,688,163
Sep-12	1,027,527	24,660,637
Mar-13	1,027,527	23,633,110
Sep-13	1,027,527	22,605,584
Mar-14	1,027,527	21,578,057
Sep-14	1,027,527	20,550,531
Mar-15	1,027,527	19,523,004
Sep-15	1,027,527	18,495,477
Mar-16	1,027,527	17,467,951
Sep-16	1,027,527	16,440,424
Mar-17	1,027,527	15,412,898
Sep-17	1,027,527	14,385,371
Mar-18	1,027,527	13,357,845
Sep-18	1,027,527	12,330,318
Mar-19	1,027,527	11,302,792
Sep-19	1,027,527	10,275,265
Mar-20	1,027,527	9,247,739
Sep-20	1,027,527	8,220,212
Mar-21	1,027,527	7,192,686
Sep-21	1,027,527	6,165,159
Mar-22	1,027,527	5,137,633
Sep-22	1,027,527	4,110,106
Mar-23	1,027,527	3,082,580
Sep-23	1,027,527	2,055,053
Mar-24	1,027,527	1,027,527
Sep-24	1,027,527	(0)



G/L Account Balance Display

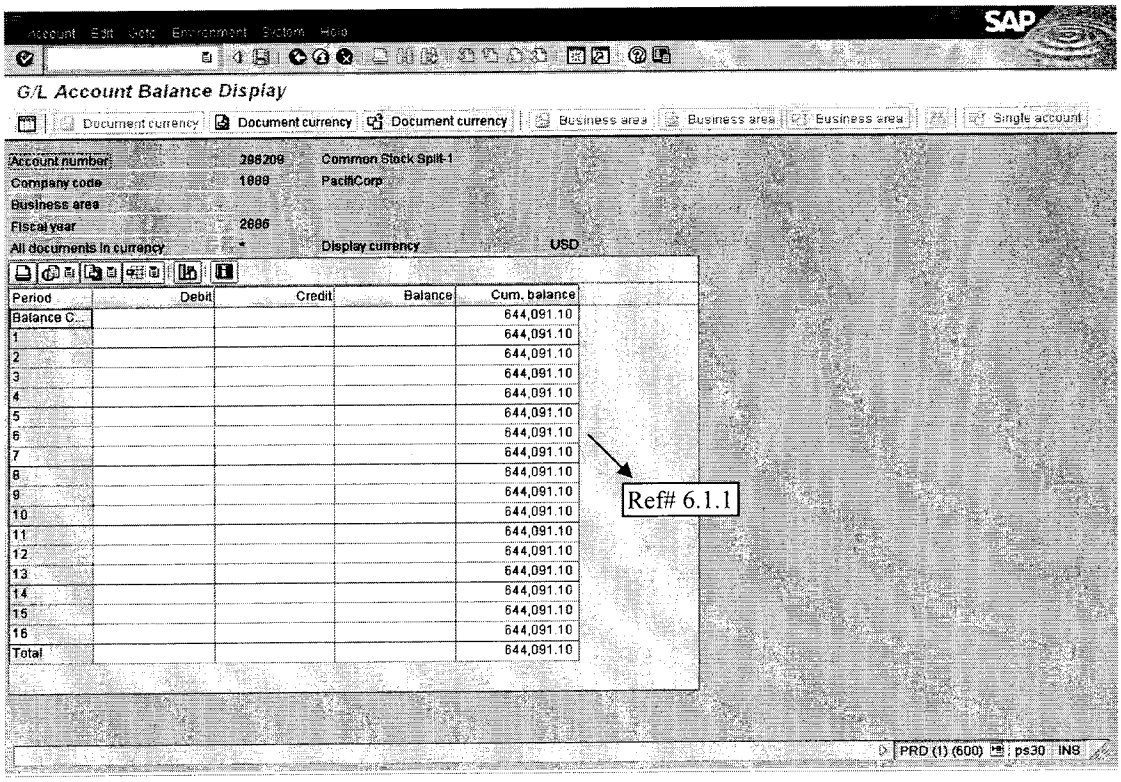
Document currency | Document currency | Document currency | Business area | Business area | Business area | Single account

Account number	296201	Common Stock
Company code	1000	PacifiCorp
Business area		
Fiscal year	2006	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				40,449,847.28
1				40,449,847.28
2				40,449,847.28
3	6,935.25		6,935.25	40,456,782.53
4	187.62		187.62	40,456,970.15
5				40,456,970.15
6				40,456,970.15
7				40,456,970.15
8				40,456,970.15
9				40,456,970.15
10				40,456,970.15
11				40,456,970.15
12				40,456,970.15
13				40,456,970.15
14				40,456,970.15
15				40,456,970.15
16				40,456,970.15
Total	7,122.87		7,122.87	40,456,970.15

Ref# 6.1.1

PRD (1) (600) ps30 INS



G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area | Business area | Single account

Account number	296209	Common Stock Split-1
Company code	1000	PacifiCorp
Business area		
Fiscal year	2006	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				644,091.10
1				644,091.10
2				644,091.10
3				644,091.10
4				644,091.10
5				644,091.10
6				644,091.10
7				644,091.10
8				644,091.10
9				644,091.10
10				644,091.10
11				644,091.10
12				644,091.10
13				644,091.10
14				644,091.10
15				644,091.10
16				644,091.10
Total				644,091.10

Ref# 6.1.1

PRD (1) (600) ps30 INS

7. TAX SUMMARY

PacifiCorp
Utah General Rate Case September 2007
Tax Assumptions

The Company's September 2005 accrued tax data provided the basis for forecasting September 2007 test period tax expenditures. Specific items are discussed below:

7.1 Schedule M Items for Income Tax Expense

The Schedule M items at September 2005 were used to forecast September 2007. Non-utility items, items that are recovered under separate tariff and other non-recurring items were removed from the September 2005 base period before forecasting. For example, Schedule Ms related to Centralia givebacks, Merger Credits and Glenrock Mine Reclamation were removed. Normalizing adjustments were then added, such as Pension & Benefits, SO2 Emission Allowances, and the Provision for Property Insurance. The Schedule Ms were also adjusted for the Pollution Control property amortization, and the Production Activity Deduction. Depreciation differences on capital additions were generated in order to bring the Schedules Ms in line with the September 2007 test period. The Schedule Ms were then used to develop deferred income tax expenses and balances for September 2007.

7.2 Deferred Income Tax Expense

The non-property-related Schedule M items were used to develop the deferred income tax expense. The property-related deferred income tax expense was generated using the capital additions and resulting book and tax depreciation. Normalizing adjustments were added consistent with the Schedule M items. The deferred income tax expense was then used to develop the deferred tax balances for September 2006 and September 2007.

7.3 Taxes Other Than Income Taxes

Property tax expense for test period September 2007 was forecasted by adjusting year to date accruals through September 2005 for known or anticipated changes in assessment levels through September 2007. Payroll tax for the test period September 2007 is included in O&M as part of the Labor costs. The payroll taxes were developed from the calculation of labor for the test period ended September 2007 as discussed in the O&M Tab. The remaining miscellaneous taxes other than income were developed using fiscal year September 2005 accruals and adjusting for known or anticipated changes through test period September 2007. The net-to-gross calculation incorporates some of the miscellaneous other taxes to add an incremental cost to the incremental revenue requirement.

7.4 Renewable Energy Tax Credit

The Company is entitled to recognize a federal income tax credit as a result of placing its Wyoming Wind generating plant in service before December 31, 2001. The tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. Under the calculation required by IRC Code Sec. 45(b)(2), the most current renewable electricity production credit is 1.9 cents per kilowatt hour of the electricity produced from wind energy.

State Income Tax Expense

The state income tax expense was calculated on the total Company allocated taxable income using the state statutory rates applicable to the jurisdictions that have an income tax. These calculated state income taxes were totaled and then allocated out to the jurisdictions using the IBT factor to enable full recovery of the Company's total state income tax obligation.

7.1 Schedule M's

Utah General Rate Case - September 2005 Unadjusted Data
Schedule M by Allocation Factor

		Total Company	Factor	Ref
SCHMAP-Permanent Additions				
	SCHMAPNUTIL	1,863,547	NUTIL	
	SCHMAPOTHER	2,798,105	OTHER	
	SCHMAPSE	1,406,547	SE	
	SCHMAPSNP	3,681,115	SNP	
	SCHMAPSO	351,676	SO	
Summary of SCHMAP		10,100,990		7.1.4
SCHMAT-Temporary Additions				
	SCHMATCA	333,105	CA	
	SCHMATCIAC	-	CIAC	
	SCHMATCN	401,301	CN	
	SCHMATGPS	(6,041,503)	GPS	
	SCHMATIDU	931,492	IDU	
	SCHMATNUTIL	118,186,397	NUTIL	
	SCHMATOR	5,356,492	OR	
	SCHMATOTHER	9,635,799	OTHER	
	SCHMATSCHMDEXP	390,150,721	SCHMDEXP	
	SCHMATSE	16,289,407	SE	
	SCHMATSG	3,365,163	SG	
	SCHMATSGCT	938,633	SGCT	
	SCHMATSNP	14,016,080	SNP	
	SCHMATSNPD	74,730,136	SNPD	
	SCHMATSO	(71,620,996)	SO	
	SCHMATTROJD	1,566,947	TROJD	
	SCHMATUT	7,188,250	UT	
	SCHMATWA	1,590,224	WA	
	SCHMATWYP	1,948,138	WYP	
	SCHMATWYU	344,716	WYU	
Summary of SCHMAT		569,310,502		7.1.5
Total Schedule M Additions		579,411,492		7.1.5
SCHMDF-Flow through Deductions				
	SCHMDFDGP	6,423	DGP	
Summary of SCHMDF		6,423		7.1.7
SCHMDP-Permanent Deductions				
	SCHMDPNUTIL	5,415,841	NUTIL	
	SCHMDPSE	8,579,558	SE	
	SCHMDPSG	-	SG	
	SCHMDPSNP	351,707	SNP	
	SCHMDPSO	11,175,642	SO	
Summary of SCHMDP		25,522,748		7.1.5
SCHMDT-Temporary Deductions				
	SCHMDTBADDEBT	(5,205,950)	BADDEBT	
	SCHMDTGPS	26,175,675	GPS	
	SCHMDTIDU	14,146	ID	
	SCHMDTNUTIL	(19,328,287)	NUTIL	
	SCHMDTOR	(2,855,406)	OR	
	SCHMDTOTHER	6,743,590	OTHER	
	SCHMDTSE	11,124,077	SE	
	SCHMDTSG	1,624,282	SG	
	SCHMDTSNP	(5,734,899)	SNP	
	SCHMDTSNPD	10,215,978	SNPD	
	SCHMDTSO	21,502,686	SO	
	SCHMDTTAXDEPR	625,684,700	TAXDEPR	
	SCHMDTUT	(4,790,613)	UT	
	SCHMDTWYP	12,725	WYP	
Summary of SCHMDT		665,182,704		7.1.7
Total Schedule M Deductions		690,711,875		7.1.7
Total Schedule M Adjustments		(111,300,383)		7.1.7

Utah General Rate Case - September 2005 Incremental Change from Unadjusted Data
Schedule M by Allocation Factor

		Total Company	Factor	Ref
SCHMAP-Permanent Additions				
	SCHMAPNUTIL	(1,863,547)	NUTIL	
	SCHMAPOTHER	(2,798,105)	OTHER	
	SCHMAPSE	-	SE	
	SCHMAPSNP	-	SNP	
	SCHMAPSO	-	SO	
Summary of SCHMAP		(4,661,652)		7.1.4
SCHMAT-Temporary Additions				
	SCHMATCA	-	CA	
	SCHMATCIAC	-	CIAC	
	SCHMATGPS	-	GPS	
	SCHMATIDU	(931,492)	IDU	
	SCHMATNUTIL	(118,186,397)	NUTIL	
	SCHMATOR	(5,356,492)	OR	
	SCHMATOTHER	(9,635,799)	OTHER	
	SCHMATSCHMDEXP	-	SCHMDEXP	
	SCHMATSE	(9,817,192)	SE	
	SCHMATSG	-	SG	
	SCHMATSGCT	-	SGCT	
	SCHMATSNP	-	SNP	
	SCHMATSNPD	(11,778,984)	SNPD	
	SCHMATSO	146,704,027	SO	
	SCHMATTROJD	-	TROJD	
	SCHMATUT	(7,188,250)	UT	
	SCHMATWA	(1,590,224)	WA	
	SCHMATWYP	(1,948,138)	WYP	
	SCHMATWYU	(344,716)	WYU	
Summary of SCHMAT		(20,073,657)		7.1.5
Total Schedule M Additions		(24,735,309)		7.1.5
SCHMDF-Flow through Deductions				
	SCHMDFDGP	-	DGP	
Summary of SCHMDF		-		7.1.7
SCHMDP-Permanent Deductions				
	SCHMDPNUTIL	(5,415,841)	NUTIL	
	SCHMDPSE	-	SE	
	SCHMDPSG	4,384,225	SG	
	SCHMDPSNP	-	SNP	
	SCHMDPSO	-	SO	
Summary of SCHMDP		(1,031,616)		7.1.5
SCHMDT-Temporary Deductions				
	SCHMDTBADDEBT	-	BADDEBT	
	SCHMDTGPS	-	GPS	
	SCHMDTIDU	-	ID	
	SCHMDTNUTIL	19,328,287	NUTIL	
	SCHMDTOR	3,676,947	OR	
	SCHMDTOTHER	(6,743,590)	OTHER	
	SCHMDTSE	(1,000,412)	SE	
	SCHMDTSG	(75,000)	SG	
	SCHMDTSNP	-	SNP	
	SCHMDTSNPD	(7,815,978)	SNPD	
	SCHMDTSO	(20,018,188)	SO	
	SCHMDTTAXDEPR	-	TAXDEPR	
	SCHMDTUT	4,791,544	UT	
	SCHMDTWYP	(2,732)	WYP	
Summary of SCHMDT		(7,859,122)		7.1.7
Incremental Change Schedule M Deductions		(8,890,738)		7.1.7
Incremental Change Schedule M Adjustments		(15,844,571)		7.1.7

Utah General Rate Case - September 2006 Incremental Change from September 2005
Schedule M by Allocation Factor

		Total Company	Factor	Ref
SCHMAP-Permanent Additions				
	SCHMAPSE	-	SE	
	SCHMAPSNP	-	SNP	
	SCHMAPSO	-	SO	
Summary of SCHMAP		-		7.1.8
SCHMAT-Temporary Additions				
	SCHMATCA	-	CA	
	SCHMATCIAC	-	CIAC	
	SCHMATGPS	(21,400,918)	GPS	
	SCHMATSCHMDEXP	7,564,143	SCHMDEXP	
	SCHMATSE	-	SE	
	SCHMATSG	-	SG	
	SCHMATSGCT	-	SGCT	
	SCHMATSNP	4,624,892	SNP	
	SCHMATSNPD	(8,352,242)	SNPD	
	SCHMATSO	(106,614,567)	SO	
	SCHMATTROJD	-	TROJD	
Summary of SCHMAT		(124,178,692)		7.1.9
Total Schedule M Additions		(124,178,692)		7.1.9
SCHMDF-Flow through Deductions				
	SCHMDFDGP	-	DGP	
Summary of SCHMDF		-		7.1.11
SCHMDP-Permanent Deductions				
	SCHMDPSE	-	SE	
	SCHMDPSG	2,663,808	SG	
	SCHMDPSNP	-	SNP	
	SCHMDPSO	-	SO	
Summary of SCHMDP		2,663,808		7.1.9
SCHMDT-Temporary Deductions				
	SCHMDTBADDEBT	5,838,437	BADDEBT	
	SCHMDTGPS	(63,740)	GPS	
	SCHMDTIDU	-	ID	
	SCHMDTOR	-	OR	
	SCHMDTSE	(25,157,105)	SE	
	SCHMDTSG	-	SG	
	SCHMDTSNP	38,035,351	SNP	
	SCHMDTSO	(28,981,432)	SO	
	SCHMDTTAXDEPR	(145,876,478)	TAXDEPR	
	SCHMDTUT	-	UT	
	SCHMDTWYP	-	WYP	
Summary of SCHMDT		(156,204,967)		7.1.11
Incremental Change Schedule M Deductions		(153,541,159)		7.1.11
Incremental Change Schedule M Adjustments		29,362,467		7.1.11

Utah General Rate Case - September 2007 Incremental Change from September 2006
Schedule M by Allocation Factor

		Total Company	Factor	Ref
SCHMAP-Permanent Additions				
	SCHMAPSE	-	SE	
	SCHMAPSNP	-	SNP	
	SCHMAPSO	-	SO	
Summary of SCHMAP		-		7.1.12
SCHMAT-Temporary Additions				
	SCHMATCA	-	CA	
	SCHMATCIAC	-	CIAC	
	SCHMATGPS	(1,698,474)	GPS	
	SCHMATSCHMDEXP	23,482,600	SCHMDEXP	
	SCHMATSE	-	SE	
	SCHMATSG	-	SG	
	SCHMATSGCT	-	SGCT	
	SCHMATSNP	-	SNP	
	SCHMATSNPD	-	SNPD	
	SCHMATSO	25,269,459	SO	
	SCHMATTROJD	-	TROJD	
Summary of SCHMAT		47,053,585		7.1.13
Total Schedule M Additions		47,053,585		7.1.13
SCHMDF-Flow through Deductions				
	SCHMDFDGP	-	DGP	
Summary of SCHMDF		-		7.1.15
SCHMDP-Permanent Deductions				
	SCHMDPSE	-	SE	
	SCHMDPSG	(1,971,625)	SG	
	SCHMDPSNP	-	SNP	
	SCHMDPSO	-	SO	
Summary of SCHMDP		(1,971,625)		7.1.13
SCHMDT-Temporary Deductions				
	SCHMDTBADDEBT	-	BADDEBT	
	SCHMDTGPS	-	GPS	
	SCHMDTIDU	-	ID	
	SCHMDTOR	-	OR	
	SCHMDTSE	31,278,329	SE	
	SCHMDTSG	2,158,395	SG	
	SCHMDTSNP	(697,991)	SNP	
	SCHMDTSO	495,000	SO	
	SCHMDTTAXDEPR	9,085,626	TAXDEPR	
	SCHMDTUT	-	UT	
	SCHMDTWYP	-	WYP	
Summary of SCHMDT		42,319,359		7.1.15
Incremental Change Schedule M Deductions		40,347,734		7.1.15
Incremental Change Schedule M Adjustments		6,705,851		7.1.15

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Electric & PMI

Line No.	Description	September 2005 Total	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2 Emission Allowance	Updates	Adjusted September 2005 Total
	ADDITIONS								
1	**Permanent Additions:**								
2	Book Depletion (Cost)	1,312,444	-						1,312,444
3	Lobbying Expenses	1,667,141	(1,667,141)						-
4	Mandatory Redeemable Preferred Stock - FAS 150	3,681,115	-						3,681,115
5	Merger Transaction Costs/Stamp Duty	25,326	(25,326)						-
6	Non - Deductible Expenses	351,676	-						351,676
7	Penalties	171,080	(171,080)						-
8	PMI Fuel Tax Cr	33,900	-						33,900
9	PMI Non - Deductible Expenses	60,203	-						60,203
10	SP Management Fee	2,798,105	(2,798,105)						-
11	**Total Permanent Additions**	10,100,990	(4,661,652)	-	-	-	-	-	5,439,338
12	**Normalized Temporary Additions:**								
13	PowerTax M's								
14	Acquisition Adjustment Amort	5,479,353	-						5,479,353
15	Capitalized Depreciation	4,635,840	-						4,635,840
16	Avoided Costs	14,016,080	-						14,016,080
17	Book Depreciation	390,150,721	-						390,150,721
18	Capitalized Labor Costs	1,482	-						1,482
19	CIAC/highway relocation	62,951,152	-						62,951,152
20	Coal Mine Development- 30% Amortization	(608,889)	-						(608,889)
21	Gain / (Loss) on Prop. Disposition	(6,041,503)	-						(6,041,503)
22	Gain/ (Loss) - Centralia Sale	4,159,646	(4,159,646)						-
22	Highway relocation	11,272,280	-		(11,272,280)				-
23	Steam Rights Blundell Geothermal Book Depreciation	109,739	-						109,739
24	Non-PowerTax M's								
25	97 Software WriteDown-UT	257,182	-	(257,182)					-
26	99 Software WriteDown-UT	183,511	-	(183,511)					-
27	Aquila Weather Hedge	(961,590)	961,590						-
28	BCC Gain/Loss on Assets Disposed	-							-
29	Bear River Settlement Agreement	353,996	(353,996)						-
30	Bridger Mine Fuel Expense Amortization	-	-						-
31	Centralia Give Back-OR	(22,708,548)		22,708,548					-
32	Centralia Give Back-WA	(5,197,003)		5,197,003					-
33	Centralia Sale	(3,489,348)	3,489,348						-
34	Cholla APS Safe Harbor Lease (Disc)	-	-						-
35	Cholla Plt Transact Costs-APS Amort	938,633	-						938,633
36	Cholla Tax Amortization	534,061	-						534,061
37	Coal M&S Inventory Write-Off	59,121	717,476						776,597
38	Def Reg Asset-Foote Creek Contract	(137,640)	-						(137,640)
39	Def Reg Asset-IDU Def Net Power Costs	1,812,095	(1,812,095)						-
40	Def Reg Asset-OR Def Net Power Costs	40,344,239	(40,344,239)						-
41	Def Reg Asset-Transmission Srvc Deposit	(2,620,350)	-						(2,620,350)
42	Def Reg Asset-UT Def Net Power Costs	1,872,924	(1,872,924)						-
43	Defer MagCorp Revenues	(481,836)	481,836						-
44	Deferred Shares	3,150,000	-		(3,150,000)				-
45	Energy Trading Derivatives - current	(1)	1						-
46	Executive Stock Option Plan	1,973,218	-		(1,973,218)				-
47	Extraction Tax Paid / Accrued	(173,782)	-						(173,782)
48	FAS 133 Derivatives-Current	(36,828,707)	36,828,707						-
49	FAS 133 Derivatives-NonCurrent	(188,651,409)	188,651,409						-
50	FAS 133 Derivatives - Book Unrealized Gain/Loss	123,896,506	(123,896,506)						-
51	Federal Income Tax Interest	(6,468,949)	6,468,949						-
52	IDAI Costs-Direct Access-CA	333,105	-						333,105
53	Long-Term Incentive Plan	809,986	-		(809,986)				-
54	May 2000 Transition Plan Costs-ID	931,492	-	(931,492)					-
55	May 2000 Transition Plan Costs-OR	3,922,745	-	(3,922,745)					-
56	May 2000 Transition Plan Costs-UT	6,504,605	-	(6,504,605)					-
57	May 2000 Transition Plan Costs-WYE	1,948,138	-	(1,948,138)					-
58	May 2000 Transition Plan Costs-WYW	344,716	-	(344,716)					-
59	Merger Credits - OR	(1,157,505)	1,157,505						-
60	Merger Credits - WA	(1,565,684)	1,565,684						-
61	Min. Pension Liability Adjustment	54,925,000	(54,925,000)						-
62	Misc. Current and Accrued Liability	(1,660,220)	-						(1,660,220)
63	Misc - Reg Assets/Reg Liab-Total	24,548,114	-						24,548,114
64	NW Power Act-WA	131,911	(131,911)						-
65	OR Rate Refund	84,498	(84,498)						-
66	Oregon Gain on Sale Halsey	(1,289,084)	1,289,084						-
67	Oregon Share of Hermiston	(16,181)	16,181						-
68	Pension / Retirement (Accrued / Prepaid)	(112,651,322)						152,047,940	39,396,618
69	PMI Gain/Loss on Assets Disposed	65,827							65,827
70	PMI Section 471 Adjustment	2,120							2,120
71	PMI Book Depreciation	5,058,953							5,058,953

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Electric & PMI

Line No.	Description	September 2005 Total	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2 Emission Allowance	Updates	Adjusted September 2005 Total
72	PMI Devt Cost Amort	302,868							302,868
73	PMI Overburden Removal	580,741							580,741
74	PMI Reclamation Trust Earnings	3,826,974	(3,826,974)						-
75	PMI Vacation Bonus Adjustment	29,071							29,071
76	PMI WY Extraction Tax	438,709							438,709
77	Purchase Card Trans Povision	(18,042)							(18,042)
78	Reg Liab - OR Balance Consol	1,433,747			(1,433,747)				-
79	Reg liability BPA balancing accounts	4,703,133	(4,703,133)						-
80	Regulatory assets - FAS 133	153,883,944	(153,883,944)						-
81	Research & Exper. Sec. 174 Amort.	198,493							198,493
82	Reverse Accrued Final Reclamation	397,825				(397,825)			-
83	Sales & Use Tax Accrual	133,639							133,639
84	SB 1149-Related Regulatory Assets-OR	4,873,061	(4,873,061)						-
85	Sec. 174 94-98 & 99-00 RAR	202,619	-						202,619
86	Severance	1,050,313						1,170,214	2,220,527
87	Sick Leave, Vacation & Personal Time	7,759,297						(5,459,646)	2,299,651
88	Suppl. Exec. Retirement Plan (SERP)	2,213,515						910,795	3,124,310
89	SERP-Minimum Liability-NUTIL	(1,558,033)	1,558,033						-
90	Tenant Lease Allow - PSU Call Cntr	401,301	-						401,301
91	Trail Mountain Accrued Liabilities	629,169	-		(629,169)				-
92	Trail Mountain Mine Closure	4,203,570	-		(4,203,570)				-
93	Trail Moutain Unrecovered Inventory	5,304,104	-		(5,304,104)				-
94	Trail Mtn - OR_Other	600,163	(600,163)						-
95	Transition Team Costs-UT	242,952	-	(242,952)					-
96	Trojan Decomissioning Costs	1,605,572	-						1,605,572
97	Trojan Special Assessment-DOE-IRS	(38,625)	-						(38,625)
98	Unearned Joint Use Pole Contact Revenue	506,704	-		(506,704)				-
99	WA Disallowed Colstrip #3-Write-off	52,188	(52,188)						-
100	WA state Transition Costs - WA	1,590,224	-	(1,590,224)					-
101	Wasach workers comp reserve	13,772	-		(13,772)				-
102	Weather Derivatives	(3,446,805)	3,446,805						-
103	Weatherization	2,487,249	(2,487,249)						-
104	WY Joint Water Board-NU	(300,000)	300,000						-
105	Y2K Expense-OR	(46,348)	46,348						-
106	**Total Normalized Temporary Additions**	569,310,502	(151,028,571)	11,979,986	(29,296,550)	(397,825)	-	148,669,303	549,236,845
107	**Flow-Through Additions:**								
108	**Total Flow-Through Additions**	-	-	-	-	-	-	-	-
109	**TOTAL ADDITIONS**	579,411,492	(155,690,223)	11,979,986	(29,296,550)	(397,825)	-	148,669,303	554,676,183
	DEDUCTIONS (shown as postive)								
110	**Permanent Deductions:**								
111	PMI Depletion	6,686,679	-						6,686,679
112	PMI Tax Exempt Interest Income	369,435	-						369,435
113	Preferred Dividend - PPL	351,707	-						351,707
114	Production Activity Deduction	-	-					4,384,225	4,384,225
115	SPI 404(k) Contribution	11,174,240	-						11,174,240
116	Utah Def Comp COLI	5,415,841	(5,415,841)						-
117	Tax Depletion - Deer Creek	1,299,869	-						1,299,869
118	Tax Exempt Interest (No AMT)	1,402	-						1,402
119	Trapper Mine Dividend Deduction	223,575	-						223,575
120	**Total Permanent Deductions**	25,522,748	(5,415,841)	-	-	-	-	4,384,225	24,491,132
121	**Normalized Temporary Deductions:**								
122	PowerTax M's								
123	AFUDC - Debt	8,624,365	-						8,624,365
124	AFUDC - Equity	(8,594,598)	-						(8,594,598)
125	ARO-reclass to reg assets/liability & ARO Liability	18,703,323	(18,703,323)						-
126	Basis Intangible Difference	3,601,932	-		(3,601,932)				-
127	Coal Mine Development	2,419,806	-						2,419,806
128	Coal Mine Reseeding Fuel (Extension)	3,214,935	-						3,214,935
129	Ptax NOPAs	14,247,448	-						14,247,448

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Electric & PMI

Line No.	Description	September 2005 Total	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2 Emission Allowance	Updates	Adjusted September 2005 Total
130	Removal Cost	26,938,399	-						26,938,399
131	Repair Allow 3115	75,000	-		(75,000)				-
132	Tax Depreciation	625,684,700	-						625,684,700
133	Non-PowerTax M's								
134	781 Shopping Incentive-OR	151,321	-						151,321
135	98/99 Early Retirement-OR Reg Asset	(3,676,947)	-		3,676,947				-
136	ADR Repair Allow 3115	25,000	-						25,000
137	Amort of Debt Disc & Exp	85,275	-						85,275
138	Amort. Pollution Control Facility	(327,196)	-						(327,196)
139	Bad Debts Allowance	(5,205,950)	-						(5,205,950)
140	Bogus Creek Settlement	118,000	-						118,000
141	Bonus Liability	1,475,378	-						1,475,378
142	Buffalo Settlement	(30,118)	-						(30,118)
143	Cholla GE Safe Harbor Lease	1,700,392	-						1,700,392
144	Contra-Reg assets-transition plan-SO	403,406	-	(403,406)					-
145	Customer Service / Weatherization	(8,993,792)	-	8,993,792					-
146	Deferred Comp Plan Benefits-PPL	(196,083)	-						(196,083)
147	Deferred Intervenor Funding Grants-OR	170,753	-						170,753
148	Distribution O&M Amort of Writeoff	10,215,978	-					(7,815,978)	2,400,000
149	Executive Trust-NU	(961,448)	961,448						-
149	FAS 106 Accruals	3,119,636	-					(25,006,642)	(21,887,006)
150	FAS 87/88 Pension Writeoff - UT rate order	(3,159,014)	-	3,159,014					-
151	FAS 143 ARO Liability	12,981,605	(12,981,605)						-
152	Firth Cogen Settlement	(444,080)	-						(444,080)
153	Glenrock Excluding Reclamation-UT	(1,302,399)	-			1,302,399			-
154	Hazardous Waste Clean-up Costs	1,777,076	-						1,777,076
155	Hermiston Swap	(539,573)	-						(539,573)
156	Idaho Customer Balancing Account	(345,139)	345,139						-
157	Income Tax Audit Pymt	1,512,123	(1,512,123)						-
158	Injuries and Damages Reserve	6,594,539	-						6,594,539
159	Investment in SPI-NU	961,448	(961,448)						-
159	Joseph Settlement	(137,381)	-						(137,381)
160	Lakeview Buyout	(43,280)	-						(43,280)
161	Malin Safe Harbor Lease Rent/Interest-NU	5,091,840	(5,091,840)						-
162	Mead Phoenix Availability &Trans Charge	(377,760)	-						(377,760)
163	Min. Pension Liability Adjustment	(39,001,708)	39,001,708						-
164	Noell Kempf Cap-UT	(30,682)	-	30,682					-
165	Non -ARO Liability-Reg Liability	(18,703,323)	18,703,323						-
166	OCI	1,599,976	(1,599,976)						-
167	Option Purchases	(360,000)	-						(360,000)
168	P&M Strike Amortization-UT	(299,449)	-	299,449					-
169	PMI Roll NOPAs 99-00 RAR	102,640	-						102,640
170	PMI Sec 263A Adjustment	209,491	-						209,491
171	PMI Tax Depreciation	5,537,205	-						5,537,205
172	Pollution Control Equipment Amortization	-	-						-
173	Post Merger Loss-Reacquired Debt	(5,849,941)	-						(5,849,941)
174	Prepaid Insurance - IBEW 157 contingency reserve	516,272	-						516,272
175	Prepaid Taxes - CA Property Taxes	(405,615)	-						(405,615)

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Electric & PMI

Line No.	Description	September 2005 Total	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2 Emission Allowance	Updates	Adjusted September 2005 Total
176	Prepaid Taxes - ID PUC	14,146	-						14,146
177	Prepaid Taxes - OR Property Taxes	(357,109)	-						(357,109)
178	Prepaid Taxes - OR PUC	499,467	-						499,467
179	Prepaid Taxes - UT PUC	931	-						931
180	Prepaid Taxes - WY PSC	9,993	-						9,993
181	Redding Renegotiated Contract	549,996	-						549,996
182	Reg Assets BPA balancing accounts-IDU	(208,197)	208,197						-
183	Roll (Not Ptax) 99-00 RAR	733,950							733,950
184	SB1149 Costs - OR_Other	3,173,793	(3,173,793)						-
185	SMUD Revenue Imputation-UT reg liab	2,430,832	(2,430,832)						-
186	SO2 Emission Allowance	-	-				(1,000,412)		(1,000,412)
187	TGS Buyout	(15,474)	-						(15,474)
188	TriState Firm Wheeling	(706,320)	-						(706,320)
189	Umpqua Settlement Agreement	171,317	(171,317)						-
190	University of WY Contract Amort.	2,732			(2,732)				-
191	WA Rate Refunds	8,861	(8,861)						-
192	**Total Normalized Temporary Deductions**	665,182,704	12,584,697	12,079,531	(2,717)	1,302,399	(1,000,412)	(32,822,620)	657,323,582
193	**Flow-Through Deductions:**								
194	Amort of Projects-Klamath Engineering	6,423	-						6,423
195	**Total Flow-Through Deductions**	6,423	-	-	-	-	-	-	6,423
196	TOTAL DEDUCTIONS	690,711,875	7,168,856	12,079,531	(2,717)	1,302,399	(1,000,412)	(28,438,395)	681,821,137
197	**Total Schedule M-1 for Electric**	(111,300,383)	(162,859,079)	(99,545)	(29,293,833)	(1,700,224)	1,000,412	177,107,698	(127,144,954)

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	Adjusted September 2005 Total	Adj. 4.9 Pension & Benefits	PowerTax	Bad Debts	Updates	Adj. 4.7 Provision for Property Insurance	Adj. 3.5 SO2 Emission Allowance	Update for Twelve Mos Ended Sept 06
	ADDITIONS								
1	**Permanent Additions:**								
2	Book Depletion (Cost)	1,312,444							1,312,444
3	Lobbying Expenses								
4	Mandatory Redeemable Preferred Stock - FAS 150	3,681,115							3,681,115
5	Merger Transaction Costs/Stamp Duty								
6	Non - Deductible Expenses	351,676							351,676
7	Penalties								
8	PMI Fuel Tax Cr	33,900							33,900
9	PMI Non - Deductible Expenses	60,203							60,203
10	SP Management Fee	-							-
11	**Total Permanent Additions**	5,439,338	-	-	-	-	-	-	5,439,338
12	**Normalized Temporary Additions:**								
13	PowerTax M's								
14	Acquisition Adjustment Amort	5,479,353							5,479,353
15	Capitalized Depreciation	4,635,840		(1,256,525)					3,379,315
16	Avoided Costs	14,016,080		4,624,892					18,640,972
17	Book Depreciation	390,150,721		7,564,143					397,714,864
18	Capitalized Labor Costs	1,482		5,189,192					5,190,674
19	UAC/highway relocation	62,951,152		(8,352,242)					54,598,910
20	Coal Mine Development- 30% Amortization	(608,889)							(608,889)
21	Gain / (Loss) on Prop. Disposition	(6,041,503)		(21,400,918)					(27,442,421)
22	Gain/ (Loss) - Centralia Sale	-							-
22	Highway relocation	-							-
23	Steam Rights Blundell Geothermal Book Depreciation	109,739							109,739
24	Non-PowerTax M's								
25	97 Software WriteDown-UT	-							-
26	99 Software WriteDown-UT	-							-
27	Aquila Weather Hedge								
28	BCC Gain/Loss on Assets Disposed								
29	Bear River Settlement Agreement	-							-
30	Bridger Mine Fuel Expense Amortization	-							-
31	Centralia Give Back-OR								
32	Centralia Give Back-WA								
33	Centralia Sale	-							-
34	Cholla APS Safe Harbor Lease (Disc)	-							-
35	Cholla Plt Transact Costs-APS Amort	938,633							938,633
36	Cholla Tax Amortization	534,061							534,061
37	Coal M&S Inventory Write-Off	776,597							776,597
38	Def Reg Asset-Foote Creek Contract	(137,640)							(137,640)
39	Def Reg Asset-IDU Def Net Power Costs	-							-
40	Def Reg Asset-OR Def Net Power Costs	-							-
41	Def Reg Asset-Transmission Srvc Deposit	(2,620,350)							(2,620,350)
42	Def Reg Asset-UT Def Net Power Costs	-							-
43	Defer MagCorp Revenues	-							-
44	Deferred Shares	-							-
45	Energy Trading Derivatives - current	-							-
46	Executive Stock Option Plan	-							-
47	Extraction Tax Paid / Accrued	(173,782)							(173,782)
48	FAS 133 Derivatives-Current	-							-
49	FAS 133 Derivatives-NonCurrent	-							-
50	FAS 133 Derivatives - Book Unrealized Gain/Loss	-							-
51	Federal Income Tax Interest	-							-
52	IDAI Costs-Direct Access-CA	333,105							333,105
53	Long-Term Incentive Plan	-							-
54	May 2000 Transition Plan Costs-ID	-							-
55	May 2000 Transition Plan Costs-OR	-							-
56	May 2000 Transition Plan Costs-UT	-							-
57	May 2000 Transition Plan Costs-WYE	-							-
58	May 2000 Transition Plan Costs-WYW	-							-
59	Merger Credits - OR	-							-
60	Merger Credits - WA	-							-
61	Min. Pension Liability Adjustment	-							-
62	Misc. Current and Accrued Liability	(1,660,220)							(1,660,220)
63	Misc - Reg Assets/Reg Liab-Total	24,548,114				(56,374,341)			(31,826,227)
64	NW Power Act-WA	-							-
65	OR Rate Refund	-							-
66	Oregon Gain on Sale Halsey	-							-
67	Oregon Share of Hermiston	-							-
68	Pension / Retirement (Accrued / Prepaid)	39,396,618	(54,561,159)						(15,164,541)
69	PM1 Gain/Loss on Assets Disposed	65,827							65,827
70	PM1 Section 471 Adjustment	2,120							2,120
71	PM1 Book Depreciation	5,058,953							5,058,953

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	Adjusted September 2005 Total	Adj. 4.9 Pension & Benefits	PowerTax	Bad Debts	Updates	Adj. 4.7 Provision for Property Insurance	Adj. 3.5 SO2 Emission Allowance	Update for Twelve Mos Ended Sept 06
72	PMI Devt Cost Amort	302,868							302,868
73	PMI Overburden Removal	580,741							580,741
74	PMI Reclamation Trust Earnings	-							-
75	PMI Vacation Bonus Adjustment	29,071							29,071
76	PMI WY Extraction Tax	438,709							438,709
77	Purchase Card Trans Povision	(18,042)							(18,042)
78	Reg Liab - OR Balance Consol	-							-
79	Reg liability BPA balancing accounts	-							-
80	Regulatory assets - FAS 133	-							-
81	Research & Exper. Sec. 174 Amort.	198,493							198,493
82	Reverse Accrued Final Reclamation	-							-
83	Sales & Use Tax Accrual	133,639							133,639
84	SB 1149-Related Regulatory Assets-OR	-							-
85	Sec. 174 94-98 & 99-00 RAR	202,619							202,619
86	Severance	2,220,527	-						2,220,527
87	Sick Leave, Vacation & Personal Time	2,299,651	41,886						2,341,537
88	Suppl. Exec. Retirement Plan (SERP)	3,124,310	346,380						3,470,690
89	SERP-Minimum Liability-NUTIL	-							-
90	Tenant Lease Allow - PSU Call Cntr	401,301							401,301
91	Trail Mountain Accrued Liabilities	-							-
92	Trail Mountain Mine Closure	-							-
93	Trail Moutain Unrecovered Inventory	-							-
94	Trail Mtn - OR_Other	-							-
95	Transition Team Costs-UT	-							-
96	Trojan Decomissioning Costs	1,605,572							1,605,572
97	Trojan Special Assessment-DOE-IRS	(38,625)							(38,625)
98	Unearned Joint Use Pole Contact Revenue	-							-
99	WA Disallowed Colstrip #3-Write-off	-							-
100	WA state Transition Costs - WA	-							-
101	Wasach workers comp reserve	-							-
102	Weather Derivatives	-							-
103	Weatherization	-							-
104	WY Joint Water Board-NU	-							-
105	Y2K Expense-OR	-							-
106	**Total Normalized Temporary Additions**	549,236,845	(54,172,893)	(13,631,458)	-	(56,374,341)	-	-	425,058,153
107	**Flow-Through Additions:**								
108	**Total Flow-Through Additions**	-		-	-	-		-	-
109	**TOTAL ADDITIONS**	554,676,183	(54,172,893)	(13,631,458)	-	(56,374,341)	-	-	430,497,491
	DEDUCTIONS (shown as postive)								
110	**Permanent Deductions:**								
111	PMI Depletion	6,686,679							6,686,679
112	PMI Tax Exempt Interest Income	369,435							369,435
113	Preferred Dividend - PPL	351,707							351,707
114	Production Activity Deduction	4,384,225				2,663,808			7,048,033
115	SPI 404(k) Contribution	11,174,240							11,174,240
116	Utah Def Comp COLI	-							-
117	Tax Depletion - Deer Creek	1,299,869							1,299,869
118	Tax Exempt Interest (No AMT)	1,402							1,402
119	Trapper Mine Dividend Deduction	223,575							223,575
120	**Total Permanent Deductions**	24,491,132	-	-	-	2,663,808	-	-	27,154,940
121	**Normalized Temporary Deductions:**								
122	PowerTax M's								
123	AFUDC - Debt	8,624,365		27,627,157					36,251,522
124	AFUDC - Equity	(8,594,598)		10,408,194					1,813,596
125	ARO-reclass to reg assets/liability & ARO Liability	-							-
126	Basis Intangible Difference	-							-
127	Coal Mine Development	2,419,806							2,419,806
128	Coal Mine Receding Face (Extension)	3,214,935		(1,729,994)					1,484,941
129	Ptax NOPAs	14,247,448							14,247,448

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	Adjusted September 2005 Total	Adj. 4.9 Pension & Benefits	PowerTax	Bad Debts	Updates	Adj. 4.7 Provision for Property Insurance	Adj. 3.5 SO2 Emission Allowance	Update for Twelve Mos Ended Sept 06
130	Removal Cost	26,938,399		(63,740)					26,874,659
131	Repair Allow 3115	-							-
132	Tax Depreciation	625,684,700		(145,876,478)					479,808,222
133	Non-PowerTax M's								
134	781 Shopping Incentive-OR	151,321							151,321
135	98/99 Early Retirement-OR Reg Asset	-							-
136	ADR Repair Allow 3115	25,000							25,000
137	Amort of Debt Disc & Exp	85,275							85,275
138	Amort. Pollution Control Facility	(327,196)							(327,196)
139	Bad Debts Allowance	(5,205,950)			5,838,437				632,487
140	Bogus Creek Settlement	118,000							118,000
141	Bonus Liability	1,475,378							1,475,378
142	Buffalo Settlement	(30,118)							(30,118)
143	Cholla GE Safe Harbor Lease	1,700,392							1,700,392
144	Contra-Reg assets-transition plan-SO	-							-
145	Customer Service / Weatherization	-							-
146	Deferred Comp Plan Benefits-PPL	(196,083)							(196,083)
147	Deferred Intervenor Funding Grants-OR	170,753							170,753
148	Distribution O&M Amort of Writeoff	2,400,000							2,400,000
149	Executive Trust-NU	-							-
149	FAS 106 Accruals	(21,887,006)	(5,717,926)						(27,604,932)
150	FAS 87/88 Pension Writeoff - UT rate order	-							-
151	FAS 143 ARO Liability	-							-
152	Firth Cogen Settlement	(444,080)							(444,080)
153	Glenrock Excluding Reclamation-UT	-							-
154	Hazardous Waste Clean-up Costs	1,777,076							1,777,076
155	Hermiston Swap	(539,573)							(539,573)
156	Idaho Customer Balancing Account	-							-
157	Income Tax Audit Pymt	-							-
158	Injuries and Damages Reserve	6,594,539					(23,263,506)		(16,668,967)
159	Investment in SPI-NU	-							-
159	Joseph Settlement	(137,381)							(137,381)
160	Lakeview Buyout	(43,280)							(43,280)
161	Malin Safe Harbor Lease Rent/Interest-NU	-							-
162	Mead Phoenix Availability &Trans Charge	(377,760)							(377,760)
163	Min. Pension Liability Adjustment	-							-
164	Noell Kempf Cap-UT	-							-
165	Non -ARO Liability-Reg Liability	-							-
166	OCI	-							-
167	Option Purchases	(360,000)							(360,000)
168	P&M Strike Amortization-UT	-							-
169	PMI Roll NOPAs 99-00 RAR	102,640							102,640
170	PMI Sec 263A Adjustment	209,491							209,491
171	PMI Tax Depreciation	5,537,205							5,537,205
172	Pollution Control Equipment Amortization	-							-
173	Post Merger Loss-Reacquired Debt	(5,849,941)							(5,849,941)
174	Prepaid Insurance - IBEW 157 contingency reserve	516,272							516,272
175	Prepaid Taxes - CA Property Taxes	(405,615)							(405,615)

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	Adjusted September 2005 Total	Adj. 4.9 Pension & Benefits	PowerTax	Bad Debts	Updates	Adj. 4.7 Provision for Property Insurance	Adj. 3.5 SO2 Emission Allowance	Update for Twelve Mos Ended Sept 06
176	Prepaid Taxes - ID PUC	14,146							14,146
177	Prepaid Taxes - OR Property Taxes	(357,109)							(357,109)
178	Prepaid Taxes - OR PUC	499,467							499,467
179	Prepaid Taxes - UT PUC	931							931
180	Prepaid Taxes - WY PSC	9,993							9,993
181	Redding Renegotiated Contract	549,996							549,996
182	Reg Assets BPA balancing accounts-IDU	-							-
183	Roll (Not Ptax) 99-00 RAR	733,950							733,950
184	SB1149 Costs - OR_Other	-							-
185	SMUD Revenue Imputation-UT reg liab	-							-
186	SO2 Emission Allowance	(1,000,412)						(23,427,111)	(24,427,523)
187	TGS Buyout	(15,474)							(15,474)
188	TriState Firm Wheeling	(706,320)							(706,320)
189	Umpqua Settlement Agreement	-							-
190	University of WY Contract Amort.	-							-
191	WA Rate Refunds	-							-
192	**Total Normalized Temporary Deductions**	657,323,582	(5,717,926)	(109,634,861)	5,838,437	-	(23,263,506)	(23,427,111)	501,118,615
193	**Flow-Through Deductions:**								
194	Amort of Projects-Klamath Engineering	6,423	-				-		6,423
195	**Total Flow-Through Deductions**	6,423	-	-	-	-	-	-	6,423
196	**TOTAL DEDUCTIONS**	681,821,137	(5,717,926)	(109,634,861)	5,838,437	2,663,808	(23,263,506)	(23,427,111)	528,279,978
197	**Total Schedule M-1 for Electric**	(127,144,954)	(48,454,967)	96,003,403	(5,838,437)	(59,038,149)	23,263,506	23,427,111	(97,782,487)

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	12 Mos Ended September 2006 Total	Adj. 4.9 Pension & Benefits	Production Activity Deduction	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.7 Provision for Property Insurance	Bridger Mine Fuel Exp Amort	PowerTax	12 Mos. Ended September 2007 Total	Allocation Factor	
	ADDITIONS												
1	**Permanent Additions:**												
2	Book Depletion (Cost)	1,312,444									1,312,444	SE	SCHMAP
3	Lobbying Expenses										-	NUTIL	SCHMAP
4	Mandatory Redeemable Preferred Stock - FAS 150	3,681,115									3,681,115	SNP	SCHMAP
5	Merger Transaction Costs/Stamp Duty										-	NUTIL	SCHMAP
6	Non - Deductible Expenses	351,676									351,676	SO	SCHMAP
7	Penalties										-	NUTIL	SCHMAP
8	PMI Fuel Tax Cr	33,900									33,900	SE	SCHMAP
9	PMI Non - Deductible Expenses	60,203									60,203	SE	SCHMAP
10	SP Management Fee	-									-	OTHER	SCHMAP
11	**Total Permanent Additions**	5,439,338	-	-	-	-	-	-	-	-	5,439,338	Ref 7.1	
12	**Normalized Temporary Additions:**												
13	PowerTax M's												
14	Acquisition Adjustment Amort	5,479,353									5,479,353	SG	SCHMAT
15	Capitalized Depreciation	3,379,315									3,379,315	SO	SCHMAT
16	Avoided Costs	18,640,972									18,640,972	SNP	SCHMAT
17	Book Depreciation	397,714,864								23,482,600	421,197,464	SCHMDEXP	SCHMAT
18	Capitalized Labor Costs	5,190,674									5,190,674	SO	SCHMAT
19	CIAC/highway relocation	54,598,910								-	54,598,910	SNPD	SCHMAT
20	Coal Mine Development- 30% Amortization	(608,889)									(608,889)	SE	SCHMAT
21	Gain / (Loss) on Prop Disposition	(27,442,421)								(1,698,474)	(29,140,895)	GPS	SCHMAT
22	Gain/ (Loss) - Centralia Sale	-									-	OTHER	SCHMAT
22	Highway relocation	-									-	SNPD	SCHMAT
23	Steam Rights Blundell Geothermal Book Depreciation	109,739									109,739	SG	SCHMAT
24	Non-PowerTax M's												
25	97 Software WriteDown-UT	-									-	UT	SCHMAT
26	99 Software WriteDown-UT	-									-	UT	SCHMAT
27	Aquila Weather Hedge										-	NUTIL	SCHMAT
28	BCC Gain/Loss on Assets Disposed										-	SE	SCHMAT
29	Bear River Settlement Agreement	-									-	OTHER	SCHMAT
30	Bridger Mine Fuel Expense Amortization	-								-	-	SE	SCHMAT
31	Centralia Give Back-OR										-	NUTIL	SCHMAT
32	Centralia Give Back-WA										-	NUTIL	SCHMAT
33	Centralia Sale	-									-	OTHER	SCHMAT
34	Cholla APS Safe Harbor Lease (Disc)	-									-	SG	SCHMAT
35	Cholla Plt Transact Costs-APS Amort	938,633									938,633	SGCT	SCHMAT
36	Cholla Tax Amortization	534,061									534,061	SG	SCHMAT
37	Coal M&S Inventory Write-Off	776,597									776,597	SE	SCHMAT
38	Def Reg Asset-Foote Creek Contract	(137,640)									(137,640)	SG	SCHMAT
39	Def Reg Asset-IDU Def Net Power Costs	-									-	NUTIL	SCHMAT
40	Def Reg Asset-OR Def Net Power Costs	-									-	NUTIL	SCHMAT
41	Def Reg Asset-Transmission Srvc Deposit	(2,620,350)									(2,620,350)	SG	SCHMAT
42	Def Reg Asset-UT Def Net Power Costs	-									-	NUTIL	SCHMAT
43	Defer MagCorp Revenues	-									-	OTHER	SCHMAT
44	Deferred Shares	-									-	SO	SCHMAT
45	Energy Trading Derivatives - current	-									-	NUTIL	SCHMAT
46	Executive Stock Option Plan	-									-	SO	SCHMAT
47	Extraction Tax Paid / Accrued	(173,782)									(173,782)	SE	SCHMAT
48	FAS 133 Derivatives-Current	-									-	NUTIL	SCHMAT
49	FAS 133 Derivatives-NonCurrent	-									-	NUTIL	SCHMAT
50	FAS 133 Derivatives - Book Unrealized Gain/Loss	-									-	NUTIL	SCHMAT
51	Federal Income Tax Interest	-									-	SO	SCHMAT
52	IDAI Costs-Direct Access-CA	333,105									333,105	CA	SCHMAT
53	Long-Term Incentive Plan	-									-	SO	SCHMAT
54	May 2000 Transition Plan Costs-ID	-									-	IDU	SCHMAT
55	May 2000 Transition Plan Costs-OR	-									-	OR	SCHMAT
56	May 2000 Transition Plan Costs-UT	-									-	UT	SCHMAT
57	May 2000 Transition Plan Costs-WYE	-									-	WYP	SCHMAT
58	May 2000 Transition Plan Costs-WYW	-									-	WYU	SCHMAT
59	Merger Credits - OR	-									-	NUTIL	SCHMAT
60	Merger Credits - WA	-									-	NUTIL	SCHMAT
61	Min. Pension Liability Adjustment	-									-	NUTIL	SCHMAT
62	Misc. Current and Accrued Liability	(1,660,220)									(1,660,220)	SO	SCHMAT
63	Misc - Reg Assets/Reg Liab-Total	(31,826,227)				27,341,206					(4,485,021)	SO	SCHMAT
64	NW Power Act-WA	-									-	OTHER	SCHMAT
65	OR Rate Refund	-									-	OTHER	SCHMAT
66	Oregon Gain on Sale Halsey	-									-	OTHER	SCHMAT
67	Oregon Share of Hermiston	-									-	OTHER	SCHMAT
68	Pension / Retirement (Accrued / Prepaid)	(15,164,541)	(2,276,876)								(17,441,417)	SO	SCHMAT
69	PMI Gain/Loss on Assets Disposed	65,827									65,827	SE	SCHMAT
70	PMI Section 471 Adjustment	2,120									2,120	SE	SCHMAT
71	PMI Book Depreciation	5,058,953									5,058,953	SE	SCHMAT

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	12 Mos Ended September 2006 Total	Adj. 4.9 Pension & Benefits	Production Activity Deduction	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.7 Provision for Property Insurance	Bridger Mine Fuel Exp Amort	PowerTax	12 Mos. Ended September 2007 Total	Allocation Factor	
72	PMI Devt Cost Amort	302,868									302,868	SE	SCHMAT
73	PMI Overburden Removal	580,741									580,741	SE	SCHMAT
74	PMI Reclamation Trust Earnings	-									-	NUTIL	SCHMAT
75	PMI Vacation Bonus Adjustment	29,071									29,071	SE	SCHMAT
76	PMI WY Extraction Tax	438,709									438,709	SE	SCHMAT
77	Purchase Card Trans Povision	(18,042)									(18,042)	SO	SCHMAT
78	Reg Liab - OR Balance Consol	-									-	OR	SCHMAT
79	Reg liability BPA balancing accounts	-									-	OTHER	SCHMAT
80	Regulatory assets - FAS 133	-									-	NUTIL	SCHMAT
81	Research & Exper. Sec. 174 Amort.	198,493									198,493	SO	SCHMAT
82	Reverse Accrued Final Reclamation	-									-	SE	SCHMAT
83	Sales & Use Tax Accrual	133,639									133,639	SO	SCHMAT
84	SB 1149-Related Regulatory Assets-OR	-									-	OTHER	SCHMAT
85	Sec. 174 94-98 & 99-00 RAR	202,619									202,619	SO	SCHMAT
86	Severance	2,220,527	-								2,220,527	SO	SCHMAT
87	Sick Leave, Vacation & Personal Time	2,341,537	77,868								2,419,405	SO	SCHMAT
88	Suppl. Exec. Retirement Plan (SERP)	3,470,690	127,261								3,597,951	SO	SCHMAT
89	SERP-Minimum Liability-NUTIL	-									-	NUTIL	SCHMAT
90	Tenant Lease Allow - PSU Call Cntr	401,301									401,301	CN	SCHMAT
91	Trail Mountain Accrued Liabilities	-									-	SE	SCHMAT
92	Trail Mountain Mine Closure	-									-	SE	SCHMAT
93	Trail Moutain Unrecovered Inventory	-									-	SE	SCHMAT
94	Trail Mtn - OR_Other	-									-	OTHER	SCHMAT
95	Transition Team Costs-UT	-									-	UT	SCHMAT
96	Trojan Decomissioning Costs	1,605,572									1,605,572	TROJD	SCHMAT
97	Trojan Special Assessment-DOE-IRS	(38,625)									(38,625)	TROJD	SCHMAT
98	Unearned Joint Use Pole Contact Revenue	-									-	SNPD	SCHMAT
99	WA Disallowed Colstrip #3-Write-off	-									-	OTHER	SCHMAT
100	WA state Transition Costs - WA	-									-	WA	SCHMAT
101	Wasach workers comp reserve	-									-	SO	SCHMAT
102	Weather Derivatives	-									-	NUTIL	SCHMAT
103	Weatherization	-									-	SO	SCHMAT
104	WY Joint Water Board-NU	-									-	NUTIL	SCHMAT
105	Y2K Expense-OR	-									-	OTHER	SCHMAT
106	**Total Normalized Temporary Additions**	425,058,153	(2,071,747)	-	-	27,341,206	-	-	-	21,784,126	472,111,738	Ref 7.1	
107	**Flow-Through Additions:**												
108	**Total Flow-Through Additions**	-	-				-	-	-				-
109	**TOTAL ADDITIONS**	430,497,491	(2,071,747)	-	-	27,341,206	-	-	-	21,784,126	477,551,076	Ref 7.1	
	DEDUCTIONS (shown as postive)												
110	**Permanent Deductions:**										6,686,679	SE	SCHMDP
111	PMI Depletion	6,686,679									369,435	SE	SCHMDP
112	PMI Tax Exempt Interest Income	369,435									351,707	SNP	SCHMDP
113	Preferred Dividend - PPL	351,707									5,076,408	SG	SCHMDP
114	Production Activity Deduction	7,048,033		(1,971,625)							11,174,240	SO	SCHMDP
115	SPI 404(k) Contribution	11,174,240									-	NUTIL	SCHMDP
116	Utah Def Comp COLI	-									1,299,869	SE	SCHMDP
117	Tax Depletion - Deer Creek	1,299,869									1,402	SO	SCHMDP
118	Tax Exempt Interest (No AMT)	1,402									223,575	SE	SCHMDP
119	Trapper Mine Dividend Deduction	223,575											
120	**Total Permanent Deductions**	27,154,940	-	(1,971,625)	-	-	-	-	-	-	25,183,315	Ref 7.1	
121	**Normalized Temporary Deductions:**												
122	PowerTax M's									(1,173,480)	35,078,042	SNP	SCHMDT
123	AFUDC - Debt	36,251,522								475,489	2,289,085	SNP	SCHMDT
124	AFUDC - Equity	1,813,596									-	NUTIL	SCHMDT
125	ARO-reclass to reg assets/liability & ARO Liability	-									-	SO	SCHMDT
126	Basis Intangible Difference	-									2,419,806	SE	SCHMDT
127	Coal Mine Development	2,419,806									1,484,941	SE	SCHMDT
128	Coal Mine Receding Face (Extension)	1,484,941									14,247,448	SO	SCHMDT
129	Ptax NOPAs	14,247,448											

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	12 Mos Ended September 2006 Total	Adj. 4.9 Pension & Benefits	Production Activity Deduction	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.7 Provision for Property Insurance	Bridger Mine Fuel Exp Amort	PowerTax	12 Mos. Ended September 2007 Total	Allocation Factor	
130	Removal Cost	26,874,659									26,874,659	GPS	SCHMDT
131	Repair Allow 3115	-									-	SG	SCHMDT
132	Tax Depreciation	479,806,222								9,085,626	488,693,848	TAXDEPRMA	SCHMDT
133	Non-PowerTax M's	-											
134	781 Shopping Incentive-OR	151,321									151,321	OR	SCHMDT
135	98/99 Early Retirement-OR Reg Asset	-									-	OR	SCHMDT
136	ADR Repair Allow 3115	25,000									25,000	SG	SCHMDT
137	Amort of Debt Disc & Exp	85,275									85,275	SNP	SCHMDT
138	Amort. Pollution Control Facility	(327,196)									(327,196)	SG	SCHMDT
139	Bad Debts Allowance	632,487									632,487	BADDEBT	SCHMDT
140	Bogus Creek Settlement	118,000									118,000	SG	SCHMDT
141	Bonus Liability	1,475,378									1,475,378	SO	SCHMDT
142	Buffalo Settlement	(30,118)									(30,118)	SG	SCHMDT
143	Cholla GE Safe Harbor Lease	1,700,392									1,700,392	SG	SCHMDT
144	Contra-Reg assets-transition plan-SO	-									-	SO	SCHMDT
145	Customer Service / Weatherization	-									-	SO	SCHMDT
146	Deferred Comp Plan Benefits-PPL	(196,083)									(196,083)	SO	SCHMDT
147	Deferred Intervenor Funding Grants-OR	170,753									170,753	OR	SCHMDT
148	Distribution O&M Amort of Writeoff	2,400,000									2,400,000	SNPD	SCHMDT
149	Executive Trust-NU	-									-	NUTIL	SCHMDT
149	FAS 106 Accruals	(27,604,932)	(753,967)								(28,358,899)	SO	SCHMDT
150	FAS 87/88 Pension Writeoff - UT rate order	-									-	UT	SCHMDT
151	FAS 143 ARO Liability	-									-	NUTIL	SCHMDT
152	Firth Cogen Settlement	(444,080)									(444,080)	SG	SCHMDT
153	Glenrock Excluding Reclamation-UT	-									-	UT	SCHMDT
154	Hazardous Waste Clean-up Costs	1,777,076									1,777,076	SG	SCHMDT
155	Hermiston Swap	(539,573)									(539,573)	SG	SCHMDT
156	Idaho Customer Balancing Account	-									-	OTHER	SCHMDT
157	Income Tax Audit Pymt	-									-	OTHER	SCHMDT
158	Injuries and Damages Reserve	(16,668,967)						1,248,967			(15,420,000)	SO	SCHMDT
159	Investment in SPI-NU	-									-	NUTIL	SCHMDT
159	Joseph Settlement	(137,381)									(137,381)	SG	SCHMDT
160	Lakeview Buyout	(43,280)									(43,280)	SG	SCHMDT
161	Malin Safe Harbor Lease Rent/Interest-NU	-									-	NUTIL	SCHMDT
162	Mead Phoenix Availability &Trans Charge	(377,760)									(377,760)	SG	SCHMDT
163	Min. Pension Liability Adjustment	-									-	NUTIL	SCHMDT
164	Noell Kempf Cap-UT	-									-	UT	SCHMDT
165	Non -ARO Liability-Reg Liability	-									-	NUTIL	SCHMDT
166	OCI	-									-	NUTIL	SCHMDT
167	Option Purchases	(360,000)									(360,000)	SE	SCHMDT
168	P&M Strike Amortization-UT	-									-	UT	SCHMDT
169	PMI Roll NOPAs 99-00 RAR	102,640									102,640	SE	SCHMDT
170	PMI Sec 263A Adjustment	209,491									209,491	SE	SCHMDT
171	PMI Tax Depreciation	5,537,205									5,537,205	SE	SCHMDT
172	Pollution Control Equipment Amortization	-			2,158,395						2,158,395	SG	SCHMDT
173	Post Merger Loss-Reacquired Debt	(5,849,941)									(5,849,941)	SNP	SCHMDT
174	Prepaid Insurance - IBEW 157 contingency reserve	516,272									516,272	SO	SCHMDT
175	Prepaid Taxes - CA Property Taxes	(405,615)									(405,615)	GPS	SCHMDT

PacifiCorp Electric Operations
Forecasted Income Tax Schedule M Items - Ele

Line No.	Description	12 Mos Ended September 2006 Total	Adj. 4.9 Pension & Benefits	Production Activity Deduction	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.7 Provision for Property Insurance	Bridger Mine Fuel Exp Amort	PowerTax	12 Mos. Ended September 2007 Total	Allocation Factor	
176	Prepaid Taxes - ID PUC	14,146									14,146	IDU	SCHMDT
177	Prepaid Taxes - OR Property Taxes	(357,109)									(357,109)	GPS	SCHMDT
178	Prepaid Taxes - OR PUC	499,467									499,467	OR	SCHMDT
179	Prepaid Taxes - UT PUC	931									931	UT	SCHMDT
180	Prepaid Taxes - WY PSC	9,993									9,993	WYP	SCHMDT
181	Redding Renegotiated Contract	549,996									549,996	SG	SCHMDT
182	Reg Assets BPA balancing accounts-IDU	-									-	OTHER	SCHMDT
183	Roll (Not Ptax) 99-00 RAR	733,950									733,950	SO	SCHMDT
184	SB1149 Costs - OR_Other	-									-	OTHER	SCHMDT
185	SMUD Revenue Imputation-UT reg liab	-									-	OTHER	SCHMDT
186	SO2 Emission Allowance	(24,427,523)					31,278,329				6,850,806	SE	SCHMDT
187	TGS Buyout	(15,474)									(15,474)	SG	SCHMDT
188	TriState Firm Wheeling	(706,320)									(706,320)	SG	SCHMDT
189	Umpqua Settlement Agreement	-									-	OTHER	SCHMDT
190	University of WY Contract Amort.	-									-	WYP	SCHMDT
191	WA Rate Refunds	-									-	OTHER	SCHMDT
192	**Total Normalized Temporary Deductions**	501,118,615	(753,967)	-	2,158,395	-	31,278,329	1,248,967	-	8,387,635	543,437,974	Ref 7.1	
193	**Flow-Through Deductions:**												
194	Amort of Projects-Klamath Engineering	6,423									6,423	DGP	SCHMDF
195	**Total Flow-Through Deductions**	6,423	-	-	-	-	-	-	-	-	6,423	Ref 7.1	
196	**TOTAL DEDUCTIONS**	528,279,978	(753,967)	(1,971,625)	2,158,395	-	31,278,329	1,248,967	-	8,387,635	568,627,712	Ref 7.1	
197	**Total Schedule M-1 for Electric**	(97,782,487)	(1,317,780)	1,971,625	(2,158,395)	27,341,206	(31,278,329)	(1,248,967)	-	13,396,491	(91,076,636)	Ref 7.1	

7.2 D.I.T. Expense

Total Deferred Tax Expense by Allocation Factor
12 Months Ending September 2005 Unadjusted Data

	Account	Total Company	Factor	Ref
Deferred Income Tax - Debit	41010			
	41010CA	7,477,180	CA	
	41010DGP	70,849	DGP	
	41010FERC	745,272	FERC	
	41010NUTIL	243,008,005	NUTIL	
	41010IDU	14,904,770	ID	
	41010OR	82,672,693	OR	
	41010OTHER	5,263,473	OTHER	
	41010SE	5,848,881	SE	
	41010SG	1,151,050	SG	
	41010SNP	32,363	SNP	
	41010SNPD	3,877,105	SNPD	
	41010SO	96,717,382	SO	
	41010TROJD	14,659	TROJD	
	41010UT	84,548,545	UT	
	41010WA	21,674,633	WA	
	41010WYP	30,918,571	WYP	
	41010WYU	3,728,910	WYU	
Total Def Inc Tax - Debit		602,654,341		7.2.7
Deferred Income Tax - Credit	41110			
	41110BADDEBT	(1,975,555)	BADDEBT	
	41110CA	(5,208,026)	CA	
	41110CN	(152,298)	CN	
	41110DGP	(334,300)	DGP	
	41110FERC	(539,663)	FERC	
	41110GPS	(289,462)	GPS	
	41110IDU	(10,442,643)	IDU	
	41110OR	(60,272,319)	OR	
	41110OTHER	(5,027,034)	OTHER	
	41110NUTIL	(281,653,308)	NUTIL	
	41110SE	(7,319,224)	SE	
	41110SG	(5,722,466)	SG	
	41110SGCT	(356,221)	SGCT	
	41110SNP	(2,220,117)	SNP	
	41110SNPD	-	SNPD	
	41110SO	(50,142,091)	SO	
	41110UT	(60,943,364)	UT	
	41110WA	(15,556,604)	WA	
	41110WYP	(22,194,188)	WYP	
	41110WYU	(2,563,748)	WYU	
	41110TROJD	(609,301)	TROJD	
Total Def Inc Tax - Credit		(533,521,932)		7.2.7
Total Deferred Income Tax Expense		69,132,409		7.2.7
Investment Tax Credit	41140DGU	(5,854,860)	DGU	7.2.7

Total Deferred Tax Expense by Allocation Factor
12 Months Ending September 2005 Incremental Change from Unadjusted Data

	Account	Total Company	Factor	Ref
Deferred Income Tax - Debit	41010			
	41010CA	-	CA	
	41010DGP	-	DGP	
	41010FERC	-	FERC	
	41010NUTIL	20,031,643	NUTIL	
	41010IDU	-	ID	
	41010OR	-	OR	
	41010OTHER	(4,633,573)	OTHER	
	41010SE	-	SE	
	41010SG	537,349	SG	
	41010SNP	-	SNP	
	41010SNPD	(2,966,164)	SNPD	
	41010SO	(17,917,240)	SO	
	41010TROJD	-	TROJD	
	41010UT	(27)	UT	
	41010WA	-	WA	
	41010WYP	(1,037)	WYP	
	41010WYU	-	WYU	
Incremental Change Def Inc Tax - Debit		(4,949,049)		
Deferred Income Tax - Credit	41110			
	41110BADDEBT	-	BADDEBT	
	41110CA	-	CA	
	41110CN	-	CN	
	41110DGP	-	DGP	
	41110FERC	-	FERC	
	41110GPS	-	GPS	
	41110IDU	353,511	IDU	
	41110OR	3,428,290	OR	
	41110OTHER	4,397,134	OTHER	
	41110NUTIL	18,613,660	NUTIL	
	41110SE	3,618,395	SE	
	41110SG	5,872	SG	
	41110SGCT	-	SGCT	
	41110SNP	-	SNP	
	41110SNPD	-	SNPD	
	41110SO	(44,279,015)	SO	
	41110UT	4,546,464	UT	
	41110WA	623,313	WA	
	41110WYP	739,340	WYP	
	41110WYU	130,824	WYU	
	41110TROJD	-	TROJD	
Incremental Change Def Inc Tax - Credit		(7,822,212)		
Incremental Change Deferred Income Tax Expense		(12,771,261)		7.2.7
Investment Tax Credit	41140DGU	-	DGU	7.2.7

Total Deferred Tax Expense by Allocation Factor
12 Months Ending September 2006 Incremental Change from Septemeber 2005

	Account	Total Company	Factor	Ref
Deferred Income Tax - Debit	41010			
	41010CA	(744,766)	CA	
	41010DGP	-	DGP	
	41010FERC	(96,419)	FERC	
	41010NUTIL	(187,502,034)	NUTIL	
	41010IDU	(2,587,248)	ID	
	41010OR	(6,988,525)	OR	
	41010OTHER	-	OTHER	
	41010SE	-	SE	
	41010SG	-	SG	
	41010SNP	-	SNP	
	41010SNPD	-	SNPD	
	41010SO	(48,993,109)	SO	
	41010TROJD	-	TROJD	
	41010UT	(15,341,387)	UT	
	41010WA	(2,313,471)	WA	
	41010WYP	(1,923,797)	WYP	
	41010WYU	(795,480)	WYU	
Incremental Change Def Inc Tax - Debit		(267,286,236)		
Deferred Income Tax - Credit	41110			
	41110BADDEBT	2,215,687	BADDEBT	
	41110CA	-	CA	
	41110CN	-	CN	
	41110DGP	-	DGP	
	41110FERC	-	FERC	
	41110GPS	-	GPS	
	41110IDU	-	IDU	
	41110OR	-	OR	
	41110OTHER	-	OTHER	
	41110NUTIL	187,845,747	NUTIL	
	41110SE	(8,890,589)	SE	
	41110SG	-	SG	
	41110SGCT	-	SGCT	
	41110SNP	-	SNP	
	41110SNPD	-	SNPD	
	41110SO	60,980,883	SO	
	41110UT	-	UT	
	41110WA	-	WA	
	41110WYP	-	WYP	
	41110WYU	-	WYU	
	41110TROJD	-	TROJD	
Incremental Change Def Inc Tax - Credit		242,151,728		
Incremental Change Deferred Income Tax Expense		(25,134,508)		7.2.11
Investment Tax Credit	41140DGU	-	DGU	7.2.11

Total Deferred Tax Expense by Allocation Factor
12 Months Ending September 2007 Incremental Change from Septemeber 2006

	Account	Total Company	Factor	Ref
Deferred Income Tax - Debit	41010			
	41010CA	(5,168,341)	CA	
	41010DGP	(8)	DGP	
	41010FERC	(558,711)	FERC	
	41010NUTIL	(75,398,900)	NUTIL	
	41010IDU	(10,453,088)	ID	
	41010OR	(58,042,349)	OR	
	41010OTHER	(629,900)	OTHER	
	41010SE	(287,677)	SE	
	41010SG	(41,785)	SG	
	41010SNP	-	SNP	
	41010SNPD	-	SNPD	
	41010SO	(20,649,601)	SO	
	41010TROJD	-	TROJD	
	41010UT	(55,644,023)	UT	
	41010WA	(15,323,291)	WA	
	41010WYP	(22,351,677)	WYP	
	41010WYU	(2,535,530)	WYU	
Incremental Change Def Inc Tax - Debit		(267,084,881)		
Deferred Income Tax - Credit	41110			
	41110BADDEBT	-	BADDEBT	
	41110CA	5,081,609	CA	
	41110CN	-	CN	
	41110DGP	8	DGP	
	41110FERC	516,142	FERC	
	41110GPS	-	GPS	
	41110IDU	10,089,132	IDU	
	41110OR	56,713,085	OR	
	41110OTHER	629,900	OTHER	
	41110NUTIL	75,193,901	NUTIL	
	41110SE	12,157,803	SE	
	41110SG	645,391	SG	
	41110SGCT	-	SGCT	
	41110SNP	-	SNP	
	41110SNPD	-	SNPD	
	41110SO	11,247,694	SO	
	41110UT	56,396,900	UT	
	41110WA	14,933,291	WA	
	41110WYP	21,454,848	WYP	
	41110WYU	2,432,924	WYU	
	41110TROJD	-	TROJD	
Incremental Change Def Inc Tax - Credit		267,492,628		
Incremental Change Deferred Income Tax Expense		407,747		7.2.15
Investment Tax Credit	41140DGU	-	DGU	7.2.15

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	September 2005: A/C 410 Federal & State	A/C 411 Federal & State	Total Deferred Tax Expense	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2	Updates	410 Adjusted September 2005 Def'd Expense	411 Adjusted September 2005 Def'd Expense	Total Adjusted September 2005 Def'd Expense
1	190	190/282Cholla GE Tax Lease		(1,779,630)	(1,779,630)	-						-	(1,779,630)	(1,779,630)
2	190	190/283Def Reg Asset-Foote Creek Contract	52,236		52,236	-						52,236	-	52,236
3	190	190/283Def Reg Asset-Transm Svc Deposit	994,452		994,452	-						994,452	-	994,452
4	190	190/283FAS 106 Accruals	2,039,437	(855,503)	1,183,934	-					(9,490,053)	2,039,437	(10,345,556)	(8,306,119)
5	190	190/283FAS 133 Derivatives	167,632,377	(187,480,867)	(19,848,490)	19,848,490						187,480,867	(187,480,867)	-
6	190	190/283SMUD Revenue Imputation-UT Reg Liab	922,528		922,528	(922,528)						-	-	-
7	190	190.2 Tax on Minimum Pension Liability Adj		(10)	(10)	10						-	-	-
8	190	190Amort NOPAs 99-00 RAR		(631,392)	(631,392)	-						-	(631,392)	(631,392)
9	190	190Amort of Debt Discount & Exp	32,363		32,363	-						32,363	-	32,363
10	190	190Amort of Projects-Klamath Engineering	2,437		2,437	-						2,437	-	2,437
11	190	190Aquila Hedge	8,493,283	(5,919,184)	2,574,099	(2,574,099)						5,919,184	(5,919,184)	-
12	190	190Bad Debt Allowance		(1,975,555)	(1,975,555)	-						-	(1,975,555)	(1,975,555)
13	190	190Bear River Settlement Agreement		(134,346)	(134,346)	134,346						-	-	-
14	190	190Bogus Creek Settlement	44,782		44,782	-						44,782	-	44,782
15	190	190Bonus			-	-						-	-	-
16	190	190Bonus Liability	602,090	(42,154)	559,936	-						602,090	(42,154)	559,936
17	190	190Buffalo Settlement		(11,430)	(11,430)	-						-	(11,430)	(11,430)
18	190	190CA Refund	(66,009)		(66,009)	66,009						-	-	-
19	190	190Centralia Give Back - CA	20		20	(20)						-	-	-
20	190	190Centralia Give Back - OR	8,618,031		8,618,031	(8,618,031)						-	-	-
21	190	190Centralia Give Back - WA	1,972,320		1,972,320	(1,972,320)						-	-	-
22	190	190Centralia Sale Loss	1,324,246		1,324,246	(1,324,246)						-	-	-
23	190	190Contra-Reg assets-transition plan-SO	153,097		153,097	-		(153,097)				-	-	-
24	190	190Def Intervenor Funding Grants-OR	64,803		64,803	-						64,803	-	64,803
25	190	190Def Reg Asset-IDU Def Net Power Cost		(687,710)	(687,710)		687,710					-	-	-
26	190	190Def Reg Asset-OR Def Net Power Cost		(15,311,082)	(15,311,082)		15,311,082					-	-	-
27	190	190Def Reg Asset-UT Def Net Power Cost		(710,795)	(710,795)		710,795					-	-	-
28	190	190Deferred Compensation Payout	44,556	(4,169,665)	(4,125,109)	-						44,556	(4,169,665)	(4,125,109)
29	190	190Deferred Shares		(1,195,460)	(1,195,460)	-		1,195,460				-	-	-
30	190	190Distribution O&M	3,877,105		3,877,105	-					(2,966,164)	910,941	-	910,941
31	190	190Executive Stock Option Plan		(748,858)	(748,858)	-		748,858				-	-	-
32	190	1902FAS 143 ARO Adj		(1,769,656)	(1,769,656)	1,769,656						-	-	-
33	190	190FAS 109 Def Tax Liab WA-NUTIL	8,223,177	(1)	8,223,176	(8,223,176)						1	(1)	-
34	190	190FAS 109 Deferred Tax Liability	(105,921)		(105,921)	105,921						-	-	-
35	190	190FAS 87/88 Writeoff-UT rate order		(1,198,881)	(1,198,881)	-	1,198,881					-	-	-
36	190	190Federal Income Tax Interest	2,455,279		2,455,279	(2,455,279)						-	-	-
37	190	190Firth Cogen Settlement		(168,533)	(168,533)	-						-	(168,533)	(168,533)
38	190	190Glenrock Reclamation-UT rate order		(494,275)	(494,275)	-			494,275			-	-	-
39	190	190Hermiston Swap		(204,774)	(204,774)	-						-	(204,774)	(204,774)
40	190	190Idaho Customer Bal Acct		(130,984)	(130,984)	130,984						-	-	-
41	190	190IDAI Costs-Direct Access-CA		(126,417)	(126,417)	-						-	(126,417)	(126,417)
42	190	190Injuries & Damages	2,760,130		2,760,130	-						2,760,130	-	2,760,130
43	190	190Investment in SPI/Executive Trust	364,880	(364,880)	-	-						364,880	(364,880)	-
43	190	190Joseph Settlement		(52,138)	(52,138)	-						-	(52,138)	(52,138)
44	190	190Lakeview Buyout		(16,425)	(16,425)	-						-	(16,425)	(16,425)
45	190	190Long-term Incentive Plan		(307,399)	(307,399)	-		307,399				-	-	-
46	190	190M&S Inventory		(294,711)	(294,711)	-						-	(294,711)	(294,711)
47	190	190M&S Inventory-Centralia	272,282		272,282	(272,282)						-	-	-
48	283	283Mead Phoenix Availability & Trans Charge		(143,364)	(143,364)	-						-	(143,364)	(143,364)
49	190	190Merger Credits - OR	439,286		439,286	(439,286)						-	-	-
50	190	190Merger Credits - UT	27		27	(27)						-	-	-
51	190	190Merger Credits - WA	594,194		594,194	(594,194)						-	-	-
52	190	190Minimum Pension Liability Adjustment	6,527,279	(37,935,104)	(31,407,825)	31,407,825						37,935,104	(37,935,104)	-
53	190	190Miscellaneous Other	7,130		7,130	-						7,130	-	7,130
54	190	190Misc. Current and Accrued Liability		(185,111)	(185,111)	-						-	(185,111)	(185,111)
55	190	190Noell Kempf Cap-UT		(11,644)	(11,644)	-	11,644					-	-	-
56	190	190NOPA 102 99-00 RAR		(116,253)	(116,253)	-						-	(116,253)	(116,253)
57	190	190NOPA 103-99-00 RAR		(3,415,599)	(3,415,599)	-						-	(3,415,599)	(3,415,599)
58	190	190NOPA 110,111 & 130 99-00 RAR		(2,128,665)	(2,128,665)	-						-	(2,128,665)	(2,128,665)
59	190	190NOPA 72, 73, 91 99-00 RAR		(59,355)	(59,355)	-						-	(59,355)	(59,355)
60	190	190NOPA 88 99-00 RAR		(1,861,497)	(1,861,497)	-						-	(1,861,497)	(1,861,497)
61	190	190NOPA 89 99-00 RAR		(101,623)	(101,623)	-						-	(101,623)	(101,623)
62	190	190NOPA 90 00-00 RAR		(496,680)	(496,680)	-						-	(496,680)	(496,680)

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	September 2005: A/C 410 Federal & State	A/C 411 Federal & State	Total Deferred Tax Expense	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2	Updates	410 Adjusted September 2005 Def'd Expense	411 Adjusted September 2005 Def'd Expense	Total Adjusted September 2005 Def'd Expense
63	190	190NW Power Act(BPA Regional Credits)-WA		(50,012)	(50,012)	50,012						-	-	-
64	190	190Option Purchases		(136,624)	(136,624)	-						-	(136,624)	(136,624)
65	190	190OR BETC Credit	605,154	(629,900)	(24,746)	24,746						629,900	(629,900)	-
66	190	190OR Gain on Halsey Sale	489,222		489,222	(489,222)						-	-	-
67	190	190OR Rate Refunds		(32,068)	(32,068)	32,068						-	-	-
68	190	190OR Share of Hermiston	6,141		6,141	(6,141)						-	-	-
69	190	190P&M Strike Amortization-UT		(113,644)	(113,644)	-	113,644					-	-	-
70	190	190Pension/Retirement (Accrued/Prepaid)	44,446,525	(1,694,221)	42,752,304	-					(57,703,321)	44,446,525	(59,397,542)	(14,951,017)
71	190	190PMI BCC Flow-thru 94-98 Appeals	754,571		754,571	-						754,571	-	754,571
72	190	190Injuries & Damages-Property Insurance		(257,334)	(257,334)	-		257,334				-	-	-
73	190	190Purchase Card Trans Provision	6,847		6,847	-						6,847	-	6,847
74	190	190R & E Expense Sec. 174 Deduction		(75,004)	(75,004)	-						-	(75,004)	(75,004)
75	190	190Redding Contract	208,730		208,730	-						208,730	-	208,730
76	190	190Reg Assets BPA balancing accounts-IDU		(79,013)	(79,013)	79,013						-	-	-
77	190	190Reg Liab - OR Balance Consol		(544,123)	(544,123)	-		544,123				-	-	-
78	190	190Reg Liability BPA Balancing Account-OR		(1,784,891)	(1,784,891)	1,784,891						-	-	-
79	190	190Reverse Accrued Final Reclamation		(150,946)	(150,946)	-			150,946			-	-	-
80	190	190Sale of Emission Allowances		(4)	(4)	-				(379,653)		-	(379,657)	(379,657)
81	190	190SB1149-Related Regulatory Assets-OR		(1,849,380)	(1,849,380)	1,849,380						-	-	-
82	190	190SERP	338,611	(450,598)	(111,987)	-					(1,073,689)	338,611	(1,524,287)	(1,185,676)
83	190	190SERP-Minimum Liability-NUTIL	282,814	-	282,814	(282,814)						-	-	-
84	190	190Severance	21,540	(420,286)	(398,746)	-					(443,944)	21,540	(864,230)	(842,690)
85	190	190Tenant Lease Allow-PSU Call Cntr		(152,298)	(152,298)	-						-	(152,298)	(152,298)
86	190	190TGS Buyout		(5,872)	(5,872)	-		5,872				-	-	-
87	190	190Trail Mountain Accrued Liabilities		(238,777)	(238,777)	-		238,777				-	-	-
88	190	190Trail Mountain Mine Closure		(1,595,359)	(1,595,359)	-		1,595,359				-	-	-
89	190	190Trail Mountain Unrecovered Inven.		(2,012,966)	(2,012,966)	-		2,012,966				-	-	-
90	190	190TriState Firm Wheeling		(268,056)	(268,056)	-						-	(268,056)	(268,056)
91	190	190Trojan Decommissioning Amort		(609,301)	(609,301)	-						-	(609,301)	(609,301)
92	190	190Umpqua Settlement Agreement	65,017		65,017	(65,017)						-	-	-
93	190	190University of WY Contract Income	1,037		1,037	-		(1,037)				-	-	-
94	190	190Vacation, Sickleave & PT Accrual		(2,944,699)	(2,944,699)	-					2,071,981	2,071,981	(2,944,699)	(872,718)
95	190	190WA Disallowed Colstrip #3 Write-off		(19,806)	(19,806)	-		19,806				-	-	-
96	190	190WA Rate Refunds	3,363		3,363	(3,363)						-	-	-
97	190	190WA Transition Costs		(603,507)	(603,507)	-	603,507					-	-	-
98	190	190Wasatch workers comp reserve		(5,226)	(5,226)	-		5,226				-	-	-
99	190	190Weather derivatives	683,008	(1,590,343)	(907,335)	907,335						1,590,343	(1,590,343)	-
100	190	190WY Joint Water Board-NU	113,829		113,829	(113,829)						-	-	-
101	190	PMI Miscellaneous		(131)	(131)	-						-	(131)	(131)
102	190	PMI Receding Face_Overburden removal		(429,786)	(429,786)	-						-	(429,786)	(429,786)
103	190	PMI Reclamation Trust	270	(2,470,946)	(2,470,676)	2,470,676						2,470,946	(2,470,946)	-
104	190	PMI Safe Harbor Rent/Expense		(144)	(144)	-						-	(144)	(144)
105	190	PMI Ses263A	34,980		34,980	-						34,980	-	34,980
106	190	PMI Vacation/Bonus		(19,021)	(19,021)	-						-	(19,021)	(19,021)
107	190	PMI WY Extraction Tax	19	(166,495)	(166,476)	-						19	(166,495)	(166,476)
108	190	PMISec 471 Adjustment	1,850		1,850	-						1,850	-	1,850
109	190	ARO Reg Assets	1,084,344		1,084,344	(1,084,344)						-	-	-
110	190	FY2004 Tax Return True up	24,009,850	(19,316,134)	4,693,716	(4,693,716)						19,316,134	(19,316,134)	-
111	Total 190		291,499,619	(313,954,525)	(22,454,906)	26,527,428	18,637,263	6,777,046	645,221	(379,653)	(69,605,190)	311,148,370	(351,001,161)	(39,852,791)
112	281	281Emergency Facilities		(334,292)	(334,292)	-	-	-	-	-		-	(334,292)	(334,292)
113	282	282Basis Intangible Difference	1,366,973		1,366,973	-		(1,366,973)				-	-	-
114	282	282Cholla APS Tax Lease	346,414		346,414	-						346,414	-	346,414
115	282	282Cholla Tax Lease		(538,370)	(538,370)	-						-	(538,370)	(538,370)
116	282	282Development - 30% Amortization	231,044		231,044	-						231,044	-	231,044
117	282	282DIT Acquisition Adjustment		(2,367,911)	(2,367,911)	-						-	(2,367,911)	(2,367,911)
118	282	282DIT Adjustment	7,958,592		7,958,592	-						7,958,592	-	7,958,592
119	282	282DIT Property-Electric-CA	7,477,180	(5,081,609)	2,395,571	-						7,477,180	(5,081,609)	2,395,571
120	282	282DIT Property-Electric-FERC	745,272	(516,142)	229,130	-						745,272	(516,142)	229,130
121	282	282DIT Property-Electric-IDU	14,899,401	(10,089,132)	4,810,269	-						14,899,401	(10,089,132)	4,810,269
122	282	282DIT Property-Electric-OR	82,360,904	(56,713,085)	25,647,819	-						82,360,904	(56,713,085)	25,647,819

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	September 2005: A/C 410 Federal & State	A/C 411 Federal & State	Total Deferred Tax Expense	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2	Updates	410 Adjusted September 2005 Def'd Expense	411 Adjusted September 2005 Def'd Expense	Total Adjusted September 2005 Def'd Expense
123	282	282DIT Property-Electric-UT	84,548,165	(56,396,900)	28,151,265	-						84,548,165	(56,396,900)	28,151,265
124	282	282DIT Property-Electric-WA	21,674,633	(14,933,291)	6,741,342	-						21,674,633	(14,933,291)	6,741,342
125	282	282DIT Property-Electric-WYP	30,799,311	(21,454,848)	9,344,463	-						30,799,311	(21,454,848)	9,344,463
126	282	282DIT Property-Electric-WYU	3,728,910	(2,432,924)	1,295,986	-						3,728,910	(2,432,924)	1,295,986
127	282	282DIT Property-Electric-NUTIL	1,027,562	(864,072)	163,490	(163,490)						864,072	(864,072)	-
128	282	282EPUD		(130,944)	(130,944)	-						-	(130,944)	(130,944)
129	282	282FERC Portion South Georgia-PPL	114,430		114,430	-						114,430	-	114,430
130	282	282FERC Portion South Georgia-UPL		(23,521)	(23,521)	-						-	(23,521)	(23,521)
131	282	282 ARO/Non-ARO-reclas to reg assets/liabilities	12,710,091	(7,098,117)	5,611,974	(5,611,974)						7,098,117	(7,098,117)	-
132	282	282Pollution Control Equipment Amortization			-	-						-	-	-
133	282	282Ptax NOPAs		(17,560,530)	(17,560,530)	17,560,530						-	-	-
134	282	282Repair Allowance	68,412	(8)	68,404	-						68,412	(8)	68,404
135	282	282Skookumchuck Tax gain	(495,564)	(41,785)	(537,349)	-		537,349				41,785	(41,785)	-
136	282	PMI FAS 115 - Bridger	32		32	(32)						-	-	-
137	282	PMI Book Depreciation		(1,890,094)	(1,890,094)	-						-	(1,890,094)	(1,890,094)
138	282	PMI Sale of Assets		(33,257)	(33,257)	-						-	(33,257)	(33,257)
139	282	PMI Tax Depreciation	2,443,730		2,443,730	-						2,443,730	-	2,443,730
140	282	PMI-Amort Development		(229,727)	(229,727)	-						-	(229,727)	(229,727)
141	Total 282		272,005,492	(198,396,267)	73,609,225	11,785,034	-	(829,624)	-	-	-	265,400,372	(180,835,737)	84,564,635
142	283	283 PMI BCC NOPAs	2,316,734	(121,182)	2,195,552	-						2,316,734	(121,182)	2,195,552
143	283	283781 Shopping Incentive-OR	57,428		57,428	-						57,428	-	57,428
144	283	28397 Software Writedown-UT		(97,603)	(97,603)	-	97,603					-	-	-
145	283	28398/99 Early Retirement-OR Reg Asset		(1,395,442)	(1,395,442)	-		1,395,442				-	-	-
146	283	28399 Software Writedown-UT		(69,645)	(69,645)	-	69,645					-	-	-
147	283	283Amort of Pollution Liability		(124,178)	(124,178)	-						-	(124,178)	(124,178)
148	283	283Bridger Mine Fuel Expense Amortization			-	-						-	-	-
149	283	283Cholia Plt Trans-APS Amort		(356,221)	(356,221)	-						-	(356,221)	(356,221)
150	283	283Defer MagCorp Revenues	182,862		182,862			(182,862)				-	-	-
151	283	283Extraction Tax Paid Over Accrual	65,953		65,953	-						65,953	-	65,953
152	283	283Hazardous Waste/Environmental Cleanup	674,420		674,420	-						674,420	-	674,420
153	283	283ID PUC Prepaid Taxes	5,369		5,369	-						5,369	-	5,369
154	283	283Income Tax Audit Pymt	573,867		573,867	(573,867)						-	-	-
155	283	283Interim Provision - Total reg assets/Liabilities	15,454,732	(6,061,794)	9,392,938	-						15,454,732	(6,061,794)	9,392,938
156	283	283May2000 Transition Plan Costs-ID		(353,511)	(353,511)	-	353,511					-	-	-
157	283	283May2000 Transition Plan Costs-OR		(1,488,725)	(1,488,725)	-	1,488,725					-	-	-
158	283	283May2000 Transition Plan Costs-UT		(2,468,569)	(2,468,569)	-	2,468,569					-	-	-
159	283	283May2000 Transition Plan Costs-WYE		(739,340)	(739,340)	-	739,340					-	-	-
160	283	283May2000 Transition Plan Costs-WYW		(130,824)	(130,824)	-	130,824					-	-	-
161	283	283Miscellaneous DEDUCT #1- SO alloc	3,889,290		3,889,290	-		(3,889,290)				-	-	-
162	283	283NOPA 119 99-00 RAR	1,877,041		1,877,041	-						1,877,041	-	1,877,041
163	283	283NOPA 98-99-00 RAR	17,427		17,427	-						17,427	-	17,427
164	283	283OR PUC Prepaid Taxes	189,558		189,558	-						189,558	-	189,558
165	283	283PMI BCC NOPAs 7&8, 99-00 RAR			-	-						-	-	-
166	283	283PMI BCC Roll NOPAs 99-00 RAR			-	-						-	-	-
167	283	283Post Merger Debt Loss		(2,220,117)	(2,220,117)	-						-	(2,220,117)	(2,220,117)
168	283	283Prepaid Insur IBEW 157contingency reser	195,931		195,931	-						195,931	-	195,931
169	283	283Prepaid Taxes-CA		(153,935)	(153,935)	-						-	(153,935)	(153,935)
170	283	283Prepaid Taxes-OR		(135,527)	(135,527)	-						-	(135,527)	(135,527)
171	283	283Regulatory Asset 186.2	38		38	-		(38)				-	-	-
172	283	283Roll (Not PTax) 99-00 RAR	283,152		283,152	-						283,152	-	283,152
173	283	283Sales & Use Tax Audit		(50,718)	(50,718)	50,718						-	-	-
174	283	283SB1149 Costs - OR OTHER	1,204,489		1,204,489	(1,204,489)						-	-	-
175	283	283Sec 174 94-98 & 99-00 RAR	12,124,544		12,124,544	(12,124,544)						-	-	-
176	283	283Trail Mtn-OR-OTHER		(227,768)	(227,768)	227,768						-	-	-
177	283	283Transition Team Costs-UT		(92,203)	(92,203)	-	92,203					-	-	-
178	283	283Trojan-Special Assessment-DOE-IRS	14,659		14,659	-						14,659	-	14,659
179	283	283Unearned Joint Use Pole Contact Revnu		(192,300)	(192,300)	192,300						-	-	-
180	283	283UT PUC Prepaid Taxes	353		353	-						353	-	353
181	283	283Weatherization		(4,357,185)	(4,357,185)		4,357,185					-	-	-
182	283	283WY PSC Prepaid Taxes	3,793		3,793	-						3,793	-	3,793
183	283	283Y2K Expense-OR	17,590		17,590	(17,590)						-	-	-

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	September 2005: A/C 410 Federal & State	A/C 411 Federal & State	Total Deferred Tax Expense	Remove Non-Utility & OTHER Items	Remove Items Recovered Separately	Remove Nonrecurring Items	Adj. 8.4 Remove Glenrock Reclamation	Adj. 3.5 SO2	Updates	410 Adjusted September 2005 Def'd Expense	411 Adjusted September 2005 Def'd Expense	Total Adjusted September 2005 Def'd Expense
184	283	283Yakima Hydro-Trans (Priest Rapids License)		(61)	(61)	61						-	-	-
185	Total 283		39,149,230	(20,836,848)	18,312,382	(13,449,643)	9,797,605	(2,676,748)	-	-	-	21,156,550	(9,172,954)	11,983,596
186	Total Deferred Tax Expense for Electric		602,654,341	(533,521,932)	69,132,409	24,862,819	28,434,868	3,270,674	645,221	(379,653)	(69,605,190)	597,705,292	(541,344,144)	56,361,148
187	41140	DEFERRED I T C - ELECTRIC - FEDERAL CR	-	(5,854,860)	(5,854,860)	-						-	(5,854,860)	(5,854,860)

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve months Ended September-06 Before Adjustments	PowerTax	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Adj. 4.7 Provision for Property Insurance	Bad Debt	Twelve Months Ended September 2006: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September 2006 Total Deferred Tax Expense
1	190	190/282Cholla GE Tax Lease	(1,779,630)							-	(1,779,630)	(1,779,630)
2	190	190/283Def Reg Asset-Foote Creek Contract	52,236							52,236	-	52,236
3	190	190/283Def Reg Asset-Transm Svc Deposit	994,452							994,452	-	994,452
4	190	190/283FAS 106 Accruals	(8,306,119)				(2,169,953)			-	(10,476,072)	(10,476,072)
5	190	190/283FAS 133 Derivatives	-							-	-	-
6	190	190/283SMUD Revenue Imputation-UT Reg Liab	-							-	-	-
7	190	190.2 Tax on Minimum Pension Liability Adj	-							-	-	-
8	190	190Amort NOPAs 99-00 RAR	(631,392)							-	(631,392)	(631,392)
9	190	190Amort of Debt Discount & Exp	32,363							32,363	-	32,363
10	190	190Amort of Projects-Klamath Engineering	2,437							2,437	-	2,437
11	190	190Aquila Hedge	-							5,919,184	(5,919,184)	-
12	190	190Bad Debt Allowance	(1,975,555)						2,215,687	-	240,132	240,132
13	190	190Bear River Settlement Agreement	-							-	-	-
14	190	190Bogus Creek Settlement	44,782							44,782	-	44,782
15	190	190Bonus	-							-	-	-
16	190	190Bonus Liability	559,936							602,090	(42,154)	559,936
17	190	190Buffalo Settlement	(11,430)							-	(11,430)	(11,430)
18	190	190CA Refund	-							-	-	-
19	190	190Centralia Give Back - CA	-							-	-	-
20	190	190Centralia Give Back - OR	-							-	-	-
21	190	190Centralia Give Back - WA	-							-	-	-
22	190	190Centralia Sale Loss	-							-	-	-
23	190	190Contra-Reg assets-transition plan-SO	-							-	-	-
24	190	190Def Intervenor Funding Grants-OR	64,803							64,803	-	64,803
25	190	190Def Reg Asset-IDU Def Net Power Cost	-							-	-	-
26	190	190Def Reg Asset-OR Def Net Power Cost	-							-	-	-
27	190	190Def Reg Asset-UT Def Net Power Cost	-							-	-	-
28	190	190Deferred Compensation Payout	(4,125,109)							44,556	(4,169,665)	(4,125,109)
29	190	190Deferred Shares	-							-	-	-
30	190	190Distribution O&M	910,941							910,941	-	910,941
31	190	190Executive Stock Option Plan	-							-	-	-
32	190	1902FAS 143 ARO Adj	-							-	-	-
33	190	190FAS 109 Def Tax Liab WA-NUTIL	-							1	(1)	-
34	190	190FAS 109 Deferred Tax Liability	-							-	-	-
35	190	190FAS 87/88 Writeoff-UT rate order	-							-	-	-
36	190	190Federal Income Tax Interest	-							-	-	-
37	190	190Firth Cogen Settlement	(168,533)							-	(168,533)	(168,533)
38	190	190Glenrock Reclamation-UT rate order	-							-	-	-
39	190	190Hermiston Swap	(204,774)							-	(204,774)	(204,774)
40	190	190Idaho Customer Bal Acct	-							-	-	-
41	190	190IDAI Costs-Direct Access-CA	(126,417)							-	(126,417)	(126,417)
42	190	190Injuries & Damages	2,760,130					(9,086,003)		-	(6,325,873)	(6,325,873)
43	190	190Investment in SPI/Executive Trust	-							-	-	-
43	190	190Joseph Settlement	(52,138)							-	(52,138)	(52,138)
44	190	190Lakeview Buyout	(16,425)							-	(16,425)	(16,425)
45	190	190Long-term Incentive Plan	-							-	-	-
46	190	190M&S Inventory	(294,711)							-	(294,711)	(294,711)
47	190	190M&S Inventory-Centralia	-							-	-	-
48	283	283Mead Phoenix Availability & Trans Charge	(143,364)							-	(143,364)	(143,364)
49	190	190Merger Credits - OR	-							-	-	-
50	190	190Merger Credits - UT	-							-	-	-
51	190	190Merger Credits - WA	-							-	-	-
52	190	190Minimum Pension Liability Adjustment	-							37,935,104	(37,935,104)	-
53	190	190Miscellaneous Other	7,130							7,130	-	7,130
54	190	190Misc. Current and Accrued Liability	(185,111)							-	(185,111)	(185,111)
55	190	190Noell Kempf Cap-UT	-							-	-	-
56	190	190NOPA 102 99-00 RAR	(116,253)							-	(116,253)	(116,253)
57	190	190NOPA 103-99-00 RAR	(3,415,599)							-	(3,415,599)	(3,415,599)
58	190	190NOPA 110,111 & 130 99-00 RAR	(2,128,665)							-	(2,128,665)	(2,128,665)
59	190	190NOPA 72, 73, 91 99-00 RAR	(59,355)							-	(59,355)	(59,355)
60	190	190NOPA 88 99-00 RAR	(1,861,497)							-	(1,861,497)	(1,861,497)
61	190	190NOPA 89 99-00 RAR	(101,623)							-	(101,623)	(101,623)
62	190	190NOPA 90 00-00 RAR	(496,680)							-	(496,680)	(496,680)

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve months Ended September-06 Before Adjustments	PowerTax	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Adj. 4.7 Provision for Property Insurance	Bad Debt	Twelve Months Ended September 2006: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September 2006 Total Deferred Tax Expense
63	190	190NW Power Act(BPA Regional Credits)-WA	-							-	-	-
64	190	190Option Purchases	(136,624)							-	(136,624)	(136,624)
65	190	190OR BETC Credit	-							629,900	(629,900)	-
66	190	190OR Gain on Halsey Sale	-							-	-	-
67	190	190OR Rate Refunds	-							-	-	-
68	190	190OR Share of Hermiston	-							-	-	-
69	190	190P&M Strike Amortization-UT	-							-	-	-
70	190	190Pension/Retirement (Accrued/Prepaid)	(14,951,017)				20,705,961			-	5,754,944	5,754,944
71	190	190PMI BCC Flow-thru 94-98 Appeals	754,571							754,571	-	754,571
72	190	190Injuries & Damages-Property Insurance	-							-	-	-
73	190	190Purchase Card Trans Provision	6,847							6,847	-	6,847
74	190	190R & E Expense Sec. 174 Deduction	(75,004)							-	(75,004)	(75,004)
75	190	190Redding Contract	208,730							208,730	-	208,730
76	190	190Reg Assets BPA balancing accounts-IDU	-							-	-	-
77	190	190Reg Liab - OR Balance Consol	-							-	-	-
78	190	190Reg Liability BPA Balancing Account-OR	-							-	-	-
79	190	190Reverse Accrued Final Reclamation	-							-	-	-
80	190	190Sale of Emission Allowances	(379,657)			(8,890,589)				-	(9,270,246)	(9,270,246)
81	190	190SB1149-Related Regulatory Assets-OR	-							-	-	-
82	190	190SERP	(1,185,676)				(131,451)			-	(1,317,127)	(1,317,127)
83	190	190SERP-Minimum Liability-NUTIL	-							-	-	-
84	190	190Severance	(842,690)				-			-	(842,690)	(842,690)
85	190	190Tenant Lease Allow-PSU Call Cntr	(152,298)							-	(152,298)	(152,298)
86	190	190TGS Buyout	-							-	-	-
87	190	190Trail Mountain Accrued Liabilities	-							-	-	-
88	190	190Trail Mountain Mine Closure	-							-	-	-
89	190	190Trail Mountain Unrecovered Inven.	-							-	-	-
90	190	190TriState Firm Wheeling	(268,056)							-	(268,056)	(268,056)
91	190	190Trojan Decommissioning Amort	(609,301)							-	(609,301)	(609,301)
92	190	190Umpqua Settlement Agreement	-							-	-	-
93	190	190University of WY Contract Income	-							-	-	-
94	190	190Vacation, Sickleave & PT Accrual	(872,718)				(15,895)			-	(888,613)	(888,613)
95	190	190WA Disallowed Colstrip #3 Write-off	-							-	-	-
96	190	190WA Rate Refunds	-							-	-	-
97	190	190WA Transition Costs	-							-	-	-
98	190	190Wasatch workers comp reserve	-							-	-	-
99	190	190Weather derivatives	-							1,590,343	(1,590,343)	-
100	190	190WY Joint Water Board-NU	-							-	-	-
101	190	PMI Miscellaneous	(131)							-	(131)	(131)
102	190	PMI Receding Face_Overburden removal	(429,786)							-	(429,786)	(429,786)
103	190	PMI Reclamation Trust	-							2,470,946	(2,470,946)	-
104	190	PMI Safe Harbor Rent/Expense	(144)							-	(144)	(144)
105	190	PMI Ses263A	34,980							34,980	-	34,980
106	190	PMI Vacation/Bonus	(19,021)							-	(19,021)	(19,021)
107	190	PMI WY Extraction Tax	(166,476)							19	(166,495)	(166,476)
108	190	PMISec 471 Adjustment	1,850							1,850	-	1,850
109	190	ARO Reg Assets	-							-	-	-
110	190	FY2004 Tax Return True up	-							19,316,134	(19,316,134)	-
111	Total 190		(39,852,791)	-	-	(8,890,589)	18,388,662	(9,086,003)	2,215,687	71,624,399	(108,849,433)	(37,225,034)
112	281	281Emergency Facilities	(334,292)	-	-	-	-	-	-	-	(334,292)	(334,292)
113	282	282Basis Intangible Difference	-							-	-	-
114	282	282Cholla APS Tax Lease	346,414							346,414	-	346,414
115	282	282Cholla Tax Lease	(538,370)							-	(538,370)	(538,370)
116	282	282Development - 30% Amortization	231,044							231,044	-	231,044
117	282	282DIT Acquisition Adjustment	(2,367,911)							-	(2,367,911)	(2,367,911)
118	282	282DIT Adjustment	7,958,592							7,958,592	-	7,958,592
119	282	282DIT Property-Electric-CA	2,395,571	(744,766)						6,732,414	(5,081,609)	1,650,805
120	282	282DIT Property-Electric-FERC	229,130	(96,419)						648,853	(516,142)	132,711
121	282	282DIT Property-Electric-IDU	4,810,269	(2,587,248)						12,312,153	(10,089,132)	2,223,021
122	282	282DIT Property-Electric-OR	25,647,819	(6,988,525)						75,372,379	(56,713,085)	18,659,294

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve months Ended September-06 Before Adjustments	PowerTax	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Adj. 4.7 Provision for Property Insurance	Bad Debt	Twelve Months Ended September 2006: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September 2006 Total Deferred Tax Expense
123	282	282DIT Property-Electric-UT	28,151,265	(15,341,387)						69,206,778	(56,396,900)	12,809,878
124	282	282DIT Property-Electric-WA	6,741,342	(2,313,471)						19,361,162	(14,933,291)	4,427,871
125	282	282DIT Property-Electric-WYP	9,344,463	(1,923,797)						28,875,514	(21,454,848)	7,420,666
126	282	282DIT Property-Electric-WYU	1,295,986	(795,480)						2,933,430	(2,432,924)	500,506
127	282	282DIT Property-Electric-NUTIL	-	343,713						1,207,785	(864,072)	343,713
128	282	282EPUD	(130,944)							-	(130,944)	(130,944)
129	282	282FERC Portion South Georgia-PPL	114,430							114,430	-	114,430
130	282	282FERC Portion South Georgia-UPL	(23,521)							-	(23,521)	(23,521)
131	282	282 ARO/Non-ARO-reclas to reg assets/liabilities	-							7,098,117	(7,098,117)	-
132	282	282Pollution Control Equipment Amortization	-							-	-	-
133	282	282Ptax NOPAs	-							-	-	-
134	282	282Repair Allowance	68,404							68,412	(8)	68,404
135	282	282Skookumchuck Tax gain	-							41,785	(41,785)	-
136	282	PMI FAS 115 - Bridger	-							-	-	-
137	282	PMI Book Depreciation	(1,890,094)							-	(1,890,094)	(1,890,094)
138	282	PMI Sale of Assets	(33,257)							-	(33,257)	(33,257)
139	282	PMI Tax Depreciation	2,443,730							2,443,730	-	2,443,730
140	282	PMI-Amort Development	(229,727)							-	(229,727)	(229,727)
141	Total 282		84,564,635	(30,447,380)	-	-	-	-	-	234,952,992	(180,835,737)	54,117,255
142	283	283 PMI BCC NOPAs	2,195,552							2,316,734	(121,182)	2,195,552
143	283	283781 Shopping Incentive-OR	57,428							57,428	-	57,428
144	283	28397 Software Writedown-UT	-							-	-	-
145	283	28398/99 Early Retirement-OR Reg Asset	-							-	-	-
146	283	28399 Software Writedown-UT	-							-	-	-
147	283	283Amort of Pollution Liability	(124,178)							-	(124,178)	(124,178)
148	283	283Bridger Mine Fuel Expense Amortization	-							-	-	-
149	283	283Cholla Plt Trans-APS Amort	(356,221)							-	(356,221)	(356,221)
150	283	283Defer MagCorp Revenues	-							-	-	-
151	283	283Extraction Tax Paid Over Accrual	65,953							65,953	-	65,953
152	283	283Hazardous Waste/Environmental Cleanup	674,420							674,420	-	674,420
153	283	283ID PUC Prepaid Taxes	5,369							5,369	-	5,369
154	283	283Income Tax Audit Pymt	-							-	-	-
155	283	283Interim Provision - Total reg assets/Liabilities	9,392,938		2,685,115					18,139,847	(6,061,794)	12,078,053
156	283	283May2000 Transition Plan Costs-ID	-							-	-	-
157	283	283May2000 Transition Plan Costs-OR	-							-	-	-
158	283	283May2000 Transition Plan Costs-UT	-							-	-	-
159	283	283May2000 Transition Plan Costs-WYE	-							-	-	-
160	283	283May2000 Transition Plan Costs-WYW	-							-	-	-
161	283	283Miscellaneous DEDUCT #1- SO alloc	-							-	-	-
162	283	283NOPA 119 99-00 RAR	1,877,041							1,877,041	-	1,877,041
163	283	283NOPA 98-99-00 RAR	17,427							17,427	-	17,427
164	283	283OR PUC Prepaid Taxes	189,558							189,558	-	189,558
165	283	283PMI BCC NOPAs 7&8, 99-00 RAR	-							-	-	-
166	283	283PMI BCC Roll NOPAs 99-00 RAR	-							-	-	-
167	283	283Post Merger Debt Loss	(2,220,117)							-	(2,220,117)	(2,220,117)
168	283	283Prepaid Insur IBEW 157contingency reser	195,931							195,931	-	195,931
169	283	283Prepaid Taxes-CA	(153,935)							-	(153,935)	(153,935)
170	283	283Prepaid Taxes-OR	(135,527)							-	(135,527)	(135,527)
171	283	283Regulatory Asset 186.2	-							-	-	-
172	283	283Roll (Not PTax) 99-00 RAR	283,152							283,152	-	283,152
173	283	283Sales & Use Tax Audit	-							-	-	-
174	283	283SB1149 Costs - OR OTHER	-							-	-	-
175	283	283Sec 174 94-98 & 99-00 RAR	-							-	-	-
176	283	283Trail Mtn-OR-OTHER	-							-	-	-
177	283	283Transition Team Costs-UT	-							-	-	-
178	283	283Trojan-Special Assessment-DOE-IRS	14,659							14,659	-	14,659
179	283	283Unearned Joint Use Pole Contact Revnu	-							-	-	-
180	283	283UT PUC Prepaid Taxes	353							353	-	353
181	283	283Weatherization	-							-	-	-
182	283	283WY PSC Prepaid Taxes	3,793							3,793	-	3,793
183	283	283Y2K Expense-OR	-							-	-	-

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve months Ended September-06 Before Adjustments	PowerTax	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Adj. 4.7 Provision for Property Insurance	Bad Debt	Twelve Months Ended September 2006: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September 2006 Total Deferred Tax Expense
184	283	283Yakima Hydro-Trans (Priest Rapids License)	-							-	-	-
185	Total 283		11,983,596	-	2,685,115	-	-	-	-	23,841,665	(9,172,954)	14,668,711
186	Total Deferred Tax Expense for Electric		56,361,148	(30,447,380)	2,685,115	(8,890,589)	18,388,662	(9,086,003)	2,215,687	330,419,056	(299,192,416)	31,226,640
187	41140	DEFERRED I T C - ELECTRIC - FEDERAL CR	(5,854,860)							-	(5,854,860)	(5,854,860)

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve Months Ended September 2006 Total Deferred Tax Expense	Adj. 4.7 Provision for Property Insurance	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Bridger Mine Fuel Exp Amort	PowerTax	Year End September 2007: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September-07 Total Deferred Tax Expense	Allocation Factor
1	190	190/282Cholla GE Tax Lease	(1,779,630)								-	(1,779,630)	(1,779,630)	SG
2	190	190/283Def Reg Asset-Foote Creek Contract	52,236								52,236	-	52,236	SG
3	190	190/283Def Reg Asset-Transm Svc Deposit	994,452								994,452	-	994,452	SG
4	190	190/283FAS 106 Accruals	(10,476,072)					(286,130)			-	(10,762,202)	(10,762,202)	SO
5	190	190/283FAS 133 Derivatives	-								-	-	-	NUTIL
6	190	190/283SMUD Revenue Imputation-UT Reg Liab	-								-	-	-	OTHER
7	190	190.2 Tax on Minimum Pension Liability Adj	-								-	-	-	NUTIL
8	190	190Amort NOPAs 99-00 RAR	(631,392)								-	(631,392)	(631,392)	SO
9	190	190Amort of Debt Discount & Exp	32,363								32,363	-	32,363	SNP
10	190	190Amort of Projects-Klamath Engineering	2,437								2,437	-	2,437	DGP
11	190	190Aquila Hedge	-								-	-	-	NUTIL
12	190	190Bad Debt Allowance	240,132								-	240,132	240,132	BADDEBT
13	190	190Bear River Settlement Agreement	-								-	-	-	NUTIL
14	190	190Bogus Creek Settlement	44,782								44,782	-	44,782	SG
15	190	190Bonus	-								-	-	-	SO
16	190	190Bonus Liability	559,936								559,936	-	559,936	SO
17	190	190Buffalo Settlement	(11,430)								-	(11,430)	(11,430)	SG
18	190	190CA Refund	-								-	-	-	OTHER
19	190	190Centralia Give Back - CA	-								-	-	-	OTHER
20	190	190Centralia Give Back - OR	-								-	-	-	NUTIL
21	190	190Centralia Give Back - WA	-								-	-	-	NUTIL
22	190	190Centralia Sale Loss	-								-	-	-	OTHER
23	190	190Contra-Reg assets-transition plan-SO	-								-	-	-	SO
24	190	190Def Intervenor Funding Grants-OR	64,803								64,803	-	64,803	OR
25	190	190Def Reg Asset-IDU Def Net Power Cost	-								-	-	-	NUTIL
26	190	190Def Reg Asset-OR Def Net Power Cost	-								-	-	-	NUTIL
27	190	190Def Reg Asset-UT Def Net Power Cost	-								-	-	-	NUTIL
28	190	190Deferred Compensation Payout	(4,125,109)								(4,125,109)	-	(4,125,109)	SO
29	190	190Deferred Shares	-								-	-	-	SO
30	190	190Distribution O&M	910,941								910,941	-	910,941	SNPD
31	190	190Executive Stock Option Plan	-								-	-	-	SO
32	190	1902FAS 143 ARO Adj	-								-	-	-	NUTIL
33	190	190FAS 109 Def Tax Liab WA-NUTIL	-								-	-	-	NUTIL
34	190	190FAS 109 Deferred Tax Liability	-								-	-	-	NUTIL
35	190	190FAS 87/88 Writeoff-UT rate order	-								-	-	-	UT
36	190	190Federal Income Tax Interest	-								-	-	-	SO
37	190	190Firth Cogen Settlement	(168,533)								-	(168,533)	(168,533)	SG
38	190	190Glenrock Reclamation-UT rate order	-								-	-	-	UT
39	190	190Hermiston Swap	(204,774)								-	(204,774)	(204,774)	SG
40	190	190Idaho Customer Bal Acct	-								-	-	-	OTHER
41	190	190IDAI Costs-Direct Access-CA	(126,417)								-	(126,417)	(126,417)	CA
42	190	190Injuries & Damages	(6,325,873)	473,983							-	(5,851,890)	(5,851,890)	SO
43	190	190Investment in SPI/Executive Trust	-								-	-	-	NUTIL
43	190	190Joseph Settlement	(52,138)								-	(52,138)	(52,138)	SG
44	190	190Lakeview Buyout	(16,425)								-	(16,425)	(16,425)	SG
45	190	190Long-term Incentive Plan	-						-		-	-	-	SO
46	190	190M&S Inventory	(294,711)								-	(294,711)	(294,711)	SE
47	190	190M&S Inventory-Centralia	-								-	-	-	NUTIL
48	283	283Mead Phoenix Availability & Trans Charge	(143,364)								-	(143,364)	(143,364)	SG
49	190	190Merger Credits - OR	-								-	-	-	NUTIL
50	190	190Merger Credits - UT	-								-	-	-	UT
51	190	190Merger Credits - WA	-								-	-	-	NUTIL
52	190	190Minimum Pension Liability Adjustment	-								-	-	-	NUTIL
53	190	190Miscellaneous Other	7,130								7,130	-	7,130	SO
54	190	190Misc. Current and Accrued Liability	(185,111)								-	(185,111)	(185,111)	SO
55	190	190Noell Kempf Cap-UT	-								-	-	-	UT
56	190	190NOPA 102 99-00 RAR	(116,253)								-	(116,253)	(116,253)	SO
57	190	190NOPA 103-99-00 RAR	(3,415,599)								-	(3,415,599)	(3,415,599)	SO
58	190	190NOPA 110,111 & 130 99-00 RAR	(2,128,665)								-	(2,128,665)	(2,128,665)	SO
59	190	190NOPA 72, 73, 91 99-00 RAR	(59,355)								-	(59,355)	(59,355)	SO
60	190	190NOPA 88 99-00 RAR	(1,861,497)								-	(1,861,497)	(1,861,497)	SO
61	190	190NOPA 89 99-00 RAR	(101,623)								-	(101,623)	(101,623)	SO
62	190	190NOPA 90 00-00 RAR	(496,680)								-	(496,680)	(496,680)	SO

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve Months Ended September 2006 Total Deferred Tax Expense	Adj. 4.7 Provision for Property Insurance	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Bridger Mine Fuel Exp Amort	PowerTax	Year End September 2007: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September-07 Total Deferred Tax Expense	Allocation Factor
63	190	190NW Power Act(BPA Regional Credits)-WA	-								-	-	-	OTHER
64	190	190Option Purchases	(136,624)								-	(136,624)	(136,624)	SE
65	190	190OR BETC Credit	-								-	-	-	OTHER
66	190	190OR Gain on Halsey Sale	-								-	-	-	OTHER
67	190	190OR Rate Refunds	-								-	-	-	OTHER
68	190	190OR Share of Hermiston	-								-	-	-	OTHER
69	190	190P&M Strike Amortization-UT	-								-	-	-	UT
70	190	190Pension/Retirement (Accrued/Prepaid)	5,754,944					864,074			-	6,619,018	6,619,018	SO
71	190	190PMI BCC Flow-thru 94-98 Appeals	754,571								754,571	-	754,571	SE
72	190	190Injuries & Damages-Property Insurance	-								-	-	-	SO
73	190	190Purchase Card Trans Provision	6,847								6,847	-	6,847	SO
74	190	190R & E Expense Sec. 174 Deduction	(75,004)								-	(75,004)	(75,004)	SO
75	190	190Redding Contract	208,730								208,730	-	208,730	SG
76	190	190Reg Assets BPA balancing accounts-IDU	-								-	-	-	OTHER
77	190	190Reg Liab - OR Balance Consol	-								-	-	-	OR
78	190	190Reg Liability BPA Balancing Account-OR	-								-	-	-	OTHER
79	190	190Reverse Accrued Final Reclamation	-								-	-	-	SE
80	190	190Sale of Emission Allowances	(9,270,246)				11,870,126				-	2,599,880	2,599,880	SE
81	190	190SB1149-Related Regulatory Assets-OR	-								-	-	-	OTHER
82	190	190SERP	(1,317,127)					(48,295)			-	(1,365,422)	(1,365,422)	SO
83	190	190SERP-Minimum Liability-NUTIL	-								-	-	-	NUTIL
84	190	190Severance	(842,690)					-			-	(842,690)	(842,690)	SO
85	190	190Tenant Lease Allow-PSU Call Cntr	(152,298)								-	(152,298)	(152,298)	CN
86	190	190TGS Buyout	-								-	-	-	SG
87	190	190Trail Mountain Accrued Liabilities	-								-	-	-	SE
88	190	190Trail Mountain Mine Closure	-								-	-	-	SE
89	190	190Trail Mountain Unrecovered Inven.	-								-	-	-	SE
90	190	190TriState Firm Wheeling	(268,056)								-	(268,056)	(268,056)	SG
91	190	190Trojan Decommissioning Amort	(609,301)								-	(609,301)	(609,301)	TROJD
92	190	190Umpqua Settlement Agreement	-								-	-	-	NUTIL
93	190	190University of WY Contract Income	-								-	-	-	WYP
94	190	190Vacation, Sickleave & PT Accrual	(888,613)					(29,551)			-	(918,164)	(918,164)	SO
95	190	190WA Disallowed Colstrip #3 Write-off	-								-	-	-	WA
96	190	190WA Rate Refunds	-								-	-	-	OTHER
97	190	190WA Transition Costs	-								-	-	-	WA
98	190	190Wasatch workers comp reserve	-								-	-	-	SO
99	190	190Weather derivatives	-								-	-	-	NUTIL
100	190	190WY Joint Water Board-NU	-								-	-	-	NUTIL
101	190	PMI Miscellaneous	(131)								-	(131)	(131)	SE
102	190	PMI Receding Face_Overburden removal	(429,786)								-	(429,786)	(429,786)	SE
103	190	PMI Reclamation Trust	-								-	-	-	NUTIL
104	190	PMI Safe Harbor Rent/Expense	(144)								-	(144)	(144)	SE
105	190	PMI Ses263A	34,980								34,980	-	34,980	SE
106	190	PMI Vacation/Bonus	(19,021)								-	(19,021)	(19,021)	SE
107	190	PMI WY Extraction Tax	(166,476)								(166,476)	-	(166,476)	SE
108	190	PMISec 471 Adjustment	1,850								1,850	-	1,850	SE
109	190	ARO Reg Assets	-								-	-	-	NUTIL
110	190	FY2004 Tax Return True up	-								-	-	-	NUTIL
111	Total 190		(37,225,034)	473,983	-	-	11,870,126	500,098	-	-	(615,527)	(23,765,300)	(24,380,827)	
112	281	281Emergency Facilities	(334,292)	-	-	-	-	-	-	-	-	(334,292)	(334,292)	DGP
113	282	282Basis Intangible Difference	-								-	-	-	SO
114	282	282Cholla APS Tax Lease	346,414								346,414	-	346,414	SG
115	282	282Cholla Tax Lease	(538,370)								-	(538,370)	(538,370)	SG
116	282	282Development - 30% Amortization	231,044								231,044	-	231,044	SE
117	282	282DIT Acquisition Adjustment	(2,367,911)								-	(2,367,911)	(2,367,911)	SG
118	282	282DIT Adjustment	7,958,592								7,958,592	-	7,958,592	SO
119	282	282DIT Property-Electric-CA	1,650,805							(86,732)	1,564,073	-	1,564,073	CA
120	282	282DIT Property-Electric-FERC	132,711							(42,569)	90,142	-	90,142	FERC
121	282	282DIT Property-Electric-IDU	2,223,021							(363,956)	1,859,065	-	1,859,065	IDU
122	282	282DIT Property-Electric-OR	18,659,294							(1,329,264)	17,330,030	-	17,330,030	OR

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve Months Ended September 2006 Total Deferred Tax Expense	Adj. 4.7 Provision for Property Insurance	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Bridger Mine Fuel Exp Amort	PowerTax	Year End September 2007: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September-07 Total Deferred Tax Expense	Allocation Factor
123	282	282DIT Property-Electric-UT	12,809,878							752,877	13,562,755	-	13,562,755	UT
124	282	282DIT Property-Electric-WA	4,427,871							(390,000)	4,037,871	-	4,037,871	WA
125	282	282DIT Property-Electric-WYP	7,420,666							(896,829)	6,523,837	-	6,523,837	WYP
126	282	282DIT Property-Electric-WYU	500,506							(102,606)	397,900	-	397,900	WYU
127	282	282DIT Property-Electric-NUTIL	343,713							(204,999)	138,714	-	138,714	NUTIL
128	282	282EPUD	(130,944)								-	(130,944)	(130,944)	OR
129	282	282FERC Portion South Georgia-PPL	114,430								114,430	-	114,430	WYP
130	282	282FERC Portion South Georgia-UPL	(23,521)								-	(23,521)	(23,521)	FERC
131	282	282 ARO/Non-ARO-reclas to reg assets/liabilities	-								-	-	-	NUTIL
132	282	282Pollution Control Equipment Amortization	-		603,606						-	603,606	603,606	SG
133	282	282Ptax NOPAs	-								-	-	-	SO
134	282	282Repair Allowance	68,404								68,404	-	68,404	DGP
135	282	282Skookumchuck Tax gain	-								-	-	-	SG
136	282	PMI FAS 115 - Bridger	-								-	-	-	NUTIL
137	282	PMI Book Depreciation	(1,890,094)								-	(1,890,094)	(1,890,094)	SE
138	282	PMI Sale of Assets	(33,257)								-	(33,257)	(33,257)	SE
139	282	PMI Tax Depreciation	2,443,730								2,443,730	-	2,443,730	SE
140	282	PMi-Amort Development	(229,727)								-	(229,727)	(229,727)	SE
141	Total 282		54,117,255	-	603,606	-	-	-	-	(2,664,078)	56,667,001	(4,610,218)	52,056,783	
142	283	283 PMI BCC NOPAs	2,195,552								2,195,552	-	2,195,552	SE
143	283	283781 Shopping Incentive-OR	57,428								57,428	-	57,428	OR
144	283	28397 Software Writedown-UT	-								-	-	-	UT
145	283	28398/99 Early Retirement-OR Reg Asset	-								-	-	-	OR
146	283	28399 Software Writedown-UT	-								-	-	-	UT
147	283	283Amort of Pollution Liability	(124,178)								-	(124,178)	(124,178)	SG
148	283	283Bridger Mine Fuel Expense Amortization	-								-	-	-	SE
149	283	283Cholla Plt Trans-APS Amort	(356,221)								-	(356,221)	(356,221)	SGCT
150	283	283Defer MagCorp Revenues	-								-	-	-	OTHER
151	283	283Extraction Tax Paid Over Accrual	65,953								65,953	-	65,953	SE
152	283	283Hazardous Waste/Environmental Cleanup	674,420								674,420	-	674,420	SO
153	283	283ID PUC Prepaid Taxes	5,369								5,369	-	5,369	IDU
154	283	283Income Tax Audit Pymt	-								-	-	-	OTHER
155	283	283Interim Provision - Total reg assets/Liabilities	12,078,053			(10,375,988)					1,702,065	-	1,702,065	SO
156	283	283May2000 Transition Plan Costs-ID	-								-	-	-	IDU
157	283	283May2000 Transition Plan Costs-OR	-								-	-	-	OR
158	283	283May2000 Transition Plan Costs-UT	-								-	-	-	UT
159	283	283May2000 Transition Plan Costs-WYE	-								-	-	-	WYP
160	283	283May2000 Transition Plan Costs-WYW	-								-	-	-	WYU
161	283	283Miscellaneous DEDUCT #1- SO alloc	-								-	-	-	SO
162	283	283NOPA 119 99-00 RAR	1,877,041								1,877,041	-	1,877,041	SO
163	283	283NOPA 98-99-00 RAR	17,427								17,427	-	17,427	SO
164	283	283OR PUC Prepaid Taxes	189,558								189,558	-	189,558	OR
165	283	283PMI BCC NOPAs 7&8, 99-00 RAR	-								-	-	-	SE
166	283	283PMI BCC Roll NOPAs 99-00 RAR	-								-	-	-	SE
167	283	283Post Merger Debt Loss	(2,220,117)								-	(2,220,117)	(2,220,117)	SNP
168	283	283Prepaid Insur !BEW 157contingency reser	195,931								195,931	-	195,931	SO
169	283	283Prepaid Taxes-CA	(153,935)								-	(153,935)	(153,935)	GPS
170	283	283Prepaid Taxes-OR	(135,527)								-	(135,527)	(135,527)	GPS
171	283	283Regulatory Asset 186.2	-								-	-	-	SO
172	283	283Roll (Not PTax) 99-00 RAR	283,152								283,152	-	283,152	SO
173	283	283Sales & Use Tax Audit	-								-	-	-	OTHER
174	283	283SB1149 Costs - OR OTHER	-								-	-	-	OTHER
175	283	283Sec 174 94-98 & 99-00 RAR	-								-	-	-	SO
176	283	283Trail Mtn-OR-OTHER	-								-	-	-	OTHER
177	283	283Transition Team Costs-UT	-								-	-	-	UT
178	283	283Trojan-Special Assessment-DOE-IRS	14,659								14,659	-	14,659	TROJD
179	283	283Unearned Joint Use Pole Contact Revnu	-								-	-	-	OTHER
180	283	283UT PUC Prepaid Taxes	353								353	-	353	UT
181	283	283Weatherization	-								-	-	-	SO
182	283	283WY PSC Prepaid Taxes	3,793								3,793	-	3,793	WYP
183	283	283Y2K Expense-OR	-								-	-	-	OTHER

Deferred Taxes By Expense Account
September 2005 and Used to Forecast September 2007

Line #		Description	Twelve Months Ended September 2006 Total Deferred Tax Expense	Adj. 4.7 Provision for Property Insurance	Pollution Control Amortization	Updates	Adj. 3.5 SO2	Adj. 4.9 Pension & Benefits	Bridger Mine Fuel Exp Amort	PowerTax	Year End September 2007: A/C 410 Federal & State	A/C 411 Federal & State	Twelve Months Ended September-07 Total Deferred Tax Expense	Allocation Factor
184	283	283Yakima Hydro-Trans (Priest Rapids License)	-								-	-	-	NUTIL
185	Total 283		14,668,711	-	-	(10,375,988)	-	-	-	-	7,282,701	(2,989,978)	4,292,723	
186	Total Deferred Tax Expense for Electric		31,226,640	473,983	603,606	(10,375,988)	11,870,126	500,098	-	(2,664,078)	63,334,175	(31,699,788)	31,634,387	Ref 7.2
187	41140	DEFERRED I T C - ELECTRIC - FEDERAL CR	(5,854,860)								-	(5,854,860)	(5,854,860)	DGU (Ref 7.2)

7.3 Taxes - Other

Taxes Other Than Income

FERC Account	FERC Detail	Factor	G/L Account	Description	12 mos. End. Sep 05 - Unadj.	Change	12 mos. End. Sep 05 Adj.	Change	12 mos. End. Sep 06	Change	12 mos. End. Sep 07	Ref
408	40812	SO	580800	MISC. TAXES - PAYROLL RELATED	(9,889)	9,889	-	-	-	-	-	
	40815	GPS	579000	PROPERTY TAX	63,744,374	(14,374)	63,730,000	6,070,000	69,800,000	5,200,000	75,000,000	7.3.1
	40818	CA	578000	FRANCHISE & OCCUPATION TAXES	850,449	(20,449)	830,000	50,000	880,000	20,000	900,000	
		OR	578000	FRANCHISE & OCCUPATION TAXES	16,949,310	(209,310)	16,740,000	2,940,000	19,680,000	(70,000)	19,610,000	
		WA	578000	FRANCHISE & OCCUPATION TAXES	176,014	(176,014)	-	-	-	-	-	
		WYP	578000	FRANCHISE & OCCUPATION TAXES	1,188,575	(153,275)	1,035,300	26,100	1,061,400	26,100	1,087,500	
		WYU	578000	FRANCHISE & OCCUPATION TAXES	-	154,700	154,700	3,900	158,600	3,900	162,500	
	40818 Total				19,164,349	(404,349)	18,760,000	3,020,000	21,780,000	(20,000)	21,760,000	
	408199	GPS	583268	UTAH GROSS RECEIPTS TAX	3,747,724	(3,747,724)	-	-	-	-	-	
		OR	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	354,117	5,883	360,000	60,000	420,000	-	420,000	
		SE	582600	MSHA ASSESSMENTS TRAIL MTN/DEER CREEK	1,100	(1,100)	-	-	-	-	-	
			583263	MONTANA ENERGY TAX	244,405	15,595	260,000	-	260,000	-	260,000	
			583266	IDAHO KILOWATT HOUR TAX	22,030	1,970	24,000	-	24,000	-	24,000	
			583269	MONTANA WHOLESALE ENERGY TAX	169,145	855	170,000	-	170,000	-	170,000	
		SO	583260	PUBLIC UTILITY TAX	8,045,640	(365,640)	7,680,000	820,000	8,500,000	(10,000)	8,490,000	
		UT	583262	NAVAJO BUSINESS ACTIVITY TAX	5,677	(677)	5,000	-	5,000	-	5,000	
		WA	583264	WASHINGTON GROSS REVENUE TAX - RETAILING	2,381	(1,181)	1,200	-	1,200	-	1,200	
			583265	WASHINGTON GROSS REVENUE TAX - SERVICES	30,279	(6,279)	24,000	-	24,000	-	24,000	
		WYP	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	-	50,000	50,000	-	50,000	-	50,000	
	408199 Total				12,622,496	(4,048,296)	8,574,200	880,000	9,454,200	(10,000)	9,444,200	
Total Taxes Other Than Income					95,521,330		91,064,200		101,034,200		106,204,200	
By Factor:												
	408CA	408			850,449		830,000		880,000		900,000	
	408GPS	408			67,492,098		63,730,000		69,800,000		75,000,000	
	408OR	408			17,303,427		17,100,000		20,100,000		20,030,000	
	408SE	408			436,679		454,000		454,000		454,000	
	408SO	408			8,035,751		7,680,000		8,500,000		8,490,000	
	408UT	408			5,677		5,000		5,000		5,000	
	408WA	408			208,674		25,200		25,200		25,200	
	408WYP	408			1,188,575		1,085,300		1,111,400		1,137,500	
	408WYU	408			-		154,700		158,600		162,500	
Total					95,521,330		91,064,200		101,034,200		106,204,200	

Estimate of Operating Property Tax Expense for 2006 Utah Rate Case

	FYE 9/30/05 Based On 9/30/05 PP&E and NOI Data	FYE 9/30/06 Based on Est. 9/30/06 PP&E and NOI Data	FYE 9/30/07 Based on Est. 9/30/07 PP&E and NOI Data
Cost Indicator			
Plant in Service	14,179,674,067	15,034,550,085	16,255,971,339
Less: 140240 ARO - Production			
Less: 140920 Non-Utility Property			
Adjusted Cost of Operating Property	14,179,674,067	15,034,550,085	16,255,971,339
Total Accumulated Depreciation	5,613,673,904	5,884,478,917	6,178,088,086
Total Accumulated Amortization	354,113,171	403,058,525	455,004,367
Remove Accounts 144901 to 144916 ARO Related Accounts			
Adjusted Depreciation and Amortization	5,967,787,076	6,287,537,442	6,633,092,453
Net Plant in Service	8,211,886,991	8,747,012,643	9,622,878,886
CWIP	636,149,930	742,121,614	390,081,970
Total PP&E	8,848,036,921	9,489,134,257	10,012,960,856
		Assessment Base for FYE 9/30/06	Assessment Base for FYE 9/30/07
PP&E + CWIP Janaury 1, 2005	8,604,483,818	2,151,120,955	
Increase in PP&E + CWIP Between 1/1/05 and 9/30/05	243,553,103		
Increase in PP&E + CWIP Between 10/1/05 and 12/31/05	160,274,334		
Projected PP&E + CWIP as of January 1, 2006	9,008,311,255	6,756,233,441	2,252,077,814
Increase in PP&E + CWIP Between 1/1/06 and 9/30/06	480,823,002		
Increase in PP&E + CWIP Between 10/1/06 and 12/31/06	130,956,650		
Projected PP&E + CWIP as of January 1, 2007	9,620,090,907		7,215,068,180
Net Investment Subject to Assessment	8,519,718,451	8,907,354,396	9,467,145,994
Comparable Amount as of 1/1/05	8,604,483,818	8,604,483,818	8,604,483,818
Estimated Increase (Decrease) in Cost Indicator	(84,765,368)	302,870,578	862,662,176
Estimate of Weight Assigned to Cost Indicator	**80.0%**	**80.0%**	**80.0%**
Increase in Assessed Value Due to Increased Asset Base	(67,812,294)	242,296,462	690,129,741
Income Indicator			
Estimate of Net Utility Operating Income	520,000,000	530,000,000	525,000,000
Equivalent Figure for Calendar Year 2004	459,091,928	459,091,928	459,091,928
Change in Income Subject to Capitalization	60,908,072	70,908,072	65,908,072
Estimated Capitalization Rate	8.8%	8.8%	8.8%
Estimated Increase in Income Indicator	692,137,182	805,773,545	748,955,364
Estimate of Weight Assigned to Income Indicator	**20.0%**	**20.0%**	**20.0%**
Increase in Assessed Value Due to Increased Earnings	138,427,436	161,154,709	149,791,073
Total			
Estimated Change in Company Wide Assessed Value	70,615,142	403,451,171	839,920,814
Composite Company Wide Property Tax Rate	1.2%	1.2%	1.2%
Estimated Increase in Property Tax Expense Over CY 2005 Actuals	847,382	4,841,414	10,079,050
Calendar Year 2005 Actual Property Tax Expense	64,942,745	64,942,745	64,942,745
Estimated Property Tax Expense (Rounded)	*Used Actual Expense*	**69,800,000**	**75,000,000** To 7.3

7.4 Renewable Energy Tax Credit

PacifiCorp
Utah Results of Operations September 2007
Renewable Energy Tax Credit

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
Renewable Energy Tax Credit	40910	1	(1,616,938)	SE	41.4035%	(669,470)	7.4.1
MID PERIOD Incremental Change							
No Adjustment							
TEST PERIOD Incremental Change							
Renewable Energy Tax Credit	40910	1	(47,177)	SE	41.4035%	(19,533)	7.4.1

Description of Adjustment:

This adjustment normalizes a federal renewable energy income tax credit the Company is entitled to take as a result of placing the Foote Creek, WY wind generating plant into service. The tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. This credit on Foote Creek expires in 2009.

PacifiCorp
Utah General Rate Case - September 2007
Renewable Energy Tax Credit Calculation

Description	Amount	To Page
Base Period:		
Total KWh Production	85,102,000	From Page 5.1.9
Factor (inflated tax per unit)	0.019	
	1,616,938	7.4
Mid Period Incremental Change:		
Total KWh Production	-	
Factor (inflated tax per unit)	0.019	
	-	7.4
Test Period Incremental Change:		
Total KWh Production	2,483,000	From Page 5.1.31
Factor (inflated tax per unit)	0.019	
	47,177	7.4

8.0 RATE BASE
SUMMARY

PacifiCorp
Utah General Rate Case - September 2007
Rate Base Assumptions

Plant in Service – September 2005 Plant balances were walked forward with capital additions and retirements through September 2007. Adjusted monthly balances were used to calculate 13 month averages for the Mid, Base, and Test Periods.

Plant Held for Future Use – Held Constant at September 2005 levels, with the exception of $7 million included for mineral rights in October 2006.

Miscellaneous Deferred Debits – Balances at September 2005 were walked forward to the test period using established amortization patterns. Balances that will be fully amortized by the Test Period were adjusted out of results.

Electric Plant Acquisition Adjustment – September 2005 balances were walked forward to the Test Period using established amortization patterns.

Prepayments – Held constant at historical levels.

Fuel Stock – Balances at September 2005 were walked forward to the Test Period using future forecasts for fuel stock.

Materials and Supplies – Held Constant at September 2005 levels.

Working Capital – Cash Working Capital is calculated by the models based on test year O&M and tax expenses.

Weatherization – September 2005 balances were walked forward to the Test Period using established amortization patterns.

Miscellaneous Rate Base – September 2005 balances were walked forward to the Test Period using established amortization patterns.

Depreciation Reserve – September 2005 Depreciation Reserve balances were walked forward to the Test Period by adding monthly depreciation expense and subtracting monthly retirements through September 2007. Adjusted monthly balances were then averaged to create 13 month Depreciation Reserve balances for the Base, Mid, and Test Periods.

Amortization Reserve – September 2005 Amortization Reserve balances were walked forward to the Test Period by adding monthly amortization expense and subtracting monthly retirements through September 2007. Adjusted monthly balances were then averaged to create 13 month Amortization Reserve balances for the Base, Mid, and Test Periods.

Accumulated Deferred Income Tax – The tax balances at September 2005 were walked forward to September 2007, holding most items constant and using an estimated amortization for other items. The non-property related estimated Schedule M items were used to develop the estimated deferred income tax expenses that were then used to walk the balances forward. The property-related deferred income tax expense was developed from the capital additions and resulting book and tax depreciation and then used to walk the balances forward.

Unamortized ITC – September 2005 balances were walked forward to September 2007 using estimated amortization levels.

Customer Advances – Held Constant at September 2005 levels.

Miscellaneous Rate Base Deductions – Misc. Provisions were held constant at September 2005 levels. Other Deferred Credits were walked forward to test period levels.

PacifiCorp
Utah General Rate Case September 2007
Rate Base

Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
1	**Steam Production Plant**													
2	*Land and Land Rights*													
3	310DGP	3,620,785	-	3,620,785	3,620,785	-	3,620,785	3,620,785	-	3,620,785	3,620,785	-	3,620,785	3,620,785
4	310DGU	34,407,547	-	34,407,547	35,043,235	-	35,043,235	34,945,437	-	35,043,235	35,043,235	-	35,043,235	35,043,235
5	310SG	41,467,188	-	41,467,188	41,601,328	-	41,601,328	41,494,004	-	41,601,328	41,601,328	-	41,601,328	41,601,328
6	310SSGCH	1,231,557	-	1,231,557	1,231,557	-	1,231,557	1,231,557	-	1,231,557	1,231,557	-	1,231,557	1,231,557
7	*Total Land and Land Rights*	80,727,077	-	80,727,077	81,496,905	-	81,496,905	81,291,783	-	81,496,905	81,496,905	-	81,496,905	81,496,905
8														
9	*Structures and Improvements*													
10	311DGP	239,008,527	-	239,008,527	236,970,313	-	236,970,313	238,433,088	-	236,970,313	236,970,313	-	236,970,313	236,970,313
11	311DGU	331,098,028	-	331,098,028	329,408,217	-	329,408,217	330,599,814	-	329,408,217	329,408,217	-	329,408,217	329,408,217
12	311SG	149,448,992	-	149,448,992	155,317,879	-	155,317,879	152,786,949	-	155,317,879	155,317,879	-	155,317,879	155,317,879
13	311SSGCH	45,945,674	-	45,945,674	46,195,928	-	46,195,928	46,156,668	-	46,195,928	46,195,928	-	46,195,928	46,195,928
14	*Total Structures and Improvements*	765,501,220	-	765,501,220	767,892,337	-	767,892,337	767,976,519	-	767,892,337	767,892,337	-	767,892,337	767,892,337
15														
16	*Boiler Plant Equipment*													
17	312DGP	757,996,627	-	757,996,627	750,468,536	-	750,468,536	754,911,003	-	750,468,536	750,468,536	-	750,468,536	750,468,536
18	312DGU	719,582,231	-	719,582,231	713,888,337	-	713,888,337	717,491,358	-	713,888,337	713,888,337	-	713,888,337	713,888,337
19	312SG	785,826,387	-	785,826,387	859,758,024	-	859,758,024	817,359,131	-	859,758,024	859,758,024	-	859,758,024	859,758,024
20	312SSGCH	226,458,448	-	226,458,448	223,258,176	-	223,258,176	223,812,994	-	223,258,176	223,258,176	-	223,258,176	223,258,176
21	*Total Boiler Plant Equipment*	2,489,863,693	-	2,489,863,693	2,547,373,074	-	2,547,373,074	2,513,574,486	-	2,547,373,074	2,547,373,074	-	2,547,373,074	2,547,373,074
22														
23	*Turbogenerator Units*													
24	314DGP	155,970,631	-	155,970,631	153,528,667	-	153,528,667	155,444,730	(9,823,714)	143,704,953	148,616,810	(9,745,803)	133,959,149	138,832,051
25	314DGU	160,831,588	-	160,831,588	158,365,420	-	158,365,420	159,447,085	(17,437,563)	140,927,857	149,646,639	(17,217,680)	123,709,977	132,318,917
26	314SG	315,592,015	-	315,592,015	340,292,131	-	340,292,131	327,990,478	184,348,914	524,641,045	427,326,823	312,197,228	836,838,273	716,470,643
27	314SSGCH	53,462,457	-	53,462,457	52,116,134	-	52,116,134	52,366,370	(3,877,749)	48,238,385	50,177,259	(2,299,816)	45,938,569	46,437,996
28	*Total Turbogenerator Units*	685,856,691	-	685,856,691	704,302,352	-	704,302,352	695,248,662	153,209,888	857,512,240	775,767,531	282,933,729	1,140,445,969	1,034,059,607
29														
30	*Accessory Electric Equipment*													
31	315DGP	88,670,622	-	88,670,622	88,625,884	-	88,625,884	88,652,518	-	88,625,884	88,625,884	-	88,625,884	88,625,884
32	315DGU	140,931,679	-	140,931,679	140,115,994	-	140,115,994	140,447,093	-	140,115,994	140,115,994	-	140,115,994	140,115,994
33	315SG	50,448,681	-	50,448,681	54,131,425	-	54,131,425	52,089,216	-	54,131,425	54,131,425	-	54,131,425	54,131,425
34	315SSGCH	46,017,973	-	46,017,973	45,959,209	-	45,959,209	45,956,396	-	45,959,209	45,959,209	-	45,959,209	45,959,209
35	*Total Accessory Electric Equipment*	326,068,955	-	326,068,955	328,832,511	-	328,832,511	327,145,223	-	328,832,511	328,832,511	-	328,832,511	328,832,511
36														
37	*Misc Power Plant Equipment*													
38	316DGP	5,906,190	-	5,906,190	5,453,233	-	5,453,233	5,662,290	-	5,453,233	5,453,233	-	5,453,233	5,453,233
39	316DGU	11,009,581	-	11,009,581	7,303,751	-	7,303,751	8,209,127	-	7,303,751	7,303,751	-	7,303,751	7,303,751
40	316SG	9,411,030	-	9,411,030	9,226,260	-	9,226,260	9,236,564	-	9,226,260	9,226,260	-	9,226,260	9,226,260
41	316SSGCH	3,133,709	-	3,133,709	3,133,709	-	3,133,709	3,133,709	-	3,133,709	3,133,709	-	3,133,709	3,133,709
42	*Total Misc Power Plant Equipment*	29,460,510	-	29,460,510	25,116,953	-	25,116,953	26,241,690	-	25,116,953	25,116,953	-	25,116,953	25,116,953
43														
44	**Total Steam Production Plant**	4,377,478,146	-	4,377,478,146	4,455,014,132	-	4,455,014,132	4,411,478,363	153,209,888	4,608,224,020	4,526,479,311	282,933,729	4,891,157,749	4,784,771,387
45														
46														
47	**Hydraulic Production Plant**													
48	*Land and Land Rights*													
49	330DGP	11,425,402	-	11,425,402	10,597,066	-	10,597,066	10,727,546	-	10,597,066	10,597,066	-	10,597,066	10,597,066
50	330DGU	5,295,404	-	5,295,404	5,271,966	-	5,271,966	5,293,519	-	5,271,966	5,271,966	-	5,271,966	5,271,966
51	330SG-P	3,154,338	(741,546)	2,412,792	3,156,027	-	3,156,027	3,097,379	-	3,156,027	3,156,027	-	3,156,027	3,156,027
52	330SG-U	635,700	-	635,700	635,700	-	635,700	635,700	-	635,700	635,700	-	635,700	635,700
53	*Total Land and Land Rights*	20,510,844	(741,546)	19,769,297	19,660,759	-	19,660,759	19,754,143	-	19,660,759	19,660,759	-	19,660,759	19,660,759
54														
55	*Structures and Improvements*													
56	331DGP	22,819,031	-	22,819,031	21,839,088	-	21,839,088	21,932,489	-	21,839,088	21,839,088	-	21,839,088	21,839,088
57	331DGU	6,465,203	-	6,465,203	6,482,540	-	6,482,540	6,481,201	-	6,482,540	6,482,540	-	6,482,540	6,482,540
58	331SG-P	43,640,792	(1,103,942)	42,536,850	45,396,412	-	45,396,412	44,688,435	-	45,396,412	45,396,412	-	45,396,412	45,396,412
59	331SG-U	5,479,848	-	5,479,848	5,503,303	-	5,503,303	5,501,631	-	5,503,303	5,503,303	-	5,503,303	5,503,303
60	*Total Structures and Improvements*	78,404,873	(1,103,942)	77,300,932	79,221,342	-	79,221,342	78,603,755	-	79,221,342	79,221,342	-	79,221,342	79,221,342
61														
62	*Reservoirs, Dams & Waterways*													
63	332DGP	164,058,743	-	164,058,743	158,711,075	-	158,711,075	159,251,040	(791,780)	157,919,295	158,315,185	(789,117)	157,130,178	157,524,736
64	332DGU	22,413,578	-	22,413,578	22,309,224	-	22,309,224	22,405,551	(51,350)	22,257,874	22,283,549	(51,297)	22,206,577	22,232,225
65	332SG-P	58,166,998	(5,126,426)	53,040,572	63,146,525	-	63,146,525	59,892,087	70,570,691	133,717,216	100,157,565	67,335,159	201,052,374	163,334,393
66	332SG-U	34,036,811	-	34,036,811	34,959,856	-	34,959,856	34,400,663	5,208,137	40,167,993	37,594,096	6,233,453	46,401,446	43,122,569
67	*Total Reservoirs, Dams & Waterways*	278,676,130	(5,126,426)	273,549,704	279,126,680	-	279,126,680	275,949,340	74,935,698	354,062,378	318,350,395	72,728,197	426,790,575	386,213,923
68														
69	*Water Wheel, Turbines, & Generators*													
70	333DGP	32,423,553	-	32,423,553	31,953,161	-	31,953,161	32,146,011	-	31,953,161	31,953,161	-	31,953,161	31,953,161
71	333DGU	10,126,516	-	10,126,516	10,084,029	-	10,084,029	10,112,597	-	10,084,029	10,084,029	-	10,084,029	10,084,029
72	333SG-P	30,643,538	(1,142,619)	29,500,920	32,203,653	-	32,203,653	31,501,334	-	32,203,653	32,203,653	-	32,203,653	32,203,653
73	333SG-U	5,798,677	-	5,798,677	7,844,006	-	7,844,006	3,965,086	-	7,844,006	7,844,006	-	7,844,006	7,844,006
74	*Total Water Wheel, Turbines, & Generators*	78,992,285	(1,142,619)	77,849,666	82,084,849	-	82,084,849	80,725,027	-	82,084,849	82,084,849	-	82,084,849	82,084,849
75														
76	*Accessory Electric Equipment*													
77	334DGP	6,173,532	-	6,173,532	5,967,516	-	5,967,516	6,007,164	-	5,967,516	5,967,516	-	5,967,516	5,967,516
78	334DGU	4,428,870	-	4,428,870	4,428,870	-	4,428,870	4,428,870	-	4,428,870	4,428,870	-	4,428,870	4,428,870
79	334SG-P	23,287,096	(343,414)	22,943,682	25,208,873	-	25,208,873	24,514,818	-	25,208,873	25,208,873	-	25,208,873	25,208,873
80	334SG-U	3,547,073	-	3,547,073	3,571,149	-	3,571,149	3,567,140	-	3,571,149	3,571,149	-	3,571,149	3,571,149
81	*Total Accessory Electric Equipment*	37,436,571	(343,414)	37,093,157	39,176,408	-	39,176,408	38,517,991	-	39,176,408	39,176,408	-	39,176,408	39,176,408
82														
83	*Misc Power Plant Equipment*													
84	335DGP	1,724,870	-	1,724,870	1,724,870	-	1,724,870	1,724,870	-	1,724,870	1,724,870	-	1,724,870	1,724,870
85	335DGU	234,869	-	234,869	234,869	-	234,869	234,869	-	234,869	234,869	-	234,869	234,869
86	335SG-P	1,098,255	-	1,098,255	1,120,102	-	1,120,102	1,115,718	-	1,120,102	1,120,102	-	1,120,102	1,120,102

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87	335SG-U	109,665	-	109,665	109,665	-	109,665	109,665	-	109,665	109,665	-	109,665	109,665
88	*Total Misc Power Plant Equipment*	3,167,659	-	3,167,659	3,189,506	-	3,189,506	3,185,122	-	3,189,506	3,189,506	-	3,189,506	3,189,506
89														
90	*Roads, Railroads & Bridges*													
91	336DGP	4,869,245	-	4,869,245	4,649,794	-	4,649,794	4,679,134	-	4,649,794	4,649,794	-	4,649,794	4,649,794
92	336DGU	843,537	-	843,537	843,537	-	843,537	843,537	-	843,537	843,537	-	843,537	843,537
93	336SG-P	6,217,898	(199,204)	6,018,694	7,149,096	-	7,149,096	6,737,085	-	7,149,096	7,149,096	-	7,149,096	7,149,096
94	336SG-U	478,481	-	478,481	509,600	-	509,600	506,266	-	509,600	509,600	-	509,600	509,600
95	*Total Roads, Railroads & Bridges*	12,409,161	(199,204)	12,209,957	13,152,027	-	13,152,027	12,766,022	-	13,152,027	13,152,027	-	13,152,027	13,152,027
96														
97	*Unclassified Hydro Plant*													
98	HPSG-P	-	-	-	-	-	-	-	-	-	-	-	-	-
99	*Total Unclassified Hydro Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-
100														
101	**Total Hydraulic Production Plant**	509,597,522	(8,657,150)	500,940,372	515,611,572	-	515,611,572	509,501,401	74,935,698	590,547,269	554,835,287	72,728,197	663,275,466	622,698,815
102														
103														
104	**Other Production Plant**													
105	*Land and Land Rights*													
106	340DGU	635	-	635	635	-	635	635	-	635	635	-	635	635
107	340SG	1,358,869	-	1,358,869	21,474,177	-	21,474,177	12,192,491	-	21,474,177	21,474,177	-	21,474,177	21,474,177
108	340SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-
109	*Total Land and Land Rights*	1,359,504	-	1,359,504	21,474,812	-	21,474,812	12,193,126	-	21,474,812	21,474,812	-	21,474,812	21,474,812
110														
111	*Structures and Improvements*													
112	341DGU	173,937	-	173,937	173,937	-	173,937	173,937	-	173,937	173,937	-	173,937	173,937
113	341SG	12,504,729	-	12,504,729	14,689,139	-	14,689,139	13,180,189	-	14,689,139	14,689,139	-	14,689,139	14,689,139
114	341SSGCT	4,242,052	-	4,242,052	4,561,305	-	4,561,305	4,292,444	-	4,561,305	4,561,305	-	4,561,305	4,561,305
115	*Total Structures and Improvements*	16,920,718	-	16,920,718	19,424,380	-	19,424,380	17,646,570	-	19,424,380	19,424,380	-	19,424,380	19,424,380
116														
117	*Fuel Holders, Producers & Accessories*													
118	342DGU	121,339	-	121,339	121,339	-	121,339	121,339	(963)	120,376	120,858	(962)	119,414	119,895
119	342SG	3,088,744	-	3,088,744	25,322	-	25,322	2,146,152	190,541,560	190,566,882	102,107,630	351,351,784	541,918,665	324,116,422
120	342SSGCT	2,282,761	-	2,282,761	2,282,762	-	2,282,762	2,282,762	(171,402)	2,111,361	2,197,062	(171,026)	1,940,334	2,025,848
121	*Total Fuel Holders, Producers & Accessories*	5,492,844	-	5,492,844	2,429,423	-	2,429,423	4,550,253	190,369,196	192,798,619	104,425,549	351,179,796	543,978,414	326,262,165
122														
123	*Prime Movers*													
124	343DGU	818,416	-	818,416	818,416	-	818,416	818,416	-	818,416	818,416	-	818,416	818,416
125	343SG	125,483,397	-	125,483,397	270,498,018	-	270,498,018	180,500,969	-	270,498,018	270,498,018	-	270,498,018	270,498,018
126	343SSGCT	52,371,725	-	52,371,725	50,536,093	-	50,536,093	51,073,987	-	50,536,093	50,536,093	-	50,536,093	50,536,093
127	*Total Prime Movers*	178,673,539	-	178,673,539	321,852,528	-	321,852,528	232,393,372	-	321,852,528	321,852,528	-	321,852,528	321,852,528
128														
129	*Generators*													
130	344DGU	87,835	-	87,835	87,835	-	87,835	87,835	-	87,835	87,835	-	87,835	87,835
131	344SG	45,571,946	-	45,571,946	59,581,707	-	59,581,707	49,882,642	-	59,581,707	59,581,707	-	59,581,707	59,581,707
132	344SSGCT	15,873,636	-	15,873,636	15,873,643	-	15,873,643	15,873,641	-	15,873,643	15,873,643	-	15,873,643	15,873,643
133	*Total Generators*	61,533,418	-	61,533,418	75,543,186	-	75,543,186	65,844,118	-	75,543,186	75,543,186	-	75,543,186	75,543,186
134														
135	*Accessory Electric Plant*													
136	345DGU	157,667	-	157,667	157,667	-	157,667	157,667	-	157,667	157,667	-	157,667	157,667
137	345SG	11,329,004	-	11,329,004	11,770,592	-	11,770,592	11,362,972	-	11,770,592	11,770,592	-	11,770,592	11,770,592
138	345SSGCT	5,000,727	-	5,000,727	5,000,729	-	5,000,729	5,000,728	-	5,000,729	5,000,729	-	5,000,729	5,000,729
139	*Total Accessory Electric Plant*	16,487,398	-	16,487,398	16,928,988	-	16,928,988	16,521,368	-	16,928,988	16,928,988	-	16,928,988	16,928,988
140														
141	*Misc. Power Plant Equipment*													
142	346DGU	37,440	-	37,440	11,813	-	11,813	21,670	-	11,813	11,813	-	11,813	11,813
143	346SG	497,343	-	497,343	497,343	-	497,343	497,343	-	497,343	497,343	-	497,343	497,343
144	*Total Misc. Power Plant Equipment*	534,783	-	534,783	509,156	-	509,156	519,013	-	509,156	509,156	-	509,156	509,156
145														
146	*Unclassified Other Production Plant*													
147	OPSG	-	-	-	644,625	-	644,625	330,605	-	644,625	644,625	-	644,625	644,625
148	*Total Unclassified Other Production Plant*	-	-	-	644,625	-	644,625	330,605	-	644,625	644,625	-	644,625	644,625
149														
150	**Total Other Production Plant**	281,002,203	-	281,002,203	458,807,098	-	458,807,098	349,998,425	190,369,196	649,176,294	560,803,224	351,179,796	1,000,356,089	782,639,841
151														
152														
153	**Transmission Plant**													
154	*Land and Land Rights*													
155	350DGP	21,353,566	-	21,353,566	21,335,861	-	21,335,861	21,338,228	-	21,335,861	21,335,861	-	21,335,861	21,335,861
156	350DGU	49,659,348	-	49,659,348	49,297,775	-	49,297,775	49,443,295	-	49,297,775	49,297,775	-	49,297,775	49,297,775
157	350SG	17,627,218	-	17,627,218	17,572,807	-	17,572,807	17,531,728	-	17,572,807	17,572,807	-	17,572,807	17,572,807
158	*Total Land and Land Rights*	88,640,132	-	88,640,132	88,206,443	-	88,206,443	88,313,251	-	88,206,443	88,206,443	-	88,206,443	88,206,443
159														
160	*Structures and Improvements*													
161	352DGP	8,669,092	-	8,669,092	7,636,881	-	7,636,881	8,287,926	-	7,636,881	7,636,881	-	7,636,881	7,636,881
162	352DGU	17,978,522	-	17,978,522	18,224,246	-	18,224,246	18,168,418	-	18,224,246	18,224,246	-	18,224,246	18,224,246
163	352SG	22,350,778	-	22,350,778	25,105,317	-	25,105,317	23,317,920	-	25,105,317	25,105,317	-	25,105,317	25,105,317
164	*Total Structures and Improvements*	48,998,392	-	48,998,392	50,966,444	-	50,966,444	49,774,264	-	50,966,444	50,966,444	-	50,966,444	50,966,444
165														
166	*Station and Equipment*													
167	353DGP	139,310,580	-	139,310,580	137,401,284	-	137,401,284	138,352,645	-	137,401,284	137,401,284	-	137,401,284	137,401,284
168	353DGU	202,485,668	-	202,485,668	196,681,386	-	196,681,386	199,738,429	-	196,681,386	196,681,386	-	196,681,386	196,681,386
169	353SG	519,631,119	-	519,631,119	560,590,931	-	560,590,931	535,984,093	-	560,590,931	560,590,931	-	560,590,931	560,590,931
170	*Total Station and Equipment*	861,427,367	-	861,427,367	894,673,601	-	894,673,601	874,075,167	-	894,673,601	894,673,601	-	894,673,601	894,673,601
171														
172	*Towers and Fixtures*													

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Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
173	354DGP	156,414,719	-	156,414,719	156,414,719	-	156,414,719	156,414,719	-	156,414,719	156,414,719	-	156,414,719	156,414,719
174	354DGU	127,295,492	-	127,295,492	127,110,651	-	127,110,651	127,281,273	-	127,110,651	127,110,651	-	127,110,651	127,110,651
175	354SG	76,663,609	-	76,663,609	81,522,234	-	81,522,234	78,054,645	-	81,522,234	81,522,234	-	81,522,234	81,522,234
176	*Total Towers and Fixtures*	360,373,819	-	360,373,819	365,047,604	-	365,047,604	361,750,638	-	365,047,604	365,047,604	-	365,047,604	365,047,604
177														
178	*Poles and Fixtures*													
179	355DGP	70,442,202	-	70,442,202	69,877,604	-	69,877,604	70,139,643	(2,433,963)	67,443,641	68,660,622	(2,424,137)	65,019,504	66,231,572
180	355DGU	119,087,341	-	119,087,341	118,946,354	-	118,946,354	119,044,150	(2,608,926)	116,337,428	117,641,891	(2,598,777)	113,738,650	115,038,039
181	355SG	291,031,764	-	291,031,764	310,529,423	-	310,529,423	302,032,949	151,354,048	461,883,471	378,305,234	212,146,739	674,030,210	554,992,259
182	*Total Poles and Fixtures*	480,561,307	-	480,561,307	499,353,380	-	499,353,380	491,216,742	146,311,159	645,664,540	564,607,747	207,123,824	852,788,364	736,261,871
183														
184	*Clearing and Grading*													
185	356DGP	208,639,435	-	208,639,435	208,304,316	-	208,304,316	208,469,612	-	208,304,316	208,304,316	-	208,304,316	208,304,316
186	356DGU	158,778,170	-	158,778,170	158,742,124	-	158,742,124	158,760,147	-	158,742,124	158,742,124	-	158,742,124	158,742,124
187	356SG	246,434,959	-	246,434,959	263,908,906	-	263,908,906	253,324,292	-	263,908,906	263,908,906	-	263,908,906	263,908,906
188	*Total Clearing and Grading*	613,852,564	-	613,852,564	630,955,347	-	630,955,347	620,554,051	-	630,955,347	630,955,347	-	630,955,347	630,955,347
189														
190	*Underground Conduit*													
191	357DGP	6,371	-	6,371	6,371	-	6,371	6,371	-	6,371	6,371	-	6,371	6,371
192	357DGU	162,746	-	162,746	162,746	-	162,746	162,746	-	162,746	162,746	-	162,746	162,746
193	357SG	2,197,145	-	2,197,145	2,200,383	-	2,200,383	2,197,928	-	2,200,383	2,200,383	-	2,200,383	2,200,383
194	*Total Underground Conduit*	2,366,263	-	2,366,263	2,369,500	-	2,369,500	2,367,045	-	2,369,500	2,369,500	-	2,369,500	2,369,500
195														
196	*Underground Conductors*													
197	358DGU	1,018,663	-	1,018,663	1,018,663	-	1,018,663	1,018,663	-	1,018,663	1,018,663	-	1,018,663	1,018,663
198	358SG	2,923,475	-	2,923,475	2,925,593	-	2,925,593	2,923,638	-	2,925,593	2,925,593	-	2,925,593	2,925,593
199	*Total Underground Conductors*	3,942,138	-	3,942,138	3,944,256	-	3,944,256	3,942,301	-	3,944,256	3,944,256	-	3,944,256	3,944,256
200														
201	*Roads and Trails*													
202	359DGP	1,942,448	-	1,942,448	1,942,448	-	1,942,448	1,942,448	-	1,942,448	1,942,448	-	1,942,448	1,942,448
203	359DGU	501,203	-	501,203	501,203	-	501,203	501,203	-	501,203	501,203	-	501,203	501,203
204	359SG	8,926,522	-	8,926,522	8,961,078	-	8,961,078	8,931,838	-	8,961,078	8,961,078	-	8,961,078	8,961,078
205	*Total Roads and Trails*	11,370,174	-	11,370,174	11,404,729	-	11,404,729	11,375,490	-	11,404,729	11,404,729	-	11,404,729	11,404,729
206														
207	*Unclassified Transmission Plant*													
208	TPSG	2,044,776	-	2,044,776	2,535,465	-	2,535,465	2,708,342	-	2,535,465	2,535,465	-	2,535,465	2,535,465
209	*Total Unclassified Transmission Plant*	2,044,776	-	2,044,776	2,535,465	-	2,535,465	2,708,342	-	2,535,465	2,535,465	-	2,535,465	2,535,465
210														
211	**Total Transmission Plant**	2,473,576,930	-	2,473,576,930	2,549,456,770	-	2,549,456,770	2,506,077,292	146,311,159	2,695,767,930	2,614,711,137	207,123,824	2,902,891,754	2,786,365,261
212														
213														
214	**Distribution Plant**													
215	*Land and Land Rights*													
216	360CA	1,029,975	-	1,029,975	1,029,975	-	1,029,975	1,029,975	-	1,029,975	1,029,975	-	1,029,975	1,029,975
217	360IDU	1,149,294	-	1,149,294	1,162,007	-	1,162,007	1,159,073	-	1,162,007	1,162,007	-	1,162,007	1,162,007
218	360OR	6,795,227	-	6,795,227	8,196,110	-	8,196,110	7,503,887	-	8,196,110	8,196,110	-	8,196,110	8,196,110
219	360UT	16,695,579	-	16,695,579	21,866,746	-	21,866,746	18,961,166	-	21,866,746	21,866,746	-	21,866,746	21,866,746
220	360WA	956,737	-	956,737	963,114	-	963,114	959,680	-	963,114	963,114	-	963,114	963,114
221	360WYP	2,406,493	-	2,406,493	2,406,493	-	2,406,493	2,406,493	-	2,406,493	2,406,493	-	2,406,493	2,406,493
222	360WYU	1,384,182	-	1,384,182	1,384,182	-	1,384,182	1,384,182	-	1,384,182	1,384,182	-	1,384,182	1,384,182
223	*Total Land and Land Rights*	30,417,487	-	30,417,487	37,008,628	-	37,008,628	33,404,457	-	37,008,628	37,008,628	-	37,008,628	37,008,628
224														
225	*Total Structures and Improvements*													
226	361CA	1,462,178	-	1,462,178	1,450,229	-	1,450,229	1,457,202	-	1,450,229	1,450,229	-	1,450,229	1,450,229
227	361IDU	773,572	-	773,572	762,993	-	762,993	767,042	-	762,993	762,993	-	762,993	762,993
228	361OR	10,933,126	-	10,933,126	10,971,665	-	10,971,665	10,901,799	-	10,971,665	10,971,665	-	10,971,665	10,971,665
229	361UT	16,013,844	-	16,013,844	19,183,481	-	19,183,481	17,660,356	-	19,183,481	19,183,481	-	19,183,481	19,183,481
230	361WA	1,443,364	-	1,443,364	1,589,940	-	1,589,940	1,522,739	-	1,589,940	1,589,940	-	1,589,940	1,589,940
231	361WYP	5,049,771	-	5,049,771	5,043,690	-	5,043,690	5,046,492	-	5,043,690	5,043,690	-	5,043,690	5,043,690
232	361WYU	177,952	-	177,952	177,952	-	177,952	177,952	-	177,952	177,952	-	177,952	177,952
233	*Total Structures and Improvements*	35,853,808	-	35,853,808	39,179,951	-	39,179,951	37,533,582	-	39,179,951	39,179,951	-	39,179,951	39,179,951
234														
235	*Station Equipment*													
236	362CA	13,012,252	-	13,012,252	13,052,190	-	13,052,190	12,994,884	-	13,052,190	13,052,190	-	13,052,190	13,052,190
237	362IDU	18,961,672	-	18,961,672	19,180,585	-	19,180,585	19,108,020	-	19,180,585	19,180,585	-	19,180,585	19,180,585
238	362OR	151,763,372	-	151,763,372	157,422,797	-	157,422,797	153,494,466	-	157,422,797	157,422,797	-	157,422,797	157,422,797
239	362UT	294,063,035	-	294,063,035	306,170,316	-	306,170,316	298,994,941	-	306,170,316	306,170,316	-	306,170,316	306,170,316
240	362WA	41,367,732	-	41,367,732	42,583,129	-	42,583,129	41,993,943	-	42,583,129	42,583,129	-	42,583,129	42,583,129
241	362WYP	88,944,808	-	88,944,808	86,463,208	-	86,463,208	87,817,972	-	86,463,208	86,463,208	-	86,463,208	86,463,208
242	362WYU	4,672,137	-	4,672,137	4,649,529	-	4,649,529	4,665,517	-	4,649,529	4,649,529	-	4,649,529	4,649,529
243	*Total Station Equipment*	612,785,007	-	612,785,007	629,521,753	-	629,521,753	619,069,742	-	629,521,753	629,521,753	-	629,521,753	629,521,753
244														
245	*Poles, Towers & Fixtures*													
246	364CA	40,758,272	-	40,758,272	42,177,806	-	42,177,806	41,386,968	5,288,523	47,466,329	44,521,696	8,749,554	56,215,882	51,422,480
247	364IDU	46,730,252	-	46,730,252	49,166,368	-	49,166,368	47,809,067	7,638,340	56,804,708	52,698,173	8,830,779	65,635,487	61,121,091
248	364OR	263,540,014	-	263,540,014	270,832,229	-	270,832,229	267,040,541	53,844,532	324,676,761	298,179,160	40,756,745	365,433,506	344,091,973
249	364UT	230,915,760	(111,776)	230,803,984	242,569,390	-	242,569,390	236,543,861	95,890,935	338,460,325	292,511,593	101,441,425	439,901,749	382,052,507
250	364WA	72,069,950	-	72,069,950	74,209,714	-	74,209,714	72,988,518	12,094,025	86,303,739	79,045,909	11,664,248	97,967,986	92,452,327
251	364WYP	65,946,742	-	65,946,742	68,362,693	-	68,362,693	66,830,387	13,449,040	81,811,733	74,607,928	7,919,491	89,731,224	87,766,204
252	364WYU	14,851,574	-	14,851,574	14,951,420	-	14,951,420	14,894,390	1,471,523	16,422,943	15,562,342	7,291,578	23,714,521	18,876,795
253	*Total Poles, Towers & Fixtures*	734,812,565	(111,776)	734,700,789	762,269,620	-	762,269,620	747,493,731	189,676,916	951,946,537	857,126,802	186,653,819	1,138,600,355	1,037,783,377
254														
255	*Overhead Conductors*													
256	365CA	30,554,496	-	30,554,496	30,823,921	-	30,823,921	30,708,662	-	30,823,921	30,823,921	-	30,823,921	30,823,921
257	365IDU	30,330,048	-	30,330,048	31,102,802	-	31,102,802	30,722,944	-	31,102,802	31,102,802	-	31,102,802	31,102,802
258	365OR	200,219,106	-	200,219,106	204,526,568	-	204,526,568	202,270,124	-	204,526,568	204,526,568	-	204,526,568	204,526,568

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Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
259	365UT	165,664,330	(8,792)	165,655,538	174,672,598	-	174,672,598	169,786,118	-	174,672,598	174,672,598	-	174,672,598	174,672,598
260	365WA	49,995,404	-	49,995,404	50,841,497	-	50,841,497	50,395,351	-	50,841,497	50,841,497	-	50,841,497	50,841,497
261	365WYP	67,607,555	-	67,607,555	69,439,575	-	69,439,575	68,422,479	-	69,439,575	69,439,575	-	69,439,575	69,439,575
262	365WYU	9,331,578	-	9,331,578	9,369,549	-	9,369,549	9,313,473	-	9,369,549	9,369,549	-	9,369,549	9,369,549
263	*Total Overhead Conductors*	553,702,518	(8,792)	553,693,725	570,776,510	-	570,776,510	561,619,150	-	570,776,510	570,776,510	-	570,776,510	570,776,510
264														
265	*Underground Conduit*													
266	366CA	14,001,696	-	14,001,696	14,302,701	-	14,302,701	14,186,833	-	14,302,701	14,302,701	-	14,302,701	14,302,701
267	366IDU	5,722,674	-	5,722,674	5,989,843	-	5,989,843	5,869,472	-	5,989,843	5,989,843	-	5,989,843	5,989,843
268	366OR	68,261,037	-	68,261,037	70,659,619	-	70,659,619	69,341,648	-	70,659,619	70,659,619	-	70,659,619	70,659,619
269	366UT	121,044,895	(2,118)	121,042,777	125,584,216	-	125,584,216	123,234,156	-	125,584,216	125,584,216	-	125,584,216	125,584,216
270	366WA	12,405,855	-	12,405,855	12,955,935	-	12,955,935	12,702,981	-	12,955,935	12,955,935	-	12,955,935	12,955,935
271	366WYP	8,111,117	-	8,111,117	8,724,121	-	8,724,121	8,460,644	-	8,724,121	8,724,121	-	8,724,121	8,724,121
272	366WYU	3,104,170	-	3,104,170	3,208,530	-	3,208,530	3,156,885	-	3,208,530	3,208,530	-	3,208,530	3,208,530
273	*Total Underground Conduit*	232,651,443	(2,118)	232,649,325	241,424,966	-	241,424,966	236,952,619	-	241,424,966	241,424,966	-	241,424,966	241,424,966
274														
275	*Underground Conductors*													
276	367CA	14,893,416	-	14,893,416	15,301,544	-	15,301,544	15,117,131	-	15,301,544	15,301,544	-	15,301,544	15,301,544
277	367IDU	19,280,537	-	19,280,537	19,945,150	-	19,945,150	19,614,116	-	19,945,150	19,945,150	-	19,945,150	19,945,150
278	367OR	118,973,976	-	118,973,976	124,744,800	-	124,744,800	121,707,836	-	124,744,800	124,744,800	-	124,744,800	124,744,800
279	367UT	339,866,101	(15,114)	339,850,987	356,940,336	-	356,940,336	349,163,270	-	356,940,336	356,940,336	-	356,940,336	356,940,336
280	367WA	15,125,731	-	15,125,731	16,197,748	-	16,197,748	15,716,289	-	16,197,748	16,197,748	-	16,197,748	16,197,748
281	367WYP	19,296,393	-	19,296,393	20,685,848	-	20,685,848	20,079,404	-	20,685,848	20,685,848	-	20,685,848	20,685,848
282	367WYU	14,105,060	-	14,105,060	14,474,775	-	14,474,775	14,277,759	-	14,474,775	14,474,775	-	14,474,775	14,474,775
283	*Total Underground Conductors*	541,541,214	(15,114)	541,526,101	568,290,200	-	568,290,200	555,675,805	-	568,290,200	568,290,200	-	568,290,200	568,290,200
284														
285	*Line Transformers*													
286	368CA	39,304,075	-	39,304,075	40,247,485	-	40,247,485	39,726,878	-	40,247,485	40,247,485	-	40,247,485	40,247,485
287	368IDU	53,062,207	-	53,062,207	55,233,353	-	55,233,353	54,058,505	-	55,233,353	55,233,353	-	55,233,353	55,233,353
288	368OR	318,397,222	-	318,397,222	327,054,880	-	327,054,880	322,480,637	-	327,054,880	327,054,880	-	327,054,880	327,054,880
289	368UT	286,367,557	(44,936)	286,322,622	301,322,595	-	301,322,595	293,664,778	-	301,322,595	301,322,595	-	301,322,595	301,322,595
290	368WA	75,864,017	-	75,864,017	78,462,966	-	78,462,966	77,120,462	-	78,462,966	78,462,966	-	78,462,966	78,462,966
291	368WYP	55,079,507	-	55,079,507	57,341,097	-	57,341,097	56,176,249	-	57,341,097	57,341,097	-	57,341,097	57,341,097
292	368WYU	8,537,748	-	8,537,748	8,994,796	-	8,994,796	8,749,928	-	8,994,796	8,994,796	-	8,994,796	8,994,796
293	*Total Line Transformers*	836,612,334	(44,936)	836,567,399	868,657,171	-	868,657,171	851,977,436	-	868,657,171	868,657,171	-	868,657,171	868,657,171
294														
295	*Services*													
296	369CA	17,211,147	-	17,211,147	18,147,960	-	18,147,960	17,644,792	-	18,147,960	18,147,960	-	18,147,960	18,147,960
297	369IDU	18,043,184	-	18,043,184	19,934,147	-	19,934,147	18,996,413	-	19,934,147	19,934,147	-	19,934,147	19,934,147
298	369OR	154,841,510	-	154,841,510	166,337,216	-	166,337,216	160,350,975	-	166,337,216	166,337,216	-	166,337,216	166,337,216
299	369UT	129,807,635	(1,574)	129,806,060	142,702,651	-	142,702,651	136,187,412	-	142,702,651	142,702,651	-	142,702,651	142,702,651
300	369WA	34,013,489	-	34,013,489	36,569,373	-	36,569,373	35,249,218	-	36,569,373	36,569,373	-	36,569,373	36,569,373
301	369WYP	21,677,697	-	21,677,697	23,907,365	-	23,907,365	22,777,492	-	23,907,365	23,907,365	-	23,907,365	23,907,365
302	369WYU	4,477,330	-	4,477,330	5,027,900	-	5,027,900	4,733,456	-	5,027,900	5,027,900	-	5,027,900	5,027,900
303	*Total Services*	380,071,993	(1,574)	380,070,418	412,626,612	-	412,626,612	395,939,757	-	412,626,612	412,626,612	-	412,626,612	412,626,612
304														
305	*Meters*													
306	370CA	3,905,707	-	3,905,707	3,926,078	-	3,926,078	3,915,614	-	3,926,078	3,926,078	-	3,926,078	3,926,078
307	370IDU	13,405,175	-	13,405,175	13,708,691	-	13,708,691	13,593,266	-	13,708,691	13,708,691	-	13,708,691	13,708,691
308	370OR	56,824,117	-	56,824,117	58,207,104	-	58,207,104	57,483,165	-	58,207,104	58,207,104	-	58,207,104	58,207,104
309	370UT	79,408,173	(11,000)	79,397,173	82,354,292	-	82,354,292	80,487,136	-	82,354,292	82,354,292	-	82,354,292	82,354,292
310	370WA	13,853,630	-	13,853,630	13,899,672	-	13,899,672	13,840,642	-	13,899,672	13,899,672	-	13,899,672	13,899,672
311	370WYP	11,256,616	-	11,256,616	11,596,298	-	11,596,298	11,432,226	-	11,596,298	11,596,298	-	11,596,298	11,596,298
312	370WYU	2,721,377	-	2,721,377	2,692,999	-	2,692,999	2,673,625	-	2,692,999	2,692,999	-	2,692,999	2,692,999
313	*Total Meters*	181,374,796	(11,000)	181,363,796	186,385,134	-	186,385,134	183,425,674	-	186,385,134	186,385,134	-	186,385,134	186,385,134
314														
315	*Installations on Customers' Premises*													
316	371CA	265,007	-	265,007	267,843	-	267,843	266,333	-	267,843	267,843	-	267,843	267,843
317	371IDU	156,018	-	156,018	158,359	-	158,359	156,864	-	158,359	158,359	-	158,359	158,359
318	371OR	2,455,743	-	2,455,743	2,445,527	-	2,445,527	2,449,214	-	2,445,527	2,445,527	-	2,445,527	2,445,527
319	371UT	4,681,031	-	4,681,031	4,651,062	-	4,651,062	4,665,457	-	4,651,062	4,651,062	-	4,651,062	4,651,062
320	371WA	548,050	-	548,050	537,951	-	537,951	544,289	-	537,951	537,951	-	537,951	537,951
321	371WYP	743,150	-	743,150	743,003	-	743,003	743,478	-	743,003	743,003	-	743,003	743,003
322	371WYU	146,620	-	146,620	137,326	-	137,326	143,084	-	137,326	137,326	-	137,326	137,326
323	*Total Installations on Customers' Premises*	8,995,619	-	8,995,619	8,941,071	-	8,941,071	8,968,720	-	8,941,071	8,941,071	-	8,941,071	8,941,071
324														
325	*Leased Property*													
326	372IDU	4,873	-	4,873	4,873	-	4,873	4,873	-	4,873	4,873	-	4,873	4,873
327	372UT	44,785	-	44,785	44,785	-	44,785	44,785	-	44,785	44,785	-	44,785	44,785
328	*Total Leased Property*	49,658	-	49,658	49,658	-	49,658	49,658	-	49,658	49,658	-	49,658	49,658
329														
330	*Street Lights*													
331	373CA	656,857	-	656,857	659,610	-	659,610	658,638	-	659,610	659,610	-	659,610	659,610
332	373IDU	513,682	-	513,682	547,583	-	547,583	534,222	-	547,583	547,583	-	547,583	547,583
333	373OR	17,471,763	-	17,471,763	18,339,652	-	18,339,652	17,869,162	-	18,339,652	18,339,652	-	18,339,652	18,339,652
334	373UT	23,641,607	(4,071)	23,637,536	24,196,774	-	24,196,774	23,943,702	-	24,196,774	24,196,774	-	24,196,774	24,196,774
335	373WA	3,341,156	-	3,341,156	3,422,276	-	3,422,276	3,368,246	-	3,422,276	3,422,276	-	3,422,276	3,422,276
336	373WYP	5,579,633	-	5,579,633	5,777,744	-	5,777,744	5,676,798	-	5,777,744	5,777,744	-	5,777,744	5,777,744
337	373WYU	2,013,161	-	2,013,161	2,023,197	-	2,023,197	2,016,464	-	2,023,197	2,023,197	-	2,023,197	2,023,197
338	*Total Street Lights*	53,217,860	(4,071)	53,213,788	54,966,837	-	54,966,837	54,067,230	-	54,966,837	54,966,837	-	54,966,837	54,966,837
339														
340	*Unclassified Distribution Plant*													
341	DPCA	373,114	-	373,114	613,467	-	613,467	326,309	-	613,467	613,467	-	613,467	613,467
342	DPIDU	931,247	-	931,247	862,386	-	862,386	771,705	-	862,386	862,386	-	862,386	862,386
343	DPOR	3,933,237	-	3,933,237	8,937,127	-	8,937,127	4,272,466	-	8,937,127	8,937,127	-	8,937,127	8,937,127
344	DPUT	9,734,106	-	9,734,106	22,828,764	-	22,828,764	11,368,838	-	22,828,764	22,828,764	-	22,828,764	22,828,764

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345	DPWA	1,079,197	-	1,079,197	1,114,451	-	1,114,451	902,976	-	1,114,451	1,114,451	-	1,114,451	1,114,451
346	DPWYP	1,424,682	-	1,424,682	-	-	-	598,417	-	-	-	-	-	-
347	DPWYU	-	-	-	1,466,952	-	1,466,952	795,303	-	1,466,952	1,466,952	-	1,466,952	1,466,952
348	*Total Unclassified Distribution Plant*	17,475,583	-	17,475,583	35,823,146	-	35,823,146	19,036,013	-	35,823,146	35,823,146	-	35,823,146	35,823,146
349														
350	**Total Distribution Plant**	4,219,561,885	(199,381)	4,219,362,504	4,415,921,257	-	4,415,921,257	4,305,213,575	189,676,916	4,605,598,173	4,510,778,439	186,653,819	4,792,251,992	4,691,435,014
351														
352														
353	**General Plant**													
354	*Land and Land Rights*													
355	389CA	217,568	-	217,568	217,568	-	217,568	217,568	-	217,568	217,568	-	217,568	217,568
356	389CN	1,109,264	-	1,109,264	1,109,264	-	1,109,264	1,109,264	-	1,109,264	1,109,264	-	1,109,264	1,109,264
357	389DGU	3,510	-	3,510	332	-	332	2,777	-	332	332	-	332	332
358	389IDU	197,639	-	197,639	197,639	-	197,639	197,639	-	197,639	197,639	-	197,639	197,639
359	389OR	1,899,122	-	1,899,122	1,849,171	-	1,849,171	1,888,997	-	1,849,171	1,849,171	-	1,849,171	1,849,171
360	389SG	1,228	-	1,228	1,228	-	1,228	1,228	-	1,228	1,228	-	1,228	1,228
361	389SO	5,598,055	-	5,598,055	5,598,055	-	5,598,055	5,598,055	-	5,598,055	5,598,055	-	5,598,055	5,598,055
362	389UT	4,104,895	-	4,104,895	4,110,429	-	4,110,429	4,108,367	-	4,110,429	4,110,429	-	4,110,429	4,110,429
363	389WA	1,254,137	-	1,254,137	1,098,826	-	1,098,826	1,110,773	-	1,098,826	1,098,826	-	1,098,826	1,098,826
364	389WYP	137,356	-	137,356	137,356	-	137,356	137,356	-	137,356	137,356	-	137,356	137,356
365	389WYU	515,911	-	515,911	506,462	-	506,462	513,730	-	506,462	506,462	-	506,462	506,462
366	*Total Land and Land Rights*	15,038,686	-	15,038,686	14,826,330	-	14,826,330	14,885,755	-	14,826,330	14,826,330	-	14,826,330	14,826,330
367														
368	*Structures and Improvements*													
369	390CA	2,148,074	-	2,148,074	2,135,237	-	2,135,237	2,135,977	-	2,135,237	2,135,237	-	2,135,237	2,135,237
370	390CN	11,397,414	-	11,397,414	11,722,571	-	11,722,571	11,576,442	-	11,722,571	11,722,571	-	11,722,571	11,722,571
371	390DGP	385,673	-	385,673	382,515	-	382,515	385,431	-	382,515	382,515	-	382,515	382,515
372	390DGU	1,642,679	-	1,642,679	1,585,414	-	1,585,414	1,630,958	-	1,585,414	1,585,414	-	1,585,414	1,585,414
373	390IDU	9,292,166	-	9,292,166	9,359,642	-	9,359,642	9,348,616	-	9,359,642	9,359,642	-	9,359,642	9,359,642
374	390OR	26,062,150	-	26,062,150	27,661,269	-	27,661,269	26,804,310	-	27,661,269	27,661,269	-	27,661,269	27,661,269
375	390SG	3,068,637	-	3,068,637	3,290,307	-	3,290,307	3,111,891	-	3,290,307	3,290,307	-	3,290,307	3,290,307
376	390SO	100,514,059	-	100,514,059	102,532,401	-	102,532,401	101,222,724	-	102,532,401	102,532,401	-	102,532,401	102,532,401
377	390UT	34,194,145	-	34,194,145	35,136,806	-	35,136,806	34,548,428	-	35,136,806	35,136,806	-	35,136,806	35,136,806
378	390WA	12,710,001	-	12,710,001	12,955,565	-	12,955,565	12,844,013	-	12,955,565	12,955,565	-	12,955,565	12,955,565
379	390WYP	8,435,635	-	8,435,635	9,693,728	-	9,693,728	8,787,646	-	9,693,728	9,693,728	-	9,693,728	9,693,728
380	390WYU	2,193,516	-	2,193,516	2,285,435	-	2,285,435	2,211,381	-	2,285,435	2,285,435	-	2,285,435	2,285,435
381	*Total Structures and Improvements*	212,044,152	-	212,044,152	218,740,893	-	218,740,893	214,607,817	-	218,740,893	218,740,893	-	218,740,893	218,740,893
382														
383	*Office Furniture & Equipment*													
384	391CA	454,675	-	454,675	360,859	-	360,859	383,075	-	360,859	360,859	-	360,859	360,859
385	391CN	6,896,404	-	6,896,404	5,200,713	-	5,200,713	6,394,223	-	5,200,713	5,200,713	-	5,200,713	5,200,713
386	391DGP	456,250	-	456,250	454,100	-	454,100	455,092	-	454,100	454,100	-	454,100	454,100
387	391DGU	642,230	-	642,230	642,230	-	642,230	642,529	-	642,230	642,230	-	642,230	642,230
388	391IDU	1,026,850	-	1,026,850	1,007,310	-	1,007,310	979,705	-	1,007,310	1,007,310	-	1,007,310	1,007,310
389	391OR	5,315,382	-	5,315,382	6,182,957	-	6,182,957	5,818,952	-	6,182,957	6,182,957	-	6,182,957	6,182,957
390	391SE	173,259	(15,061)	158,198	164,847	(15,061)	149,785	151,784	-	149,785	149,785	-	149,785	149,785
391	391SG	6,332,375	-	6,332,375	6,752,982	-	6,752,982	6,565,755	-	6,752,982	6,752,982	-	6,752,982	6,752,982
392	391SO	86,332,689	-	86,332,689	86,452,786	-	86,452,786	86,075,996	-	86,452,786	86,452,786	-	86,452,786	86,452,786
393	391SSGCH	332,263	-	332,263	332,263	-	332,263	332,263	-	332,263	332,263	-	332,263	332,263
394	391SSGCT	6,617	-	6,617	6,617	-	6,617	6,617	-	6,617	6,617	-	6,617	6,617
395	391UT	3,906,417	-	3,906,417	4,718,731	-	4,718,731	4,498,815	-	4,718,731	4,718,731	-	4,718,731	4,718,731
396	391WA	1,575,026	-	1,575,026	1,540,668	-	1,540,668	1,518,126	-	1,540,668	1,540,668	-	1,540,668	1,540,668
397	391WYP	2,797,591	-	2,797,591	2,945,199	-	2,945,199	2,898,199	-	2,945,199	2,945,199	-	2,945,199	2,945,199
398	391WYU	260,260	-	260,260	329,951	-	329,951	303,813	-	329,951	329,951	-	329,951	329,951
399	*Total Office Furniture & Equipment*	116,508,287	(15,061)	116,493,226	117,092,212	(15,061)	117,077,151	117,024,944	-	117,077,151	117,077,151	-	117,077,151	117,077,151
400														
401	*Transportation Equipment*													
402	392CA	1,386,993	-	1,386,993	1,413,285	-	1,413,285	1,404,632	-	1,413,285	1,413,285	-	1,413,285	1,413,285
403	392CN	19,083	-	19,083	19,078	-	19,078	19,079	-	19,078	19,078	-	19,078	19,078
404	392DGP	218,612	-	218,612	229,062	-	229,062	223,435	-	229,062	229,062	-	229,062	229,062
405	392DGU	1,256,207	-	1,256,207	1,201,253	-	1,201,253	1,236,267	-	1,201,253	1,201,253	-	1,201,253	1,201,253
406	392IDU	4,076,137	-	4,076,137	4,550,703	-	4,550,703	4,383,040	-	4,550,703	4,550,703	-	4,550,703	4,550,703
407	392OR	15,021,713	-	15,021,713	16,945,527	-	16,945,527	15,882,601	-	16,945,527	16,945,527	-	16,945,527	16,945,527
408	392SE	812,943	-	812,943	754,045	-	754,045	798,242	-	754,045	754,045	-	754,045	754,045
409	392SG	10,165,446	(11,379)	10,154,066	11,055,659	-	11,055,659	10,684,063	-	11,055,659	11,055,659	-	11,055,659	11,055,659
410	392SO	6,714,191	-	6,714,191	7,246,394	-	7,246,394	7,088,828	-	7,246,394	7,246,394	-	7,246,394	7,246,394
411	392SSGCH	368,890	-	368,890	360,277	-	360,277	363,868	-	360,277	360,277	-	360,277	360,277
412	392SSGCT	55,064	-	55,064	59,476	-	59,476	57,440	-	59,476	59,476	-	59,476	59,476
413	392UT	28,981,372	-	28,981,372	30,865,902	-	30,865,902	29,949,761	-	30,865,902	30,865,902	-	30,865,902	30,865,902
414	392WA	3,577,338	-	3,577,338	4,073,814	-	4,073,814	3,749,522	-	4,073,814	4,073,814	-	4,073,814	4,073,814
415	392WYP	5,883,059	-	5,883,059	6,340,149	-	6,340,149	6,057,681	-	6,340,149	6,340,149	-	6,340,149	6,340,149
416	392WYU	1,420,714	-	1,420,714	1,518,920	-	1,518,920	1,526,839	-	1,518,920	1,518,920	-	1,518,920	1,518,920
417	*Total Transportation Equipment*	79,957,760	(11,379)	79,946,381	86,633,544	-	86,633,544	83,425,298	-	86,633,544	86,633,544	-	86,633,544	86,633,544
418														
419	*Stores Equipment*													
420	393CA	153,600	-	153,600	153,600	-	153,600	153,600	-	153,600	153,600	-	153,600	153,600
421	393DGP	331,732	-	331,732	331,732	-	331,732	331,732	-	331,732	331,732	-	331,732	331,732
422	393DGU	1,036,691	-	1,036,691	966,671	-	966,671	999,186	-	966,671	966,671	-	966,671	966,671
423	393IDU	547,176	-	547,176	617,940	-	617,940	553,467	-	617,940	617,940	-	617,940	617,940
424	393OR	2,114,207	-	2,114,207	2,325,772	-	2,325,772	2,137,764	-	2,325,772	2,325,772	-	2,325,772	2,325,772
425	393SG	1,437,311	-	1,437,311	2,086,434	-	2,086,434	1,663,454	-	2,086,434	2,086,434	-	2,086,434	2,086,434
426	393SO	761,110	-	761,110	794,136	-	794,136	766,191	-	794,136	794,136	-	794,136	794,136
427	393SSGCT	37,310	-	37,310	100,541	-	100,541	89,648	-	100,541	100,541	-	100,541	100,541
428	393UT	3,239,961	-	3,239,961	4,233,180	-	4,233,180	3,342,493	-	4,233,180	4,233,180	-	4,233,180	4,233,180
429	393WA	482,709	-	482,709	529,035	-	529,035	488,722	-	529,035	529,035	-	529,035	529,035
430	393WYP	880,043	-	880,043	1,031,494	-	1,031,494	892,540	-	1,031,494	1,031,494	-	1,031,494	1,031,494

PacifiCorp
Utah General Rate Case September 2007
Rate Base

Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
431	393WYU	264,303	-	264,303	264,303	-	264,303	264,303	-	264,303	264,303	-	264,303	264,303
432	*Total Stores Equipment*	11,286,153	-	11,286,153	13,434,840	-	13,434,840	11,683,099	-	13,434,840	13,434,840	-	13,434,840	13,434,840
433														
434	*Tools, Shop, & Garage Equipment*													
435	394CA	497,676	-	497,676	640,837	-	640,837	576,104	385,558	1,026,395	850,663	754,002	1,780,397	1,531,166
436	394DGP	3,472,673	-	3,472,673	3,471,616	-	3,471,616	3,472,104	(530,055)	2,941,561	3,206,589	(509,423)	2,432,138	2,686,850
437	394DGU	5,107,576	-	5,107,576	5,119,055	-	5,119,055	5,111,835	(980,343)	4,138,711	4,628,883	(942,185)	3,196,527	3,667,619
438	394IDU	1,156,464	-	1,156,464	1,438,159	-	1,438,159	1,322,732	191,379	1,629,538	1,579,582	1,398,168	3,027,706	2,782,853
439	394OR	7,408,495	-	7,408,495	8,869,980	-	8,869,980	8,239,575	4,542,587	13,412,567	10,281,855	6,915,706	20,328,274	18,549,454
440	394SE	118,479	-	118,479	56,759	-	56,759	85,245	(43,996)	12,763	34,761	(42,283)	(29,520)	(8,378)
441	394SG	13,512,421	-	13,512,421	15,266,182	-	15,266,182	14,277,207	(1,192,524)	14,073,658	14,782,591	(3,740,637)	10,333,021	12,244,548
442	394SO	4,348,785	-	4,348,785	4,636,683	-	4,636,683	4,530,962	-	4,636,683	4,636,683	-	4,636,683	4,636,683
443	394SSGCH	2,114,746	-	2,114,746	2,149,789	-	2,149,789	2,129,209	(186,843)	1,962,946	2,056,368	(179,570)	1,783,376	1,873,161
444	394SSGCT	36,544	-	36,544	36,544	-	36,544	36,544	(12,708)	23,836	30,190	(12,213)	11,623	17,729
445	394UT	10,467,541	-	10,467,541	11,877,037	-	11,877,037	11,105,904	10,403,491	22,280,528	20,191,633	4,821,066	27,101,594	24,951,075
446	394WA	1,867,514	-	1,867,514	2,234,777	-	2,234,777	2,072,896	(319,363)	1,915,414	2,169,531	(43,053)	1,872,360	1,983,069
447	394WYP	2,943,246	-	2,943,246	3,494,063	-	3,494,063	3,269,754	(443,116)	3,050,948	3,353,910	273,289	3,324,237	3,495,019
448	394WYU	651,946	-	651,946	699,887	-	699,887	678,101	(234,528)	465,359	593,272	505,656	971,015	614,268
449	*Total Tools, Shop, & Garage Equipment*	53,704,105	-	53,704,105	59,991,368	-	59,991,368	56,808,171	11,579,541	71,570,909	68,396,512	9,198,523	80,769,431	79,025,116
450														
451	*Laboratory Equipment*													
452	395CA	262,460	-	262,460	267,958	-	267,958	262,883	-	267,958	267,958	-	267,958	267,958
453	395DGP	161,610	-	161,610	162,745	-	162,745	161,784	-	162,745	162,745	-	162,745	162,745
454	395DGU	1,160,471	-	1,160,471	1,160,471	-	1,160,471	1,160,883	-	1,160,471	1,160,471	-	1,160,471	1,160,471
455	395IDU	896,577	-	896,577	919,195	-	919,195	911,182	-	919,195	919,195	-	919,195	919,195
456	395OR	8,641,282	-	8,641,282	8,818,857	-	8,818,857	8,724,897	-	8,818,857	8,818,857	-	8,818,857	8,818,857
457	395SE	60,668	-	60,668	42,438	-	42,438	50,852	-	42,438	42,438	-	42,438	42,438
458	395SG	3,748,223	-	3,748,223	4,933,978	-	4,933,978	4,401,181	-	4,933,978	4,933,978	-	4,933,978	4,933,978
459	395SO	5,825,001	-	5,825,001	6,025,511	-	6,025,511	5,896,286	-	6,025,511	6,025,511	-	6,025,511	6,025,511
460	395SSGCT	95,356	-	95,356	105,770	-	105,770	100,964	-	105,770	105,770	-	105,770	105,770
461	395SSGCH	64,450	-	64,450	93,826	-	93,826	75,496	-	93,826	93,826	-	93,826	93,826
462	395UT	8,007,412	-	8,007,412	8,187,038	-	8,187,038	8,097,854	-	8,187,038	8,187,038	-	8,187,038	8,187,038
463	395WA	1,716,746	-	1,716,746	1,827,802	-	1,827,802	1,729,306	-	1,827,802	1,827,802	-	1,827,802	1,827,802
464	395WYP	3,098,450	-	3,098,450	3,271,723	-	3,271,723	3,182,694	-	3,271,723	3,271,723	-	3,271,723	3,271,723
465	395WYU	980,891	-	980,891	997,626	-	997,626	995,046	-	997,626	997,626	-	997,626	997,626
466	*Total Laboratory Equipment*	34,719,597	-	34,719,597	36,814,937	-	36,814,937	35,751,308	-	36,814,937	36,814,937	-	36,814,937	36,814,937
467														
468	*Power Operated Equipment*													
469	396CA	3,015,858	-	3,015,858	3,088,315	-	3,088,315	2,990,042	-	3,088,315	3,088,315	-	3,088,315	3,088,315
470	396DGP	2,143,283	-	2,143,283	1,952,492	-	1,952,492	2,072,969	-	1,952,492	1,952,492	-	1,952,492	1,952,492
471	396DGU	1,655,743	-	1,655,743	1,655,743	-	1,655,743	1,655,743	-	1,655,743	1,655,743	-	1,655,743	1,655,743
472	396IDU	5,509,699	-	5,509,699	5,995,888	-	5,995,888	5,699,019	-	5,995,888	5,995,888	-	5,995,888	5,995,888
473	396OR	23,227,371	-	23,227,371	25,506,076	-	25,506,076	24,149,306	-	25,506,076	25,506,076	-	25,506,076	25,506,076
474	396SE	73,823	-	73,823	73,823	-	73,823	73,823	-	73,823	73,823	-	73,823	73,823
475	396SG	17,149,251	-	17,149,251	19,304,362	-	19,304,362	18,203,969	-	19,304,362	19,304,362	-	19,304,362	19,304,362
476	396SO	4,605,423	-	4,605,423	5,298,598	-	5,298,598	4,965,344	-	5,298,598	5,298,598	-	5,298,598	5,298,598
477	396SSGCH	966,743	-	966,743	987,734	-	987,734	982,784	-	987,734	987,734	-	987,734	987,734
478	396UT	31,678,295	-	31,678,295	35,382,872	-	35,382,872	33,071,286	-	35,382,872	35,382,872	-	35,382,872	35,382,872
479	396WA	5,621,049	-	5,621,049	6,455,728	-	6,455,728	5,945,159	-	6,455,728	6,455,728	-	6,455,728	6,455,728
480	396WYP	8,275,862	-	8,275,862	9,262,655	-	9,262,655	8,676,725	-	9,262,655	9,262,655	-	9,262,655	9,262,655
481	396WYU	2,145,328	-	2,145,328	2,301,694	-	2,301,694	2,174,881	-	2,301,694	2,301,694	-	2,301,694	2,301,694
482	*Total Power Operated Equipment*	106,067,727	-	106,067,727	117,265,980	-	117,265,980	110,661,058	-	117,265,980	117,265,980	-	117,265,980	117,265,980
483														
484	*Communications Equipment*													
485	397CA	2,784,364	-	2,784,364	2,896,474	-	2,896,474	2,926,010	-	2,896,474	2,896,474	-	2,896,474	2,896,474
486	397CN	5,827,972	-	5,827,972	5,311,026	-	5,311,026	5,733,918	-	5,311,026	5,311,026	-	5,311,026	5,311,026
487	397DGP	6,170,319	-	6,170,319	6,580,016	-	6,580,016	6,414,207	-	6,580,016	6,580,016	-	6,580,016	6,580,016
488	397DGU	9,846,077	-	9,846,077	12,403,597	-	12,403,597	12,034,858	-	12,403,597	12,403,597	-	12,403,597	12,403,597
489	397IDU	5,955,171	-	5,955,171	6,181,703	-	6,181,703	5,742,801	-	6,181,703	6,181,703	-	6,181,703	6,181,703
490	397OR	40,601,674	-	40,601,674	42,375,664	-	42,375,664	41,244,798	-	42,375,664	42,375,664	-	42,375,664	42,375,664
491	397SE	6,215	-	6,215	49,244	-	49,244	29,423	-	49,244	49,244	-	49,244	49,244
492	397SG	43,854,845	-	43,854,845	51,454,634	-	51,454,634	47,396,730	-	51,454,634	51,454,634	-	51,454,634	51,454,634
493	397SO	54,638,391	-	54,638,391	46,951,675	-	46,951,675	54,184,688	7,770,821	54,722,497	51,131,382	22,843,445	77,565,942	70,021,534
494	397SSGCT	1,590	-	1,590	14,880	-	14,880	6,244	-	14,880	14,880	-	14,880	14,880
495	397SSGCH	868,563	-	868,563	876,343	-	876,343	869,161	-	876,343	876,343	-	876,343	876,343
496	397UT	24,641,836	-	24,641,836	29,715,810	-	29,715,810	26,048,807	-	29,715,810	29,715,810	-	29,715,810	29,715,810
497	397WA	9,378,718	-	9,378,718	9,622,992	-	9,622,992	9,713,309	-	9,622,992	9,622,992	-	9,622,992	9,622,992
498	397WYP	14,384,204	-	14,384,204	16,937,079	-	16,937,079	15,274,690	-	16,937,079	16,937,079	-	16,937,079	16,937,079
499	397WYU	1,806,385	-	1,806,385	2,748,717	-	2,748,717	2,653,933	-	2,748,717	2,748,717	-	2,748,717	2,748,717
500	*Total Communications Equipment*	220,766,325	-	220,766,325	234,119,853	-	234,119,853	230,273,378	7,770,821	241,890,675	238,299,560	22,843,445	264,734,120	257,189,712
501														
502	*Misc Equipment*													
503	398CA	15,098	-	15,098	9,861	-	9,861	12,278	-	9,861	9,861	-	9,861	9,861
504	398CN	159,666	-	159,666	168,942	-	168,942	167,528	(175,024)	(6,082)	(53,105)	90,875	84,794	42,433
505	398DGP	53,506	-	53,506	53,506	-	53,506	53,506	-	53,506	53,506	-	53,506	53,506
506	398DGU	497,559	-	497,559	451,498	-	451,498	476,102	-	451,498	451,498	-	451,498	451,498
507	398IDU	43,128	-	43,128	50,565	-	50,565	47,159	-	50,565	50,565	-	50,565	50,565
508	398OR	357,622	-	357,622	373,261	-	373,261	360,118	-	373,261	373,261	-	373,261	373,261
509	398SE	4,207	-	4,207	4,207	-	4,207	4,207	-	4,207	4,207	-	4,207	4,207
510	398SG	805,895	-	805,895	941,480	-	941,480	860,908	-	941,480	941,480	-	941,480	941,480
511	398SO	3,047,650	-	3,047,650	3,105,167	-	3,105,167	3,090,231	-	3,105,167	3,105,167	-	3,105,167	3,105,167
512	398SSGCT	2,650	-	2,650	2,650	-	2,650	2,650	-	2,650	2,650	-	2,650	2,650
513	398UT	296,686	-	296,686	331,917	-	331,917	313,859	-	331,917	331,917	-	331,917	331,917
514	398WA	86,380	-	86,380	86,380	-	86,380	86,380	-	86,380	86,380	-	86,380	86,380
515	398WYP	128,770	-	128,770	132,958	-	132,958	130,703	-	132,958	132,958	-	132,958	132,958
516	398WYU	22,182	-	22,182	22,182	-	22,182	22,182	-	22,182	22,182	-	22,182	22,182

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Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
517	*Total Misc. Equipment*	5,520,999	-	5,520,999	5,734,575	-	5,734,575	5,627,810	(175,024)	5,559,551	5,512,527	90,875	5,650,426	5,608,065
518														
519	*Coal Mine*													
520	399SE	267,196,892	9,827,287	277,024,179	276,170,655	15,280,971	291,451,625	265,600,936	43,248,053	334,699,678	309,506,190	51,237,223	385,936,901	358,873,020
521	*Total Coal Mine*	267,196,892	9,827,287	277,024,179	276,170,655	15,280,971	291,451,625	265,600,936	43,248,053	334,699,678	309,506,190	51,237,223	385,936,901	358,873,020
522														
523	*General Capital Leases*													
524	1011390OR	5,639,602	-	5,639,602	5,918,275	-	5,918,275	5,856,087	-	5,918,275	5,918,275	-	5,918,275	5,918,275
525	1011390SO	17,670,252	-	17,670,252	16,984,736	-	16,984,736	17,142,932	-	16,984,736	16,984,736	-	16,984,736	16,984,736
526	1011390SG	-	-	-	12,411,745	-	12,411,745	5,728,498	-	12,411,745	12,411,745	-	12,411,745	12,411,745
527	1011390WYP	1,387,755	-	1,387,755	1,387,755	-	1,387,755	1,387,755	-	1,387,755	1,387,755	-	1,387,755	1,387,755
528	*Total General Capital Leases*	24,697,610	-	24,697,610	36,702,511	-	36,702,511	30,115,272	-	36,702,511	36,702,511	-	36,702,511	36,702,511
529														
530	*Remove Capital Leases*	(24,697,610)	-	(24,697,610)	(36,702,511)	-	(36,702,511)	(30,115,272)	-	(36,702,511)	(36,702,511)	-	(36,702,511)	(36,702,511)
531														
532	*Unclassified General Plant*													
533	GPSO	-	-	-	25,152	-	25,152	14,804	-	25,152	25,152	-	25,152	25,152
534	*Total Unclassified General Plant*	-	-	-	25,152	-	25,152	14,804	-	25,152	25,152	-	25,152	25,152
535														
536	**Total General Plant**	1,122,810,684	9,800,846	1,132,611,530	1,180,850,339	15,265,909	1,196,116,249	1,146,464,377	62,423,391	1,258,539,639	1,226,533,617	83,370,066	1,341,909,705	1,305,514,740
537														
538														
539	**Intangible Plant**													
540	*Organization*													
541	301CA	699,938	-	699,938	699,938	-	699,938	699,938	-	699,938	699,938	-	699,938	699,938
542	301IDU	1,600,526	-	1,600,526	1,600,526	-	1,600,526	1,600,526	-	1,600,526	1,600,526	-	1,600,526	1,600,526
543	301OR	7,550,077	-	7,550,077	-	-	-	2,903,876	-	-	-	-	-	-
544	301UT	10,028,071	-	10,028,071	10,028,071	-	10,028,071	10,028,071	-	10,028,071	10,028,071	-	10,028,071	10,028,071
545	301WA	1,950,416	-	1,950,416	-	-	-	750,160	-	-	-	-	-	-
546	301WYP	3,129,177	-	3,129,177	3,129,177	-	3,129,177	3,129,177	-	3,129,177	3,129,177	-	3,129,177	3,129,177
547	301WYU	1,329,959	-	1,329,959	1,329,959	-	1,329,959	1,329,959	-	1,329,959	1,329,959	-	1,329,959	1,329,959
548	*Total Organization*	26,288,163	-	26,288,163	16,787,669	-	16,787,669	20,441,705	-	16,787,669	16,787,669	-	16,787,669	16,787,669
549														
550	*Franchise and Consent*													
551	302CA	-	-	-	-	-	-	-	(3,027)	(3,027)	(1,513)	(3,014)	(6,040)	(4,533)
552	302DGP	2,844,878	-	2,844,878	2,844,878	-	2,844,878	2,844,878	(12,302)	2,832,576	2,838,727	(12,249)	2,820,328	2,826,452
553	302DGU	679,586	-	679,586	679,586	-	679,586	679,586	(2,939)	676,647	678,116	(2,926)	673,721	675,184
554	302IDU	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	(12,933)	987,067	993,533	(12,877)	974,190	980,628
555	302SG	1,241,756	-	1,241,756	2,945,256	-	2,945,256	1,896,949	1,240,459	4,185,716	3,683,577	1,219,765	5,405,481	5,057,456
556	302SG-P	79,170,027	(14,301,182)	64,868,845	65,116,586	-	65,116,586	64,971,979	(281,575)	64,835,011	64,975,798	(280,358)	64,554,653	64,694,832
557	302SG-U	21,509,460	(11,806,382)	9,703,078	9,703,142	-	9,703,142	9,703,127	(41,958)	9,661,184	9,682,163	(41,777)	9,619,407	9,640,296
558	302UT	-	-	-	-	-	-	-	(43,536)	(43,536)	(21,768)	(43,347)	(86,883)	(65,209)
559	302WA	-	-	-	-	-	-	-	(35)	(35)	(18)	(35)	(70)	(53)
560	302WYP	-	-	-	-	-	-	-	(14,370)	(14,370)	(7,185)	(14,308)	(28,678)	(21,524)
561	302WYU	-	-	-	-	-	-	-	(5,751)	(5,751)	(2,875)	(5,726)	(11,477)	(8,614)
562	*Total Franchise and Consent*	106,445,707	(26,107,564)	80,338,143	82,289,448	-	82,289,448	81,096,518	822,033	83,111,481	82,818,556	803,149	83,914,630	83,774,914
563														
564	*Misc. Intangible Plant*													
565	303CN	99,810,229	-	99,810,229	102,055,816	-	102,055,816	100,639,262	(441,307)	101,614,509	101,835,162	(439,399)	101,175,110	101,394,809
566	303OR	347,721	-	347,721	347,721	-	347,721	346,217	(1,504)	346,217	346,969	(1,497)	344,720	345,469
567	303SE	1,175,435	-	1,175,435	2,345,105	-	2,345,105	1,338,222	(10,141)	2,334,964	2,340,034	344,937	2,679,901	2,521,088
568	303SG	33,573,372	(387,993)	33,185,379	33,887,713	(387,993)	33,499,720	33,304,308	-	33,499,720	33,499,720	-	33,499,720	33,499,720
569	303SO	356,389,110	-	356,389,110	350,178,630	-	350,178,630	349,750,486	37,580,814	387,759,444	375,361,699	36,724,757	424,484,201	412,209,127
570	303SSGCH	28,886	-	28,886	28,886	-	28,886	28,886	(125)	28,761	28,823	(124)	28,637	28,699
571	303UT	41,917	-	41,917	39,917	-	39,917	41,302	-	39,917	39,917	-	39,917	39,917
572	303IDU	390,375	-	390,375	390,375	-	390,375	390,375	-	390,375	390,375	-	390,375	390,375
573	303WA	8,166	-	8,166	8,166	-	8,166	8,166	-	8,166	8,166	-	8,166	8,166
574	303WYP	194,065	-	194,065	194,065	-	194,065	194,065	-	194,065	194,065	-	194,065	194,065
575	*Total Misc. Intangible Plant*	491,959,275	(387,993)	491,571,282	489,476,392	(387,993)	489,088,399	486,042,793	37,127,738	526,216,137	514,044,931	36,628,674	562,844,811	550,631,434
576														
577	*Unclassified Intangible Plant*													
578	IPSO	-	-	-	581,472	-	581,472	223,643	-	581,472	581,472	-	581,472	581,472
579	*Total Unclassified Intangible Plant*	-	-	-	581,472	-	581,472	223,643	-	581,472	581,472	-	581,472	581,472
580														
581	**Total Intangible Plant**	624,693,145	(26,495,557)	598,197,588	589,134,982	(387,993)	588,746,989	587,804,659	37,949,771	626,696,760	614,232,629	37,431,823	664,128,583	651,775,489
582														
583	**Total Electric Plant in Service**	13,608,720,515	(25,551,242)	13,583,169,273	14,164,796,150	14,877,916	14,179,674,067	13,816,538,092	854,876,019	15,034,550,085	14,608,373,643	1,221,421,254	16,255,971,339	15,625,200,547
584														
585														
586	**Misc. Rate Base Additions**													
587	*Plant Held for Future Use*													
588	105OR	-	-	-	-	-	-	-	-	-	-	-	-	-
589	105SE	953,014	-	953,014	953,014	-	953,014	953,014	-	953,014	953,014	7,000,000	7,953,014	4,453,014
590	105SNPT	119,475	-	119,475	119,475	-	119,475	119,475	-	119,475	119,475	-	119,475	119,475
591	105UT	273,612	1,953,117	2,226,729	2,226,729	-	2,226,729	2,226,729	-	2,226,729	2,226,729	-	2,226,729	2,226,729
592	105WYP	-	-	-	-	-	-	-	-	-	-	-	-	-
593	*Total Plant Held for Future Use*	1,346,101	1,953,117	3,299,218	3,299,218	-	3,299,218	3,299,218	-	3,299,218	3,299,218	7,000,000	10,299,218	6,799,218
594														
595	*Electric Plant Acquisition Adj.*													
596	114DGP	14,560,711	-	14,560,711	14,560,711	-	14,560,711	14,560,711	-	14,560,711	14,560,711	-	14,560,711	14,560,711
597	114SG	142,633,069	-	142,633,069	142,633,069	-	142,633,069	142,633,069	-	142,633,069	142,633,069	-	142,633,069	142,633,069
598	*Total Electric Plant Acquisition Adj.*	157,193,780	-	157,193,780	157,193,780	-	157,193,780	157,193,780	-	157,193,780	157,193,780	-	157,193,780	157,193,780
599														
600	*Accum Provision for Asset Acq. Adj.*													
601	115DGP	(8,751,451)	-	(8,751,451)	(9,413,301)	-	(9,413,301)	(9,082,376)	-	(9,413,301)	(9,413,301)	-	(9,413,301)	(9,413,301)
602	115SG	(58,808,819)	-	(58,808,819)	(63,626,322)	-	(63,626,322)	(61,217,570)	(5,479,356)	(69,105,678)	(66,366,000)	(5,479,356)	(74,585,034)	(71,845,356)

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603	*Total Accum Provision for Asset Acq Adj*	(67,560,270)	-	(67,560,270)	(73,039,623)	-	(73,039,623)	(70,299,947)	(5,479,356)	(78,518,979)	(75,779,301)	(5,479,356)	(83,998,335)	(81,258,657)
604														
605	*Weatherization*													
606	124CA	570,986	(54,868)	516,117	516,117	-	516,117	516,117	(58,079)	458,038	487,078	(56,645)	401,393	429,716
607	124IDU	62,021	(13,789)	48,233	48,233	-	48,233	48,233	(1,626)	46,607	47,420	(2,831)	43,776	45,191
608	124OR	0	-	0	0	-	0	0	40,831	40,832	20,416	(12,829)	28,003	34,417
609	124OTHER	11,288,115	(413,572)	10,874,543	10,874,543	-	10,874,543	10,874,543	(1,108,111)	9,766,432	10,320,487	(943,108)	8,823,324	9,294,878
610	124SO	(11,637,924)	(835,592)	(12,473,516)	(12,473,516)	-	(12,473,516)	(12,473,516)	(3,014)	(12,476,530)	(12,475,023)	(0)	(12,476,530)	(12,476,530)
611	124UT	6,882,036	(613,782)	6,268,254	6,268,254	-	6,268,254	6,268,254	(339,059)	5,929,195	6,098,725	(402,165)	5,527,030	5,728,113
612	124WA	2,402,888	(165,104)	2,237,784	2,237,784	-	2,237,784	2,237,784	(55,271)	2,182,513	2,210,148	(41,710)	2,140,802	2,161,658
613	124WYP	118,393	(1,177)	117,216	117,216	-	117,216	117,216	(117,216)	-	58,608	-	-	-
614	124WYU	15,438	(628)	14,809	14,809	-	14,809	14,809	109,092	123,901	69,355	(1,257)	122,644	123,273
615	*Total Weatherization*	9,701,952	(2,098,511)	7,603,441	7,603,441	-	7,603,441	7,603,441	(1,532,453)	6,070,988	6,837,214	(1,460,546)	4,610,442	5,340,715
616														
617	*Weatherization*													
618	182WCA	29,617	(25,964)	3,653	3,653	(3,653)	0	1,827	0	0	0	-	0	0
619	182WIDU	6,504,038	(186,831)	6,317,206	6,317,206	-	6,317,206	6,317,206	1,235,883	7,553,089	6,935,148	2,131,949	9,685,039	8,619,064
620	182WOR	-	-	-	-	-	-	-	-	-	-	-	-	-
621	182WOTHER	19,401,488	(15,389,077)	4,012,411	4,012,411	(287,142)	3,725,269	3,868,840	294,583	4,019,852	3,872,560	(1,189,889)	2,829,962	3,424,907
622	182WUT	3,502,246	(1,033,931)	2,468,315	2,468,315	(63,878)	2,404,437	2,436,376	(736,148)	1,668,289	2,036,363	(493,191)	1,175,097	1,421,693
623	182WWA	-	-	-	-	-	-	-	-	-	-	-	-	-
624	182WWYP	384,330	(22,854)	361,477	361,477	(6,369)	355,107	358,292	(72,648)	282,460	318,784	(56,295)	226,164	254,312
625	182WWYU	52,181	(17,326)	34,855	34,855	(695)	34,160	34,507	136,180	170,339	102,249	253,523	423,862	297,101
626	*Total Weatherization*	29,873,899	(16,675,982)	13,197,918	13,197,918	(361,739)	12,836,179	13,017,048	857,849	13,694,028	13,265,104	646,096	14,340,124	14,017,076
627														
628	*Fuel Stock*													
629	151SE	44,870,447	1,273,811	46,144,258	50,467,302	(6,968,975)	43,498,327	44,821,293	21,514,000	65,012,327	54,255,327	21,431,000	86,443,327	75,727,827
630	151SSECH	7,868,716	-	7,868,716	3,545,673	3,546,000	7,091,673	7,480,195	3,728,000	10,819,673	8,955,673	3,044,000	13,863,673	12,341,673
631	151SSECT	-	-	-	-	-	-	-	-	-	-	-	-	-
632	25316SE	(1,029,000)	596,000	(433,000)	(433,000)	-	(433,000)	(433,000)	-	(433,000)	(433,000)	-	(433,000)	(433,000)
633	25317SE	(1,772,000)	612,641	(1,159,359)	(1,159,359)	-	(1,159,359)	(1,159,359)	-	(1,159,359)	(1,159,359)	-	(1,159,359)	(1,159,359)
634	*Total Fuel Stock*	49,938,164	2,482,452	52,420,616	52,420,616	(3,422,975)	48,997,641	50,709,128	25,242,000	74,239,641	61,618,641	24,475,000	98,714,641	86,477,141
635														
636	*Material and Supplies*													
637	154CA	758,404	35,495	793,899	793,899	-	793,899	793,899	-	793,899	793,899	-	793,899	793,899
638	154IDU	2,312,776	686,748	2,999,524	2,999,524	-	2,999,524	2,999,524	-	2,999,524	2,999,524	-	2,999,524	2,999,524
639	154OR	11,368,613	2,241,261	13,609,874	13,609,874	-	13,609,874	13,609,874	-	13,609,874	13,609,874	-	13,609,874	13,609,874
640	154SE	2,462,384	868,246	3,330,629	3,330,629	-	3,330,629	3,330,629	-	3,330,629	3,330,629	-	3,330,629	3,330,629
641	154SNPD	254,698	(14,107)	240,591	240,591	-	240,591	240,591	-	240,591	240,591	-	240,591	240,591
642	154SNPPH	(19,204)	(17)	(19,221)	(19,221)	-	(19,221)	(19,221)	-	(19,221)	(19,221)	-	(19,221)	(19,221)
643	154SNPPS	48,236,030	7,809,700	56,045,730	55,557,429	2,692	55,560,121	55,802,926	-	55,560,121	55,560,121	-	55,560,121	55,560,121
644	154SNPT	13,124,426	1,466,451	14,590,876	14,590,876	-	14,590,876	14,590,876	-	14,590,876	14,590,876	-	14,590,876	14,590,876
645	154SO	(5,265,299)	21,414	(5,243,885)	(5,243,885)	-	(5,243,885)	(5,243,885)	-	(5,243,885)	(5,243,885)	-	(5,243,885)	(5,243,885)
646	154SSGCH	15,395	-	15,395	763,701	-	763,701	389,548	-	763,701	763,701	-	763,701	763,701
647	154SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-
648	154UT	18,502,424	1,639,578	20,142,002	20,142,002	-	20,142,002	20,142,002	-	20,142,002	20,142,002	-	20,142,002	20,142,002
649	154WA	2,889,403	737,278	3,626,681	3,626,681	-	3,626,681	3,626,681	-	3,626,681	3,626,681	-	3,626,681	3,626,681
650	154WYP	3,685,296	815,629	4,500,925	4,500,925	-	4,500,925	4,500,925	-	4,500,925	4,500,925	-	4,500,925	4,500,925
651	154WYU	387,571	179,502	567,072	567,072	-	567,072	567,072	-	567,072	567,072	-	567,072	567,072
652	25318SNPPS	(273,000)	-	(273,000)	(273,000)	-	(273,000)	(273,000)	-	(273,000)	(273,000)	-	(273,000)	(273,000)
653	*Total Material and Supplies*	98,439,917	16,487,176	114,927,093	115,187,098	2,692	115,189,791	115,058,442	-	115,189,791	115,189,791	-	115,189,791	115,189,791
654														
655	*Prepayments*													
656	165GPS	884,722	(261,769)	622,954	622,954	-	622,954	622,954	-	622,954	622,954	-	622,954	622,954
657	165IDU	76,821	2,851	79,671	79,671	-	79,671	79,671	-	79,671	79,671	-	79,671	79,671
658	165OR	1,445,401	31,544	1,476,945	1,476,945	-	1,476,945	1,476,945	-	1,476,945	1,476,945	-	1,476,945	1,476,945
659	165SE	3,642,211	(574,356)	3,067,854	3,067,854	-	3,067,854	3,067,854	-	3,067,854	3,067,854	-	3,067,854	3,067,854
660	165SG	1,889,100	892,090	2,781,190	2,781,190	-	2,781,190	2,781,190	-	2,781,190	2,781,190	-	2,781,190	2,781,190
661	165SO	17,295,561	8,469,876	25,765,437	25,765,437	(17,011,165)	8,754,272	17,259,854	-	8,754,272	8,754,272	-	8,754,272	8,754,272
662	165UT	2,194,747	219,565	2,414,312	2,414,312	-	2,414,312	2,414,312	-	2,414,312	2,414,312	-	2,414,312	2,414,312
663	165WA	-	-	-	-	-	-	-	-	-	-	-	-	-
664	165WYP	133,961	94,432	228,393	228,393	-	228,393	228,393	-	228,393	228,393	-	228,393	228,393
665	165WYU	92,118	(92,118)	-	-	-	-	-	-	-	-	-	-	-
666	165OTHER	-	201,787	201,787	201,787	-	201,787	201,787	-	201,787	201,787	-	201,787	201,787
667	*Total Prepayments*	27,654,641	8,983,902	36,638,543	36,638,543	(17,011,165)	19,627,378	28,132,960	-	19,627,378	19,627,378	-	19,627,378	19,627,378
668														
669	*Misc Regulatory Assets*													
670	182MCA	1,387,936	(333,105)	1,054,832	1,054,832	-	1,054,832	1,054,832	(333,105)	721,727	888,279	(333,105)	388,622	555,175
671	182MIDU	506,161	(896,345)	(390,184)	(390,184)	-	(390,184)	(390,184)	32,973	(357,211)	(373,698)	32,973	(324,238)	(340,724)
672	182MOR	34,203,230	(7,285,627)	26,917,603	26,917,603	-	26,917,603	26,917,603	(7,481,030)	19,436,573	23,177,088	(8,434,654)	11,001,919	15,219,246
673	182MOTHER	59,317,120	(35,820,621)	23,496,499	23,496,499	-	23,496,499	23,496,499	(140,378)	23,356,121	23,426,310	(127,898)	23,228,223	23,292,172
674	182MSE	13,488,139	(5,531,982)	7,956,157	4,195,965	(1,543,913)	2,652,052	5,304,104	-	2,652,052	2,652,052	-	2,652,052	2,652,052
675	182MSG-P	-	-	-	-	-	-	-	-	-	-	-	-	-
676	182MSG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
677	182MSGCT	14,404,455	(1,122,425)	13,282,030	13,282,030	-	13,282,030	13,282,030	(1,122,425)	12,159,605	12,720,817	(1,122,425)	11,037,180	11,598,392
678	182MSO	6,172,093	(18,850,709)	(12,678,616)	6,464,902	(14,347,229)	(7,882,328)	(10,280,472)	274,800	(7,607,528)	(7,744,928)	1,462,951	(6,144,577)	(6,876,052)
679	182MUT	22,939,713	(10,191,624)	12,748,088	12,748,088	(281,086)	12,467,003	12,607,546	(4,461,413)	8,005,590	10,236,296	(4,461,413)	3,544,176	5,774,883
680	182MWA	(392,479)	(327,538)	(720,018)	(720,018)	-	(720,018)	(720,018)	63,114	(656,904)	(688,461)	31,668	(625,236)	(641,070)
681	182MWYP	2,267,699	(1,944,841)	322,858	322,858	(322,858)	-	161,429	-	-	-	-	-	-
682	182MWYU	401,261	(344,133)	57,129	57,129	(57,129)	0	28,564	(0)	-	0	-	-	-
683	*Total Misc Regulatory Assets*	154,695,327	(82,648,950)	72,046,377	87,429,703	(16,552,214)	70,877,489	71,461,933	(13,167,464)	57,710,025	64,293,757	(12,951,903)	44,758,122	51,234,074
684														
685	*Misc. Deferred Debits*													
686	186MCA	-	-	-	-	-	-	-	-	-	-	-	-	-
687	186MIDU	5,000	(5,000)	-	-	-	-	-	-	-	-	-	-	-
688	186MOR	-	-	-	-	-	-	-	-	-	-	-	-	-

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689	186MOTHER	5,556,628	(1,188,500)	4,368,128	4,368,128	-	4,368,128	4,368,128	-	4,368,128	4,368,128	-	4,368,128	4,368,128
690	186MSE	7,668,001	(8,339,396)	(671,394)	7,284,762	(2,652,052)	4,632,710	1,980,658	(1,314,078)	3,318,632	3,975,671	137,818	3,456,450	3,387,541
691	186MSG	28,909,656	(2,274,454)	26,635,201	26,635,201	(252,875)	26,382,327	26,508,764	(1,283,327)	25,099,000	25,740,664	(1,283,327)	23,815,673	24,457,337
692	186MSG-P	-	1,290,376	1,290,376	-	1,523,253	1,523,253	1,406,814	4,401,521	5,924,774	3,724,014	1,790,870	7,715,644	6,820,209
693	186MSG-U	-	47,697	47,697	-	287,011	287,011	167,354	770,733	1,057,744	672,378	520,981	1,578,725	1,318,235
694	186MSO	56,550	57,091	113,641	113,641	(119,627)	(5,986)	53,828	5,986	-	(2,993)	-	-	-
695	186MWA	1,454,328	(1,454,328)	-	-	-	-	-	-	-	-	-	-	-
696	*Total Misc. Deferred Debits*	43,650,164	(11,866,515)	31,783,649	38,401,733	(1,214,290)	37,187,444	34,485,546	2,580,835	39,768,279	38,477,861	1,166,342	40,934,621	40,351,450
697														
698	*Working Capital*													
699	CWC	-	-	-	-	-	-	67,963,509	-	-	71,908,267	-	-	65,350,592
700	*Total Working Capital*	-	-	-	-	-	-	67,963,509	-	-	71,908,267	-	-	65,350,592
701														
702	*Other Working Capital*													
703	131SNP	-	-	-	-	-	-	-	-	-	-	-	-	-
704	135SG	98,819	-	98,819	4,170	-	4,170	(34,332)	-	4,170	(34,332)	-	4,170	(34,332)
705	143SO	9,992,037	-	9,992,037	18,502,015	-	18,502,015	15,130,537	-	18,502,015	15,130,537	-	18,502,015	15,130,537
706	230SE	(1,684,553)	-	(1,684,553)	(1,602,200)	-	(1,602,200)	(1,593,668)	-	(1,602,200)	(1,593,668)	-	(1,602,200)	(1,593,668)
707	232SO	(5,726,692)	-	(5,726,692)	(5,366,653)	-	(5,366,653)	(5,058,897)	-	(5,366,653)	(5,058,897)	-	(5,366,653)	(5,058,897)
708	2533SE	(5,004,936)	-	(5,004,936)	(5,385,298)	-	(5,385,298)	(5,217,328)	-	(5,385,298)	(5,217,328)	-	(5,385,298)	(5,217,328)
709	232SE	(480,952)	-	(480,952)	(3,810,282)	-	(3,810,282)	(3,085,385)	-	(3,810,282)	(3,085,385)	-	(3,810,282)	(3,085,385)
710	254105SE	(164,041)	-	(164,041)	(375,621)	-	(375,621)	(325,097)	-	(375,621)	(325,097)	-	(375,621)	(325,097)
711	*Total Other Working Capital*	(2,970,319)	-	(2,970,319)	1,966,131	-	1,966,131	(184,170)	-	1,966,131	(184,170)	-	1,966,131	(184,170)
712														
713	*Total Working Capital*	(2,970,319)	-	(2,970,319)	1,966,131	-	1,966,131	67,779,340	-	1,966,131	71,724,098	-	1,966,131	65,166,423
714														
715	*Nuclear Plant - Trojan*													
716	18222OR	(430,370)	67,953	(362,417)	(362,417)	-	(362,417)	(362,417)	67,953	(294,464)	(328,441)	67,953	(226,511)	(260,488)
717	18222TROJD	7,578,199	(1,196,558)	6,381,641	6,381,641	-	6,381,641	6,381,641	(1,196,558)	5,185,083	5,783,362	(1,196,557)	3,988,526	4,586,805
718	18222TROJP	5,206,151	(822,024)	4,384,127	4,384,127	-	4,384,127	4,384,127	(822,024)	3,562,103	3,973,115	(822,024)	2,740,080	3,151,092
719	18222WA	(1,746,515)	275,765	(1,470,750)	(1,470,750)	-	(1,470,750)	(1,470,750)	275,765	(1,194,984)	(1,332,867)	275,765	(919,219)	(1,057,102)
720	*Total Nuclear Plant - Trojan*	10,607,464	(1,674,863)	8,932,601	8,932,601	-	8,932,601	8,932,601	(1,674,863)	7,257,738	8,095,170	(1,674,863)	5,582,876	6,420,307
721														
722	*Impact Housing*													
723	141DGU	448,278	-	448,278	797,321	-	797,321	622,799	-	797,321	797,321	-	797,321	797,321
724	*Total Impact Housing*	448,278	-	448,278	797,321	-	797,321	622,799	-	797,321	797,321	-	797,321	797,321
725														
726	**Total Misc. Rate Base Additions**	513,019,098	(85,058,173)	427,960,925	450,028,480	(38,559,690)	411,468,789	487,996,291	6,826,549	418,295,338	484,640,031	11,720,771	430,016,109	487,356,016
727														
728	**Total Electric Plant**	14,121,739,613	(110,609,416)	14,011,130,197	14,614,824,630	(23,681,774)	14,591,142,856	14,304,534,383	861,702,567	15,452,845,424	15,093,013,674	1,233,142,024	16,685,987,448	16,112,556,563
729														
730														
731	**Misc. Rate Base Deductions**													
732	*Customer Service Deposits*													
733	235UT	-	(9,032,411)	(9,032,411)	-	(9,745,692)	(9,745,692)	(9,389,052)	-	(9,745,692)	(9,745,692)	-	(9,745,692)	(9,745,692)
734	*Total Customer Service Deposits*	-	(9,032,411)	(9,032,411)	-	(9,745,692)	(9,745,692)	(9,389,052)	-	(9,745,692)	(9,745,692)	-	(9,745,692)	(9,745,692)
735														
736	*Misc. Provisions*													
737	2281SO	669,391	(1,011,683)	(342,293)	(342,293)	-	(342,293)	(342,293)	-	(342,293)	(342,293)	-	(342,293)	(342,293)
738	2282SO	(10,119,098)	6,593,070	(3,526,028)	(3,526,028)	-	(3,526,028)	(3,526,028)	-	(3,526,028)	(3,526,028)	-	(3,526,028)	(3,526,028)
739	2283SO	(46,558,481)	(7,241,688)	(53,800,169)	(53,800,169)	-	(53,800,169)	(53,800,169)	-	(53,800,169)	(53,800,169)	-	(53,800,169)	(53,800,169)
740	254OTHER	(800,985)	(3,353,368)	(4,154,353)	(4,154,353)	-	(4,154,353)	(4,154,353)	-	(4,154,353)	(4,154,353)	-	(4,154,353)	(4,154,353)
741	254SO	(5,643,106)	1,666,266	(3,976,840)	(3,976,840)	-	(3,976,840)	(3,976,840)	-	(3,976,840)	(3,976,840)	-	(3,976,840)	(3,976,840)
742	*Total Misc. Provisions*	(62,452,279)	(3,347,404)	(65,799,683)	(65,799,683)	-	(65,799,683)	(65,799,683)	-	(65,799,683)	(65,799,683)	-	(65,799,683)	(65,799,683)
743														
744	*Accum Misc. Oper Prov - Black Lung*													
745	22841SE	-	-	-	-	-	-	-	-	-	-	-	-	-
746	*Total Accum Misc. Oper Prov - Black Lung*	-	-	-	-	-	-	-	-	-	-	-	-	-
747														
748	*Accum Misc. Prov - Trojan*													
749	22842TROJD	(2,935,378)	139,139	(2,796,239)	(2,796,239)	-	(2,796,239)	(2,796,239)	-	(2,796,239)	(2,796,239)	-	(2,796,239)	(2,796,239)
750	230TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-
751	230TROJP	(2,865,549)	-	(2,865,549)	(2,370,303)	-	(2,370,303)	(2,617,926)	-	(2,370,303)	(2,370,303)	-	(2,370,303)	(2,370,303)
752	254105TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-
753	254105TROJP	(717,689)	(249,518)	(967,207)	(967,207)	-	(967,207)	(967,207)	967,207	-	(483,603)	-	-	-
754	*Total Accum Misc. Prov - Trojan*	(6,518,616)	(110,379)	(6,628,995)	(6,133,749)	-	(6,133,749)	(6,381,372)	967,207	(5,166,542)	(5,650,146)	-	(5,166,542)	(5,166,542)
755														
756	*Accum Hydro Relicensing Obligation*													
757	22844SG-P	-	-	-	-	-	-	-	-	-	-	-	-	-
758	22844SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
759	*Total Accum Hydro Relicensing Obligation*	-	-	-	-	-	-	-	-	-	-	-	-	-
760														
761	*Customer Advances for Construction*													
762	252CA	(228,760)	10,785	(217,974)	(90,733)	10,322	(80,411)	(149,193)	-	(80,411)	(80,411)	-	(80,411)	(80,411)
763	252CN	(11,150,817)	11,150,817	-	(13,492,850)	13,492,850	-	-	-	-	-	-	-	-
764	252IDU	1,248,829	(1,246,490)	2,339	1,180,324	(1,191,501)	(11,177)	(4,419)	-	(11,177)	(11,177)	-	(11,177)	(11,177)
765	252OR	51,821	(152,500)	(100,680)	26,695	(734,601)	(707,906)	(404,293)	-	(707,906)	(707,906)	-	(707,906)	(707,906)
766	252SG	-	(2,732,175)	(2,732,175)	-	(3,165,381)	(3,165,381)	(2,948,778)	-	(3,165,381)	(3,165,381)	-	(3,165,381)	(3,165,381)
767	252UT	6,501,560	(9,257,700)	(2,756,140)	7,692,930	(8,909,579)	(1,216,648)	(1,986,394)	-	(1,216,648)	(1,216,648)	-	(1,216,648)	(1,216,648)
768	252WA	(344,061)	270,019	(74,042)	(2,236)	476	(1,760)	(37,901)	-	(1,760)	(1,760)	-	(1,760)	(1,760)
769	252WYP	(2,236,504)	2,243,477	6,973	(1,028,416)	1,026,214	(2,202)	2,386	-	(2,202)	(2,202)	-	(2,202)	(2,202)
770	252WYU	32,874	(286,234)	(253,360)	24,887	(528,801)	(503,915)	(378,637)	-	(503,915)	(503,915)	-	(503,915)	(503,915)
771	*Total Cust. Advances for Construction*	(6,125,059)	0	(6,125,059)	(5,689,399)	0	(5,689,399)	(5,907,229)	-	(5,689,399)	(5,689,399)	-	(5,689,399)	(5,689,399)
772														
773	*Other Deferred Credits*													
774	25398SE	-	(1,974,536)	(1,974,536)	-	(2,974,949)	(2,974,949)	(2,474,742)	(24,427,523)	(27,402,472)	(15,188,710)	6,850,806	(20,551,666)	(23,977,069)

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Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
775	25399CA	(328,346)	(689)	(329,035)	(329,035)	-	(329,035)	(329,035)	-	(329,035)	(329,035)	-	(329,035)	(329,035)
776	25399IDU	(63,767)	(20,090)	(83,857)	(83,857)	-	(83,857)	(83,857)	-	(83,857)	(83,857)	-	(83,857)	(83,857)
777	25399OR	(1,831,152)	(55,067)	(1,886,219)	(1,886,219)	-	(1,886,219)	(1,886,219)	-	(1,886,219)	(1,886,219)	-	(1,886,219)	(1,886,219)
778	25399OTHER	(2,493,553)	389,078	(2,104,475)	(2,104,475)	-	(2,104,475)	(2,104,475)	-	(2,104,475)	(2,104,475)	-	(2,104,475)	(2,104,475)
779	25399SE	(3,226,194)	(413,512)	(3,639,706)	(3,639,706)	-	(3,639,706)	(3,639,706)	573,585	(3,066,121)	(3,352,914)	16,576	(3,049,545)	(3,057,833)
780	25399SG	(11,544,554)	1,830,320	(9,714,234)	(9,714,234)	87,270	(9,626,964)	(9,670,599)	687,636	(8,939,328)	(9,283,146)	687,636	(8,251,892)	(8,595,510)
781	25399UT	(2,224,090)	1,380,977	(843,113)	(843,113)	-	(843,113)	(843,113)	-	(843,113)	(843,113)	-	(843,113)	(843,113)
782	25399WA	(329,895)	(139,972)	(469,867)	(469,867)	-	(469,867)	(469,867)	-	(469,867)	(469,867)	-	(469,867)	(469,867)
783	25399WYP	(155,341)	17,044	(138,297)	(138,297)	-	(138,297)	(138,297)	-	(138,297)	(138,297)	-	(138,297)	(138,297)
784	25399WYU	(19,954)	978	(18,976)	(18,976)	-	(18,976)	(18,976)	-	(18,976)	(18,976)	-	(18,976)	(18,976)
785	*Total Other Deferred Credits*	(22,216,847)	2,989,068	(19,227,780)	(19,227,780)	87,270	(19,140,510)	(19,184,145)	1,261,221	(17,879,289)	(18,509,899)	704,212	(17,175,077)	(17,527,183)
786														
787	*Accumulated Deferred Income Taxes*													
788	*190 Accum. Deferred Income Taxes*													
789	190BADDEBT	21,549,625	-	21,549,625	17,994,555	-	17,994,555	19,772,090	(240,132)	17,754,423	17,874,489	(240,132)	17,514,291	17,634,357
790	190CA	-	42,138	42,138	-	-	-	21,069	-	-	-	-	-	-
791	190DGP	-	-	-	7,072	-	7,072	3,536	(2,437)	4,635	5,854	(2,437)	2,198	3,417
792	190IDU	-	(79,012)	(79,012)	-	-	-	(39,506)	-	-	-	-	-	-
793	190CN	-	-	-	152,298	-	152,298	76,149	152,298	304,596	228,447	152,298	456,894	380,745
794	190OR	-	-	-	544,123	-	544,123	272,062	-	544,123	544,123	-	544,123	544,123
795	190OTHER	-	-	-	27,131,221	-	27,131,221	13,565,611	-	27,131,221	27,131,221	-	27,131,221	27,131,221
796	190SE	42,974,695	952,128	43,926,823	25,143,774	(12,617,375)	12,526,399	28,226,611	9,359,260	21,885,659	17,206,029	(2,510,864)	19,374,795	20,630,227
797	190SG	30,387,232	3,047,424	33,434,656	3,464,589	-	3,464,589	18,449,623	(1,020,714)	2,443,875	2,954,232	(1,020,714)	1,423,161	1,933,518
798	190SNP	3,551,655	-	3,551,655	77,561	-	77,561	1,814,608	(32,363)	45,198	61,380	(32,363)	12,835	29,017
799	190SNPD	-	-	-	19,092,813	(20,003,754)	(910,941)	(455,471)	(910,941)	(1,821,883)	(1,366,412)	(910,941)	(2,732,824)	(2,277,353)
800	190SO	(10,288,443)	29,185,292	18,896,849	83,383,394	23,276,855	106,660,249	62,778,549	26,642,802	133,303,051	119,981,650	25,668,721	158,971,772	146,137,412
801	190TROJD	(2,131,260)	-	(2,131,260)	40,174	-	40,174	(1,045,543)	(14,659)	25,515	32,845	(14,659)	10,856	18,186
802	190UT	(1)	-	(1)	-	-	-	(1)	-	-	-	-	-	-
803	190WA	2,811,125	(2,811,125)	0	-	-	-	0	-	-	-	-	-	-
804	190WYP	1,166,592	(1,166,592)	0	1,165,555	(1,165,555)	-	0	-	-	-	-	-	-
805	*Total Accum. Deferred Income Taxes*	90,021,222	29,170,253	119,191,475	178,197,129	(10,509,829)	167,687,300	143,439,387	33,933,114	201,620,413	184,653,856	21,088,909	222,709,322	212,164,868
806														
807	*281 Accum. Deferred Income Taxes*													
808	281DGP	(1,720,939)	-	(1,720,939)	(718,053)	-	(718,053)	(1,219,496)	334,292	(383,761)	(550,907)	334,292	(49,469)	(216,615)
809	*Total 281 Accum. Def. Income Taxes*	(1,720,939)	-	(1,720,939)	(718,053)	-	(718,053)	(1,219,496)	334,292	(383,761)	(550,907)	334,292	(49,469)	(216,615)
810														
811	*282 Accum. Deferred Income Taxes*													
812	282CA	-	-	-	-	(31,093,747)	(31,093,747)	(15,546,874)	(1,650,805)	(32,744,552)	(31,919,150)	(1,564,073)	(34,308,625)	(33,526,589)
813	282DGP	(205,244)	-	(205,244)	-	-	-	(102,622)	-	-	-	-	-	-
814	282DITBAL	(1,166,841,657)	-	(1,166,841,657)	(1,245,820,912)	1,247,613,297	1,792,385	(582,524,636)	(5,890,129)	(4,097,744)	(1,152,679)	(5,890,129)	(9,987,873)	(7,042,808)
815	282FERC	(129,344)	-	(129,344)	(58,779)	(2,625,491)	(2,684,270)	(1,406,807)	(109,190)	(2,793,460)	(2,738,865)	(66,621)	(2,860,081)	(2,826,771)
816	282IDU	-	-	-	-	(82,689,911)	(82,689,911)	(41,344,956)	(2,223,021)	(84,912,932)	(83,801,422)	(1,859,065)	(86,771,997)	(85,842,465)
817	282NUTIL	-	-	-	-	799,542	799,542	399,771	(343,713)	455,829	627,686	(138,714)	317,115	386,472
818	282OR	(1,462,057)	-	(1,462,057)	(1,069,209)	(337,439,539)	(338,508,748)	(169,985,403)	(18,528,350)	(357,037,098)	(347,772,923)	(17,199,086)	(374,236,184)	(365,636,641)
819	282OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
820	282SE	(5,918,830)	-	(5,918,830)	(19,164,572)	-	(19,164,572)	(12,541,701)	(290,652)	(19,455,224)	(19,309,898)	(290,652)	(19,745,876)	(19,600,550)
821	282SG	(15,866,516)	-	(15,866,516)	14,328,667	-	14,328,667	(768,925)	1,971,586	16,300,253	15,314,460	1,367,980	17,668,233	16,984,243
822	282SO	-	-	-	17,560,530	-	17,560,530	8,780,265	-	17,560,530	17,560,530	-	17,560,530	17,560,530
823	282UT	-	-	-	-	(564,445,267)	(564,445,267)	(282,222,634)	(12,809,878)	(577,255,145)	(570,850,206)	(13,562,755)	(590,817,900)	(584,036,523)
824	282WA	-	-	-	-	(85,985,963)	(85,985,963)	(42,992,982)	(4,427,871)	(90,413,834)	(88,199,899)	(4,037,871)	(94,451,705)	(92,432,770)
825	282WYP	429,107	-	429,107	85,824	(116,963,862)	(116,878,038)	(58,224,466)	(7,535,096)	(124,413,134)	(120,645,586)	(6,638,267)	(131,051,401)	(127,732,268)
826	282WYU	-	-	-	-	(27,169,059)	(27,169,059)	(13,584,530)	(500,506)	(27,669,565)	(27,419,312)	(397,900)	(28,067,465)	(27,868,515)
827	*Total 282 Accum. Def. Income Taxes*	(1,189,994,541)	-	(1,189,994,541)	(1,234,138,451)	-	(1,234,138,451)	(1,212,066,496)	(52,337,625)	(1,286,476,076)	(1,260,307,263)	(50,277,153)	(1,336,753,229)	(1,311,614,652)
828														
829	*283 Accum. Deferred Income Taxes*													
830	283GPS	(2,833,401)	1,429,623	(1,403,778)	(1,437,274)	-	(1,437,274)	(1,420,526)	289,462	(1,147,812)	(1,292,543)	289,462	(858,350)	(1,003,081)
831	283CA	-	-	-	(463,527)	-	(463,527)	(231,764)	126,417	(337,110)	(400,319)	126,417	(210,693)	(273,902)
832	283IDU	-	(97,202)	(97,202)	(204,673)	175,518	(29,155)	(63,179)	(5,369)	(34,524)	(31,840)	(5,369)	(39,893)	(37,209)
833	283NUTIL	-	-	-	-	-	-	-	-	-	-	-	-	-
834	283OR	-	(423,670)	(423,670)	(14,379,104)	7,900,921	(6,478,183)	(3,450,927)	(311,789)	(6,789,972)	(6,634,078)	(311,789)	(7,101,761)	(6,945,867)
835	283OTHER	-	-	-	(7,378,542)	-	(7,378,542)	(3,689,271)	-	(7,378,542)	(7,378,542)	-	(7,378,542)	(7,378,542)
836	283SE	412,877	7,394,585	7,807,462	(19,526,396)	16,252,802	(3,273,594)	2,266,934	(2,095,029)	(5,368,623)	(4,321,109)	(2,095,029)	(7,463,652)	(6,416,138)
837	283SG	533,151	(423,805)	109,346	(12,099,193)	87,107	(12,012,086)	(5,951,370)	(89,186)	(12,101,272)	(12,056,679)	(89,186)	(12,190,458)	(12,145,865)
838	283SGCT	-	-	-	(4,393,384)	-	(4,393,384)	(2,196,692)	356,221	(4,037,163)	(4,215,274)	356,221	(3,680,942)	(3,859,053)
839	283SNP	(16,796,832)	-	(16,796,832)	(14,325,803)	-	(14,325,803)	(15,561,318)	2,344,295	(11,981,508)	(13,153,656)	2,344,295	(9,637,213)	(10,809,361)
840	283SO	(32,230,366)	21,276,160	(10,954,206)	(32,676,532)	8,748,566	(23,927,966)	(17,441,086)	(14,376,600)	(38,304,566)	(31,116,266)	(4,000,612)	(42,305,178)	(40,304,872)
841	283TROJD	54,833	-	54,833	(2,622,839)	-	(2,622,839)	(1,284,003)	609,301	(2,013,538)	(2,318,189)	609,301	(1,404,237)	(1,708,888)
842	283UT	-	260,952	260,952	(9,689,237)	9,411,594	(277,643)	(8,346)	(353)	(277,996)	(277,820)	(353)	(278,349)	(278,173)
843	283WA	-	4,794,424	4,794,424	(563,083)	249,479	(313,604)	2,240,410	-	(313,604)	(313,604)	-	(313,604)	(313,604)
844	283WYP	-	(1,148,946)	(1,148,946)	(575,909)	490,109	(85,800)	(617,373)	(3,793)	(89,593)	(87,697)	(3,793)	(93,386)	(91,490)
845	283WYU	-	-	-	(86,723)	86,723	-	-	-	-	-	-	-	-
846	*Total 283 Accum. Def. Income Taxes*	(50,859,737)	33,062,121	(17,797,616)	(120,422,219)	43,402,819	(77,019,400)	(47,408,508)	(13,156,423)	(90,175,823)	(83,597,612)	(2,780,435)	(92,956,258)	(91,566,041)
847														
848	*Total Accum Deferred Income Tax*	(1,152,553,995)	62,232,374	(1,090,321,621)	(1,177,081,594)	32,892,990	(1,144,188,604)	(1,117,255,112)	(31,226,642)	(1,175,415,246)	(1,159,801,925)	(31,634,387)	(1,207,049,634)	(1,191,232,440)
849														
850	*Accumulated Investment Tax Credit*													
851	255DGU	-	-	-	-	-	-	-	-	-	-	-	-	-
852	255ITC84	(4,799,663)	-	(4,799,663)	(4,217,879)	-	(4,217,879)	(4,508,771)	581,784	(3,636,095)	(3,926,987)	581,784	(3,054,311)	(3,345,203)
853	255ITC85	(6,607,585)	-	(6,607,585)	(5,928,853)	-	(5,928,853)	(6,268,219)	678,732	(5,250,121)	(5,589,487)	678,732	(4,571,389)	(4,910,755)
854	255ITC86	(2,774,535)	-	(2,774,535)	(2,527,911)	-	(2,527,911)	(2,651,223)	246,624	(2,281,287)	(2,404,599)	246,624	(2,034,663)	(2,157,975)
855	255ITC88	(377,793)	-	(377,793)	(348,165)	-	(348,165)	(362,979)	29,628	(318,537)	(333,351)	29,628	(288,909)	(303,723)
856	255ITC89	(796,039)	-	(796,039)	(737,131)	-	(737,131)	(766,585)	58,908	(678,223)	(707,677)	58,908	(619,315)	(648,769)
857	255ITC90	(466,980)	-	(466,980)	(438,204)	-	(438,204)	(452,592)	28,776	(409,428)	(423,816)	28,776	(380,652)	(395,040)
858	*Total Accum. Investment Tax Credit*	(15,822,595)	-	(15,822,595)	(14,198,143)	-	(14,198,143)	(15,010,369)	1,624,452	(12,573,691)	(13,385,917)	1,624,452	(10,949,239)	(11,761,465)
859														
860	**Total Misc. Rate Base Deductions**	(1,265,689,391)	50,756,711	(1,214,932,680)	(1,288,130,348)	20,259,619	(1,267,870,728)	(1,241,401,704)	(51,801,285)	(1,319,672,014)	(1,293,771,371)	(22,454,918)	(1,342,126,931)	(1,330,899,472)

	PacifiCorp												
	Utah General Rate Case September 2007												
	Rate Base												
							Base Period			Mid Period			Test Period
Line		Sep-04	Sep-04	Sep-04	Sep-05	Sep-05	Sep-05	Sep 04 - Sep 05	Oct 05 - Sep 06	Sep-06	Sep 05 - Sep 06	Oct 06 - Sep 07	Sep-07	Sep 06 - Sep 07
No.	Accounts	Unadjusted Data	Net Rate Base Adjustments	Adjusted Rate Base	Unadjusted Data	Net Rate Base Adjustments	Adjusted Rate Base	Avg Adjusted Rate Base	Net Rate Base Change	Projected Rate Base	Avg Adjusted Rate Base	Net Rate Base Change	Projected Rate Base	Projected Avg Rate Base
861														
862														
863	**Accumulated Depr. Production Plant**													
864	*Steam Prod Plant - Accum.*													
865	108SPDGP	(766,589,511)	-	(766,589,511)	(791,631,744)	-	(791,631,744)	(782,479,225)	(28,273,087)	(819,904,831)	(805,791,467)	(28,048,856)	(847,953,687)	(833,952,255)
866	108SPDGU	(869,006,804)	-	(869,006,804)	(897,217,650)	-	(897,217,650)	(884,030,733)	(24,010,826)	(921,228,476)	(909,263,226)	(23,708,331)	(944,936,807)	(933,122,298)
867	108SPSG	(331,283,672)	-	(331,283,672)	(370,098,497)	-	(370,098,497)	(349,191,258)	(35,402,592)	(405,501,089)	(387,298,163)	(43,181,393)	(448,682,481)	(426,450,904)
868	108SPSSGCH	(199,995,377)	-	(199,995,377)	(202,265,545)	-	(202,265,545)	(198,948,639)	(4,979,966)	(207,245,511)	(204,762,623)	(4,931,109)	(212,176,620)	(209,716,788)
869	*Total Steam Prod Plant - Accum.*	(2,166,875,365)	-	(2,166,875,365)	(2,261,213,437)	-	(2,261,213,437)	(2,214,649,856)	(92,666,470)	(2,353,879,907)	(2,307,115,480)	(99,869,689)	(2,453,749,596)	(2,403,242,246)
870														
871	*Hydraulic Prod Plant - Accum.*													
872	108HPDGP	(150,422,417)	-	(150,422,417)	(149,122,498)	-	(149,122,498)	(148,121,560)	(4,442,203)	(153,564,701)	(151,344,947)	(4,427,264)	(157,991,965)	(155,779,675)
873	108HPDGU	(28,707,025)	-	(28,707,025)	(29,432,864)	-	(29,432,864)	(29,221,867)	(1,183,503)	(30,616,367)	(30,024,713)	(1,182,279)	(31,798,646)	(31,207,604)
874	108HPSG-P	(32,687,856)	5,144,379	(27,543,477)	(35,871,949)	-	(35,871,949)	(33,442,025)	(5,734,773)	(41,606,722)	(38,590,701)	(7,347,839)	(48,954,561)	(45,100,861)
875	108HPSG-U	(10,927,731)	-	(10,927,731)	(12,167,998)	-	(12,167,998)	(11,517,391)	(1,426,644)	(13,594,642)	(12,870,088)	(1,568,319)	(15,162,961)	(14,366,009)
876	*Total Hydraulic Prod Plant - Accum.*	(222,745,028)	5,144,379	(217,600,649)	(226,595,309)	-	(226,595,309)	(222,302,843)	(12,787,123)	(239,382,432)	(232,830,449)	(14,525,702)	(253,908,134)	(246,454,150)
877														
878	*Other Prod Plant - Accum.*													
879	108OPDGU	(2,291,044)	-	(2,291,044)	(2,219,166)	-	(2,219,166)	(2,275,512)	(43,771)	(2,262,937)	(2,241,054)	(43,740)	(2,306,677)	(2,284,809)
880	108OPSG	(42,832,081)	-	(42,832,081)	(47,857,692)	-	(47,857,692)	(45,441,889)	(13,305,596)	(61,163,287)	(53,895,114)	(19,371,725)	(80,535,012)	(69,727,813)
881	108OPSSGCT	(6,445,700)	-	(6,445,700)	(9,538,086)	-	(9,538,086)	(7,997,888)	(2,976,262)	(12,514,347)	(11,026,744)	(2,969,743)	(15,484,090)	(13,999,745)
882	*Total Other Prod Plant - Accum.*	(51,568,824)	-	(51,568,824)	(59,614,943)	-	(59,614,943)	(55,715,289)	(16,325,629)	(75,940,572)	(67,162,912)	(22,385,208)	(98,325,779)	(86,012,368)
883														
884	**Total Accum. Depr. Production Plant**	(2,441,189,217)	5,144,379	(2,436,044,838)	(2,547,423,689)	-	(2,547,423,689)	(2,492,667,988)	(121,779,222)	(2,669,202,910)	(2,607,108,841)	(136,780,598)	(2,805,983,509)	(2,735,708,764)
885														
886														
887	**Accum. Depr. Transmission Plant**													
888	108TPDGP	(342,079,867)	-	(342,079,867)	(349,476,818)	-	(349,476,818)	(346,801,867)	(9,915,499)	(359,392,316)	(354,438,384)	(9,875,470)	(369,267,787)	(364,333,853)
889	108TPDGU	(339,738,369)	-	(339,738,369)	(346,772,272)	-	(346,772,272)	(344,119,776)	(10,647,934)	(357,420,207)	(352,100,187)	(10,606,515)	(368,026,721)	(362,727,396)
890	108TPSG	(242,550,295)	-	(242,550,295)	(268,603,954)	-	(268,603,954)	(254,242,075)	(26,162,541)	(294,766,495)	(281,408,334)	(29,651,770)	(324,418,264)	(309,177,910)
891	**Total Accum. Depr. Transmission Plant**	(924,368,531)	-	(924,368,531)	(964,853,044)	-	(964,853,044)	(945,163,718)	(46,725,974)	(1,011,579,018)	(987,946,904)	(50,133,755)	(1,061,712,772)	(1,036,239,159)
892														
893														
894	**Accum. Depr. Distribution Plant**													
895	*Land and Land Rights*													
896	108360CA	(387,790)	-	(387,790)	(401,976)	-	(401,976)	(394,883)	-	(401,976)	(401,976)	-	(401,976)	(401,976)
897	108360IDU	(169,741)	-	(169,741)	(187,210)	-	(187,210)	(178,475)	-	(187,210)	(187,210)	-	(187,210)	(187,210)
898	108360OR	(1,433,023)	-	(1,433,023)	(1,493,469)	-	(1,493,469)	(1,462,271)	-	(1,493,469)	(1,493,469)	-	(1,493,469)	(1,493,469)
899	108360UT	(1,075,268)	-	(1,075,268)	(1,187,357)	-	(1,187,357)	(1,004,058)	-	(1,187,357)	(1,187,357)	-	(1,187,357)	(1,187,357)
900	108360WA	(167,969)	-	(167,969)	(173,478)	-	(173,478)	(170,723)	-	(173,478)	(173,478)	-	(173,478)	(173,478)
901	108360WYP	(1,045,123)	-	(1,045,123)	(1,080,540)	-	(1,080,540)	(106,262)	-	(1,080,540)	(1,080,540)	-	(1,080,540)	(1,080,540)
902	108360WYU	(246,939)	-	(246,939)	(271,234)	-	(271,234)	(259,086)	-	(271,234)	(271,234)	-	(271,234)	(271,234)
903	*Total Land and Land Rights*	(4,525,854)	-	(4,525,854)	(4,795,264)	-	(4,795,264)	(3,575,759)	-	(4,795,264)	(4,795,264)	-	(4,795,264)	(4,795,264)
904														
905	*Structures and Improvements*													
906	108361CA	(503,579)	-	(503,579)	(531,773)	-	(531,773)	(518,341)	-	(531,773)	(531,773)	-	(531,773)	(531,773)
907	108361IDU	(514,503)	-	(514,503)	(508,157)	-	(508,157)	(514,208)	-	(508,157)	(508,157)	-	(508,157)	(508,157)
908	108361OR	(3,422,309)	-	(3,422,309)	(3,568,213)	-	(3,568,213)	(3,485,983)	-	(3,568,213)	(3,568,213)	-	(3,568,213)	(3,568,213)
909	108361UT	(5,638,596)	-	(5,638,596)	(6,174,885)	-	(6,174,885)	(5,869,435)	-	(6,174,885)	(6,174,885)	-	(6,174,885)	(6,174,885)
910	108361WA	(471,227)	-	(471,227)	(500,186)	-	(500,186)	(487,275)	-	(500,186)	(500,186)	-	(500,186)	(500,186)
911	108361WYP	(2,167,602)	-	(2,167,602)	(2,274,631)	-	(2,274,631)	(2,217,324)	-	(2,274,631)	(2,274,631)	-	(2,274,631)	(2,274,631)
912	108361WYU	(86,736)	-	(86,736)	(90,522)	-	(90,522)	(88,626)	-	(90,522)	(90,522)	-	(90,522)	(90,522)
913	*Structures and Improvements*	(12,804,552)	-	(12,804,552)	(13,648,368)	-	(13,648,368)	(13,181,192)	-	(13,648,368)	(13,648,368)	-	(13,648,368)	(13,648,368)
914														
915	*Station Equipment*													
916	108362CA	(4,469,926)	-	(4,469,926)	(4,433,697)	-	(4,433,697)	(4,508,710)	-	(4,433,697)	(4,433,697)	-	(4,433,697)	(4,433,697)
917	108362IDU	(7,271,991)	-	(7,271,991)	(7,197,262)	-	(7,197,262)	(7,310,448)	-	(7,197,262)	(7,197,262)	-	(7,197,262)	(7,197,262)
918	108362OR	(37,013,387)	-	(37,013,387)	(37,770,907)	-	(37,770,907)	(37,745,250)	-	(37,770,907)	(37,770,907)	-	(37,770,907)	(37,770,907)
919	108362UT	(58,697,026)	-	(58,697,026)	(60,501,410)	-	(60,501,410)	(60,080,911)	-	(60,501,410)	(60,501,410)	-	(60,501,410)	(60,501,410)
920	108362WA	(15,214,530)	-	(15,214,530)	(15,797,742)	-	(15,797,742)	(15,578,150)	-	(15,797,742)	(15,797,742)	-	(15,797,742)	(15,797,742)
921	108362WYP	(26,706,768)	-	(26,706,768)	(27,531,015)	-	(27,531,015)	(27,142,527)	-	(27,531,015)	(27,531,015)	-	(27,531,015)	(27,531,015)
922	108362WYU	(1,591,512)	-	(1,591,512)	(1,641,662)	-	(1,641,662)	(1,620,798)	-	(1,641,662)	(1,641,662)	-	(1,641,662)	(1,641,662)
923	*Total Station Equipment*	(150,965,140)	-	(150,965,140)	(154,873,695)	-	(154,873,695)	(153,986,795)	-	(154,873,695)	(154,873,695)	-	(154,873,695)	(154,873,695)
924														
925	*Poles, Towers & Fixtures*													
926	108364CA	(20,439,465)	-	(20,439,465)	(21,656,870)	-	(21,656,870)	(21,082,439)	(3,697,659)	(25,354,529)	(23,494,688)	(3,849,097)	(29,203,626)	(27,259,332)
927	108364IDU	(19,624,183)	-	(19,624,183)	(21,151,554)	-	(21,151,554)	(20,302,895)	(3,623,877)	(24,775,432)	(22,947,328)	(3,770,479)	(28,545,911)	(26,641,917)
928	108364OR	(148,737,729)	-	(148,737,729)	(156,660,928)	-	(156,660,928)	(152,945,355)	(33,326,766)	(189,987,694)	(173,195,766)	(34,302,822)	(224,290,517)	(207,045,171)
929	108364UT	(82,848,958)	28,193	(82,820,765)	(90,458,575)	-	(90,458,575)	(86,337,854)	(30,049,387)	(120,507,962)	(105,296,437)	(31,383,611)	(151,891,573)	(135,986,489)
930	108364WA	(45,783,056)	-	(45,783,056)	(48,721,389)	-	(48,721,389)	(47,292,866)	(8,007,341)	(56,728,730)	(52,696,167)	(8,334,310)	(65,063,040)	(60,869,317)
931	108364WYP	(38,346,591)	-	(38,346,591)	(40,260,897)	-	(40,260,897)	(39,279,535)	(7,583,053)	(47,843,951)	(44,024,023)	(7,850,224)	(55,694,174)	(51,755,355)
932	108364WYU	(5,432,652)	-	(5,432,652)	(5,954,024)	-	(5,954,024)	(5,652,402)	(1,500,926)	(7,454,950)	(6,701,181)	(1,590,292)	(9,045,243)	(8,232,638)
933	*Total Poles, Towers & Fixtures*	(361,212,634)	28,193	(361,184,441)	(384,864,238)	-	(384,864,238)	(372,893,346)	(87,789,010)	(472,653,248)	(428,355,590)	(91,080,835)	(563,734,083)	(517,790,219)
934														
935	*Overhead Conductors*													
936	108365CA	(10,677,990)	-	(10,677,990)	(11,194,588)	-	(11,194,588)	(10,981,634)	-	(11,194,588)	(11,194,588)	-	(11,194,588)	(11,194,588)
937	108365IDU	(9,728,406)	-	(9,728,406)	(10,524,063)	-	(10,524,063)	(10,072,672)	-	(10,524,063)	(10,524,063)	-	(10,524,063)	(10,524,063)
938	108365OR	(94,424,520)	-	(94,424,520)	(98,600,291)	-	(98,600,291)	(96,792,985)	-	(98,600,291)	(98,600,291)	-	(98,600,291)	(98,600,291)
939	108365UT	(44,257,095)	3,800	(44,253,294)	(48,615,727)	-	(48,615,727)	(46,147,032)	-	(48,615,727)	(48,615,727)	-	(48,615,727)	(48,615,727)
940	108365WA	(18,151,631)	-	(18,151,631)	(19,015,348)	-	(19,015,348)	(18,641,204)	-	(19,015,348)	(19,015,348)	-	(19,015,348)	(19,015,348)
941	108365WYP	(28,728,146)	-	(28,728,146)	(29,926,803)	-	(29,926,803)	(29,348,049)	-	(29,926,803)	(29,926,803)	-	(29,926,803)	(29,926,803)
942	108365WYU	(2,195,291)	-	(2,195,291)	(2,385,065)	-	(2,385,065)	(2,275,364)	-	(2,385,065)	(2,385,065)	-	(2,385,065)	(2,385,065)
943	*Total Overhead Conductors*	(208,163,078)	3,800	(208,159,277)	(220,261,886)	-	(220,261,886)	(214,258,939)	-	(220,261,886)	(220,261,886)	-	(220,261,886)	(220,261,886)
944														
945	*Underground Conduit*													
946	108366CA	(2,612,991)	-	(2,612,991)	(2,795,546)	-	(2,795,546)	(2,719,157)	-	(2,795,546)	(2,795,546)	-	(2,795,546)	(2,795,546)

PacifiCorp
Utah General Rate Case September 2007
Rate Base

Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 08 - Sep 07 Projected Avg Rate Base
947	108366IDU	(2,960,356)	-	(2,960,356)	(3,022,981)	-	(3,022,981)	(3,002,302)	-	(3,022,981)	(3,022,981)	-	(3,022,981)	(3,022,981)
948	108366OR	(30,508,771)	-	(30,508,771)	(32,682,292)	-	(32,682,292)	(31,534,945)	-	(32,682,292)	(32,682,292)	-	(32,682,292)	(32,682,292)
949	108366UT	(50,573,899)	604	(50,573,296)	(52,510,761)	-	(52,510,761)	(51,705,929)	-	(52,510,761)	(52,510,761)	-	(52,510,761)	(52,510,761)
950	108366WA	(3,127,543)	-	(3,127,543)	(3,369,662)	-	(3,369,662)	(3,241,700)	-	(3,369,662)	(3,369,662)	-	(3,369,662)	(3,369,662)
951	108366WYP	(3,573,094)	-	(3,573,094)	(3,802,019)	-	(3,802,019)	(3,676,321)	-	(3,802,019)	(3,802,019)	-	(3,802,019)	(3,802,019)
952	108366WYU	(1,384,856)	-	(1,384,856)	(1,469,245)	-	(1,469,245)	(1,422,380)	-	(1,469,245)	(1,469,245)	-	(1,469,245)	(1,469,245)
953	*Total Underground Conduit*	(94,741,511)	604	(94,740,908)	(99,652,506)	-	(99,652,506)	(97,302,734)	-	(99,652,506)	(99,652,506)	-	(99,652,506)	(99,652,506)
954														
955	*Underground Conductors*													
956	108367CA	(4,497,872)	-	(4,497,872)	(4,792,681)	-	(4,792,681)	(4,615,622)	-	(4,792,681)	(4,792,681)	-	(4,792,681)	(4,792,681)
957	108367IDU	(9,813,038)	-	(9,813,038)	(9,950,852)	-	(9,950,852)	(9,886,240)	-	(9,950,852)	(9,950,852)	-	(9,950,852)	(9,950,852)
958	108367OR	(37,879,568)	-	(37,879,568)	(40,476,536)	-	(40,476,536)	(38,974,146)	-	(40,476,536)	(40,476,536)	-	(40,476,536)	(40,476,536)
959	108367UT	(123,875,142)	2,114	(123,873,028)	(129,122,065)	-	(129,122,065)	(126,711,859)	-	(129,122,065)	(129,122,065)	-	(129,122,065)	(129,122,065)
960	108367WA	(4,647,700)	-	(4,647,700)	(5,010,185)	-	(5,010,185)	(4,800,113)	-	(5,010,185)	(5,010,185)	-	(5,010,185)	(5,010,185)
961	108367WYP	(9,407,499)	-	(9,407,499)	(9,964,668)	-	(9,964,668)	(9,651,636)	-	(9,964,668)	(9,964,668)	-	(9,964,668)	(9,964,668)
962	108367WYU	(7,473,901)	-	(7,473,901)	(7,864,033)	-	(7,864,033)	(7,654,128)	-	(7,864,033)	(7,864,033)	-	(7,864,033)	(7,864,033)
963	*Total Underground Conductors*	(197,594,720)	2,114	(197,592,606)	(207,181,021)	-	(207,181,021)	(202,293,745)	-	(207,181,021)	(207,181,021)	-	(207,181,021)	(207,181,021)
964														
965	*Line Transformers*													
966	108368CA	(21,869,700)	-	(21,869,700)	(22,905,701)	-	(22,905,701)	(22,458,918)	-	(22,905,701)	(22,905,701)	-	(22,905,701)	(22,905,701)
967	108368IDU	(25,696,825)	-	(25,696,825)	(25,801,072)	-	(25,801,072)	(25,910,959)	-	(25,801,072)	(25,801,072)	-	(25,801,072)	(25,801,072)
968	108368OR	(117,558,475)	-	(117,558,475)	(122,888,553)	-	(122,888,553)	(120,464,985)	-	(122,888,553)	(122,888,553)	-	(122,888,553)	(122,888,553)
969	108368UT	(98,732,215)	23,249	(98,708,966)	(101,256,922)	-	(101,256,922)	(100,470,489)	-	(101,256,922)	(101,256,922)	-	(101,256,922)	(101,256,922)
970	108368WA	(25,572,797)	-	(25,572,797)	(26,718,818)	-	(26,718,818)	(26,203,273)	-	(26,718,818)	(26,718,818)	-	(26,718,818)	(26,718,818)
971	108368WYP	(20,939,800)	-	(20,939,800)	(21,829,901)	-	(21,829,901)	(21,357,827)	-	(21,829,901)	(21,829,901)	-	(21,829,901)	(21,829,901)
972	108368WYU	(4,057,064)	-	(4,057,064)	(4,172,542)	-	(4,172,542)	(4,110,462)	-	(4,172,542)	(4,172,542)	-	(4,172,542)	(4,172,542)
973	*Total Line Transformers*	(314,426,877)	23,249	(314,403,627)	(325,573,510)	-	(325,573,510)	(320,976,912)	-	(325,573,510)	(325,573,510)	-	(325,573,510)	(325,573,510)
974														
975	*Services*													
976	108369CA	(4,032,453)	-	(4,032,453)	(4,359,871)	-	(4,359,871)	(4,195,915)	-	(4,359,871)	(4,359,871)	-	(4,359,871)	(4,359,871)
977	108369IDU	(9,447,523)	-	(9,447,523)	(9,739,090)	-	(9,739,090)	(9,617,574)	-	(9,739,090)	(9,739,090)	-	(9,739,090)	(9,739,090)
978	108369OR	(41,129,437)	-	(41,129,437)	(44,293,837)	-	(44,293,837)	(42,653,628)	-	(44,293,837)	(44,293,837)	-	(44,293,837)	(44,293,837)
979	108369UT	(48,290,725)	561	(48,290,164)	(51,225,468)	-	(51,225,468)	(49,780,743)	-	(51,225,468)	(51,225,468)	-	(51,225,468)	(51,225,468)
980	108369WA	(9,596,824)	-	(9,596,824)	(10,287,011)	-	(10,287,011)	(9,945,282)	-	(10,287,011)	(10,287,011)	-	(10,287,011)	(10,287,011)
981	108369WYP	(7,132,469)	-	(7,132,469)	(7,597,261)	-	(7,597,261)	(7,356,496)	-	(7,597,261)	(7,597,261)	-	(7,597,261)	(7,597,261)
982	108369WYU	(1,241,952)	-	(1,241,952)	(1,345,161)	-	(1,345,161)	(1,289,182)	-	(1,345,161)	(1,345,161)	-	(1,345,161)	(1,345,161)
983	*Total Services*	(120,871,382)	561	(120,870,821)	(128,847,700)	-	(128,847,700)	(124,838,819)	-	(128,847,700)	(128,847,700)	-	(128,847,700)	(128,847,700)
984														
985	*Meters*													
986	108370CA	(1,526,118)	-	(1,526,118)	(1,574,917)	-	(1,574,917)	(1,558,050)	-	(1,574,917)	(1,574,917)	-	(1,574,917)	(1,574,917)
987	108370IDU	(5,632,353)	-	(5,632,353)	(5,501,470)	-	(5,501,470)	(5,583,454)	-	(5,501,470)	(5,501,470)	-	(5,501,470)	(5,501,470)
988	108370OR	(26,705,315)	-	(26,705,315)	(27,068,964)	-	(27,068,964)	(26,997,557)	-	(27,068,964)	(27,068,964)	-	(27,068,964)	(27,068,964)
989	108370UT	(39,170,568)	6,720	(39,163,848)	(39,139,503)	-	(39,139,503)	(39,438,392)	-	(39,139,503)	(39,139,503)	-	(39,139,503)	(39,139,503)
990	108370WA	(6,286,441)	-	(6,286,441)	(6,417,814)	-	(6,417,814)	(6,388,874)	-	(6,417,814)	(6,417,814)	-	(6,417,814)	(6,417,814)
991	108370WYP	(5,393,586)	-	(5,393,586)	(5,472,627)	-	(5,472,627)	(5,439,907)	-	(5,472,627)	(5,472,627)	-	(5,472,627)	(5,472,627)
992	108370WYU	(1,398,335)	-	(1,398,335)	(1,385,418)	-	(1,385,418)	(1,392,191)	-	(1,385,418)	(1,385,418)	-	(1,385,418)	(1,385,418)
993	*Total Meters*	(86,112,716)	6,720	(86,105,996)	(86,560,714)	-	(86,560,714)	(86,798,425)	-	(86,560,714)	(86,560,714)	-	(86,560,714)	(86,560,714)
994														
995	*Installation on Customers' Premises*													
996	108371CA	(86,689)	-	(86,689)	(88,875)	-	(88,875)	(89,016)	-	(88,875)	(88,875)	-	(88,875)	(88,875)
997	108371IDU	(136,678)	-	(136,678)	(134,855)	-	(134,855)	(137,205)	-	(134,855)	(134,855)	-	(134,855)	(134,855)
998	108371OR	(1,439,377)	-	(1,439,377)	(1,472,106)	-	(1,472,106)	(1,463,963)	-	(1,472,106)	(1,472,106)	-	(1,472,106)	(1,472,106)
999	108371UT	(3,295,500)	-	(3,295,500)	(3,294,867)	-	(3,294,867)	(3,327,454)	-	(3,294,867)	(3,294,867)	-	(3,294,867)	(3,294,867)
1000	108371WA	(289,696)	-	(289,696)	(289,546)	-	(289,546)	(292,967)	-	(289,546)	(289,546)	-	(289,546)	(289,546)
1001	108371WYP	(411,458)	-	(411,458)	(416,335)	-	(416,335)	(415,880)	-	(416,335)	(416,335)	-	(416,335)	(416,335)
1002	108371WYU	(63,382)	-	(63,382)	(63,895)	-	(63,895)	(64,158)	-	(63,895)	(63,895)	-	(63,895)	(63,895)
1003	*Total Installation on Customers' Premises*	(5,722,781)	-	(5,722,781)	(5,760,478)	-	(5,760,478)	(5,790,642)	-	(5,760,478)	(5,760,478)	-	(5,760,478)	(5,760,478)
1004														
1005	*Leased Property*													
1006	108372IDU	(4,974)	-	(4,974)	(4,802)	-	(4,802)	(4,951)	-	(4,802)	(4,802)	-	(4,802)	(4,802)
1007	108372UT	(38,166)	-	(38,166)	(37,393)	-	(37,393)	(38,252)	-	(37,393)	(37,393)	-	(37,393)	(37,393)
1008	*Total Leased Property*	(43,140)	-	(43,140)	(42,195)	-	(42,195)	(43,203)	-	(42,195)	(42,195)	-	(42,195)	(42,195)
1009														
1010	*Street Lights*													
1011	108373CA	(428,901)	-	(428,901)	(444,269)	-	(444,269)	(438,079)	-	(444,269)	(444,269)	-	(444,269)	(444,269)
1012	108373IDU	(250,924)	-	(250,924)	(253,776)	-	(253,776)	(255,621)	-	(253,776)	(253,776)	-	(253,776)	(253,776)
1013	108373OR	(6,001,072)	-	(6,001,072)	(6,300,008)	-	(6,300,008)	(6,163,235)	-	(6,300,008)	(6,300,008)	-	(6,300,008)	(6,300,008)
1014	108373UT	(8,588,343)	2,021	(8,586,322)	(8,836,681)	-	(8,836,681)	(8,811,402)	-	(8,836,681)	(8,836,681)	-	(8,836,681)	(8,836,681)
1015	108373WA	(1,459,513)	-	(1,459,513)	(1,522,026)	-	(1,522,026)	(1,496,058)	-	(1,522,026)	(1,522,026)	-	(1,522,026)	(1,522,026)
1016	108373WYP	(1,189,672)	-	(1,189,672)	(1,228,024)	-	(1,228,024)	(1,213,317)	-	(1,228,024)	(1,228,024)	-	(1,228,024)	(1,228,024)
1017	108373WYU	(465,227)	-	(465,227)	(480,432)	-	(480,432)	(475,489)	-	(480,432)	(480,432)	-	(480,432)	(480,432)
1018	*Total Street Lights*	(18,383,652)	2,021	(18,381,631)	(19,065,216)	-	(19,065,216)	(18,853,200)	-	(19,065,216)	(19,065,216)	-	(19,065,216)	(19,065,216)
1019														
1020	*Unclassified Dist Sub Plant*													
1021	108DPUT	-	-	-	-	-	-	-	-	-	-	-	-	-
1022	*Total Unclassified Dist Sub Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-
1023														
1024	**Total Accum. Depr. Distribution Plant**	(1,575,568,036)	67,262	(1,575,500,775)	(1,651,126,790)	-	(1,651,126,790)	(1,614,793,709)	(87,789,010)	(1,738,915,800)	(1,694,618,142)	(91,080,835)	(1,829,996,635)	(1,784,052,771)
1025														
1026														
1027	**Accum. Depreciation General Plant**													
1028	*General Plant - Accum*													
1029	108GPCA	(4,327,074)	-	(4,327,074)	(4,081,536)	-	(4,081,536)	(4,278,316)	43,158	(4,038,378)	(4,059,298)	42,248	(3,996,130)	(4,015,988)
1030	108GPCN	(5,212,537)	-	(5,212,537)	(5,266,614)	-	(5,266,614)	(5,313,947)	(350,662)	(5,617,276)	(5,441,123)	(363,889)	(5,981,164)	(5,798,827)
1031	108GPDGP	(8,414,205)	-	(8,414,205)	(9,202,960)	-	(9,202,960)	(8,924,850)	(24,302)	(9,227,262)	(9,216,690)	(24,700)	(9,251,962)	(9,241,130)
1032	108GPDGU	(15,634,309)	-	(15,634,309)	(18,169,104)	-	(18,169,104)	(17,522,090)	(310,876)	(18,479,980)	(18,327,500)	(311,131)	(18,791,111)	(18,638,388)

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Line No.	Accounts	Sep-04 Unadjusted Data	Sep-04 Net Rate Base Adjustments	Sep-04 Adjusted Rate Base	Sep-05 Unadjusted Data	Sep-05 Net Rate Base Adjustments	Sep-05 Adjusted Rate Base	Base Period Sep 04 - Sep 05 Avg Adjusted Rate Base	Oct 05 - Sep 06 Net Rate Base Change	Sep-06 Projected Rate Base	Mid Period Sep 05 - Sep 06 Avg Adjusted Rate Base	Oct 06 - Sep 07 Net Rate Base Change	Sep-07 Projected Rate Base	Test Period Sep 06 - Sep 07 Projected Avg Rate Base
1033	108GPIDU	(10,635,330)	-	(10,635,330)	(11,061,631)	-	(11,061,631)	(10,732,138)	(145,788)	(11,207,419)	(11,134,139)	(173,594)	(11,381,012)	(11,292,626)
1034	108GPOR	(41,128,832)	-	(41,128,832)	(44,407,018)	-	(44,407,018)	(43,080,070)	(760,840)	(45,167,857)	(44,774,765)	(854,031)	(46,021,889)	(45,579,032)
1035	108GPSE	(685,048)	-	(685,048)	(576,280)	-	(576,280)	(631,604)	(118,423)	(694,703)	(635,603)	(118,706)	(813,409)	(754,163)
1036	108GPSG	(32,136,152)	4,997	(32,131,155)	(35,360,933)	-	(35,360,933)	(34,084,912)	(1,758,692)	(37,119,625)	(36,239,630)	(1,698,384)	(38,818,009)	(37,980,811)
1037	108GPSO	(88,358,683)	-	(88,358,683)	(95,681,355)	-	(95,681,355)	(92,105,754)	(10,488,861)	(106,170,215)	(100,891,735)	(11,624,914)	(117,795,130)	(111,854,116)
1038	108GPSSGCH	(2,475,011)	-	(2,475,011)	(2,723,281)	-	(2,723,281)	(2,600,549)	(1,255)	(2,724,536)	(2,724,480)	(1,206)	(2,725,741)	(2,725,687)
1039	108GPSSGCT	(16,346)	-	(16,346)	(33,347)	-	(33,347)	(23,793)	438	(32,909)	(33,165)	421	(32,488)	(32,734)
1040	108GPUT	(49,595,413)	-	(49,595,413)	(54,159,428)	-	(54,159,428)	(51,624,328)	(1,629,801)	(55,789,229)	(54,962,147)	(1,333,627)	(57,122,856)	(56,446,843)
1041	108GPWA	(12,135,784)	-	(12,135,784)	(12,901,813)	-	(12,901,813)	(12,749,374)	(258,854)	(13,160,667)	(13,032,077)	(265,393)	(13,426,060)	(13,293,467)
1042	108GPWYP	(15,091,764)	-	(15,091,764)	(17,058,543)	-	(17,058,543)	(15,975,377)	(264,674)	(17,323,217)	(17,191,957)	(288,023)	(17,611,239)	(17,465,730)
1043	108GPWYU	(4,019,432)	-	(4,019,432)	(3,949,101)	-	(3,949,101)	(4,102,554)	(51,671)	(4,000,772)	(3,975,450)	(62,014)	(4,062,786)	(4,030,384)
1044	*Total General Plant - Accum*	(289,865,920)	4,997	(289,860,923)	(314,632,944)	-	(314,632,944)	(303,749,656)	(16,121,101)	(330,754,045)	(322,639,759)	(17,076,942)	(347,830,987)	(339,149,926)
1045														
1046	*Mining Plant - Accum*													
1047	108MPSE	(160,636,720)	33,643,387	(126,993,333)	(168,297,999)	32,660,561	(135,637,438)	(132,656,878)	1,610,294	(134,027,145)	(134,819,152)	1,462,962	(132,564,183)	(133,268,000)
1048	*Total Mining Plant - Accum*	(160,636,720)	33,643,387	(126,993,333)	(168,297,999)	32,660,561	(135,637,438)	(132,656,878)	1,610,294	(134,027,145)	(134,819,152)	1,462,962	(132,564,183)	(133,268,000)
1049														
1050	**Total Accum. Depr. General Plant**	(450,502,640)	33,648,384	(416,854,256)	(482,930,943)	32,660,561	(450,270,382)	(436,406,534)	(14,510,807)	(464,781,190)	(457,458,911)	(15,613,980)	(480,395,170)	(472,417,926)
1051														
1052	**Total Accum. Depr. Plant in Service**	(5,391,628,424)	38,860,025	(5,352,768,399)	(5,646,334,465)	32,660,561	(5,613,673,904)	(5,489,031,949)	(270,805,013)	(5,884,478,917)	(5,747,132,798)	(293,609,168)	(6,178,088,086)	(6,028,418,620)
1053														
1054														
1055	**Accumulated Amortization**													
1056	*Accum. Prov for Amort-Steam*													
1057	111SPSG	-	-	-	-	-	-	-	-	-	-	-	-	-
1058	*Total Accum. Prov for Amort-Steam*	-	-	-	-	-	-	-	-	-	-	-	-	-
1059														
1060	*Accum. Prov for Amort-General*													
1061	111GPCA	(567,502)	-	(567,502)	(628,733)	-	(628,733)	(603,531)	-	(628,733)	(628,733)	-	(628,733)	(628,733)
1062	111GPCN	(1,690,744)	-	(1,690,744)	(1,716,183)	-	(1,716,183)	(1,747,612)	-	(1,716,183)	(1,716,183)	-	(1,716,183)	(1,716,183)
1063	111GPOR	(6,759,719)	-	(6,759,719)	(7,332,440)	-	(7,332,440)	(7,011,723)	-	(7,332,440)	(7,332,440)	-	(7,332,440)	(7,332,440)
1064	111GPSO	(7,296,899)	-	(7,296,899)	(8,334,096)	-	(8,334,096)	(7,850,434)	-	(8,334,096)	(8,334,096)	-	(8,334,096)	(8,334,096)
1065	111GPUT	(257)	-	(257)	(39,615)	-	(39,615)	(22,280)	-	(39,615)	(39,615)	-	(39,615)	(39,615)
1066	111GPWA	(1,154,149)	-	(1,154,149)	(1,136,523)	-	(1,136,523)	(1,160,206)	-	(1,136,523)	(1,136,523)	-	(1,136,523)	(1,136,523)
1067	111GPWYP	(5,414,795)	-	(5,414,795)	(5,527,587)	-	(5,527,587)	(5,464,853)	-	(5,527,587)	(5,527,587)	-	(5,527,587)	(5,527,587)
1068	111GPWYU	(20,588)	-	(20,588)	(22,299)	-	(22,299)	(21,444)	-	(22,299)	(22,299)	-	(22,299)	(22,299)
1069	*Total Accum. Prov for Amort-General*	(22,904,654)	-	(22,904,654)	(24,737,476)	-	(24,737,476)	(23,882,083)	-	(24,737,476)	(24,737,476)	-	(24,737,476)	(24,737,476)
1070														
1071	*Accum. Prov for Amort-Hydro*													
1072	111HPSG	(183,974)	-	(183,974)	(227,380)	-	(227,380)	(204,914)	-	(227,380)	(227,380)	-	(227,380)	(227,380)
1073	*Total Accum. Prov for Amort-Hydro*	(183,974)	-	(183,974)	(227,380)	-	(227,380)	(204,914)	-	(227,380)	(227,380)	-	(227,380)	(227,380)
1074														
1075	*Accum Prov for Amort-Intangible*													
1076	111IPCA	(642,394)	-	(642,394)	(688,287)	-	(688,287)	(665,380)	(106,329)	(794,616)	(741,471)	(106,089)	(900,705)	(847,680)
1077	111IPCN	(64,566,011)	-	(64,566,011)	(68,442,496)	-	(68,442,496)	(66,490,331)	(8,256,633)	(76,699,128)	(72,573,646)	(8,221,537)	(84,920,665)	(80,812,718)
1078	111IPDGP	(2,401,711)	-	(2,401,711)	(2,698,280)	-	(2,698,280)	(2,554,752)	(125,331)	(2,823,611)	(2,760,991)	(124,789)	(2,948,401)	(2,886,051)
1079	111IPDGU	(279,769)	-	(279,769)	(298,150)	-	(298,150)	(288,960)	(29,939)	(328,089)	(313,130)	(29,810)	(357,898)	(343,004)
1080	111IPIDU	(2,095,304)	-	(2,095,304)	(2,223,566)	-	(2,223,566)	(2,159,015)	(237,859)	(2,461,425)	(2,342,578)	(236,830)	(2,698,255)	(2,579,923)
1081	111IPOR	(7,893,839)	-	(7,893,839)	(345,931)	-	(345,931)	(3,248,722)	(734,705)	(1,080,636)	(713,293)	(734,586)	(1,815,222)	(1,447,939)
1082	111IPSE	(651,424)	-	(651,424)	(780,932)	-	(780,932)	(721,377)	(186,500)	(967,432)	(874,247)	(203,101)	(1,170,533)	(1,065,700)
1083	111IPSG	(13,002,673)	4,918	(12,997,755)	(15,044,876)	17,983	(15,026,893)	(14,000,162)	(3,016,185)	(18,043,078)	(16,527,309)	(3,127,228)	(21,170,307)	(19,600,259)
1084	111IPSG-P	(5,655,252)	207,841	(5,447,411)	(8,019,599)	-	(8,019,599)	(6,810,648)	(2,868,712)	(10,888,311)	(9,454,998)	(2,856,307)	(13,744,619)	(12,317,503)
1085	111IPSG-U	(1,838,204)	149,658	(1,688,546)	(2,135,518)	-	(2,135,518)	(1,965,532)	(427,472)	(2,562,990)	(2,349,409)	(425,624)	(2,988,614)	(2,775,957)
1086	111IPSO	(195,766,619)	-	(195,766,619)	(214,121,844)	-	(214,121,844)	(201,175,248)	(31,551,016)	(245,672,859)	(229,695,282)	(34,480,346)	(280,153,206)	(262,688,549)
1087	111IPUT	(9,241,038)	-	(9,241,038)	(9,911,263)	-	(9,911,263)	(9,577,520)	(833,053)	(10,744,315)	(10,328,068)	(829,590)	(11,573,905)	(11,159,389)
1088	111IPWA	(1,956,447)	-	(1,956,447)	(7,378)	-	(7,378)	(756,957)	(47,253)	(54,632)	(31,005)	(47,251)	(101,882)	(78,257)
1089	111IPWYP	(2,871,979)	-	(2,871,979)	(3,077,362)	-	(3,077,362)	(2,974,847)	(414,589)	(3,491,951)	(3,284,749)	(413,446)	(3,905,397)	(3,698,766)
1090	111IPWYU	(1,220,509)	-	(1,220,509)	(1,307,711)	-	(1,307,711)	(1,264,185)	(107,479)	(1,415,190)	(1,361,487)	(107,022)	(1,522,212)	(1,468,738)
1091	111IPSSGCH	(1,204)	-	(1,204)	(6,981)	-	(6,981)	(4,092)	(2,297)	(9,278)	(8,130)	(2,287)	(11,565)	(10,422)
1092	111IPSSGCT	(4,458)	-	(4,458)	(56,126)	-	(56,126)	(26,378)	-	(56,126)	(56,126)	-	(56,126)	(56,126)
1093	*Total Accum Prov for Amort-Intangible*	(310,088,834)	362,418	(309,726,417)	(329,166,299)	17,983	(329,148,316)	(314,684,106)	(48,945,353)	(378,093,669)	(353,415,922)	(51,945,842)	(430,039,512)	(403,836,981)
1094														
1095	*Accum Prov for Amort - Capital Lease*													
1096	111390OR	(1,017,865)	-	(1,017,865)	(471,181)	-	(471,181)	(516,963)	-	(471,181)	(471,181)	-	(471,181)	(471,181)
1097	111390SO	3,909,864	-	3,909,864	2,795,612	-	2,795,612	3,039,986	-	2,795,612	2,795,612	-	2,795,612	2,795,612
1098	111390SG	-	-	-	(109,317)	-	(109,317)	(29,202)	-	(109,317)	(109,317)	-	(109,317)	(109,317)
1099	111390WYP	(84,422)	-	(84,422)	(147,701)	-	(147,701)	(116,364)	-	(147,701)	(147,701)	-	(147,701)	(147,701)
1100	*Total Accum Prov for Amort - Capital Lease*	2,807,577	-	2,807,577	2,067,413	-	2,067,413	2,378,457	-	2,067,413	2,067,413	-	2,067,413	2,067,413
1101														
1102	*Remove Capital Lease Amortization*	(2,807,577)	-	(2,807,577)	(2,067,413)	-	(2,067,413)	(2,378,457)	-	(2,067,413)	(2,067,413)	-	(2,067,413)	(2,067,413)
1103														
1104	**Total Accumulated Amortization**	(333,177,462)	362,418	(332,815,044)	(354,131,154)	17,983	(354,113,171)	(338,771,103)	(48,945,353)	(403,058,525)	(378,380,777)	(51,945,842)	(455,004,367)	(428,801,837)
1105														
1106	**Total Rate Base Deductions**	(6,990,495,277)	89,979,153	(6,900,516,123)	(7,288,595,967)	52,938,163	(7,235,657,804)	(7,069,204,756)	(371,551,651)	(7,607,209,456)	(7,419,284,947)	(368,009,929)	(7,975,219,384)	(7,788,119,929)
1107														
1108	**Total Rate Base**	7,131,244,336	(20,630,262)	7,110,614,074	7,326,228,663	29,256,389	7,355,485,052	7,235,329,627	490,150,916	7,845,635,968	7,673,728,727	865,132,096	8,710,768,064	8,324,436,634

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Line No.	Accounts	8.1 Sale of Skookumchuck Sept 2004	8.2 Customer Adv. For Construction Sept 2004	8.2 Customer Adv. For Construction Sept 2005	8.3 Sale of East Price Distribution Sept 2004	8.4 Removal of Glenrock Mine Sept 2004	8.4 Removal of Glenrock Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2004	8.5 Inclusion of Trapper Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2006	8.5 Inclusion of Trapper Mine Sept 2007	8.6 Inclusion of Jim Bridger Mine Sept 2004	8.6 Inclusion of Jim Bridger Mine Sept 2005	8.6 Inclusion of Jim Bridger Mine Sept 2006	8.6 Inclusion of Jim Bridger Mine Sept 2007
1	**Steam Production Plant**														
2	*Land and Land Rights*														
3	310DGP														
4	310DGU														
5	310SG														
6	310SSGCH														
7	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	*Structures and Improvements*														
10	311DGP														
11	311DGU														
12	311SG														
13	311SSGCH														
14	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15															
16	*Boiler Plant Equipment*														
17	312DGP														
18	312DGU														
19	312SG														
20	312SSGCH														
21	*Total Boiler Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22															
23	*Turbogenerator Units*														
24	314DGP														
25	314DGU														
26	314SG														
27	314SSGCH														
28	*Total Turbogenerator Units*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	*Accessory Electric Equipment*														
31	315DGP														
32	315DGU														
33	315SG														
34	315SSGCH														
35	*Total Accessory Electric Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36															
37	*Misc Power Plant Equipment*														
38	316DGP														
39	316DGU														
40	316SG														
41	316SSGCH														
42	*Total Misc Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43															
44	**Total Steam Production Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45															
46															
47	**Hydraulic Production Plant**														
48	*Land and Land Rights*														
49	330DGP														
50	330DGU														
51	330SG-P	(741,546)													
52	330SG-U														
53	*Total Land and Land Rights*	(741,546)	-	-	-	-	-	-	-	-	-	-	-	-	-
54															
55	*Structures and Improvements*														
56	331DGP														
57	331DGU														
58	331SG-P	(1,103,942)													
59	331SG-U														
60	*Total Structures and Improvements*	(1,103,942)	-	-	-	-	-	-	-	-	-	-	-	-	-
61															
62	*Reservoirs, Dams & Waterways*														
63	332DGP														
64	332DGU														
65	332SG-P	(5,126,426)													
66	332SG-U														
67	*Total Reservoirs, Dams & Waterways*	(5,126,426)	-	-	-	-	-	-	-	-	-	-	-	-	-
68															
69	*Water Wheel, Turbines, & Generators*														
70	333DGP														
71	333DGU														
72	333SG-P	(1,142,619)													
73	333SG-U														
74	*Total Water Wheel, Turbines, & Generators*	(1,142,619)	-	-	-	-	-	-	-	-	-	-	-	-	-
75															
76	*Accessory Electric Equipment*														
77	334DGP														
78	334DGU														
79	334SG-P	(343,414)													
80	334SG-U														
81	*Total Accessory Electric Equipment*	(343,414)	-	-	-	-	-	-	-	-	-	-	-	-	-
82															
83	*Misc Power Plant Equipment*														
84	335DGP														
85	335DGU														
86	335SG-P														

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Line No.	Accounts	8.1 Sale of Skookumchuck Sept 2004	8.2 Customer Adv. For Construction Sept 2004	8.2 Customer Adv. For Construction Sept 2005	8.3 Sale of East Price Distribution Sept 2004	8.4 Removal of Glenrock Mine Sept 2004	8.4 Removal of Glenrock Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2004	8.5 Inclusion of Trapper Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2006	8.5 Inclusion of Trapper Mine Sept 2007	8.6 Inclusion of Jim Bridger Mine Sept 2004	8.6 Inclusion of Jim Bridger Mine Sept 2005	8.6 Inclusion of Jim Bridger Mine Sept 2006	8.6 Inclusion of Jim Bridger Mine Sept 2007
87	335SG-U														
88	*Total Misc Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89															
90	*Roads, Railroads & Bridges*														
91	336DGP														
92	336DGU														
93	336SG-P	(199,204)													
94	336SG-U														
95	*Total Roads, Railroads & Bridges*	(199,204)	-	-	-	-	-	-	-	-	-	-	-	-	-
96															
97	*Unclassified Hydro Plant*														
98	HPSG-P														
99	*Total Unclassified Hydro Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100															
101	**Total Hydraulic Production Plant**	(8,657,150)	-	-	-	-	-	-	-	-	-	-	-	-	-
102															
103															
104	**Other Production Plant**														
105	*Land and Land Rights*														
106	340DGU														
107	340SG														
108	340SSGCT														
109	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110															
111	*Structures and Improvements*														
112	341DGU														
113	341SG														
114	341SSGCT														
115	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116															
117	*Fuel Holders, Producers & Accessories*														
118	342DGU														
119	342SG														
120	342SSGCT														
121	*Total Fuel Holders, Producers & Accessories*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122															
123	*Prime Movers*														
124	343DGU														
125	343SG														
126	343SSGCT														
127	*Total Prime Movers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128															
129	*Generators*														
130	344DGU														
131	344SG														
132	344SSGCT														
133	*Total Generators*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134															
135	*Accessory Electric Plant*														
136	345DGU														
137	345SG														
138	345SSGCT														
139	*Total Accessory Electric Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140															
141	*Misc. Power Plant Equipment*														
142	346DGU														
143	346SG														
144	*Total Misc. Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145															
146	*Unclassified Other Production Plant*														
147	OPSG														
148	*Total Unclassified Other Production Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149															
150	**Total Other Production Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151															
152															
153	**Transmission Plant**														
154	*Land and Land Rights*														
155	350DGP														
156	350DGU														
157	350SG														
158	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159															
160	*Structures and Improvements*														
161	352DGP														
162	352DGU														
163	352SG														
164	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165															
166	*Station and Equipment*														
167	353DGP														
168	353DGU														
169	353SG														
170	*Total Station and Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171															
172	*Towers and Fixtures*														

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		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv.	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
173	354DGP														
174	354DGU														
175	354SG														
176	*Total Towers and Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177															
178	*Poles and Fixtures*														
179	355DGP														
180	355DGU														
181	355SG														
182	*Total Poles and Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183															
184	*Clearing and Grading*														
185	356DGP														
186	356DGU														
187	356SG														
188	*Total Clearing and Grading*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189															
190	*Underground Conduit*														
191	357DGP														
192	357DGU														
193	357SG														
194	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195															
196	*Underground Conductors*														
197	358DGU														
198	358SG														
199	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200															
201	*Roads and Trails*														
202	359DGP														
203	359DGU														
204	359SG														
205	*Total Roads and Trails*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206															
207	*Unclassified Transmission Plant*														
208	TPSG														
209	*Total Unclassified Transmission Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210															
211	**Total Transmission Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212															
213															
214	**Distribution Plant**														
215	*Land and Land Rights*														
216	360CA														
217	360IDU														
218	360OR														
219	360UT														
220	360WA														
221	360WYP														
222	360WYU														
223	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224															
225	*Total Structures and Improvements*														
226	361CA														
227	361IDU														
228	361OR														
229	361UT														
230	361WA														
231	361WYP														
232	361WYU														
233	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234															
235	*Station Equipment*														
236	362CA														
237	362IDU														
238	362OR														
239	362UT														
240	362WA														
241	362WYP														
242	362WYU														
243	*Total Station Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244															
245	*Poles, Towers & Fixtures*														
246	364CA				-										
247	364IDU				-										
248	364OR				-										
249	364UT				(111,776)										
250	364WA				-										
251	364WYP				-										
252	364WYU				-										
253	*Total Poles, Towers & Fixtures*	-	-	-	(111,776)	-	-	-	-	-	-	-	-	-	-
254															
255	*Overhead Conductors*														
256	365CA				-										
257	365IDU				-										
258	365OR				-										

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	Rate Base														
		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
259	365UT				(8,792)										
260	365WA				-										
261	365WYP				-										
262	365WYU				-										
263	*Total Overhead Conductors*	-	-	-	(8,792)	-	-	-	-	-	-	-	-	-	-
264															
265	*Underground Conduit*														
266	366CA				-										
267	366IDU				-										
268	366OR				-										
269	366UT				(2,118)										
270	366WA				-										
271	366WYP				-										
272	366WYU				-										
273	*Total Underground Conduit*	-	-	-	(2,118)	-	-	-	-	-	-	-	-	-	-
274															
275	*Underground Conductors*														
276	367CA				-										
277	367IDU				-										
278	367OR				-										
279	367UT				(15,114)										
280	367WA				-										
281	367WYP				-										
282	367WYU				-										
283	*Total Underground Conductors*	-	-	-	(15,114)	-	-	-	-	-	-	-	-	-	-
284															
285	*Line Transformers*														
286	368CA				-										
287	368IDU				-										
288	368OR				-										
289	368UT				(44,936)										
290	368WA				-										
291	368WYP				-										
292	368WYU				-										
293	*Total Line Transformers*	-	-	-	(44,936)	-	-	-	-	-	-	-	-	-	-
294															
295	*Services*														
296	369CA				-										
297	369IDU				-										
298	369OR				-										
299	369UT				(1,574)										
300	369WA				-										
301	369WYP				-										
302	369WYU				-										
303	*Total Services*	-	-	-	(1,574)	-	-	-	-	-	-	-	-	-	-
304															
305	*Meters*														
306	370CA				-										
307	370IDU				-										
308	370OR				-										
309	370UT				(11,000)										
310	370WA				-										
311	370WYP				-										
312	370WYU				-										
313	*Total Meters*	-	-	-	(11,000)	-	-	-	-	-	-	-	-	-	-
314															
315	*Installations on Customers' Premises*														
316	371CA				-										
317	371IDU				-										
318	371OR				-										
319	371UT				-										
320	371WA				-										
321	371WYP				-										
322	371WYU				-										
323	*Total Installations on Customers' Premises*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
324															
325	*Leased Property*														
326	372IDU				-										
327	372UT				-										
328	*Total Leased Property*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
329															
330	*Street Lights*														
331	373CA				-										
332	373IDU				-										
333	373OR				-										
334	373UT				(4,071)										
335	373WA				-										
336	373WYP				-										
337	373WYU				-										
338	*Total Street Lights*	-	-	-	(4,071)	-	-	-	-	-	-	-	-	-	-
339															
340	*Unclassified Distribution Plant*														
341	DPCA														
342	DPIDU														
343	DPOR														
344	DPUT														

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	Rate Base														
		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv.	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
345	DPWA														
346	DPWYP														
347	DPWYU														
348	*Total Unclassified Distribution Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
349															
350	**Total Distribution Plant**	-	-	-	(199,381)	-	-	-	-	-	-	-	-	-	-
351															
352															
353	**General Plant**														
354	*Land and Land Rights*														
355	389CA														
356	389CN														
357	389DGU														
358	389IDU														
359	389OR														
360	389SG														
361	389SO														
362	389UT														
363	389WA														
364	389WYP														
365	389WYU														
366	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
367															
368	*Structures and Improvements*														
369	390CA														
370	390CN														
371	390DGP														
372	390DGU														
373	390IDU														
374	390OR														
375	390SG														
376	390SO														
377	390UT														
378	390WA														
379	390WYP														
380	390WYU														
381	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
382															
383	*Office Furniture & Equipment*														
384	391CA														
385	391CN														
386	391DGP														
387	391DGU														
388	391IDU														
389	391OR														
390	391SE					(15,061)	(15,061)								
391	391SG														
392	391SO														
393	391SSGCH														
394	391SSGCT														
395	391UT														
396	391WA														
397	391WYP														
398	391WYU														
399	*Total Office Furniture & Equipment*	-	-	-	-	(15,061)	(15,061)	-	-	-	-	-	-	-	-
400															
401	*Transportation Equipment*														
402	392CA														
403	392CN														
404	392DGP														
405	392DGU														
406	392IDU														
407	392OR														
408	392SE														
409	392SG	(11,379)													
410	392SO														
411	392SSGCH														
412	392SSGCT														
413	392UT														
414	392WA														
415	392WYP														
416	392WYU														
417	*Total Transportation Equipment*	(11,379)	-	-	-	-	-	-	-	-	-	-	-	-	-
418															
419	*Stores Equipment*														
420	393CA														
421	393DGP														
422	393DGU														
423	393IDU														
424	393OR														
425	393SG														
426	393SO														
427	393SSGCT														
428	393UT														
429	393WA														
430	393WYP														

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		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv.	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
431	393WYU														
432	*Total Stores Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
433															
434	*Tools, Shop, & Garage Equipment*														
435	394CA														
436	394DGP														
437	394DGU														
438	394IDU														
439	394OR														
440	394SE														
441	394SG														
442	394SO														
443	394SSGCH														
444	394SSGCT														
445	394UT														
446	394WA														
447	394WYP														
448	394WYU														
449	*Total Tools, Shop, & Garage Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
450															
451	*Laboratory Equipment*														
452	395CA														
453	395DGP														
454	395DGU														
455	395IDU														
456	395OR														
457	395SE														
458	395SG														
459	395SO														
460	395SSGCT														
461	395SSGCH														
462	395UT														
463	395WA														
464	395WYP														
465	395WYU														
466	*Total Laboratory Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467															
468	*Power Operated Equipment*														
469	396CA														
470	396DGP														
471	396DGU														
472	396IDU														
473	396OR														
474	396SE														
475	396SG														
476	396SO														
477	396SSGCH														
478	396UT														
479	396WA														
480	396WYP														
481	396WYU														
482	*Total Power Operated Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
483															
484	*Communications Equipment*														
485	397CA														
486	397CN														
487	397DGP														
488	397DGU														
489	397IDU														
490	397OR														
491	397SE														
492	397SG														
493	397SO														
494	397SSGCT														
495	397SSGCH														
496	397UT														
497	397WA														
498	397WYP														
499	397WYU														
500	*Total Communications Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
501															
502	*Misc. Equipment*														
503	398CA														
504	398CN														
505	398DGP														
506	398DGU														
507	398IDU														
508	398OR														
509	398SE														
510	398SG														
511	398SO														
512	398SSGCT														
513	398UT														
514	398WA														
515	398WYP														
516	398WYU														

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		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv.	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
517	*Total Misc. Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
518															
519	*Coal Mine*														
520	399SE					(37,359,621)	(35,946,289)	6,928,908	6,995,927	287,325	(396,407)	40,258,000	44,231,333	36,760,400	41,796,667
521	*Total Coal Mine*	-	-	-	-	(37,359,621)	(35,946,289)	6,928,908	6,995,927	287,325	(396,407)	40,258,000	44,231,333	36,760,400	41,796,667
522															
523	*General Capital Leases*														
524	1011390OR														
525	1011390SO														
526	1011390SG														
527	1011390WYP														
528	*Total General Capital Leases*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
529															
530	*Remove Capital Leases*														
531															
532	*Unclassified General Plant*														
533	GPSO														
534	*Total Unclassified General Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535															
536	**Total General Plant**	(11,379)	-	-	-	(37,374,682)	(35,961,351)	6,928,908	6,995,927	287,325	(396,407)	40,258,000	44,231,333	36,760,400	41,796,667
537															
538															
539	**Intangible Plant**														
540	*Organization*														
541	301CA														
542	301IDU														
543	301OR														
544	301UT														
545	301WA														
546	301WYP														
547	301WYU														
548	*Total Organization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
549															
550	*Franchise and Consent*														
551	302CA														
552	302DGP														
553	302DGU														
554	302IDU														
555	302SG														
556	302SG-P														
557	302SG-U														
558	302UT														
559	302WA														
560	302WYP														
561	302WYU														
562	*Total Franchise and Consent*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
563															
564	*Misc. Intangible Plant*														
565	303CN														
566	303OR														
567	303SE														
568	303SG														
569	303SO														
570	303SSGCH														
571	303UT														
572	303IDU														
573	303WA														
574	303WYP														
575	*Total Misc. Intangible Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
576															
577	*Unclassified Intangible Plant*														
578	IPSO														
579	*Total Unclassified Intangible Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580															
581	**Total Intangible Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
582															
583	**Total Electric Plant in Service**	(8,668,529)	-	-	(199,381)	(37,374,682)	(35,961,351)	6,928,908	6,995,927	287,325	(396,407)	40,258,000	44,231,333	36,760,400	41,796,667
584															
585															
586	**Misc. Rate Base Additions**														
587	*Plant Held for Future Use*														
588	105OR														
589	105SE														
590	105SNPT														
591	105UT														
592	105WYP														
593	*Total Plant Held for Future Use*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
594															
595	*Electric Plant Acquisition Adj.*														
596	114DGP														
597	114SG														
598	*Total Electric Plant Acquisition Adj.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
599															
600	*Accum Provision for Asset Acq. Adj.*														
601	115DGP														
602	115SG														

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Line No.	Accounts	8.1 Sale of Skookumchuck Sept 2004	8.2 Customer Adv. For Construction Sept 2004	8.2 Customer Adv. For Construction Sept 2005	8.3 Sale of East Price Distribution Sept 2004	8.4 Removal of Glenrock Mine Sept 2004	8.4 Removal of Glenrock Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2004	8.5 Inclusion of Trapper Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2006	8.5 Inclusion of Trapper Mine Sept 2007	8.6 Inclusion of Jim Bridger Mine Sept 2004	8.6 Inclusion of Jim Bridger Mine Sept 2005	8.6 Inclusion of Jim Bridger Mine Sept 2006	8.6 Inclusion of Jim Bridger Mine Sept 2007
603	*Total Accum Provision for Asset Acq Adj*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
604															
605	*Weatherization*														
606	124CA														
607	124IDU														
608	124OR														
609	124OTHER														
610	124SO														
611	124UT														
612	124WA														
613	124WYP														
614	124WYU														
615	*Total Weatherization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
616															
617	*Weatherization*														
618	182WCA														
619	182WIDU														
620	182WOR														
621	182WOTHER														
622	182WUT														
623	182WWA														
624	182WWYP														
625	182WWYU														
626	*Total Weatherization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
627															
628	*Fuel Stock*														
629	151SE														
630	151SSECH														
631	151SSECT														
632	25316SE														
633	25317SE														
634	*Total Fuel Stock*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635															
636	*Material and Supplies*														
637	154CA														
638	154IDU														
639	154OR														
640	154SE														
641	154SNPD														
642	154SNPPH														
643	154SNPPS					(260,005)	2,692								
644	154SNPT														
645	154SO														
646	154SSGCH														
647	154SSGCT														
648	154UT														
649	154WA														
650	154WYP														
651	154WYU														
652	25318SNPPS														
653	*Total Material and Supplies*	-	-	-	-	(260,005)	2,692	-	-	-	-	-	-	-	-
654															
655	*Prepayments*														
656	165GPS														
657	165IDU														
658	165OR														
659	165SE														
660	165SG														
661	165SO														
662	165UT														
663	165WA														
664	165WYP														
665	165WYU														
666	165OTHER														
667	*Total Prepayments*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
668															
669	*Misc Regulatory Assets*														
670	182MCA														
671	182MIDU														
672	182MOR														
673	182MOTHER														
674	182MSE														
675	182MSG-P														
676	182MSG-U														
677	182MSGCT														
678	182MSO														
679	182MUT														
680	182MWA														
681	182MWYP														
682	182MWYU														
683	*Total Misc Regulatory Assets*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
684															
685	*Misc. Deferred Debits*														
686	186MCA														
687	186MIDU														
688	186MOR														

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Line No.	Accounts	8.1 Sale of Skookumchuck Sept 2004	8.2 Customer Adv. For Construction Sept 2004	8.2 Customer Adv. For Construction Sept 2005	8.3 Sale of East Price Distribution Sept 2004	8.4 Removal of Glenrock Mine Sept 2004	8.4 Removal of Glenrock Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2004	8.5 Inclusion of Trapper Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2006	8.5 Inclusion of Trapper Mine Sept 2007	8.6 Inclusion of Jim Bridger Mine Sept 2004	8.6 Inclusion of Jim Bridger Mine Sept 2005	8.6 Inclusion of Jim Bridger Mine Sept 2006	8.6 Inclusion of Jim Bridger Mine Sept 2007
689	186MOTHER														
690	186MSE														
691	186MSG														
692	186MSG-P														
693	186MSG-U														
694	186MSO														
695	186MWA														
696	*Total Misc. Deferred Debits*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
697															
698	*Working Capital*														
699	CWC														
700	*Total Working Capital*														
701															
702	*Other Working Capital*														
703	131SNP														
704	135SG														
705	143SO														
706	230SE														
707	232SO														
708	2533SE														
709	232SE														
710	254105SE														
711	*Total Other Working Capital*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
712															
713	*Total Working Capital*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
714															
715	*Nuclear Plant - Trojan*														
716	18222OR														
717	18222TROJD														
718	18222TROJP														
719	18222WA														
720	*Total Nuclear Plant - Trojan*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
721															
722	*Impact Housing*														
723	141DGU														
724	*Total Impact Housing*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
725															
726	**Total Misc. Rate Base Additions**	-	-	-	-	(260,005)	2,692	-	-	-	-	-	-	-	-
727															
728	**Total Electric Plant**	(8,668,529)	-	-	(199,381)	(37,634,687)	(35,958,659)	6,928,908	6,995,927	287,325	(396,407)	40,258,000	44,231,333	36,760,400	41,796,667
729															
730															
731	**Misc. Rate Base Deductions**														
732	*Customer Service Deposits*														
733	235UT														
734	*Total Customer Service Deposits*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
735															
736	*Misc. Provisions*														
737	2281SO														
738	2282SO														
739	2283SO														
740	254OTHER														
741	254SO														
742	*Total Misc. Provisions*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
743															
744	*Accum Misc. Oper Prov - Black Lung*														
745	22841SE														
746	*Total Accum Misc. Oper Prov - Black Lung*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
747															
748	*Accum Misc. Prov - Trojan*														
749	22842TROJD														
750	230TROJD														
751	230TROJP														
752	254105TROJD														
753	254105TROJP														
754	*Total Accum Misc. Prov - Trojan*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
755															
756	*Accum Hydro Relicensing Obligation*														
757	22844SG-P														
758	22844SG-U														
759	*Total Accum Hydro Relicensing Obligation*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760															
761	*Customer Advances for Construction*														
762	252CA		10,785	10,322											
763	252CN		11,150,817	13,492,850											
764	252IDU		(1,246,490)	(1,191,501)											
765	252OR		(152,500)	(734,601)											
766	252SG		(2,732,175)	(3,165,381)											
767	252UT		(9,257,700)	(8,909,578)											
768	252WA		270,019	476											
769	252WYP		2,243,477	1,026,214											
770	252WYU		(286,234)	(528,801)											
771	*Total Cust. Advances for Construction*	-	0	0	-	-	-	-	-	-	-	-	-	-	-
772															
773	*Other Deferred Credits*														
774	25398SE														

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775	25399CA														
776	25399IDU														
777	25399OR														
778	25399OTHER														
779	25399SE														
780	25399SG														
781	25399UT														
782	25399WA														
783	25399WYP														
784	25399WYU														
785	*Total Other Deferred Credits*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
786															
787	*Accumulated Deferred Income Taxes*														
788	*190 Accum. Deferred Income Taxes*														
789	190BADDEBT														
790	190CA														
791	190DGP														
792	190IDU														
793	190CN														
794	190OR														
795	190OTHER														
796	190SE														
797	190SG														
798	190SNP														
799	190SNPD														
800	190SO														
801	190TROJD														
802	190UT														
803	190WA														
804	190WYP														
805	*Total Accum. Deferred Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
806															
807	*281 Accum. Deferred Income Taxes*														
808	281DGP														
809	*Total 281 Accum. Def. Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
810															
811	*282 Accum. Deferred Income Taxes*														
812	282CA														
813	282DGP														
814	282DITBAL														
815	282FERC														
816	282IDU														
817	282NUTIL														
818	282OR														
819	282OTHER														
820	282SE														
821	282SG														
822	282SO														
823	282UT														
824	282WA														
825	282WYP														
826	282WYU														
827	*Total 282 Accum. Def. Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
828															
829	*283 Accum. Deferred Income Taxes*														
830	283GPS														
831	283CA														
832	283IDU														
833	283NUTIL														
834	283OR														
835	283OTHER														
836	283SE														
837	283SG														
838	283SGCT														
839	283SNP														
840	283SO														
841	283TROJD														
842	283UT														
843	283WA														
844	283WYP														
845	283WYU														
846	*Total 283 Accum. Def. Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
847															
848	*Total Accum Deferred Income Tax*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
849															
850	*Accumulated Investment Tax Credit*														
851	255DGU														
852	255ITC84														
853	255ITC85														
854	255ITC86														
855	255ITC88														
856	255ITC89														
857	255ITC90														
858	*Total Accum. Investment Tax Credit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
859															
860	**Total Misc. Rate Base Deductions**	-	0	0	-	-	-	-	-	-	-	-	-	-	-

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	Rate Base														
		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv.	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
861															
862															
863	**Accumulated Depr. Production Plant**														
864	*Steam Prod Plant - Accum.*														
865	108SPDGP														
866	108SPDGU														
867	108SPSG														
868	108SPSSGCH														
869	*Total Steam Prod Plant - Accum.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
870															
871	*Hydraulic Prod Plant - Accum.*														
872	108HPDGP														
873	108HPDGU														
874	108HPSG-P	5,144,379													
875	108HPSG-U														
876	*Total Hydraulic Prod Plant - Accum.*	5,144,379	-	-	-	-	-	-	-	-	-	-	-	-	-
877															
878	*Other Prod Plant - Accum.*														
879	108OPDGU														
880	108OPSG														
881	108OPSSGCT														
882	*Total Other Prod Plant - Accum.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
883															
884	**Total Accum. Depr. Production Plant**	5,144,379	-	-	-	-	-	-	-	-	-	-	-	-	-
885															
886															
887	**Accum. Depr. Transmission Plant**														
888	108TPDGP														
889	108TPDGU														
890	108TPSG														
891	**Total Accum. Depr. Transmission Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
892															
893															
894	**Accum. Depr. Distribution Plant**														
895	*Land and Land Rights*														
896	108360CA														
897	108360IDU														
898	108360OR														
899	108360UT														
900	108360WA														
901	108360WYP														
902	108360WYU														
903	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
904															
905	*Structures and Improvements*														
906	108361CA														
907	108361IDU														
908	108361OR														
909	108361UT														
910	108361WA														
911	108361WYP														
912	108361WYU														
913	*Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
914															
915	*Station Equipment*														
916	108362CA														
917	108362IDU														
918	108362OR														
919	108362UT														
920	108362WA														
921	108362WYP														
922	108362WYU														
923	*Total Station Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
924															
925	*Poles, Towers & Fixtures*														
926	108364CA				-										
927	108364IDU				-										
928	108364OR				-										
929	108364UT				28,193										
930	108364WA				-										
931	108364WYP				-										
932	108364WYU				-										
933	*Total Poles, Towers & Fixtures*	-	-	-	28,193	-	-	-	-	-	-	-	-	-	-
934															
935	*Overhead Conductors*														
936	108365CA				-										
937	108365IDU				-										
938	108365OR				-										
939	108365UT				3,800										
940	108365WA				-										
941	108365WYP				-										
942	108365WYU				-										
943	*Total Overhead Conductors*	-	-	-	3,800	-	-	-	-	-	-	-	-	-	-
944															
945	*Underground Conduit*														
946	108366CA				-										

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	Rate Base														
		8.1	8.2	8.2	8.3	8.4	8.4	8.5	8.5	8.5	8.5	8.6	8.6	8.6	8.6
		Sale of	Customer Adv.	Customer Adv.	Sale of East Price	Removal of	Removal of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of	Inclusion of
Line		Skookumchuck	For Construction	For Construction	Distribution	Glenrock Mine	Glenrock Mine	Trapper Mine	Trapper Mine	Trapper Mine	Trapper Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine	Jim Bridger Mine
No.	Accounts	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2004	Sept 2005	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007
947	108366IDU				-										
948	108366OR				-										
949	108366UT				604										
950	108366WA				-										
951	108366WYP				-										
952	108366WYU				-										
953	*Total Underground Conduit*	-	-	-	604	-	-	-	-	-	-	-	-	-	-
954															
955	*Underground Conductors*														
956	108367CA				-										
957	108367IDU				-										
958	108367OR				-										
959	108367UT				2,114										
960	108367WA				-										
961	108367WYP				-										
962	108367WYU				-										
963	*Total Underground Conductors*	-	-	-	2,114	-	-	-	-	-	-	-	-	-	-
964															
965	*Line Transformers*				-										
966	108368CA				-										
967	108368IDU				-										
968	108368OR				-										
969	108368UT				23,249										
970	108368WA				-										
971	108368WYP				-										
972	108368WYU				-										
973	*Total Line Transformers*	-	-	-	23,249	-	-	-	-	-	-	-	-	-	-
974															
975	*Services*														
976	108369CA				-										
977	108369IDU				-										
978	108369OR				-										
979	108369UT				561										
980	108369WA				-										
981	108369WYP				-										
982	108369WYU				-										
983	*Total Services*	-	-	-	561	-	-	-	-	-	-	-	-	-	-
984															
985	*Meters*														
986	108370CA				-										
987	108370IDU				-										
988	108370OR				-										
989	108370UT				6,720										
990	108370WA				-										
991	108370WYP				-										
992	108370WYU				-										
993	*Total Meters*	-	-	-	6,720	-	-	-	-	-	-	-	-	-	-
994															
995	*Installation on Customers' Premises*														
996	108371CA				-										
997	108371IDU				-										
998	108371OR				-										
999	108371UT				-										
1000	108371WA				-										
1001	108371WYP				-										
1002	108371WYU				-										
1003	*Total Installation on Customers' Premises*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1004															
1005	*Leased Property*														
1006	108372IDU				-										
1007	108372UT				-										
1008	*Total Leased Property*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1009															
1010	*Street Lights*														
1011	108373CA				-										
1012	108373IDU				-										
1013	108373OR				-										
1014	108373UT				2,021										
1015	108373WA				-										
1016	108373WYP				-										
1017	108373WYU				-										
1018	*Total Street Lights*	-	-	-	2,021	-	-	-	-	-	-	-	-	-	-
1019															
1020	*Unclassified Dist Sub Plant*														
1021	108DPUT														
1022	*Total Unclassified Dist Sub Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1023															
1024	**Total Accum. Depr. Distribution Plant**	-	-	-	67,262	-	-	-	-	-	-	-	-	-	-
1025															
1026															
1027	**Accum. Depreciation General Plant**														
1028	*General Plant - Accum*														
1029	108GPCA														
1030	108GPCN														
1031	108GPDGP														
1032	108GPDGU														

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Line No.	Accounts	8.1 Sale of Skookumchuck Sept 2004	8.2 Customer Adv. For Construction Sept 2004	8.2 Customer Adv. For Construction Sept 2005	8.3 Sale of East Price Distribution Sept 2004	8.4 Removal of Glenrock Mine Sept 2004	8.4 Removal of Glenrock Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2004	8.5 Inclusion of Trapper Mine Sept 2005	8.5 Inclusion of Trapper Mine Sept 2006	8.5 Inclusion of Trapper Mine Sept 2007	8.6 Inclusion of Jim Bridger Mine Sept 2004	8.6 Inclusion of Jim Bridger Mine Sept 2005	8.6 Inclusion of Jim Bridger Mine Sept 2006	8.6 Inclusion of Jim Bridger Mine Sept 2007
1033	108GPIDU														
1034	108GPOR														
1035	108GPSE														
1036	108GPSG	4,997													
1037	108GPSO														
1038	108GPSSGCH														
1039	108GPSSGCT														
1040	108GPUT														
1041	108GPWA														
1042	108GPWYP														
1043	108GPWYU														
1044	*Total General Plant - Accum*	4,997	-	-	-	-	-	-	-	-	-	-	-	-	-
1045															
1046	*Mining Plant - Accum*														
1047	108MPSE					33,643,387	32,660,561								
1048	*Total Mining Plant - Accum*	-	-	-	-	33,643,387	32,660,561	-	-	-	-	-	-	-	-
1049															
1050	**Total Accum. Depr. General Plant**	4,997	-	-	-	33,643,387	32,660,561	-	-	-	-	-	-	-	-
1051															
1052	**Total Accum. Depr. Plant in Service**	5,149,376	-	-	67,262	33,643,387	32,660,561	-	-	-	-	-	-	-	-
1053															
1054															
1055	**Accumulated Amortization**														
1056	*Accum. Prov for Amort-Steam*														
1057	111SPSG														
1058	*Total Accum. Prov for Amort-Steam*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1059															
1060	*Accum. Prov for Amort-General*														
1061	111GPCA														
1062	111GPCN														
1063	111GPOR														
1064	111GPSO														
1065	111GPUT														
1066	111GPWA														
1067	111GPWYP														
1068	111GPWYU														
1069	*Total Accum. Prov for Amort-General*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1070															
1071	*Accum. Prov for Amort-Hydro*														
1072	111HPSG														
1073	*Total Accum. Prov for Amort-Hydro*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1074															
1075	*Accum Prov for Amort-Intangible*														
1076	111IPCA														
1077	111IPCN														
1078	111IPDGP														
1079	111IPDGU														
1080	111IPIDU														
1081	111IPOR														
1082	111IPSE														
1083	111IPSG														
1084	111IPSG-P														
1085	111IPSG-U														
1086	111IPSO														
1087	111IPUT														
1088	111IPWA														
1089	111IPWYP														
1090	111IPWYU														
1091	111IPSSGCH														
1092	111IPSSGCT														
1093	*Total Accum Prov for Amort-Intangible*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1094															
1095	*Accum Prov for Amort - Capital Lease*														
1096	111390OR														
1097	111390SO														
1098	111390SG														
1099	111390WYP														
1100	*Total Accum Prov for Amort - Capital Lease*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101															
1102	*Remove Capital Lease Amortization*														
1103															
1104	**Total Accumulated Amortization**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105															
1106	**Total Rate Base Deductions**	5,149,376	0	0	67,262	33,643,387	32,660,561	-	-	-	-	-	-	-	-
1107															
1108	**Total Rate Base**	(3,519,153)	0	0	(132,120)	(3,991,300)	(3,298,098)	6,928,908	6,995,927	287,325	(396,407)	40,258,000	44,231,333	36,760,400	41,796,667

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	Rate Base														
		8.7	8.7	8.7	8.7	8.8	8.8	8.8	8.8	8.9	8.9	8.9	8.9	8.10	8.10
		Environmental	Environmental	Environmental	Environmental	Hydro Settlement	Hydro Settlement	Hydro Settlement	Hydro Settlement	Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous	Pro Forma	Pro Forma
Line		Settlement	Settlement	Settlement	Settlement	Obligations	Obligations	Obligations	Obligations	Rate Base	Rate Base	Rate Base	Rate Base	Plant Additions	Plant Additions
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007
1	**Steam Production Plant**														
2	*Land and Land Rights*														
3	310DGP														
4	310DGU														
5	310SG														
6	310SSGCH														
7	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	*Structures and Improvements*														
10	311DGP														
11	311DGU														
12	311SG														
13	311SSGCH														
14	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15															
16	*Boiler Plant Equipment*														
17	312DGP														
18	312DGU														
19	312SG														
20	312SSGCH														
21	*Total Boiler Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22															
23	*Turbogenerator Units*														
24	314DGP													-	-
25	314DGU													-	-
26	314SG													199,575,755	329,346,277
27	314SSGCH													-	1,537,500
28	*Total Turbogenerator Units*	-	-	-	-	-	-	-	-	-	-	-	-	199,575,755	330,883,777
29															
30	*Accessory Electric Equipment*														
31	315DGP														
32	315DGU														
33	315SG														
34	315SSGCH														
35	*Total Accessory Electric Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36															
37	*Misc Power Plant Equipment*														
38	316DGP														
39	316DGU														
40	316SG														
41	316SSGCH														
42	*Total Misc Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43															
44	**Total Steam Production Plant**	-	-	-	-	-	-	-	-	-	-	-	-	199,575,755	330,883,777
45															
46															
47	**Hydraulic Production Plant**														
48	*Land and Land Rights*														
49	330DGP														
50	330DGU														
51	330SG-P														
52	330SG-U														
53	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54															
55	*Structures and Improvements*														
56	331DGP														
57	331DGU														
58	331SG-P														
59	331SG-U														
60	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61															
62	*Reservoirs, Dams & Waterways*														
63	332DGP													-	-
64	332DGU													-	-
65	332SG-P													70,903,219	67,799,983
66	332SG-U													5,307,744	6,342,823
67	*Total Reservoirs, Dams & Waterways*	-	-	-	-	-	-	-	-	-	-	-	-	76,210,963	74,142,806
68															
69	*Water Wheel, Turbines, & Generators*														
70	333DGP														
71	333DGU														
72	333SG-P														
73	333SG-U														
74	*Total Water Wheel, Turbines, & Generators*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75															
76	*Accessory Electric Equipment*														
77	334DGP														
78	334DGU														
79	334SG-P														
80	334SG-U														
81	*Total Accessory Electric Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82															
83	*Misc Power Plant Equipment*														
84	335DGP														
85	335DGU														
86	335SG-P														

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Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
87	335SG-U														
88	*Total Misc Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89															
90	*Roads, Railroads & Bridges*														
91	336DGP														
92	336DGU														
93	336SG-P														
94	336SG-U														
95	*Total Roads, Railroads & Bridges*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96															
97	*Unclassified Hydro Plant*														
98	HPSG-P														
99	*Total Unclassified Hydro Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100															
101	**Total Hydraulic Production Plant**	-	-	-	-	-	-	-	-	-	-	-	-	76,210,963	74,142,806
102															
103															
104	**Other Production Plant**														
105	*Land and Land Rights*														
106	340DGU														
107	340SG														
108	340SSGCT														
109	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110															
111	*Structures and Improvements*														
112	341DGU														
113	341SG														
114	341SSGCT														
115	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116															
117	*Fuel Holders, Producers & Accessories*														
118	342DGU													-	-
119	342SG													191,372,084	352,599,653
120	342SSGCT													-	-
121	*Total Fuel Holders, Producers & Accessories*	-	-	-	-	-	-	-	-	-	-	-	-	191,372,084	352,599,653
122															
123	*Prime Movers*														
124	343DGU														
125	343SG														
126	343SSGCT														
127	*Total Prime Movers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128															
129	*Generators*														
130	344DGU														
131	344SG														
132	344SSGCT														
133	*Total Generators*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134															
135	*Accessory Electric Plant*														
136	345DGU														
137	345SG														
138	345SSGCT														
139	*Total Accessory Electric Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140															
141	*Misc. Power Plant Equipment*														
142	346DGU														
143	346SG														
144	*Total Misc. Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145															
146	*Unclassified Other Production Plant*														
147	OPSG														
148	*Total Unclassified Other Production Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149															
150	**Total Other Production Plant**	-	-	-	-	-	-	-	-	-	-	-	-	191,372,084	352,599,653
151															
152															
153	**Transmission Plant**														
154	*Land and Land Rights*														
155	350DGP														
156	350DGU														
157	350SG														
158	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159															
160	*Structures and Improvements*														
161	352DGP														
162	352DGU														
163	352SG														
164	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165															
166	*Station and Equipment*														
167	353DGP														
168	353DGU														
169	353SG														
170	*Total Station and Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171															
172	*Towers and Fixtures*														

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Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
173	354DGP														
174	354DGU														
175	354SG														
176	*Total Towers and Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177															
178	*Poles and Fixtures*														
179	355DGP													-	-
180	355DGU													-	-
181	355SG													152,961,840	213,945,263
182	*Total Poles and Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	152,961,840	213,945,263
183															
184	*Clearing and Grading*														
185	356DGP														
186	356DGU														
187	356SG														
188	*Total Clearing and Grading*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189															
190	*Underground Conduit*														
191	357DGP														
192	357DGU														
193	357SG														
194	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195															
196	*Underground Conductors*														
197	358DGU														
198	358SG														
199	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200															
201	*Roads and Trails*														
202	359DGP														
203	359DGU														
204	359SG														
205	*Total Roads and Trails*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206															
207	*Unclassified Transmission Plant*														
208	TPSG														
209	*Total Unclassified Transmission Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210															
211	**Total Transmission Plant**	-	-	-	-	-	-	-	-	-	-	-	-	152,961,840	213,945,263
212															
213															
214	**Distribution Plant**														
215	*Land and Land Rights*														
216	360CA														
217	360IDU														
218	360OR														
219	360UT														
220	360WA														
221	360WYP														
222	360WYU														
223	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224															
225	*Total Structures and Improvements*														
226	361CA														
227	361IDU														
228	361OR														
229	361UT														
230	361WA														
231	361WYP														
232	361WYU														
233	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234															
235	*Station Equipment*														
236	362CA														
237	362IDU														
238	362OR														
239	362UT														
240	362WA														
241	362WYP														
242	362WYU														
243	*Total Station Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244															
245	*Poles, Towers & Fixtures*														
246	364CA													6,443,924	9,938,528
247	364IDU													10,047,315	11,324,253
248	364OR													62,569,585	49,810,631
249	364UT													113,118,530	119,574,165
250	364WA													14,109,201	13,752,536
251	364WYP													16,050,455	10,617,959
252	364WYU													1,966,267	7,796,941
253	*Total Poles, Towers & Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	224,305,276	222,815,014
254															
255	*Overhead Conductors*														
256	365CA														
257	365IDU														
258	365OR														

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Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
259	365UT														
260	365WA														
261	365WYP														
262	365WYU														
263	*Total Overhead Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
264															
265	*Underground Conduit*														
266	366CA														
267	366IDU														
268	366OR														
269	366UT														
270	366WA														
271	366WYP														
272	366WYU														
273	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274															
275	*Underground Conductors*														
276	367CA														
277	367IDU														
278	367OR														
279	367UT														
280	367WA														
281	367WYP														
282	367WYU														
283	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
284															
285	*Line Transformers*														
286	368CA														
287	368IDU														
288	368OR														
289	368UT														
290	368WA														
291	368WYP														
292	368WYU														
293	*Total Line Transformers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294															
295	*Services*														
296	369CA														
297	369IDU														
298	369OR														
299	369UT														
300	369WA														
301	369WYP														
302	369WYU														
303	*Total Services*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304															
305	*Meters*														
306	370CA														
307	370IDU														
308	370OR														
309	370UT														
310	370WA														
311	370WYP														
312	370WYU														
313	*Total Meters*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
314															
315	*Installations on Customers' Premises*														
316	371CA														
317	371IDU														
318	371OR														
319	371UT														
320	371WA														
321	371WYP														
322	371WYU														
323	*Total Installations on Customers' Premises*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
324															
325	*Leased Property*														
326	372IDU														
327	372UT														
328	*Total Leased Property*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
329															
330	*Street Lights*														
331	373CA														
332	373IDU														
333	373OR														
334	373UT														
335	373WA														
336	373WYP														
337	373WYU														
338	*Total Street Lights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339															
340	*Unclassified Distribution Plant*														
341	DPCA														
342	DPIDU														
343	DPOR														
344	DPUT														

	PacifiCorp														
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	Rate Base														
		8.7	8.7	8.7	8.7	8.8	8.8	8.8	8.8	8.9	8.9	8.9	8.9	8.10	8.10
		Environmental	Environmental	Environmental	Environmental	Hydro Settlement	Hydro Settlement	Hydro Settlement	Hydro Settlement	Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous	Pro Forma	Pro Forma
Line		Settlement	Settlement	Settlement	Settlement	Obligations	Obligations	Obligations	Obligations	Rate Base	Rate Base	Rate Base	Rate Base	Plant Additions	Plant Additions
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007
345	DPWA														
346	DPWYP														
347	DPWYU														
348	*Total Unclassified Distribution Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
349															
350	**Total Distribution Plant**	-	-	-	-	-	-	-	-	-	-	-	-	224,305,276	222,815,014
351															
352															
353	**General Plant**														
354	*Land and Land Rights*														
355	389CA														
356	389CN														
357	389DGU														
358	389IDU														
359	389OR														
360	389SG														
361	389SO														
362	389UT														
363	389WA														
364	389WYP														
365	389WYU														
366	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
367															
368	*Structures and Improvements*														
369	390CA														
370	390CN														
371	390DGP														
372	390DGU														
373	390IDU														
374	390OR														
375	390SG														
376	390SO														
377	390UT														
378	390WA														
379	390WYP														
380	390WYU														
381	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
382															
383	*Office Furniture & Equipment*														
384	391CA														
385	391CN														
386	391DGP														
387	391DGU														
388	391IDU														
389	391OR														
390	391SE														
391	391SG														
392	391SO														
393	391SSGCH														
394	391SSGCT														
395	391UT														
396	391WA														
397	391WYP														
398	391WYU														
399	*Total Office Furniture & Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400															
401	*Transportation Equipment*														
402	392CA														
403	392CN														
404	392DGP														
405	392DGU														
406	392IDU														
407	392OR														
408	392SE														
409	392SG														
410	392SO														
411	392SSGCH														
412	392SSGCT														
413	392UT														
414	392WA														
415	392WYP														
416	392WYU														
417	*Total Transportation Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
418															
419	*Stores Equipment*														
420	393CA														
421	393DGP														
422	393DGU														
423	393IDU														
424	393OR														
425	393SG														
426	393SO														
427	393SSGCT														
428	393UT														
429	393WA														
430	393WYP														

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	Rate Base														
		8.7	8.7	8.7	8.7	8.8	8.8	8.8	8.8	8.9	8.9	8.9	8.9	8.10	8.10
		Environmental	Environmental	Environmental	Environmental	Hydro Settlement	Hydro Settlement	Hydro Settlement	Hydro Settlement	Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous	Pro Forma	Pro Forma
Line		Settlement	Settlement	Settlement	Settlement	Obligations	Obligations	Obligations	Obligations	Rate Base	Rate Base	Rate Base	Rate Base	Plant Additions	Plant Additions
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007
431	393WYU														
432	*Total Stores Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
433															
434	*Tools, Shop, & Garage Equipment*														
435	394CA													820,881	1,204,332
436	394DGP													-	-
437	394DGU													-	-
438	394IDU													1,371,497	2,585,736
439	394OR													10,027,273	12,584,179
440	394SE													-	-
441	394SG													3,287,101	692,570
442	394SO													-	-
443	394SSGCH													-	-
444	394SSGCT													-	-
445	394UT													16,808,769	11,631,286
446	394WA													1,254,152	1,518,030
447	394WYP													1,629,433	2,328,590
448	394WYU													219,913	950,969
449	*Total Tools, Shop, & Garage Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	35,419,019	33,495,692
450															
451	*Laboratory Equipment*														
452	395CA														
453	395DGP														
454	395DGU														
455	395IDU														
456	395OR														
457	395SE														
458	395SG														
459	395SO														
460	395SSGCT														
461	395SSGCH														
462	395UT														
463	395WA														
464	395WYP														
465	395WYU														
466	*Total Laboratory Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467															
468	*Power Operated Equipment*														
469	396CA														
470	396DGP														
471	396DGU														
472	396IDU														
473	396OR														
474	396SE														
475	396SG														
476	396SO														
477	396SSGCH														
478	396UT														
479	396WA														
480	396WYP														
481	396WYU														
482	*Total Power Operated Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
483															
484	*Communications Equipment*														
485	397CA													-	-
486	397CN													-	-
487	397DGP													-	-
488	397DGU													-	-
489	397IDU													-	-
490	397OR													-	-
491	397SE													-	-
492	397SG													-	-
493	397SO													18,228,325	33,603,418
494	397SSGCT													-	-
495	397SSGCH													-	-
496	397UT													-	-
497	397WA													-	-
498	397WYP													-	-
499	397WYU													-	-
500	*Total Communications Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	18,228,325	33,603,418
501															
502	*Misc. Equipment*														
503	398CA													-	-
504	398CN													740,913	1,000,000
505	398DGP													-	-
506	398DGU													-	-
507	398IDU													-	-
508	398OR													-	-
509	398SE													-	-
510	398SG													-	-
511	398SO													-	-
512	398SSGCT													-	-
513	398UT													-	-
514	398WA													-	-
515	398WYP													-	-
516	398WYU													-	-

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Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
517	*Total Misc. Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	740,913	1,000,000
518															
519	*Coal Mine*														
520	399SE													18,380,000	22,331,000
521	*Total Coal Mine*	-	-	-	-	-	-	-	-	-	-	-	-	18,380,000	22,331,000
522															
523	*General Capital Leases*														
524	1011390OR														
525	1011390SO														
526	1011390SG														
527	1011390WYP														
528	*Total General Capital Leases*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
529															
530	*Remove Capital Leases*														
531															
532	*Unclassified General Plant*														
533	GPSO														
534	*Total Unclassified General Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535															
536	**Total General Plant**	-	-	-	-	-	-	-	-	-	-	-	-	72,768,257	90,430,110
537															
538															
539	**Intangible Plant**														
540	*Organization*														
541	301CA													-	-
542	301IDU													-	-
543	301OR													-	-
544	301UT													-	-
545	301WA													-	-
546	301WYP													-	-
547	301WYU													-	-
548	*Total Organization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
549															
550	*Franchise and Consent*														
551	302CA													-	-
552	302DGP													-	-
553	302DGU													-	-
554	302IDU													-	-
555	302SG													1,398,053	1,382,724
556	302SG-P					(14,301,182)								-	-
557	302SG-U					(11,806,382)								-	-
558	302UT													-	-
559	302WA													-	-
560	302WYP													-	-
561	302WYU													-	-
562	*Total Franchise and Consent*	-	-	-	-	(26,107,564)	-	-	-	-	-	-	-	1,398,053	1,382,724
563															
564	*Misc. Intangible Plant*														
565	303CN													-	-
566	303OR													-	-
567	303SE													-	355,034
568	303SG					(387,993)	(387,993)							-	-
569	303SO													39,097,561	38,404,011
570	303SSGCH													-	-
571	303UT													-	-
572	303IDU													-	-
573	303WA													-	-
574	303WYP													-	-
575	*Total Misc. Intangible Plant*	-	-	-	-	(387,993)	(387,993)	-	-	-	-	-	-	39,097,561	38,759,044
576															
577	*Unclassified Intangible Plant*														
578	IPSO														
579	*Total Unclassified Intangible Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580															
581	**Total Intangible Plant**	-	-	-	-	(26,495,557)	(387,993)	-	-	-	-	-	-	40,495,615	40,141,768
582															
583	**Total Electric Plant in Service**	-	-	-	-	(26,495,557)	(387,993)	-	-	-	-	-	-	957,689,791	1,324,958,391
584															
585															
586	**Misc. Rate Base Additions**														
587	*Plant Held for Future Use*														
588	105OR														
589	105SE									-	-	-			
590	105SNPT									-	-	-	7,000,000		
591	105UT									-	-	-	-		
592	105WYP									1,953,117	-	-	-		
593	*Total Plant Held for Future Use*	-	-	-	-	-	-	-	-	-	-	-	-		
594										1,953,117	-	-	7,000,000	-	-
595	*Electric Plant Acquisition Adj*														
596	114DGP														
597	114SG									-	-	-	-		
598	*Total Electric Plant Acquisition Adj*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
599															
600	*Accum Provision for Asset Acq. Adj*														
601	115DGP														
602	115SG									-	-	(5,479,356)	(5,479,356)		

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		8.7	8.7	8.7	8.7	8.8	8.8	8.8	8.8	8.9	8.9	8.9	8.9	8.10	8.10
		Environmental	Environmental	Environmental	Environmental	Hydro Settlement	Hydro Settlement	Hydro Settlement	Hydro Settlement	Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous	Pro Forma	Pro Forma
Line		Settlement	Settlement	Settlement	Settlement	Obligations	Obligations	Obligations	Obligations	Rate Base	Rate Base	Rate Base	Rate Base	Plant Additions	Plant Additions
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007
603	*Total Accum Provision for Asset Acq Adj*	-	-	-	-	-	-	-	-	-	-	(5,479,356)	(5,479,356)	-	-
604															
605	*Weatherization*														
606	124CA									(54,868)	-	(58,079)	(56,645)		
607	124IDU									(13,789)	-	(1,626)	(2,831)		
608	124OR									-	-	40,831	(12,829)		
609	124OTHER									(413,572)	-	(1,108,111)	(943,108)		
610	124SO									(835,592)	-	(3,014)	(0)		
611	124UT									(613,782)	-	(339,059)	(402,165)		
612	124WA									(165,104)	-	(55,271)	(41,710)		
613	124WYP									(1,177)	-	(117,216)	-		
614	124WYU									(628)	-	109,092	(1,257)		
615	*Total Weatherization*	-	-	-	-	-	-	-	-	(2,098,511)	-	(1,532,453)	(1,460,546)	-	-
616															
617	*Weatherization*														
618	182WCA									(25,964)	(3,653)	0	-		
619	182WIDU									(186,831)	-	1,235,883	2,131,949		
620	182WOR									-	-	-	-		
621	182WOTHER									(15,389,077)	(287,142)	294,583	(1,189,889)		
622	182WUT									(1,033,931)	(63,878)	(736,148)	(493,191)		
623	182WWA									-	-	-	-		
624	182WWYP									(22,854)	(6,369)	(72,648)	(56,295)		
625	182WWYU									(17,326)	(695)	136,180	253,523		
626	*Total Weatherization*	-	-	-	-	-	-	-	-	(16,675,982)	(361,739)	857,849	646,096	-	-
627															
628	*Fuel Stock*														
629	151SE									1,273,811	(6,968,975)	21,514,000	21,431,000		
630	151SSECH									-	3,546,000	3,728,000	3,044,000		
631	151SSECT									-	-	-	-		
632	25316SE									596,000	-	-	-		
633	25317SE									612,641	-	-	-		
634	*Total Fuel Stock*	-	-	-	-	-	-	-	-	2,482,452	(3,422,975)	25,242,000	24,475,000	-	-
635															
636	*Material and Supplies*														
637	154CA									35,495	-	-	-		
638	154IDU									686,748	-	-	-		
639	154OR									2,241,261	-	-	-		
640	154SE									868,246	-	-	-		
641	154SNPD									(14,107)	-	-	-		
642	154SNPPH									(17)	-	-	-		
643	154SNPPS									8,069,705	-	-	-		
644	154SNPT									1,466,451	-	-	-		
645	154SO									21,414	-	-	-		
646	154SSGCH									-	-	-	-		
647	154SSGCT									-	-	-	-		
648	154UT									1,639,578	-	-	-		
649	154WA									737,278	-	-	-		
650	154WYP									815,629	-	-	-		
651	154WYU									179,502	-	-	-		
652	25318SNPPS									-	-	-	-		
653	*Total Material and Supplies*	-	-	-	-	-	-	-	-	16,747,182	-	-	-	-	-
654															
655	*Prepayments*														
656	165GPS									(261,769)	-	-	-		
657	165IDU									2,851	-	-	-		
658	165OR									31,544	-	-	-		
659	165SE									(574,356)	-	-	-		
660	165SG									892,090	-	-	-		
661	165SO									8,469,876	(17,011,165)	-	-		
662	165UT									219,565	-	-	-		
663	165WA									-	-	-	-		
664	165WYP									94,432	-	-	-		
665	165WYU									(92,118)	-	-	-		
666	165OTHER									201,787	-	-	-		
667	*Total Prepayments*	-	-	-	-	-	-	-	-	8,983,902	(17,011,165)	-	-	-	-
668															
669	*Misc Regulatory Assets*														
670	182MCA									(333,105)	-	(333,105)	(333,105)		
671	182MIDU									(896,345)	-	32,973	32,973		
672	182MOR									(7,285,627)	-	(7,481,030)	(8,434,654)		
673	182MOTHER									(35,820,621)	-	(140,378)	(127,898)		
674	182MSE									-	-	-	-		
675	182MSG-P									-	-	-	-		
676	182MSG-U									-	-	-	-		
677	182MSGCT									(1,122,425)	-	(1,122,425)	(1,122,425)		
678	182MSO	(19,143,518)	(17,161,875)	2,147,274	2,387,326					292,809	2,814,646	(1,872,474)	(924,375)		
679	182MUT									(10,191,624)	(281,086)	(4,461,413)	(4,461,413)		
680	182MWA									(327,538)	-	63,114	31,668		
681	182MWYP									(1,944,841)	(322,858)	-	-		
682	182MWYU									(344,133)	(57,129)	(0)	-		
683	*Total Misc Regulatory Assets*	(19,143,518)	(17,161,875)	2,147,274	2,387,326	-	-	-	-	(57,973,450)	2,153,574	(15,314,737)	(15,339,229)	-	-
684															
685	*Misc. Deferred Debits*														
686	186MCA									-	-	-	-		
687	186MIDU									(5,000)	-	-	-		
688	186MOR									-	-	-	-		

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		8.7	8.7	8.7	8.7	8.8	8.8	8.8	8.8	8.9	8.9	8.9	8.9	8.10	8.10
		Environmental	Environmental	Environmental	Environmental	Hydro Settlement	Hydro Settlement	Hydro Settlement	Hydro Settlement	Miscellaneous	Miscellaneous	Miscellaneous	Miscellaneous	Pro Forma	Pro Forma
Line		Settlement	Settlement	Settlement	Settlement	Obligations	Obligations	Obligations	Obligations	Rate Base	Rate Base	Rate Base	Rate Base	Plant Additions	Plant Additions
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007
689	186MOTHER									(1,188,500)	-	-	-		
690	186MSE									(383,239)	-	(1,314,078)	137,818		
691	186MSG									(2,274,454)	(252,875)	(1,283,327)	(1,283,327)		
692	186MSG-P					1,290,376	1,523,253	4,401,521	1,790,870	-	-	-	-		
693	186MSG-U					47,697	287,011	770,733	520,981	-	-	-	-		
694	186MSO									57,091	(119,627)	5,986	-		
695	186MWA									(1,454,328)	-	-	-		
696	*Total Misc. Deferred Debits*	-	-	-	-	1,338,072	1,810,264	5,172,254	2,311,851	(5,248,430)	(372,502)	(2,591,419)	(1,145,509)	-	-
697															
698	*Working Capital*														
699	CWC														
700	*Total Working Capital*														
701															
702	*Other Working Capital*														
703	131SNP									-	-	-	-		
704	135SG									-	-	-	-		
705	143SO									-	-	-	-		
706	230SE									-	-	-	-		
707	232SO									-	-	-	-		
708	2533SE									-	-	-	-		
709	232SE									-	-	-	-		
710	254105SE									-	-	-	-		
711	*Total Other Working Capital*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
712															
713	*Total Working Capital*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
714															
715	*Nuclear Plant - Trojan*														
716	18222OR									67,953	-	67,953	67,953		
717	18222TROJD									(1,196,558)	-	(1,196,558)	(1,196,557)		
718	18222TROJP									(822,024)	-	(822,024)	(822,024)		
719	18222WA									275,765	-	275,765	275,765		
720	*Total Nuclear Plant - Trojan*	-	-	-	-	-	-	-	-	(1,674,863)	-	(1,674,863)	(1,674,863)	-	-
721															
722	*Impact Housing*														
723	141DGU									-	-	-	-		
724	*Total Impact Housing*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
725															
726	**Total Misc. Rate Base Additions**	(19,143,518)	(17,161,875)	2,147,274	2,387,326	1,338,072	1,810,264	5,172,254	2,311,851	(53,504,584)	(19,014,806)	(492,979)	7,021,594	-	-
727															
728	**Total Electric Plant**	(19,143,518)	(17,161,875)	2,147,274	2,387,326	(25,157,485)	1,422,271	5,172,254	2,311,851	(53,504,584)	(19,014,806)	(492,979)	7,021,594	957,689,791	1,324,958,391
729															
730															
731	**Misc. Rate Base Deductions**														
732	*Customer Service Deposits*														
733	235UT									-	-	-	-		
734	*Total Customer Service Deposits*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
735															
736	*Misc. Provisions*														
737	2281SO									(1,011,683)	-	-	-		
738	2282SO									6,593,070	-	-	-		
739	2283SO									(7,241,688)	-	-	-		
740	254OTHER									(3,353,368)	-	-	-		
741	254SO									1,666,266	-	-	-		
742	*Total Misc. Provisions*	-	-	-	-	-	-	-	-	(3,347,404)	-	-	-	-	-
743															
744	*Accum Misc. Oper Prov - Black Lung*														
745	22841SE									-	-	-	-		
746	*Total Accum Misc. Oper Prov - Black Lung*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
747															
748	*Accum Misc. Prov - Trojan*														
749	22842TROJD									139,139	-	-	-		
750	230TROJD									-	-	-	-		
751	230TROJP									-	-	-	-		
752	254105TROJD									-	-	-	-		
753	254105TROJP									(249,518)	-	967,207	-		
754	*Total Accum Misc. Prov - Trojan*	-	-	-	-	-	-	-	-	(110,379)	-	967,207	-	-	-
755															
756	*Accum Hydro Relicensing Obligation*														
757	22844SG-P									-	-	-	-		
758	22844SG-U									-	-	-	-		
759	*Total Accum Hydro Relicensing Obligation*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760															
761	*Customer Advances for Construction*														
762	252CA									-	-	-	-		
763	252CN									-	-	-	-		
764	252IDU									-	-	-	-		
765	252OR									-	-	-	-		
766	252SG									-	-	-	-		
767	252UT									-	-	-	-		
768	252WA									-	-	-	-		
769	252WYP									-	-	-	-		
770	252WYU									-	-	-	-		
771	*Total Cust. Advances for Construction*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
772															
773	*Other Deferred Credits*														
774	25398SE									-	-	-	-		

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Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
775	25399CA									(689)	-	-	-		
776	25399IDU									(20,090)	-	-	-		
777	25399OR									(55,067)	-	-	-		
778	25399OTHER									389,078	-	-	-		
779	25399SE									(413,512)	-	573,585	16,576		
780	25399SG									1,930,320	87,270	687,636	687,636		
781	25399UT									1,380,977	-	-	-		
782	25399WA									(139,972)	-	-	-		
783	25399WYP									17,044	-	-	-		
784	25399WYU									978	-	-	-		
785	*Total Other Deferred Credits*	-	-	-	-	-	-	-	-	2,989,068	87,270	1,261,221	704,212	-	-
786															
787	*Accumulated Deferred Income Taxes*														
788	*190 Accum. Deferred Income Taxes*														
789	190BADDEBT									-	-	-	-		
790	190CA									-	-	-	-		
791	190DGP									-	-	-	-		
792	190IDU									-	-	-	-		
793	190CN									-	-	-	-		
794	190OR									-	-	-	-		
795	190OTHER									-	-	-	-		
796	190SE									-	-	-	-		
797	190SG									-	-	-	-		
798	190SNP									-	-	-	-		
799	190SNPD									-	-	-	-		
800	190SO									-	-	-	-		
801	190TROJD									-	-	-	-		
802	190UT									-	-	-	-		
803	190WA									-	-	-	-		
804	190WYP									-	-	-	-		
805	*Total Accum. Deferred Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
806															
807	*281 Accum. Deferred Income Taxes*														
808	281DGP									-	-	-	-		
809	*Total 281 Accum. Def. Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
810															
811	*282 Accum. Deferred Income Taxes*														
812	282CA									-	-	-	-		
813	282DGP									-	-	-	-		
814	282DITBAL									-	-	-	-		
815	282FERC									-	-	-	-		
816	282IDU									-	-	-	-		
817	282NUTIL									-	-	-	-		
818	282OR									-	-	-	-		
819	282OTHER									-	-	-	-		
820	282SE									-	-	-	-		
821	282SG									-	-	-	-		
822	282SO									-	-	-	-		
823	282UT									-	-	-	-		
824	282WA									-	-	-	-		
825	282WYP									-	-	-	-		
826	282WYU									-	-	-	-		
827	*Total 282 Accum. Def. Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
828															
829	*283 Accum. Deferred Income Taxes*														
830	283GPS									-	-	-	-		
831	283CA									-	-	-	-		
832	283IDU									-	-	-	-		
833	283NUTIL									-	-	-	-		
834	283OR									-	-	-	-		
835	283OTHER									-	-	-	-		
836	283SE									-	-	-	-		
837	283SG									-	-	-	-		
838	283SGCT									-	-	-	-		
839	283SNP									-	-	-	-		
840	283SO									-	-	-	-		
841	283TROJD									-	-	-	-		
842	283UT									-	-	-	-		
843	283WA									-	-	-	-		
844	283WYP									-	-	-	-		
845	283WYU									-	-	-	-		
846	*Total 283 Accum. Def. Income Taxes*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
847															
848	*Total Accum Deferred Income Tax*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
849															
850	*Accumulated Investment Tax Credit*														
851	255DGU									-	-	-	-		
852	255ITC84									-	-	-	-		
853	255ITC85									-	-	-	-		
854	255ITC86									-	-	-	-		
855	255ITC88									-	-	-	-		
856	255ITC89									-	-	-	-		
857	255ITC90									-	-	-	-		
858	*Total Accum. Investment Tax Credit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
859															
860	**Total Misc. Rate Base Deductions**	-	-	-	-	-	-	-	-	(468,715)	87,270	2,228,428	704,212	-	-

Line No.	PacifiCorp Utah General Rate Case September 2007 Rate Base Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
861															
862															
863	**Accumulated Depr. Production Plant**														
864	*Steam Prod Plant - Accum.*														
865	108SPDGP														
866	108SPDGU														
867	108SPSG														
868	108SPSSGCH														
869	*Total Steam Prod Plant - Accum.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
870															
871	*Hydraulic Prod Plant - Accum.*														
872	108HPDGP														
873	108HPDGU														
874	108HPSG-P														
875	108HPSG-U														
876	*Total Hydraulic Prod Plant - Accum.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
877															
878	*Other Prod Plant - Accum.*														
879	108OPDGU														
880	108OPSG														
881	108OPSSGCT														
882	*Total Other Prod Plant - Accum.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
883															
884	**Total Accum. Depr. Production Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
885															
886															
887	**Accum. Depr. Transmission Plant**														
888	108TPDGP														
889	108TPDGU														
890	108TPSG														
891	**Total Accum. Depr. Transmission Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
892															
893															
894	**Accum. Depr. Distribution Plant**														
895	*Land and Land Rights*														
896	108360CA														
897	108360IDU														
898	108360OR														
899	108360UT														
900	108360WA														
901	108360WYP														
902	108360WYU														
903	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
904															
905	*Structures and Improvements*														
906	108361CA														
907	108361IDU														
908	108361OR														
909	108361UT														
910	108361WA														
911	108361WYP														
912	108361WYU														
913	*Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
914															
915	*Station Equipment*														
916	108362CA														
917	108362IDU														
918	108362OR														
919	108362UT														
920	108362WA														
921	108362WYP														
922	108362WYU														
923	*Total Station Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
924															
925	*Poles, Towers & Fixtures*														
926	108364CA														
927	108364IDU														
928	108364OR														
929	108364UT														
930	108364WA														
931	108364WYP														
932	108364WYU														
933	*Total Poles, Towers & Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
934															
935	*Overhead Conductors*														
936	108365CA														
937	108365IDU														
938	108365OR														
939	108365UT														
940	108365WA														
941	108365WYP														
942	108365WYU														
943	*Total Overhead Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
944															
945	*Underground Conduit*														
946	108366CA														

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Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
947	108366IDU														
948	108366OR														
949	108366UT														
950	108366WA														
951	108366WYP														
952	108366WYU														
953	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
954															
955	*Underground Conductors*														
956	108367CA														
957	108367IDU														
958	108367OR														
959	108367UT														
960	108367WA														
961	108367WYP														
962	108367WYU														
963	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
964															
965	*Line Transformers*														
966	108368CA														
967	108368IDU														
968	108368OR														
969	108368UT														
970	108368WA														
971	108368WYP														
972	108368WYU														
973	*Total Line Transformers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
974															
975	*Services*														
976	108369CA														
977	108369IDU														
978	108369OR														
979	108369UT														
980	108369WA														
981	108369WYP														
982	108369WYU														
983	*Total Services*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
984															
985	*Meters*														
986	108370CA														
987	108370IDU														
988	108370OR														
989	108370UT														
990	108370WA														
991	108370WYP														
992	108370WYU														
993	*Total Meters*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
994															
995	*Installation on Customers' Premises*														
996	108371CA														
997	108371IDU														
998	108371OR														
999	108371UT														
1000	108371WA														
1001	108371WYP														
1002	108371WYU														
1003	*Total Installation on Customers' Premises*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1004															
1005	*Leased Property*														
1006	108372IDU														
1007	108372UT														
1008	*Total Leased Property*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1009															
1010	*Street Lights*														
1011	108373CA														
1012	108373IDU														
1013	108373OR														
1014	108373UT														
1015	108373WA														
1016	108373WYP														
1017	108373WYU														
1018	*Total Street Lights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1019															
1020	*Unclassified Dist Sub Plant*														
1021	108DPUT														
1022	*Total Unclassified Dist Sub Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1023															
1024	**Total Accum. Depr. Distribution Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1025															
1026															
1027	**Accum. Depreciation General Plant**														
1028	*General Plant - Accum*														
1029	108GPCA														
1030	108GPCN														
1031	108GPDGP														
1032	108GPDGU														

Line No.	Accounts	8.7 Environmental Settlement Sept 2004	8.7 Environmental Settlement Sept 2005	8.7 Environmental Settlement Sept 2006	8.7 Environmental Settlement Sept 2007	8.8 Hydro Settlement Obligations Sept 2004	8.8 Hydro Settlement Obligations Sept 2005	8.8 Hydro Settlement Obligations Sept 2006	8.8 Hydro Settlement Obligations Sept 2007	8.9 Miscellaneous Rate Base Sept 2004	8.9 Miscellaneous Rate Base Sept 2005	8.9 Miscellaneous Rate Base Sept 2006	8.9 Miscellaneous Rate Base Sept 2007	8.10 Pro Forma Plant Additions Sept 2006	8.10 Pro Forma Plant Additions Sept 2007
	PacifiCorp														
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	Rate Base														
1033	108GPIDU														
1034	108GPOR														
1035	108GPSE														
1036	108GPSG														
1037	108GPSO														
1038	108GPSSGCH														
1039	108GPSSGCT														
1040	108GPUT														
1041	108GPWA														
1042	108GPWYP														
1043	108GPWYU														
1044	*Total General Plant - Accum*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1045															
1046	*Mining Plant - Accum*														
1047	108MPSE														
1048	*Total Mining Plant - Accum*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1049															
1050	**Total Accum. Depr. General Plant**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1051															
1052	**Total Accum. Depr. Plant in Service**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1053															
1054															
1055	**Accumulated Amortization**														
1056	*Accum. Prov for Amort-Steam*														
1057	111SPSG														
1058	*Total Accum. Prov for Amort-Steam*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1059															
1060	*Accum. Prov for Amort-General*														
1061	111GPCA														
1062	111GPCN														
1063	111GPOR														
1064	111GPSO														
1065	111GPUT														
1066	111GPWA														
1067	111GPWYP														
1068	111GPWYU														
1069	*Total Accum. Prov for Amort-General*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1070															
1071	*Accum. Prov for Amort-Hydro*														
1072	111HPSG														
1073	*Total Accum. Prov for Amort-Hydro*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1074															
1075	*Accum Prov for Amort-Intangible*														
1076	111IPCA														
1077	111IPCN														
1078	111IPDGP														
1079	111IPDGU														
1080	111IPIDU														
1081	111IPOR														
1082	111IPSE														
1083	111IPSG					4,918	17,983								
1084	111IPSG-P					207,841									
1085	111IPSG-U					149,658									
1086	111IPSO														
1087	111IPUT														
1088	111IPWA														
1089	111IPWYP														
1090	111IPWYU														
1091	111IPSSGCH														
1092	111IPSSGCT														
1093	*Total Accum Prov for Amort-Intangible*	-	-	-	-	362,418	17,983	-	-	-	-	-	-	-	-
1094															
1095	*Accum Prov for Amort - Capital Lease*														
1096	111390OR														
1097	111390SO														
1098	111390SG														
1099	111390WYP														
1100	*Total Accum Prov for Amort - Capital Lease*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101															
1102	*Remove Capital Lease Amortization*														
1103															
1104	**Total Accumulated Amortization**	-	-	-	-	362,418	17,983	-	-	-	-	-	-	-	-
1105															
1106	**Total Rate Base Deductions**	-	-	-	-	362,418	17,983	-	-	(468,715)	87,270	2,228,428	704,212	-	-
1107															
1108	**Total Rate Base**	(19,143,518)	(17,161,875)	2,147,274	2,387,326	(24,795,067)	1,440,254	5,172,254	2,311,851	(53,973,299)	(18,927,536)	1,735,449	7,725,806	957,689,791	1,324,958,391

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Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
1	**Steam Production Plant**																
2	*Land and Land Rights*																
3	310DGP																
4	310DGU																
5	310SG																
6	310SSGCH																
7	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8																	
9	*Structures and Improvements*																
10	311DGP																
11	311DGU																
12	311SG																
13	311SSGCH																
14	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15																	
16	*Boiler Plant Equipment*																
17	312DGP																
18	312DGU																
19	312SG																
20	312SSGCH																
21	*Total Boiler Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22																	
23	*Turbogenerator Units*																
24	314DGP							(9,823,714)	(9,745,803)								
25	314DGU							(17,437,563)	(17,217,880)								
26	314SG							(15,226,841)	(17,149,049)								
27	314SSGCH							(3,877,749)	(3,837,316)								
28	*Total Turbogenerator Units*	-	-	-	-	-	-	(46,365,867)	(47,950,048)	-	-	-	-	-	-	-	-
29																	
30	*Accessory Electric Equipment*																
31	315DGP																
32	315DGU																
33	315SG																
34	315SSGCH																
35	*Total Accessory Electric Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36																	
37	*Misc Power Plant Equipment*																
38	316DGP																
39	316DGU																
40	316SG																
41	316SSGCH																
42	*Total Misc Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43																	
44	**Total Steam Production Plant**	-	-	-	-	-	-	(46,365,867)	(47,950,048)	-	-	-	-	-	-	-	-
45																	
46																	
47	**Hydraulic Production Plant**																
48	*Land and Land Rights*																
49	330DGP																
50	330DGU																
51	330SG-P																
52	330SG-U																
53	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54																	
55	*Structures and Improvements*																
56	331DGP																
57	331DGU																
58	331SG-P																
59	331SG-U																
60	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61																	
62	*Reservoirs, Dams & Waterways*																
63	332DGP							(791,780)	(789,117)								
64	332DGU							(51,350)	(51,297)								
65	332SG-P							(332,528)	(464,825)								
66	332SG-U							(99,607)	(109,370)								
67	*Total Reservoirs, Dams & Waterways*	-	-	-	-	-	-	(1,275,265)	(1,414,609)	-	-	-	-	-	-	-	-
68																	
69	*Water Wheel, Turbines, & Generators*																
70	333DGP																
71	333DGU																
72	333SG-P																
73	333SG-U																
74	*Total Water Wheel, Turbines, & Generators*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75																	
76	*Accessory Electric Equipment*																
77	334DGP																
78	334DGU																
79	334SG-P																
80	334SG-U																
81	*Total Accessory Electric Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82																	
83	*Misc Power Plant Equipment*																
84	335DGP																
85	335DGU																
86	335SG-P																

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Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
87	335SG-U																
88	*Total Misc Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89																	
90	*Roads, Railroads & Bridges*																
91	336DGP																
92	336DGU																
93	336SG-P																
94	336SG-U																
95	*Total Roads, Railroads & Bridges*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																	
97	*Unclassified Hydro Plant*																
98	HPSG-P																
99	*Total Unclassified Hydro Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100																	
101	**Total Hydraulic Production Plant**	-	-	-	-	-	-	(1,275,265)	(1,414,609)	-	-	-	-	-	-	-	-
102																	
103																	
104	**Other Production Plant**																
105	*Land and Land Rights*																
106	340DGU																
107	340SG																
108	340SSGCT																
109	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110																	
111	*Structures and Improvements*																
112	341DGU																
113	341SG																
114	341SSGCT																
115	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116																	
117	*Fuel Holders, Producers & Accessories*																
118	342DGU							(963)	(962)								
119	342SG							(830,524)	(1,247,869)								
120	342SSGCT							(171,402)	(171,026)								
121	*Total Fuel Holders, Producers & Accessories*	-	-	-	-	-	-	(1,002,888)	(1,419,857)	-	-	-	-	-	-	-	-
122																	
123	*Prime Movers*																
124	343DGU																
125	343SG																
126	343SSGCT																
127	*Total Prime Movers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128																	
129	*Generators*																
130	344DGU																
131	344SG																
132	344SSGCT																
133	*Total Generators*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134																	
135	*Accessory Electric Plant*																
136	345DGU																
137	345SG																
138	345SSGCT																
139	*Total Accessory Electric Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140																	
141	*Misc. Power Plant Equipment*																
142	346DGU																
143	346SG																
144	*Total Misc. Power Plant Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145																	
146	*Unclassified Other Production Plant*																
147	OPSG																
148	*Total Unclassified Other Production Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149																	
150	**Total Other Production Plant**	-	-	-	-	-	-	(1,002,888)	(1,419,857)	-	-	-	-	-	-	-	-
151																	
152																	
153	**Transmission Plant**																
154	*Land and Land Rights*																
155	350DGP																
156	350DGU																
157	350SG																
158	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159																	
160	*Structures and Improvements*																
161	352DGP																
162	352DGU																
163	352SG																
164	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165																	
166	*Station and Equipment*																
167	353DGP																
168	353DGU																
169	353SG																
170	*Total Station and Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171																	
172	*Towers and Fixtures*																

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173	354DGP																
174	354DGU																
175	354SG																
176	*Total Towers and Fixtures*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177																	
178	*Poles and Fixtures*																
179	355DGP							(2,433,963)	(2,424,137)								
180	355DGU							(2,608,926)	(2,598,777)								
181	355SG							(1,607,792)	(1,798,524)								
182	*Total Poles and Fixtures*	-	-	-	-	-	-	(6,650,681)	(6,821,439)	-	-	-	-	-	-	-	-
183																	
184	*Clearing and Grading*																
185	356DGP																
186	356DGU																
187	356SG																
188	*Total Clearing and Grading*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189																	
190	*Underground Conduit*																
191	357DGP																
192	357DGU																
193	357SG																
194	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195																	
196	*Underground Conductors*																
197	358DGU																
198	358SG																
199	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200																	
201	*Roads and Trails*																
202	359DGP																
203	359DGU																
204	359SG																
205	*Total Roads and Trails*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206																	
207	*Unclassified Transmission Plant*																
208	TPSG																
209	*Total Unclassified Transmission Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210																	
211	**Total Transmission Plant**	-	-	-	-	-	-	(6,650,681)	(6,821,439)	-	-	-	-	-	-	-	-
212																	
213																	
214	**Distribution Plant**																
215	*Land and Land Rights*																
216	360CA																
217	360IDU																
218	360OR																
219	360UT																
220	360WA																
221	360WYP																
222	360WYU																
223	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224																	
225	*Total Structures and Improvements*																
226	361CA																
227	361IDU																
228	361OR																
229	361UT																
230	361WA																
231	361WYP																
232	361WYU																
233	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234																	
235	*Station Equipment*																
236	362CA																
237	362IDU																
238	362OR																
239	362UT																
240	362WA																
241	362WYP																
242	362WYU																
243	*Total Station Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
244																	
245	*Poles, Towers & Fixtures*																
246	364CA							(1,155,401)	(1,188,975)								
247	364IDU							(2,408,975)	(2,493,475)								
248	364OR							(8,725,053)	(9,053,886)								
249	364UT							(17,227,595)	(18,132,741)								
250	364WA							(2,015,177)	(2,088,288)								
251	364WYP							(2,601,415)	(2,698,468)								
252	364WYU							(494,744)	(505,363)								
253	*Total Poles, Towers & Fixtures*	-	-	-	-	-	-	(34,628,360)	(36,161,195)	-	-	-	-	-	-	-	-
254																	
255	*Overhead Conductors*																
256	365CA																
257	365IDU																
258	365OR																

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259	365UT																
260	365WA																
261	365WYP																
262	365WYU																
263	*Total Overhead Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
264																	
265	*Underground Conduit*																
266	366CA																
267	366IDU																
268	366OR																
269	366UT																
270	366WA																
271	366WYP																
272	366WYU																
273	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274																	
275	*Underground Conductors*																
276	367CA																
277	367IDU																
278	367OR																
279	367UT																
280	367WA																
281	367WYP																
282	367WYU																
283	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
284																	
285	*Line Transformers*																
286	368CA																
287	368IDU																
288	368OR																
289	368UT																
290	368WA																
291	368WYP																
292	368WYU																
293	*Total Line Transformers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294																	
295	*Services*																
296	369CA																
297	369IDU																
298	369OR																
299	369UT																
300	369WA																
301	369WYP																
302	369WYU																
303	*Total Services*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
304																	
305	*Meters*																
306	370CA																
307	370IDU																
308	370OR																
309	370UT																
310	370WA																
311	370WYP																
312	370WYU																
313	*Total Meters*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
314																	
315	*Installations on Customers' Premises*																
316	371CA																
317	371IDU																
318	371OR																
319	371UT																
320	371WA																
321	371WYP																
322	371WYU																
323	*Total Installations on Customers' Premises*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
324																	
325	*Leased Property*																
326	372IDU																
327	372UT																
328	*Total Leased Property*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
329																	
330	*Street Lights*																
331	373CA																
332	373IDU																
333	373OR																
334	373UT																
335	373WA																
336	373WYP																
337	373WYU																
338	*Total Street Lights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
339																	
340	*Unclassified Distribution Plant*																
341	DPCA																
342	DPIDU																
343	DPOR																
344	DPUT																

Line No.	PacifiCorp Utah General Rate Case September 2007 Rate Base Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
345	DPWA																
346	DPWYP																
347	DPWYU																
348	*Total Unclassified Distribution Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
349																	
350	**Total Distribution Plant**	-	-	-	-	-	-	(34,628,360)	(36,161,195)	-	-	-	-	-	-	-	-
351																	
352																	
353	**General Plant**																
354	*Land and Land Rights*																
355	389CA																
356	389CN																
357	389DGU																
358	389IDU																
359	389OR																
360	389SG																
361	389SO																
362	389UT																
363	389WA																
364	389WYP																
365	389WYU																
366	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
367																	
368	*Structures and Improvements*																
369	390CA																
370	390CN																
371	390DGP																
372	390DGU																
373	390IDU																
374	390OR																
375	390SG																
376	390SO																
377	390UT																
378	390WA																
379	390WYP																
380	390WYU																
381	*Total Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
382																	
383	*Office Furniture & Equipment*																
384	391CA																
385	391CN																
386	391DGP																
387	391DGU																
388	391IDU																
389	391OR																
390	391SE																
391	391SG																
392	391SO																
393	391SSGCH																
394	391SSGCT																
395	391UT																
396	391WA																
397	391WYP																
398	391WYU																
399	*Total Office Furniture & Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400																	
401	*Transportation Equipment*																
402	392CA																
403	392CN																
404	392DGP																
405	392DGU																
406	392IDU																
407	392OR																
408	392SE																
409	392SG																
410	392SO																
411	392SSGCH																
412	392SSGCT																
413	392UT																
414	392WA																
415	392WYP																
416	392WYU																
417	*Total Transportation Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
418																	
419	*Stores Equipment*																
420	393CA																
421	393DGP																
422	393DGU																
423	393IDU																
424	393OR																
425	393SG																
426	393SO																
427	393SSGCT																
428	393UT																
429	393WA																
430	393WYP																

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Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
431	393WYU																
432	*Total Stores Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
433																	
434	*Tools, Shop, & Garage Equipment*																
435	394CA							(435,323)	(450,330)								
436	394DGP							(530,055)	(509,423)								
437	394DGU							(980,343)	(942,185)								
438	394IDU							(1,180,119)	(1,187,568)								
439	394OR							(5,484,685)	(5,668,472)								
440	394SE							(43,996)	(42,283)								
441	394SG							(4,479,625)	(4,433,207)								
442	394SO							-	-								
443	394SSGCH							(186,843)	(179,570)								
444	394SSGCT							(12,708)	(12,213)								
445	394UT							(6,405,278)	(6,810,220)								
446	394WA							(1,573,515)	(1,561,084)								
447	394WYP							(2,072,549)	(2,055,301)								
448	394WYU							(454,441)	(445,313)								
449	*Total Tools, Shop, & Garage Equipment*	-	-	-	-	-	-	(23,839,478)	(24,297,169)	-	-	-	-	-	-	-	-
450																	
451	*Laboratory Equipment*																
452	395CA																
453	395DGP																
454	395DGU																
455	395IDU																
456	395OR																
457	395SE																
458	395SG																
459	395SO																
460	395SSGCT																
461	395SSGCH																
462	395UT																
463	395WA																
464	395WYP																
465	395WYU																
466	*Total Laboratory Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
467																	
468	*Power Operated Equipment*																
469	396CA																
470	396DGP																
471	396DGU																
472	396IDU																
473	396OR																
474	396SE																
475	396SG																
476	396SO																
477	396SSGCH																
478	396UT																
479	396WA																
480	396WYP																
481	396WYU																
482	*Total Power Operated Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
483																	
484	*Communications Equipment*																
485	397CA																
486	397CN																
487	397DGP																
488	397DGU																
489	397IDU																
490	397OR																
491	397SE																
492	397SG																
493	397SO							(10,457,504)	(10,759,973)								
494	397SSGCT																
495	397SSGCH																
496	397UT																
497	397WA																
498	397WYP																
499	397WYU																
500	*Total Communications Equipment*	-	-	-	-	-	-	(10,457,504)	(10,759,973)	-	-	-	-	-	-	-	-
501																	
502	*Misc. Equipment*																
503	398CA																
504	398CN																
505	398DGP							(915,937)	(909,125)								
506	398DGU																
507	398IDU																
508	398OR																
509	398SE																
510	398SG																
511	398SO																
512	398SSGCT																
513	398UT																
514	398WA																
515	398WYP																
516	398WYU																

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517	*Total Misc. Equipment*	-	-	-	-	-	-	(915,937)	(909,125)	-	-	-	-	-	-	-	-
518																	
519	*Coal Mine*																
520	399SE							(12,179,673)	(12,494,037)								
521	*Total Coal Mine*	-	-	-	-	-	-	(12,179,673)	(12,494,037)	-	-	-	-	-	-	-	-
522																	
523	*General Capital Leases*																
524	1011390OR																
525	1011390SO																
526	1011390SG																
527	1011390WYP																
528	*Total General Capital Leases*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
529																	
530	*Remove Capital Leases*																
531																	
532	*Unclassified General Plant*																
533	GPSO																
534	*Total Unclassified General Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535																	
536	**Total General Plant**	-	-	-	-	-	-	(47,392,592)	(48,460,304)	-	-	-	-	-	-	-	-
537																	
538																	
539	**Intangible Plant**																
540	*Organization*																
541	301CA																
542	301IDU																
543	301OR																
544	301UT																
545	301WA																
546	301WYP																
547	301WYU																
548	*Total Organization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
549																	
550	*Franchise and Consent*																
551	302CA							(3,027)	(3,014)								
552	302DGP							(12,302)	(12,249)								
553	302DGU							(2,939)	(2,926)								
554	302IDU							(12,933)	(12,877)								
555	302SG							(157,594)	(162,958)								
556	302SG-P							(281,575)	(280,358)								
557	302SG-U							(41,958)	(41,777)								
558	302UT							(43,536)	(43,347)								
559	302WA							(35)	(35)								
560	302WYP							(14,370)	(14,308)								
561	302WYU							(5,751)	(5,726)								
562	*Total Franchise and Consent*	-	-	-	-	-	-	(576,020)	(579,575)	-	-	-	-	-	-	-	-
563																	
564	*Misc. Intangible Plant*																
565	303CN							(441,307)	(439,399)								
566	303OR							(1,504)	(1,497)								
567	303SE							(10,141)	(10,097)								
568	303SG							-	-								
569	303SO							(1,516,748)	(1,679,253)								
570	303SSGCH							(125)	(124)								
571	303UT							-	-								
572	303IDU							-	-								
573	303WA							-	-								
574	303WYP							-	-								
575	*Total Misc. Intangible Plant*	-	-	-	-	-	-	(1,969,824)	(2,130,371)	-	-	-	-	-	-	-	-
576																	
577	*Unclassified Intangible Plant*																
578	IPSO																
579	*Total Unclassified Intangible Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580																	
581	**Total Intangible Plant**	-	-	-	-	-	-	(2,545,844)	(2,709,946)	-	-	-	-	-	-	-	-
582																	
583	**Total Electric Plant in Service**	-	-	-	-	-	-	(139,861,498)	(144,937,398)	-	-	-	-	-	-	-	-
584																	
585																	
586	**Misc. Rate Base Additions**																
587	*Plant Held for Future Use*																
588	105OR																
589	105SE																
590	105SNPT																
591	105UT																
592	105WYP																
593	*Total Plant Held for Future Use*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
594																	
595	*Electric Plant Acquisition Adj.*																
596	114DGP																
597	114SG																
598	*Total Electric Plant Acquisition Adj.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
599																	
600	*Accum Provision for Asset Acq. Adj.*																
601	115DGP																
602	115SG																

	PacifiCorp																
	Utah General Rate Case September 2007																
	Rate Base																
		8.11	8.11	8.11	8.11	6.1	6.1	6.1	6.1	3.5	3.5	3.5	3.5	4.4	4.4	5.3	5.3
		Deferred Income	Deferred Income	Deferred Income	Deferred Income	Depreciation &	Depreciation &	Retirements	Retirements	SO2 Emission	SO2 Emission	SO2 Emission	SO2 Emission	Customer	Customer	Trail Mountain	Trail Mountain
Line		Tax Balances	Tax Balances	Tax Balances	Tax Balances	Amortization	Amortization			Allowance	Allowance	Allowance	Allowance	Service Deposits	Service Deposits	Amortization	Amortization
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2004	Sept 2005
603	*Total Accum Provision for Asset Acq Adj*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
604																	
605	*Weatherization*																
606	124CA																
607	124IDU																
608	124OR																
609	124OTHER																
610	124SO																
611	124UT																
612	124WA																
613	124WYP																
614	124WYU																
615	*Total Weatherization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
616																	
617	*Weatherization*																
618	182WCA																
619	182WIDU																
620	182WOR																
621	182WOTHER																
622	182WUT																
623	182WWA																
624	182WWYP																
625	182WWYU																
626	*Total Weatherization*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
627																	
628	*Fuel Stock*																
629	151SE																
630	151SSECH																
631	151SSECT																
632	25316SE																
633	25317SE																
634	*Total Fuel Stock*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
635																	
636	*Material and Supplies*																
637	154CA																
638	154IDU																
639	154OR																
640	154SE																
641	154SNPD																
642	154SNPPH																
643	154SNPPS																
644	154SNPT																
645	154SO																
646	154SSGCH																
647	154SSGCT																
648	154UT																
649	154WA																
650	154WYP																
651	154WYU																
652	25318SNPPS																
653	*Total Material and Supplies*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
654																	
655	*Prepayments*																
656	165GPS																
657	165IDU																
658	165OR																
659	165SE																
660	165SG																
661	165SO																
662	165UT																
663	165WA																
664	165WYP																
665	165WYU																
666	165OTHER																
667	*Total Prepayments*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
668																	
669	*Misc Regulatory Assets*																
670	182MCA																
671	182MIDU																
672	182MOR																
673	182MOTHER																
674	182MSE															(5,531,982)	(1,543,913)
675	182MSG-P																
676	182MSG-U																
677	182MSGCT																
678	182MSO																
679	182MUT																
680	182MWA																
681	182MWYP																
682	182MWYU																
683	*Total Misc Regulatory Assets*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,531,982)	(1,543,913)
684																	
685	*Misc. Deferred Debits*																
686	186MCA																
687	186MIDU																
688	186MOR																

Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
	PacifiCorp																
	Utah General Rate Case September 2007																
	Rate Base																
689	186MOTHER																
690	186MSE															(7,956,157)	(2,652,052)
691	186MSG																
692	186MSG-P																
693	186MSG-U																
694	186MSO																
695	186MWA																
696	*Total Misc. Deferred Debits*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,956,157)	(2,652,052)
697																	
698	*Working Capital*																
699	CWC																
700	*Total Working Capital*																
701																	
702	*Other Working Capital*																
703	131SNP																
704	135SG																
705	143SO																
706	230SE																
707	232SO																
708	2533SE																
709	232SE																
710	254105SE																
711	*Total Other Working Capital*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
712																	
713	*Total Working Capital*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
714																	
715	*Nuclear Plant - Trojan*																
716	18222OR																
717	18222TROJD																
718	18222TROJP																
719	18222WA																
720	*Total Nuclear Plant - Trojan*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
721																	
722	*Impact Housing*																
723	141DGU																
724	*Total Impact Housing*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
725																	
726	**Total Misc. Rate Base Additions**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,488,139)	(4,195,965)
727																	
728	**Total Electric Plant**	-	-	-	-	-	-	(139,861,498)	(144,937,398)	-	-	-	-	-	-	(13,488,139)	(4,195,965)
729																	
730																	
731	**Misc. Rate Base Deductions**																
732	*Customer Service Deposits*																
733	235UT													(9,032,411)	(9,745,692)		
734	*Total Customer Service Deposits*	-	-	-	-	-	-	-	-	-	-	-	-	(9,032,411)	(9,745,692)	-	-
735																	
736	*Misc. Provisions*																
737	2281SO																
738	2282SO																
739	2283SO																
740	254OTHER																
741	254SO																
742	*Total Misc. Provisions*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
743																	
744	*Accum Misc. Oper Prov - Black Lung*																
745	22841SE																
746	*Total Accum Misc. Oper Prov - Black Lung*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
747																	
748	*Accum Misc. Prov - Trojan*																
749	22842TROJD																
750	230TROJD																
751	230TROJP																
752	254105TROJD																
753	254105TROJP																
754	*Total Accum Misc. Prov - Trojan*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
755																	
756	*Accum Hydro Relicensing Obligation*																
757	22844SG-P																
758	22844SG-U																
759	*Total Accum Hydro Relicensing Obligation*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
760																	
761	*Customer Advances for Construction*																
762	252CA																
763	252CN																
764	252IDU																
765	252OR																
766	252SG																
767	252UT																
768	252WA																
769	252WYP																
770	252WYU																
771	*Total Cust. Advances for Construction*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
772																	
773	*Other Deferred Credits*																
774	25398SE									(1,974,536)	(2,974,949)	(24,427,523)	6,850,806				

Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
	PacifiCorp																
	Utah General Rate Case September 2007																
	Rate Base																
775	25399CA																
776	25399IDU																
777	25399OR																
778	25399OTHER																
779	25399SE																
780	25399SG																
781	25399UT																
782	25399WA																
783	25399WYP																
784	25399WYU																
785	*Total Other Deferred Credits*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
786																	
787	*Accumulated Deferred Income Taxes*																
788	*190 Accum. Deferred Income Taxes*																
789	190BADDEBT	-	-	(240,132)	(240,132)												
790	190CA	42,138	-	-	-												
791	190DGP	-	-	(2,437)	(2,437)												
792	190IDU	(79,012)	-	-	-												
793	190CN	-	-	152,298	152,298												
794	190OR	-	-	-	-												
795	190OTHER	-	-	-	-												
796	190SE	952,128	(12,617,375)	9,359,260	(2,510,864)												
797	190SG	3,047,424	-	(1,020,714)	(1,020,714)												
798	190SNP	-	-	(32,363)	(32,363)												
799	190SNPD	-	(20,003,754)	(910,941)	(910,941)												
800	190SO	29,185,292	23,276,855	26,642,802	25,668,721												
801	190TROJD	-	-	(14,659)	(14,659)												
802	190UT	-	-	-	-												
803	190WA	(2,811,125)	-	-	-												
804	190WYP	(1,166,592)	(1,165,555)	-	-												
805	*Total Accum. Deferred Income Taxes*	29,170,253	(10,509,829)	33,933,114	21,088,909	-	-	-	-	-	-	-	-	-	-	-	-
806																	
807	*281 Accum. Deferred Income Taxes*																
808	281DGP	-	-	334,292	334,292												
809	*Total 281 Accum. Def. Income Taxes*	-	-	334,292	334,292	-	-	-	-	-	-	-	-	-	-	-	-
810																	
811	*282 Accum. Deferred Income Taxes*																
812	282CA	-	(31,093,747)	(1,650,805)	(1,564,073)												
813	282DGP	-	-	-	-												
814	282DITBAL	-	1,247,613,297	(5,890,129)	(5,890,129)												
815	282FERC	-	(2,625,491)	(109,190)	(66,621)												
816	282IDU	-	(82,689,911)	(2,223,021)	(1,859,065)												
817	282NUTIL	-	799,542	(343,713)	(138,714)												
818	282OR	-	(337,439,539)	(18,528,350)	(17,199,086)												
819	282OTHER	-	-	-	-												
820	282SE	-	-	(290,652)	(290,652)												
821	282SG	-	-	1,971,586	1,367,980												
822	282SO	-	-	-	-												
823	282UT	-	(564,445,267)	(12,809,878)	(13,562,755)												
824	282WA	-	(85,985,963)	(4,427,871)	(4,037,871)												
825	282WYP	-	(116,963,862)	(7,535,096)	(6,638,267)												
826	282WYU	-	(27,169,059)	(500,506)	(397,900)												
827	*Total 282 Accum. Def. Income Taxes*	-	-	(52,337,825)	(50,277,153)	-	-	-	-	-	-	-	-	-	-	-	-
828																	
829	*283 Accum. Deferred Income Taxes*																
830	283GPS	1,429,623	-	289,462	289,462												
831	283CA	-	-	126,417	126,417												
832	283IDU	(97,202)	175,518	(5,369)	(5,369)												
833	283NUTIL	-	-	-	-												
834	283OR	(423,670)	7,900,921	(311,789)	(311,789)												
835	283OTHER	-	-	-	-												
836	283SE	7,394,585	16,252,802	(2,095,029)	(2,095,029)												
837	283SG	(423,805)	87,107	(89,186)	(89,186)												
838	283SGCT	-	-	356,221	356,221												
839	283SNP	-	-	2,344,295	2,344,295												
840	283SO	21,276,160	8,748,566	(14,376,600)	(4,000,612)												
841	283TROJD	-	-	609,301	609,301												
842	283UT	260,952	9,411,594	(353)	(353)												
843	283WA	4,794,424	249,479	-	-												
844	283WYP	(1,148,946)	490,109	(3,793)	(3,793)												
845	283WYU	-	86,723	-	-												
846	*Total 283 Accum. Def. Income Taxes*	33,062,121	43,402,819	(13,156,423)	(2,780,435)	-	-	-	-	-	-	-	-	-	-	-	-
847																	
848	*Total Accum Deferred Income Tax*	62,232,374	32,892,990	(31,226,642)	(31,634,387)	-	-	-	-	-	-	-	-	-	-	-	-
849																	
850	*Accumulated Investment Tax Credit*																
851	255DGU	-	-	-	-												
852	255ITC84	-	-	581,784	581,784												
853	255ITC85	-	-	678,732	678,732												
854	255ITC86	-	-	246,624	246,624												
855	255ITC88	-	-	29,628	29,628												
856	255ITC89	-	-	58,908	58,908												
857	255ITC90	-	-	28,776	28,776												
858	*Total Accum. Investment Tax Credit*	-	-	1,624,452	1,624,452	-	-	-	-	-	-	-	-	-	-	-	-
859																	
860	**Total Misc. Rate Base Deductions**	62,232,374	32,892,990	(29,602,190)	(30,009,935)	-	-	-	-	(1,974,536)	(2,974,949)	(24,427,523)	6,850,806	(9,032,411)	(9,745,692)	-	-

	PacifiCorp																
	Utah General Rate Case September 2007																
	Rate Base																
		8.11	8.11	8.11	8.11	6.1	6.1	6.1	6.1	3.5	3.5	3.5	3.5	4.4	4.4	5.3	5.3
		Deferred Income	Deferred Income	Deferred Income	Deferred Income	Depreciation &	Depreciation &	Retirements	Retirements	SO2 Emission	SO2 Emission	SO2 Emission	SO2 Emission	Customer	Customer	Trail Mountain	Trail Mountain
Line		Tax Balances	Tax Balances	Tax Balances	Tax Balances	Amortization	Amortization			Allowance	Allowance	Allowance	Allowance	Service Deposits	Service Deposits	Amortization	Amortization
No.	Accounts	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2006	Sept 2007	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2006	Sept 2007	Sept 2004	Sept 2005	Sept 2004	Sept 2005
861																	
862																	
863	**Accumulated Depr. Production Plant**																
864	*Steam Prod Plant - Accum.*																
865	108SPDGP					(38,096,800)	(37,794,660)	9,823,714	9,745,803								
866	108SPDGU					(41,448,389)	(40,926,211)	17,437,563	17,217,880								
867	108SPSG					(50,629,433)	(60,330,441)	15,226,841	17,149,049								
868	108SPSSGCH					(8,857,715)	(8,768,425)	3,877,749	3,837,316								
869	*Total Steam Prod Plant - Accum.*	-	-	-	-	(139,032,337)	(147,819,737)	46,365,867	47,950,048	-	-	-	-	-	-	-	-
870																	
871	*Hydraulic Prod Plant - Accum.*																
872	108HPDGP					(5,233,983)	(5,216,381)	791,780	789,117								
873	108HPDGU					(1,234,853)	(1,233,576)	51,350	51,297								
874	108HPSG-P					(6,067,301)	(7,812,664)	332,528	464,825								
875	108HPSG-U					(1,526,251)	(1,677,690)	99,607	109,370								
876	*Total Hydraulic Prod Plant - Accum.*	-	-	-	-	(14,062,389)	(15,940,311)	1,275,265	1,414,609	-	-	-	-	-	-	-	-
877																	
878	*Other Prod Plant - Accum.*																
879	108OPDGU					(44,734)	(44,702)	963	962								
880	108OPSG					(14,136,120)	(20,619,594)	830,524	1,247,869								
881	108OPSSGCT					(3,147,663)	(3,140,769)	171,402	171,026								
882	*Total Other Prod Plant - Accum.*	-	-	-	-	(17,328,517)	(23,805,065)	1,002,888	1,419,857	-	-	-	-	-	-	-	-
883																	
884	**Total Accum. Depr. Production Plant**	-	-	-	-	(170,423,243)	(187,565,113)	48,644,021	50,784,514	-	-	-	-	-	-	-	-
885																	
886																	
887	**Accum. Depr. Transmission Plant**																
888	108TPDGP					(12,349,462)	(12,299,607)	2,433,963	2,424,137								
889	108TPDGU					(13,256,860)	(13,205,292)	2,608,926	2,598,777								
890	108TPSG					(27,770,333)	(31,450,294)	1,607,792	1,798,524								
891	**Total Accum. Depr. Transmission Plant**	-	-	-	-	(53,376,655)	(56,955,193)	6,650,681	6,821,439	-	-	-	-	-	-	-	-
892																	
893																	
894	**Accum. Depr. Distribution Plant**																
895	*Land and Land Rights*																
896	108360CA																
897	108360IDU																
898	108360OR																
899	108360UT																
900	108360WA																
901	108360WYP																
902	108360WYU																
903	*Total Land and Land Rights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
904																	
905	*Structures and Improvements*																
906	108361CA																
907	108361IDU																
908	108361OR																
909	108361UT																
910	108361WA																
911	108361WYP																
912	108361WYU																
913	*Structures and Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
914																	
915	*Station Equipment*																
916	108362CA																
917	108362IDU																
918	108362OR																
919	108362UT																
920	108362WA																
921	108362WYP																
922	108362WYU																
923	*Total Station Equipment*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
924																	
925	*Poles, Towers & Fixtures*																
926	108364CA					(4,853,060)	(5,038,071)	1,155,401	1,188,975								
927	108364IDU					(6,032,853)	(6,263,954)	2,408,975	2,493,475								
928	108364OR					(42,051,819)	(43,356,709)	8,725,053	9,053,886								
929	108364UT					(47,276,982)	(49,516,352)	17,227,595	18,132,741								
930	108364WA					(10,022,518)	(10,422,598)	2,015,177	2,088,288								
931	108364WYP					(10,184,469)	(10,548,691)	2,601,415	2,698,468								
932	108364WYU					(1,995,670)	(2,095,655)	494,744	505,363								
933	*Total Poles, Towers & Fixtures*	-	-	-	-	(122,417,370)	(127,242,030)	34,628,360	36,161,195	-	-	-	-	-	-	-	-
934																	
935	*Overhead Conductors*																
936	108365CA																
937	108365IDU																
938	108365OR																
939	108365UT																
940	108365WA																
941	108365WYP																
942	108365WYU																
943	*Total Overhead Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
944																	
945	*Underground Conduit*																
946	108366CA																

Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
	PacifiCorp																
	Utah General Rate Case September 2007																
	Rate Base																
947	108366IDU																
948	108366OR																
949	108366UT																
950	108366WA																
951	108366WYP																
952	108366WYU																
953	*Total Underground Conduit*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
954																	
955	*Underground Conductors*																
956	108367CA																
957	108367IDU																
958	108367OR																
959	108367UT																
960	108367WA																
961	108367WYP																
962	108367WYU																
963	*Total Underground Conductors*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
964																	
965	*Line Transformers*																
966	108368CA																
967	108368IDU																
968	108368OR																
969	108368UT																
970	108368WA																
971	108368WYP																
972	108368WYU																
973	*Total Line Transformers*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
974																	
975	*Services*																
976	108369CA																
977	108369IDU																
978	108369OR																
979	108369UT																
980	108369WA																
981	108369WYP																
982	108369WYU																
983	*Total Services*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
984																	
985	*Meters*																
986	108370CA																
987	108370IDU																
988	108370OR																
989	108370UT																
990	108370WA																
991	108370WYP																
992	108370WYU																
993	*Total Meters*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
994																	
995	*Installation on Customers' Premises*																
996	108371CA																
997	108371IDU																
998	108371OR																
999	108371UT																
1000	108371WA																
1001	108371WYP																
1002	108371WYU																
1003	*Total Installation on Customers' Premises*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1004																	
1005	*Leased Property*																
1006	108372IDU																
1007	108372UT																
1008	*Total Leased Property*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1009																	
1010	*Street Lights*																
1011	108373CA																
1012	108373IDU																
1013	108373OR																
1014	108373UT																
1015	108373WA																
1016	108373WYP																
1017	108373WYU																
1018	*Total Street Lights*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1019																	
1020	*Unclassified Dist Sub Plant*																
1021	108DPUT																
1022	*Total Unclassified Dist Sub Plant*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1023																	
1024	**Total Accum. Depr. Distribution Plant**	-	-	-	-	(122,417,370)	(127,242,030)	34,628,360	36,161,195	-	-	-	-	-	-	-	-
1025																	
1026																	
1027	**Accum. Depreciation General Plant**																
1028	*General Plant - Accum*																
1029	108GPCA					(392,164)	(408,083)	435,323	450,330								
1030	108GPCN					(1,266,599)	(1,273,013)	915,937	909,125								
1031	108GPDGP					(554,357)	(534,123)	530,055	509,423								
1032	108GPDGU					(1,291,220)	(1,253,316)	980,343	942,185								

Line No.	Accounts	8.11 Deferred Income Tax Balances Sept 2004	8.11 Deferred Income Tax Balances Sept 2005	8.11 Deferred Income Tax Balances Sept 2006	8.11 Deferred Income Tax Balances Sept 2007	6.1 Depreciation & Amortization Sept 2006	6.1 Depreciation & Amortization Sept 2007	6.1 Retirements Sept 2006	6.1 Retirements Sept 2007	3.5 SO2 Emission Allowance Sept 2004	3.5 SO2 Emission Allowance Sept 2005	3.5 SO2 Emission Allowance Sept 2006	3.5 SO2 Emission Allowance Sept 2007	4.4 Customer Service Deposits Sept 2004	4.4 Customer Service Deposits Sept 2005	5.3 Trail Mountain Amortization Sept 2004	5.3 Trail Mountain Amortization Sept 2005
	PacifiCorp																
	Utah General Rate Case September 2007																
	Rate Base																
1033	108GPIDU					(1,325,906)	(1,361,161)	1,180,119	1,187,568								
1034	108GPOR					(6,245,525)	(6,522,504)	5,484,685	5,668,472								
1035	108GPSE					(162,418)	(160,989)	43,996	42,283								
1036	108GPSG					(6,238,316)	(6,131,591)	4,479,625	4,433,207								
1037	108GPSO					(20,946,365)	(22,384,887)	10,457,504	10,759,973								
1038	108GPSSGCH					(188,097)	(180,776)	186,843	179,570								
1039	108GPSSGCT					(12,269)	(11,792)	12,708	12,213								
1040	108GPUT					(8,035,079)	(8,143,847)	6,405,278	6,810,220								
1041	108GPWA					(1,832,369)	(1,826,476)	1,573,515	1,561,084								
1042	108GPWYP					(2,337,222)	(2,343,323)	2,072,549	2,055,301								
1043	108GPWYU					(506,112)	(507,327)	454,441	445,313								
1044	*Total General Plant - Accum*	-	-	-	-	(51,334,020)	(53,043,209)	35,212,919	35,966,267	-	-	-	-	-	-	-	-
1045																	
1046	*Mining Plant - Accum*																
1047	108MPSE					(10,569,379)	(11,031,075)	12,179,673	12,494,037								
1048	*Total Mining Plant - Accum*	-	-	-	-	(10,569,379)	(11,031,075)	12,179,673	12,494,037	-	-	-	-	-	-	-	-
1049																	
1050	**Total Accum. Depr. General Plant**	-	-	-	-	(61,903,399)	(64,074,284)	47,392,592	48,460,304	-	-	-	-	-	-	-	-
1051																	
1052	**Total Accum. Depr. Plant in Service**	-	-	-	-	(408,120,666)	(435,836,621)	137,315,653	142,227,452	-	-	-	-	-	-	-	-
1053																	
1054																	
1055	**Accumulated Amortization**																
1056	*Accum. Prov for Amort-Steam*																
1057	111SPSG																
1058	*Total Accum. Prov for Amort-Steam*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1059																	
1060	*Accum. Prov for Amort-General*																
1061	111GPCA																
1062	111GPCN																
1063	111GPOR																
1064	111GPSO																
1065	111GPUT																
1066	111GPWA																
1067	111GPWYP																
1068	111GPWYU																
1069	*Total Accum. Prov for Amort-General*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1070																	
1071	*Accum. Prov for Amort-Hydro*																
1072	111HPSG																
1073	*Total Accum. Prov for Amort-Hydro*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1074																	
1075	*Accum Prov for Amort-Intangible*																
1076	111IPCA					(109,356)	(109,102)	3,027	3,014								
1077	111IPCN					(8,697,940)	(8,660,935)	441,307	439,399								
1078	111IPDGP					(137,633)	(137,036)	12,302	12,249								
1079	111IPDGU					(32,878)	(32,736)	2,939	2,926								
1080	111IPIDU					(250,792)	(249,708)	12,933	12,877								
1081	111IPOR					(736,209)	(736,083)	1,504	1,497								
1082	111IPSE					(196,641)	(213,197)	10,141	10,097								
1083	111IPSG					(3,173,780)	(3,290,187)	157,594	162,958								
1084	111IPSG-P					(3,150,288)	(3,136,665)	281,575	280,358								
1085	111IPSG-U					(469,430)	(467,400)	41,958	41,777								
1086	111IPSO					(33,067,763)	(36,159,600)	1,516,748	1,679,253								
1087	111IPUT					(876,588)	(872,938)	43,536	43,347								
1088	111IPWA					(47,289)	(47,286)	35	35								
1089	111IPWYP					(428,959)	(427,754)	14,370	14,308								
1090	111IPWYU					(113,230)	(112,748)	5,751	5,726								
1091	111IPSSGCH					(2,422)	(2,412)	125	124								
1092	111IPSSGCT					-	-	-	-								
1093	*Total Accum Prov for Amort-Intangible*	-	-	-	-	(51,491,197)	(54,655,788)	2,545,844	2,709,946	-	-	-	-	-	-	-	-
1094																	
1095	*Accum Prov for Amort - Capital Lease*																
1096	111390OR																
1097	111390SO																
1098	111390SG																
1099	111390WYP																
1100	*Total Accum Prov for Amort - Capital Lease*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1101																	
1102	*Remove Capital Lease Amortization*																
1103																	
1104	**Total Accumulated Amortization**	-	-	-	-	(51,491,197)	(54,655,788)	2,545,844	2,709,946	-	-	-	-	-	-	-	-
1105																	
1106	**Total Rate Base Deductions**	62,232,374	32,892,990	(29,602,190)	(30,009,935)	(459,611,864)	(490,492,409)	139,861,498	144,937,398	(1,974,536)	(2,974,949)	(24,427,523)	6,850,806	(9,032,411)	(9,745,692)	-	-
1107																	
1108	**Total Rate Base**	62,232,374	32,892,990	(29,602,190)	(30,009,935)	(459,611,864)	(490,492,409)	(0)	0	(1,974,536)	(2,974,949)	(24,427,523)	6,850,806	(9,032,411)	(9,745,692)	(13,488,139)	(4,195,965)

8.1 Sale of Skookumchuck

PacifiCorp
Utah Results of Operations September 2007
Sale of Skookumchuck Hydroelectric Facility

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Land and Land Rights	330	1	(741,546)	SG-P	42.548%	(315,515)	
Structures and Improvements	331	1	(947,476)	SG-P	42.548%	(403,134)	
Structures and Improvements	331	1	(156,466)	SG-P	42.548%	(66,574)	
Reservoirs, Dams and Waterways	332	1	(5,117,403)	SG-P	42.548%	(2,177,364)	
Reservoirs, Dams and Waterways	332	1	(9,023)	SG-P	42.548%	(3,839)	
Water Wheel, Turbines, Generators	333	1	(1,142,619)	SG-P	42.548%	(486,164)	
Accessory Electric Equipment	334	1	(343,414)	SG-P	42.548%	(146,117)	
Roads, Railroads and Bridges	336	1	(199,204)	SG-P	42.548%	(84,758)	
Transportation Equipment	392	1	(11,379)	SG	42.548%	(4,842)	
Total - September 2004			**(8,668,530)**			**(3,688,306)**	8.1.1
Accumulated Depreciation	108HP	1	4,441,700	SG-P	42.548%	1,889,865	
Accumulated Depreciation	108HP	1	702,679	SG-P	42.548%	298,977	
Accumulated Depreciation	108GP	1	4,997	SG	42.548%	2,126	8.1.1
Total - September 2004			**5,149,376**			**2,190,968**	
Adjustment to Expense:							
Miscellaneous Steam Expense	506	1	-	SG	42.548%	-	
Operation Supervision and Engineering	535	1	-	SG-P	42.548%	-	
Hydraulic Expenses	537	1	-	SG-P	42.548%	-	
Miscellaneous Hyrdo Expense	539	1	200,006	SG-P	42.548%	85,099	
Rents	540	1	-	SG-P	42.548%	-	
Maintenance of Structures	543	1	(152)	SG-P	42.548%	(65)	
Maintenance of Misc. Hydro Expense	545	1	37,587	SG-P	42.548%	15,993	
Administration and General	920	1	(1,565)	SO	42.139%	(659)	
			235,876			**100,367**	8.1.2

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

The sale of the Skookumchuck Hydroelectric facility was consumated on October 5, 2004 with Washington LLC, a limited liability company formed by TransAlta USA, Inc. This adjusts the balance sheet by removing from results of operations the gross plant balance and accumulated depreciation. This adjustment also adjusts the income statement by removing base period O&M expense. Depreciation expense was removed as part of adjustment 6.2

PACIFICORP
SkookumchuckHydroelectric Facility - Income Statement (Plant and Accumulated Depreciation)
LOCATIONS 201003
FOR THE TWELVE MONTHS ENDED Sept 2005

Sum of Amount				Year Month												
				2004												
Primary Gr	Location	Major Acc	Factor Modifie	1	2	3	4	5	6	7	8	9	Sept 2004	Sept 2005	Beg / End Ave Sept 2005	RAM Model Code
DEPR	201003	331	DGP	(536,210)	(537,094)	(537,343)	(538,226)	(539,110)	(543,475)	(544,358)	(545,241)	(545,506)	(545,506)	0	(272,753)	108HP
			SG	(62,782)	(62,952)	(62,848)	(63,018)	(63,188)	(64,984)	(65,154)	(65,323)	(65,227)	(65,227)	0	(32,613)	108HP
		332	DGP	(3,745,648)	(3,749,055)	(3,756,333)	(3,759,740)	(3,763,147)	(3,745,980)	(3,749,387)	(3,752,794)	(3,759,981)	(3,759,981)	0	(1,879,991)	108HP
			SG	(1,577)	(1,583)	(1,577)	(1,583)	(1,589)	(1,727)	(1,733)	(1,739)	(1,734)	(1,734)	0	(867)	108HP
		333	SG	(471,254)	(472,624)	(471,654)	(473,024)	(474,394)	(487,847)	(489,217)	(490,587)	(489,670)	(489,670)	0	(244,835)	108HP
		334	SG	(140,145)	(140,586)	(140,231)	(140,672)	(141,112)	(145,504)	(145,945)	(146,386)	(146,048)	(146,048)	0	(73,024)	108HP
		336	DGP	(135,679)	(135,787)	(136,081)	(136,189)	(136,298)	(135,706)	(135,814)	(135,923)	(136,213)	(136,213)	0	(68,107)	108HP
		392	SG	(4,527)	(4,594)	(4,387)	(4,454)	(4,521)	(4,908)	(4,975)	(5,043)	(4,997)	(4,997)	0	(2,498)	108GP
DEPR Total				(5,097,823)	(5,104,275)	(5,110,453)	(5,116,906)	(5,123,359)	(5,130,131)	(5,136,583)	(5,143,036)	(5,149,376)	(5,149,376)	0	(2,574,688)	0
EPIS	201003	330	DGP	741,546	741,546	741,546	741,546	741,546	741,546	741,546	741,546	741,546	741,546	0	370,773	330DGP
		331	DGP	947,476	947,476	947,476	947,476	947,476	947,476	947,476	947,476	947,476	947,476	0	473,738	331DGP
			SG	156,466	156,466	156,466	156,466	156,466	156,466	156,466	156,466	156,466	156,466	0	78,233	331SG
		332	DGP	5,117,403	5,117,403	5,117,403	5,117,403	5,117,403	5,117,403	5,117,403	5,117,403	5,117,403	5,117,403	0	2,558,702	332DGP
			SG	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	0	4,511	332SG
		333	SG	1,142,619	1,142,619	1,142,619	1,142,619	1,142,619	1,142,619	1,142,619	1,142,619	1,142,619	1,142,619	0	571,309	333SG
		334	SG	343,414	343,414	343,414	343,414	343,414	343,414	343,414	343,414	343,414	343,414	0	171,707	334SG
		336	DGP	199,204	199,204	199,204	199,204	199,204	199,204	199,204	199,204	199,204	199,204	0	99,602	336DGP
		392	SG	11,379	11,379	11,379	11,379	11,379	11,379	11,379	11,379	11,379	11,379	0	5,690	392SG
EPIS Total				8,668,529	8,668,529	8,668,529	8,668,529	8,668,529	8,668,529	8,668,529	8,668,529	8,668,529	8,668,529	0	4,334,265	0
Grand Total				3,570,706	3,564,254	3,558,076	3,551,623	3,545,170	3,538,398	3,531,946	3,525,493	3,519,153	3,519,153	0	1,759,577	0

PACIFICORP
SkookumchuckHydroelectric Facility - Income Statement (Depr Expense and O&M Expense)
LOCATIONS 201003
FOR THE TWELVE MONTHS ENDED SEPT 2005

Sum of Amount				Year Month						Grand Total
				2004			2005			
Primary Gr	Location	Primary Ac	Factor Modified Accord	10	11	12	2	3	4	
OMEX	201003	539	SNPPH	(212,781)	11,443	962		15	355	(200,006)
		543	SNPPH	151						151
		545	SNPPH				(37,587)			(37,587)
		929	SO	1,565						1,565
OMEX Total				(211,064)	11,443	962	(37,587)	15	355	(235,876)

8.2 Customer Advances For Construction

PacifiCorp
Utah Results of Operations September 2007
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Customer Advances	252	1	10,785	CA	Situs	-	
Customer Advances	252	1	11,150,817	CN	45.735%	5,099,824	
Customer Advances	252	1	(1,246,490)	ID	Situs	-	
Customer Advances	252	1	(152,500)	OR	Situs	-	
Customer Advances	252	1	(9,257,700)	UT	Situs	(9,257,700)	
Customer Advances	252	1	270,019	WA	Situs	-	
Customer Advances	252	1	2,243,477	WYE	Situs	-	
Customer Advances	252	1	(286,234)	WYW	Situs	-	
Customer Advances	252	1	(2,732,175)	SG	42.548%	(1,162,492)	
Total - September 2004			**(0)**			**(5,320,368)**	8.2.1
Customer Advances	252	1	10,322	CA	Situs	-	
Customer Advances	252	1	13,492,850	CN	45.735%	6,170,952	
Customer Advances	252	1	(1,191,501)	ID	Situs	-	
Customer Advances	252	1	(734,601)	OR	Situs	-	
Customer Advances	252	1	(8,909,579)	UT	Situs	(8,909,579)	
Customer Advances	252	1	476	WA	Situs	-	
Customer Advances	252	1	1,026,214	WYE	Situs	-	
Customer Advances	252	1	(528,801)	WYW	Situs	-	
Customer Advances	252	1	(3,165,381)	SG	42.548%	(1,346,814)	
Total - September 2005			**(0)**			**(4,085,441)**	8.2.1

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

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

Utah General Rate Case - September 2007
Customer Advances for Construction

Year End Balance			**Sept 2004**
	Actuals	Should be	Adjustment amt.
252CA	(228,760)	(217,974)	10,785
252CN	(11,150,817)	-	11,150,817
252IDU	1,248,829	2,339	(1,246,490)
252OR	51,821	(100,680)	(152,500)
252UT	6,501,560	(2,756,140)	(9,257,700)
252WA	(344,061)	(74,042)	270,019
252WYP	(2,236,504)	6,973	2,243,477
252WYU	32,874	(253,360)	(286,234)
252SG	-	(2,732,175)	(2,732,175)
Total	(6,125,059)	(6,125,059)	-

Utah carries 100% of GL 2523990
California carries 100% of account 2521100
Remaining Balance acount 2521000 is 100% to Utah

Year End Balance			**Sept 2005**
	Actuals	Should be	Adjustment amt.
252CA	(90,733)	(80,411)	10,322
252CN	(13,492,850)	-	13,492,850
252IDU	1,180,324	(11,177)	(1,191,501)
252OR	26,695	(707,906)	(734,601)
252UT	7,692,930	(1,216,648)	(8,909,579)
252WA	(2,236)	(1,760)	476
252WYP	(1,028,416)	(2,202)	1,026,214
252WYU	24,887	(503,915)	(528,801)
252 SG	-	(3,165,381)	(3,165,381)
Total	(5,689,399)	(5,689,399)	0

Utah carries 100% of GL 2523990
California carries 100% of account 2521100
Remaining Balance acount 2521000 is 100% to Utah

8.3 Sale of East Price Distribution Assets

PacifiCorp
Utah Results of Operations September 2007
Sale of East Price Distribution Assets

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Poles, Towers and Fixtures	364	1	(111,776)	UT	Situs	(111,776)	
Overhead Conductors and Devices	365	1	(8,792)	UT	Situs	(8,792)	
Underground Conduits	366	1	(2,118)	UT	Situs	(2,118)	
Underground Conduits and Devices	367	1	(15,114)	UT	Situs	(15,114)	
Line Transfomers	368	1	(44,936)	UT	Situs	(44,936)	
Services	369	1	(1,574)	UT	Situs	(1,574)	
Meters	370	1	(11,000)	UT	Situs	(11,000)	
Street Lighting and Signal Systems	373	1	(4,071)	UT	Situs	(4,071)	
			(199,381)			**(199,381)**	8.3.1
Accumulated Depreciation	108364	1	28,193	UT	Situs	28,193	
Accumulated Depreciation	108365	1	3,800	UT	Situs	3,800	
Accumulated Depreciation	108366	1	604	UT	Situs	604	
Accumulated Depreciation	108367	1	2,114	UT	Situs	2,114	
Accumulated Depreciation	108368	1	23,249	UT	Situs	23,249	
Accumulated Depreciation	108369	1	561	UT	Situs	561	
Accumulated Depreciation	108370	1	6,720	UT	Situs	6,720	
Accumulated Depreciation	108373	1	2,021	UT	Situs	2,021	
Total - September 2004			**67,262**			**67,262**	8.3.1

Total - September 2005
No Adjustment

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

On March 30, 2005, the Company sold a portion of its Price City, UT distribution system to Price City. The portion of the system that was sold is known as "East Price." This adjustment removes the sold rate base items from regulatory results.

East Price Distribution Sale
Retired Amounts and Depreciation Reserve

Asset Number	FERC Account	Vintage Date	Retired Amount	Accumulated Depr. - Sept 2004
364010005503	364	1968	34,785	9,106
364989005503	364	1990	8,923	2,194
364989005503	364	1991	2,371	583
364989005503	364	1992	41,391	10,177
364010005503	364	1968	9,871	2,584
364989005503	364	1992	14,434	3,549
369069005503	369	1995	563	191
369989005503	369	1995	563	206
365060005503	365	1968	1,124	240
365989005503	365	1989	14	3
365989005503	365	1990	61	13
365989005503	365	1993	814	172
365989005503	365	1994	234	182
365079005503	365	1968	3,274	700
365989005503	365	1994	1,021	791
365079005503	365	1994	2,252	1,700
367989005503	367	1991	9,498	1,328
367989005503	367	1992	5,616	785
366209005503	366	1996	1,833	555
368290005503	368	1978	9,778	6,568
368989005503	368	1990	7,602	2,889
368300005503	368	1978	1,309	879
368989005503	368	1990	1,134	431
368330005503	368	1978	6,442	4,327
368989005503	368	1990	9,556	3,632
368340005503	368	1980	2,116	1,328
368989005503	368	1990	1,504	572
368380005503	368	1978	1,865	1,252
368989005503	368	1990	2,923	1,111
368989005503	368	1991	707	260
366989005503	366	1990	285	49
369989005503	369	1995	220	80
369989005503	369	1995	229	84
373989005503	373	1994	4,071	2,021
370550005503	370	1978	3,212	2,672
370989005503	370	1991	3,330	1,534
370560005503	370	1985	2,534	1,627
370989005503	370	1991	1,924	886
			199,381	**67,262**

8.4 Glenrock Mine Removal

PacifiCorp
Utah Results of Operations September 2007
Glenrock Mine Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Other Tangible Property	399	1	(37,359,621)	SE	41.404%	(15,468,209)	
Office Furniture and Equipment	391	1	(15,061)	SE	41.404%	(6,236)	
Materials and Supplies	154	1	(260,005)	SNPPS	42.480%	(110,449)	
Accumulated Depreciation	108MP	1	33,643,387	SE	41.404%	13,929,556	
Total - September 2004			**(3,991,300)**			**(1,655,338)**	8.4.1
Other Tangible Property	399	1	(35,946,289)	SE	41.404%	(14,883,039)	
Office Furniture and Equipment	391	1	(15,061)	SE	41.404%	(6,236)	
Materials and Supplies	154	1	2,692	SNPPS	42.480%	1,144	
Accumulated Depreciation	108MP	1	32,660,561	SE	41.404%	13,522,631	
Total - September 2005			**(3,298,098)**			**(1,365,501)**	8.4.1

MID PERIOD Incremental Change
No Adjustment

TEST PERIOD Incremental Change
No Adjustment

Description of Adjustment:

In 1999, the Company ceased operations of the Glenrock Mine, and has since engaged in activities to reclaim the mine. The reclamation work is complete and this adjustment removes from unadjusted results net rate base associated with the Glenrock Mine, excluding land. The Company is obligated to maintain the land for ten years. Because the Company is required to maintain the land, its investment has been included in rate base in unadjusted results.

PacifiCorp
Utah General Rate Case - September 2007
Glenrock Mine Rate Base Removal

Primary_Account	Description	Secondary_Account	Description	Sept 2004	Sept 2005	Factor
101	ELECTRIC PLANT IN SERVICE	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	15,061	15,061	SE
101	ELECTRIC PLANT IN SERVICE	399	MINING	16,006,235	15,357,105	SE
101	ELECTRIC PLANT IN SERVICE	399	MINING	22,057,671	21,293,469	SE
108	ACCM PRVN FOR DEPRECIATION OF EPIS	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	(10,917)	(13,929)	SE
108	ACCM PRVN FOR DEPRECIATION OF EPIS	399	MINING	(14,625,241)	(13,928,352)	SE
108	ACCM PRVN FOR DEPRECIATION OF EPIS	399	MINING	(19,007,229)	(18,718,280)	SE
15415	GLENROCK COAL MATERIAL & SUPPLY	0	M&S GLENROCK COAL MINE	260,005	(2,692)	SNPPS/SG

Items to be Removed		
Glenrock Mining Plant - 399	38,063,906	36,650,574
Net of Land - Ref 8.4.2	(704,285)	(704,285)
Net Glenrock Mining Plant	37,359,621	35,946,289
Glenrock Mine Computer Equipment - 391	15,061	15,061
Glenrock Mine Materials and Supplies - 154	260,005	(2,692)
Accumulated Depreciation - Mining Plant - 108	(33,632,470)	(32,646,632)
Accumulated Depreciation - Computer Equipment - 108	(10,917)	(13,929)
Glenrock Mine Accumulated Depreciation	(33,643,387)	(32,660,561)
Total to be Removed from Rate Base	**3,991,300**	**3,298,098**
	Ref #8.4	Ref #8.4

PacifiCorp
Glenrock Mine - September 30, 2005

Report date: 09/30/2005 Asset Balances - 01 Book Deprec.
Creation date: 01/09/2006

CoCd	BusA	Bal.sh.itm	Accnt: APC	Class	Description	Acq.value	Accum.dep.	Book val
1000	20	140100	60010		Land	704,284.76	0.00	704,284.76
1000	20	140100	*		Land	704,284.76	0.00	704,284.76
1000	20	140190	39120		Comp.Equipm. - PC	15,061.19	13,929.93-	1,132.26
1000	20	140190	*		Office Furn & Eq	15,061.19	13,929.93-	1,132.26
1000	20	140215	60922		Land Rights	3,108,720.15	3,108,720.15-	0.00
1000	20	140215	60930		Buildings	10,103,319.75	8,958,274.53-	1,145,045.22
1000	20	140215	60944		Electrical equipment	566,475.82	376,155.05-	190,320.77
1000	20	140215	60951		Surface Vehicles	749,304.95	836,612.97-	87,308.02-
1000	20	140215	60952		Heavy Equipment	18,729,040.37	17,019,381.66-	1,709,658.71
1000	20	140215	60960		Misc. Mine Equipment	1,306,996.87	892,385.27-	414,611.60
1000	20	140215	60961		Computer Equipment	855,187.72	1,011,181.99-	155,994.27-
1000	20	140215	60970		Mine Devel-incl Expl	527,243.99	443,920.12-	83,323.87
1000	20	140215	*		Mining Assets	35,946,289.62	32,646,631.74-	3,299,657.88
1000	20	*	*		Property, Plant and Equipment in Servic	36,665,635.57	32,660,560.67-	4,005,074.90
1000	*	*	*			36,665,635.57	32,660,560.67-	4,005,074.90
1000	*	*	*		PacifiCorp	36,665,635.57	32,660,560.67-	4,005,074.90

8.5 Trapper Mine
Rate Base

PacifiCorp
Utah Results of Operations September 2007
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Other Tangible Property - Sept '04	399	1	6,928,908	SE	41.404%	2,868,814	8.5.1
Other Tangible Property - Sept '05	399	1	6,995,927	SE	41.404%	2,896,562	8.5.1
MID PERIOD Incremental Change							
Other Tangible Property - Sept '06	399	3	287,325	SE	41.404%	118,963	8.5.1
TEST PERIOD Incremental Change							
Other Tangible Property - Sept '07	399	3	(396,407)	SE	41.404%	(164,127)	8.5.1

Adjustment Detail:

September 2004 Balance	6,928,908
September 2005 Balance	6,995,927
September 2005 Average (Base)	**6,962,418**
September 2006 Additions	287,325
September 2006 Balance	7,283,252
September 2006 Average (Mid)	**7,139,590**
September 2007 Additions	(396,407)
September 2007 Balance	6,886,845
September 2007 Average (Test)	**7,085,049**

Description of Adjustment:

PacifiCorp owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This investment is accounted for on the Company's books in Account 123.1 - Investment in Subsidiary Company . However, Account 123 is not normally a rate base account. This adjustment reflects net plant rather than the actual balance in Account 123 to recognize the depreciation of the investment over time. This adjustment places into rate base plant investment in the Trapper Mine through September 2007.

Utah General Rate Case - September 2007
Inclusion of Trapper Mine Rate Base

Description	Sept - 04 Actuals	PacifiCorp Percentage	PacifiCorp Share	Ref.
Structure, Equipment, Mine Development	78,667,746	21.40%	16,834,898	
Inventories	2,380,433	21.40%	509,413	
Advanced deferred Stripping	546,375	21.40%	116,924	
Other Long Term Assets	18,223,495	21.40%	3,899,828	
Prepayments	341,780	21.40%	73,141	
Accumulated Depreciation	(67,781,756)	21.40%	(14,505,296)	
TOTAL RATE BASE	32,378,073	[redacted]	6,928,908	8.5

Description	Sept - 05 Actuals	PacifiCorp Percentage	PacifiCorp Share	Ref.
Structure, Equipment, Mine Development	81,372,895	21.40%	17,413,800	
Inventories	2,750,000	21.40%	588,500	
Advanced deferred Stripping	1,017,536	21.40%	217,753	
Other Long Term Assets	16,948,234	21.40%	3,626,922	
Prepayments	340,000	21.40%	72,760	
Accumulated Depreciation	(69,737,419)	21.40%	(14,923,808)	
TOTAL RATE BASE	32,691,246	[redacted]	6,995,927	8.5

Description	Sept - 06 Forecast	PacifiCorp Percentage	PacifiCorp Share	Ref.
Structure, Equipment, Mine Development	86,931,182	21.40%	18,603,273	
Inventories	2,750,000	21.40%	588,500	
Advanced deferred Stripping	1,624,536	21.40%	347,651	
Other Long Term Assets	15,698,796	21.40%	3,359,542	
Prepayments	340,000	21.40%	72,760	
Accumulated Depreciation	(73,310,627)	21.40%	(15,688,474)	
TOTAL RATE BASE	34,033,887	[redacted]	7,283,252	8.5

Description	Sept - 07 Forecast	PacifiCorp Percentage	PacifiCorp Share	Ref.
Structure, Equipment, Mine Development	89,197,432	21.40%	19,088,250	
Inventories	2,750,000	21.40%	588,500	
Advanced deferred Stripping	1,759,564	21.40%	376,547	
Other Long Term Assets	14,453,628	21.40%	3,093,076	
Prepayments	340,000	21.40%	72,760	
Accumulated Depreciation	(76,319,104)	21.40%	(16,332,288)	
TOTAL RATE BASE	32,181,520	[redacted]	6,886,845	8.5

8.6 Jim Bridger Mine
Rate Base

PacifiCorp
Utah Results of Operations September 2007
Jim Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Other Tangible Property - Sept '04	399	1	40,258,000	SE	41.404%	16,668,241	8.6.1
Other Tangible Property - Sept '05	399	1	44,231,333	SE	41.404%	18,313,341	8.6.1
MID PERIOD Incremental Change							
Other Tangible Property - Sept '06	399	3	36,760,400	SE	41.404%	15,220,110	8.6.1
TEST PERIOD Incremental Change							
Other Tangible Property - Sept '07	399	3	41,796,667	SE	41.404%	17,305,303	8.6.1

Adjustment Detail:

September 2004 Balance	40,258,000
September 2005 Balance	44,231,333
September 2005 Average (Base)	**42,244,667**
September 2006 Additions	36,760,400
September 2006 Balance	80,991,733
September 2006 Average (Mid)	**62,611,533**
September 2007 Additions	41,796,667
September 2007 Balance	122,788,400
September 2007 Average (Test)	**101,890,067**

Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the test period. This adjustment places into rate base plant investment in BCC through September 2007.

UT General Rate Case - September 2007
Jim Bridger Mine Rate Base

8.6.1

Description	Sept-04 Actuals	PacifiCorp Percentage	PacifiCorp Share	Ref.
Structure, Equipment, Mine Development	189,935,000	66.67%	126,623,333	
Materials & Supplies	5,888,000	66.67%	3,925,333	
Pit Inventory	2,910,000	66.67%	1,940,000	
Prepayments	286,000	66.67%	190,667	
Reclamation Liability	(29,106,000)	66.67%	(19,404,000)	
Coal Lease	(6,500,000)	66.67%	(4,333,333)	
Accumulated Depreciation	(103,026,000)	66.67%	(68,684,000)	
TOTAL RATE BASE	60,387,000		**40,258,000**	8.6

Description	Sept-05 Actuals	PacifiCorp Percentage	PacifiCorp Share	Ref.
Structure, Equipment, Mine Development	196,648,000	66.67%	131,098,667	
Materials & Supplies	6,556,000	66.67%	4,370,667	
Pit Inventory	4,551,000	66.67%	3,034,000	
Prepayments	192,000	66.67%	128,000	
Reclamation Liability	(26,837,000)	66.67%	(17,891,333)	
Coal Lease	(6,000,000)	66.67%	(4,000,000)	
Accumulated Depreciation	(108,763,000)	66.67%	(72,508,667)	
TOTAL RATE BASE	66,347,000		**44,231,333**	8.6

Description	Sept-06 Forecast	PacifiCorp Percentage	PacifiCorp Share	Ref
Structure, Equipment, Mine Development	265,134,000	66.67%	176,756,000	
Materials & Supplies	6,902,000	66.67%	4,601,333	
Pit Inventory	3,256,000	66.67%	2,170,667	
Prepayments	250,000	66.67%	166,667	
Reclamation Liability	(25,862,000)	66.67%	(17,241,333)	
Coal Lease	(7,172,000)	66.67%	(4,781,333)	
Accumulated Depreciation	(121,020,400)	66.67%	(80,680,267)	
TOTAL RATE BASE	121,487,600		**80,991,733**	8.6

Description	Sept-07 Forecast	PacifiCorp Percentage	PacifiCorp Share	Ref
Structure, Equipment, Mine Development	337,896,000	66.67%	225,264,000	
Materials & Supplies	7,981,000	66.67%	5,320,667	
Pit Inventory	1,744,000	66.67%	1,162,667	
Prepayments	250,000	66.67%	166,667	
Reclamation Liability	(17,332,000)	66.67%	(11,554,667)	
Coal Lease	(5,781,000)	66.67%	(3,854,000)	
Accumulated Depreciation	(140,575,400)	66.67%	(93,716,933)	
TOTAL RATE BASE	184,182,600		**122,788,400**	8.6

8.7 Environmental Settlement (PERCO)

PacifiCorp
Utah Results of Operations September 2007
Environmental Settlement (PERCO)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
BASE PERIOD							
Environmental Deferred - Sept '04	182M	1	(19,143,518)	SO	42.139%	(8,066,953)	8.7.2
Environmental Deferred - Sept '05	182M	1	(17,161,875)	SO	42.139%	(7,231,902)	8.7.4
MID PERIOD Incremental Change							
Environmental Deferred	182M	3	2,147,274	SO	42.139%	904,847	8.7.6
TEST PERIOD Incremental Change							
Environmental Deferred	182M	3	2,387,326	SO	42.139%	1,006,004	8.7.6

Adjustment Detail:

Beginning Balance	(19,143,518)
Environmental Remediation Expense	1,981,643
Ending Balance September 2005	**(17,161,875)**
Forecasted Expense	2,147,274
Ending Balance September 2006	**(15,014,601)**
Forecasted Expense	2,387,326
Ending Balance September 2007	**(12,627,275)**

Description of Adjustment:

In 1996 PacifiCorp received an insurance settlement of $33 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This fund balance is amortized or reduced as PERCO expends dollars on clean-up costs. PERCO received an additional $5 million of insurance proceeds plus associated liabilities from PacifiCorp in 1998 and $225,000 in 2002. This adjustment includes the insurance proceeds in Electric Operations as a reduction to rate base.

PACIFICORP ENVIRONMENTAL REMEDIATION CO.

SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru 9/30/04	Net Balance at 9/30/04
American Barrel	PERC/1997/E/001	2,134,194	(902,945)	1,231,249
Astoria / Unocal	PERC/1997/E/002	1,424,380	(690,988)	733,392
Eugene - PacifiCorp	PERC/1997/E/003	892,622	(216,992)	675,630
Everett - PacifiCorp	PERC/1997/E/004	1,223,143	(1,810)	1,221,333
Jordan / Barber Tar	PERC/1997/E/005	865,363	(41,628)	823,735
Ogden	PERC/1997/E/006	1,398,531	(68,130)	1,330,401
Tacoma A Street	PERC/1997/E/007	2,084,254	(600,874)	1,483,380
Tacoma River Street	PERC/1997/E/008	1,213,635	(1,054,068)	159,567
Bridger GW Sampling	PERC/1997/E/009	369,495	(338,205)	31,290
Bridger Landfill Repermitting	PERC/1997/E/010	31,539	(51,870)	(20,331)
Bridger Oil Spill	PERC/1997/E/011	791,372	(374,402)	416,970
Carbon Fuel Oil	PERC/1997/E/012	26,034	(15,781)	10,253
Carbon Landfill Permit	PERC/1997/E/013	179,060	(23,034)	156,026
Carbon Emerg. Gen. Remediation	PERC/1997/E/014	41,756	(8,797)	32,959
Centralia Heavy Equipment Shop	PERC/1997/E/015	71,023	(2,380)	68,643
Dave Johnston GW Sampling	PERC/1997/E/016	311,657	(157,053)	154,604
Dave Johnston Landfill Repermit	PERC/1997/E/017	133,391	(44,889)	88,502
Dave Johnston Diesel Release	PERC/1997/E/018	5,085	(528)	4,557
Dave Johnston Landfill Closure	PERC/1997/E/019	1,310,425	(287,922)	1,022,503
Dave Johnston Landfill Reclamation	PERC/1997/E/020	475,080	(288,190)	186,890
Farm GW Monitoring - Hunter	PERC/1997/E/021	221,036	(162,048)	58,988
Farm GW Monitoring - Huntington	PERC/1997/E/022	194,267	(143,274)	50,993
Hunter Fuel Oil	PERC/1997/E/023	101,696	(25,206)	76,490
Hunter Injection Wells	PERC/1997/E/024	533,458	(8,956)	524,502
Hunter Landfill Permit	PERC/1997/E/025	132,745	(42,014)	90,731
Huntington Injection Wells	PERC/1997/E/026	854,595	(8,611)	845,984
Huntington Landfill Closure	PERC/1997/E/027	706,819	(627,376)	79,443
Huntington Landfill Permit	PERC/1997/E/028	193,883	(35,880)	158,003
Huntington Lead Paint Removal	PERC/1997/E/029	1,000,804	(1,315,468)	(314,664)
Huntington Wellhead Protection	PERC/1997/E/030	9,846	(14,052)	(4,206)
Buried Pitch	PERC/1997/E/031	50,848	(78,446)	(27,598)
Tank Farm	PERC/1997/E/032	152,868	(487)	152,381
Naughton FGD Pond Closure	PERC/1997/E/033	362,166	(151,094)	211,072
Naughton GW Monitoring	PERC/1997/E/034	351,477	(150,188)	201,289
Naughton Landfill Repermit	PERC/1997/E/035	63,664	(30,011)	33,653
Naughton Landfill Closure	PERC/1997/E/036	63,814	0	63,814
Wyodak Pond Study	PERC/1997/E/037	100,972	(47,704)	53,268
Wyodak Fuel Oil	PERC/1997/E/038	206,196	(23,011)	183,185
Bank Stabilization & Restoration	PERC/1997/E/039	234,043	(186,658)	47,385
Restore River Embankments	PERC/1997/E/040	90,072	(19,498)	70,574
Cutler	PERC/1997/E/041	77,333	(76,560)	773
Bank Stabilization & Restoration	PERC/1997/E/042	66,534	0	66,534
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044	61,018	(94,425)	(33,407)
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045	40,678	(668)	40,010
No. Umpqua Erosion Repairs	PERC/1997/E/046	27,809	(32,205)	(4,396)
Klamath River Domestic Water Studies	PERC/1997/E/048	25,424	(4,176)	21,248
No. Umq Remove Contaminated Soils	PERC/1997/E/052	20,339	(464)	19,875
Rogue River Domestic Water Studies	PERC/1997/E/053	5,085	(1,909)	3,176
UST Removal	PERC/1997/E/054	20,339	(4,786)	15,553
Lead Paint Removal	PERC/1997/E/055	390,586	(386,611)	3,975
Annex I	PERC/1997/E/056	1,325,818	(611,928)	713,890
Cedar Diesel	PERC/1997/E/057	83,147	(48,767)	34,380
Holiday Gun Club	PERC/1997/E/058	616,950	(709,275)	(92,325)
Jordan Substation	PERC/1997/E/059	1,661,975	(304,031)	1,357,944
Montague Ranch	PERC/1997/E/060	188,757	(164,651)	24,106
Ross Island Tower Clean-up	PERC/1997/E/061	101,696	(1,372)	100,324
Spill Prevention, Containment and Counter	PERC/1997/E/062	2,969,252	(1,590,397)	1,378,855
Ashton Substation	PERC/1997/E/070	28,434	(3,271)	25,163
Rock Springs Plant Substation	PERC/1997/E/071	22,638	(3,733)	18,905
Sinclair Substation	PERC/1997/E/072	49,326	(996)	48,330
Parco Substation	PERC/1997/E/073	49,326	(851)	48,475

PACIFICORP ENVIRONMENTAL REMEDIATION CO.

SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru 9/30/04	Net Balance at 9/30/04	
Garland Substation	PERC/1997/E/074	30,760	(689)	30,071	
Dexter Substation	PERC/1997/E/075	51,903	(43,185)	8,718	
WyoMont Substation	PERC/1997/E/076	51,903	(33,705)	18,198	
Salt Lake Automotive Shop	PERC/1997/E/077	59,153	(130,033)	(70,880)	
Vernal Diesel	PERC/1997/E/078	5,593	(1,408)	4,185	
Salt Lake Terminal Oil Spill	PERC/1997/E/079	10,170	(9,756)	414	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	507,747	(284,796)	222,951	
Bors Property	PERC/1997/E/081	20,016	(15,873)	4,143	
Coal Creek	PERC/1997/E/082	3,867	(1,416)	2,452	
Ekotek / PetroChem	PERC/1997/E/083	214,515	(35,779)	178,736	
Environmental Pacific	PERC/1997/E/084	10,008	(1,611)	8,397	
Mountaineer Refinery	PERC/1997/E/085	102	(39)	63	
Northwest Triangle Property	PERC/1997/E/086	10,008	(388)	9,620	
Pinedale	PERC/1997/E/087	105,061	(113,985)	(8,924)	
PCB, Inc.	PERC/1997/E/088	10,007	(143,312)	(133,305)	
Portable Equipment GW	PERC/1997/E/089	106,844	261,677	368,521	
Idaho Falls Pole Yard	PERC/1997/E/090 / 091	3,761,803	(1,856,436)	1,905,367	
Astoria Steam Plant	PERC/1997/E/092	435,322	(529,908)	(94,586)	
Bear River Erosion Control	PERC/1997/E/093	33,409	(3,394)	30,015	
Beaver Bay Drainfield Cleanup	PERC/1998/E/094	19,693	(20,264)	(571)	
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095	199,834	(2,340)	197,494	
Bridger Coal Warehouse Spill	PERC/1998/E/097	146,835	(2,278)	144,558	
Bridger Oil Spill (New Releases)	PERC/1998/E/098	280,425	(264,582)	15,843	
Cedar Steam Plant	PERC/1998/E/099	76,423	(1,932)	74,491	
Centralia Mine Pond Reclamation	PERC/1998/E/100	695,377	(503,287)	192,090	
Cougar Shore Line Repair	PERC/1998/E/101	38,695	(29,921)	8,774	
Mining Central Warehouse Cleanup	PERC/1998/E/102	279,159	(60,024)	219,135	
Deer Creek Terrace Stablization	PERC/1998/E/103	265,063	(10,975)	254,088	
Domestic Water System Testing and Revie	PERC/1998/E/104	180,935	(47,726)	133,209	
Hale Plant Cleanup	PERC/1998/E/105	443,703	(300,828)	142,875	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	36,470	(33,455)	3,015	
Huntington Lead Paint Removal	PERC/1998/E/107	145,951	(3,979)	141,972	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	127,715	(3,861)	123,854	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	300,580	(290,538)	10,042	
Lifton Pumping Station Cleanup	PERC/1998/E/110	19,742	(401)	19,341	
Merwin Oil House Removal	PERC/1998/E/111	19,348	(20,022)	(674)	
Naughton South Ash Pond Reclam	PERC/1998/E/112	245,301	(239,493)	5,808	
Ogden Pole Treating Remediation	PERC/1998/E113	1,000,000		1,000,000	
Speelyai Well	PERC/1998/E/114	10,020	(176)	9,844	
Big Fork PCB Soil Cleanup	PERC/2003/E/123	122,000	(65,746)	56,254	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	47,000	(12,123)	34,877	
Thea Foss Shared Account	PERC/2003/E/125		(2,341,181)	(2,341,181)	
Attorney contingency fee received		56,000		56,000	
REGULATED TOTAL		**38,624,232**	**(19,480,714)**	**19,143,518**	**Ref# 8.7**
Coos Bay - Advance Ross Liabilities	PERC/1999/E/116	602,566	(2,465)	600,101	
Coos Bay - PacifiCorp Liabilities	PERC/1999/E/117	202,094	(171)	201,923	
Everett - Advance Ross Liabilities	PERC/1999/E/118	625,168	(5,422)	619,746	
Eugene - Advance Ross Liabliites	PERC/1999/E/119	474,888	(82,008)	392,880	
Tacoma A Street - Advance Ross Liabilitie	PERC/1999/E/120	1,280,018	(492,164)	787,854	
Thea Foss - Advance Ross Liabilities	PERC/1999/E/121	5,107,368	(1,599,001)	3,508,367	
Thea Foss - PacifiCorp Liabilities	PERC/1999/E/122	1,707,898	(974,514)	733,384	
NON-REGULATED TOTAL		**10,000,000**	**(3,155,745)**	**6,844,255**	
GRAND TOTAL		**48,624,232**	**(22,636,459)**	**25,987,774**	

PACIFICORP ENVIRONMENTAL REMEDIATION CO.

SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru 9/30/05	Net Balance at 9/30/05
American Barrel	PERC/1997/E/001	2,134,194	(1,006,686)	1,127,508
Astoria / Unocal	PERC/1997/E/002	1,424,380	(862,729)	561,651
Eugene - PacifiCorp	PERC/1997/E/003	892,622	(248,001)	644,621
Everett - PacifiCorp	PERC/1997/E/004	1,223,143	174,458	1,397,601
Jordan / Barber Tar	PERC/1997/E/005	865,363	(41,628)	823,735
Ogden	PERC/1997/E/006	1,398,531	(68,130)	1,330,401
Tacoma A Street	PERC/1997/E/007	2,084,254	(617,715)	1,466,539
Tacoma River Street	PERC/1997/E/008	1,213,635	(1,054,068)	159,567
Bridger GW Sampling	PERC/1997/E/009	369,495	(399,346)	(29,851)
Bridger Landfill Repermitting	PERC/1997/E/010	31,539	(51,870)	(20,331)
Bridger Oil Spill	PERC/1997/E/011	791,372	(374,402)	416,970
Carbon Fuel Oil	PERC/1997/E/012	26,034	(15,781)	10,253
Carbon Landfill Permit	PERC/1997/E/013	179,060	(23,034)	156,026
Carbon Emerg. Gen. Remediation	PERC/1997/E/014	41,756	(16,598)	25,158
Centralia Heavy Equipment Shop	PERC/1997/E/015	71,023	(2,380)	68,643
Dave Johnston GW Sampling	PERC/1997/E/016	311,657	(181,312)	130,345
Dave Johnston Landfill Repermit	PERC/1997/E/017	133,391	(69,361)	64,030
Dave Johnston Diesel Release	PERC/1997/E/018	5,085	(528)	4,557
Dave Johnston Landfill Closure	PERC/1997/E/019	1,310,425	(269,474)	1,040,951
Dave Johnston Landfill Reclamation	PERC/1997/E/020	475,080	(288,190)	186,890
Farm GW Monitoring - Hunter	PERC/1997/E/021	221,036	(189,945)	31,091
Farm GW Monitoring - Huntington	PERC/1997/E/022	194,267	(163,552)	30,715
Hunter Fuel Oil	PERC/1997/E/023	101,696	(30,696)	71,000
Hunter Injection Wells	PERC/1997/E/024	533,458	(137,548)	395,910
Hunter Landfill Permit	PERC/1997/E/025	132,745	(46,065)	86,680
Huntington Injection Wells	PERC/1997/E/026	854,595	(9,416)	845,179
Huntington Landfill Closure	PERC/1997/E/027	706,819	(627,376)	79,443
Huntington Landfill Permit	PERC/1997/E/028	193,883	(35,880)	158,003
Huntington Lead Paint Removal	PERC/1997/E/029	1,000,804	(1,315,468)	(314,664)
Huntington Wellhead Protection	PERC/1997/E/030	9,846	(14,052)	(4,206)
Buried Pitch	PERC/1997/E/031	50,848	(78,446)	(27,598)
Tank Farm	PERC/1997/E/032	152,868	(487)	152,381
Naughton FGD Pond Closure	PERC/1997/E/033	362,166	(151,094)	211,072
Naughton GW Monitoring	PERC/1997/E/034	351,477	(170,063)	181,414
Naughton Landfill Repermit	PERC/1997/E/035	63,664	(30,011)	33,653
Naughton Landfill Closure	PERC/1997/E/036	63,814	(5,975)	57,839
Wyodak Pond Study	PERC/1997/E/037	100,972	(56,665)	44,307
Wyodak Fuel Oil	PERC/1997/E/038	206,196	(26,129)	180,067
Bank Stabilization & Restoration	PERC/1997/E/039	234,043	(186,658)	47,385
Restore River Embankments	PERC/1997/E/040	90,072	(19,498)	70,574
Cutler	PERC/1997/E/041	77,333	(76,560)	773
Bank Stabilization & Restoration	PERC/1997/E/042	66,534	0	66,534
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044	61,018	(94,425)	(33,407)
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045	40,678	(668)	40,010
No. Umpqua Erosion Repairs	PERC/1997/E/046	27,809	(32,205)	(4,396)
Klamath River Domestic Water Studies	PERC/1997/E/048	25,424	(4,176)	21,248
No. Umq Remove Contaminated Soils	PERC/1997/E/052	20,339	(464)	19,875
Rogue River Domestic Water Studies	PERC/1997/E/053	5,085	(1,909)	3,176
UST Removal	PERC/1997/E/054	20,339	(4,786)	15,553
Lead Paint Removal	PERC/1997/E/055	390,586	(386,611)	3,975
Annex I	PERC/1997/E/056	1,325,818	(684,465)	641,353
Cedar Diesel	PERC/1997/E/057	83,147	(65,080)	18,067
Holiday Gun Club	PERC/1997/E/058	616,950	(709,275)	(92,325)
Jordan Substation	PERC/1997/E/059	1,661,975	(322,973)	1,339,002
Montague Ranch	PERC/1997/E/060	188,757	(221,472)	(32,715)
Ross Island Tower Clean-up	PERC/1997/E/061	101,696	(9,162)	92,534
Spill Prevention, Containment and Countermea	PERC/1997/E/062	2,969,252	(2,176,946)	792,306
Ashton Substation	PERC/1997/E/070	28,434	(3,271)	25,163
Rock Springs Plant Substation	PERC/1997/E/071	22,638	(3,733)	18,905
Sinclair Substation	PERC/1997/E/072	49,326	(996)	48,330
Parco Substation	PERC/1997/E/073	49,326	(851)	48,475
Garland Substation	PERC/1997/E/074	30,760	(689)	30,071
Dexter Substation	PERC/1997/E/075	51,903	(43,185)	8,718
WyoMont Substation	PERC/1997/E/076	51,903	(33,705)	18,198
Salt Lake Automotive Shop	PERC/1997/E/077	59,153	(130,033)	(70,880)

PACIFICORP ENVIRONMENTAL REMEDIATION CO.

SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru 9/30/05	Net Balance at 9/30/05	
WyoMont Substation	PERC/1997/E/076	51,903	(33,705)	18,198	
Salt Lake Automotive Shop	PERC/1997/E/077	59,153	(130,033)	(70,880)	
Vernal Diesel	PERC/1997/E/078	5,593	(1,408)	4,185	
Salt Lake Terminal Oil Spill	PERC/1997/E/079	10,170	(9,756)	414	
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	507,747	(329,289)	178,458	
Bors Property	PERC/1997/E/081	20,016	(15,873)	4,143	
Coal Creek	PERC/1997/E/082	3,867	(1,416)	2,452	
Ekotek / PetroChem	PERC/1997/E/083	214,515	(35,779)	178,736	
Environmental Pacific	PERC/1997/E/084	10,008	(1,611)	8,397	
Mountaineer Refinery	PERC/1997/E/085	102	(39)	63	
Northwest Triangle Property	PERC/1997/E/086	10,008	(388)	9,620	
Pinedale	PERC/1997/E/087	105,061	(113,985)	(8,924)	
PCB, Inc.	PERC/1997/E/088	10,007	(143,312)	(133,305)	
Portable Equipment GW	PERC/1997/E/089	106,844	261,677	368,521	
Idaho Falls Pole Yard	PERC/1997/E/090 / 091	3,761,803	(2,104,159)	1,657,644	
Astoria Steam Plant	PERC/1997/E/092	435,322	(529,908)	(94,586)	
Bear River Erosion Control	PERC/1997/E/093	33,409	(3,394)	30,015	
Beaver Bay Drainfield Cleanup	PERC/1998/E/094	19,693	(20,264)	(571)	
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095	199,834	(2,340)	197,494	
Bridger Coal Warehouse Spill	PERC/1998/E/097	146,835	(2,278)	144,558	
Bridger Oil Spill (New Releases)	PERC/1998/E/098	280,425	(316,271)	(35,846)	
Cedar Steam Plant	PERC/1998/E/099	76,423	(2,659)	73,764	
Centralia Mine Pond Reclamation	PERC/1998/E/100	695,377	(503,287)	192,090	
Cougar Shore Line Repair	PERC/1998/E/101	38,695	(29,921)	8,774	
Mining Central Warehouse Cleanup	PERC/1998/E/102	279,159	(60,024)	219,135	
Deer Creek Terrace Stablization	PERC/1998/E/103	265,063	(11,606)	253,457	
Domestic Water System Testing and Review	PERC/1998/E/104	180,935	(51,257)	129,678	
Hale Plant Cleanup	PERC/1998/E/105	443,703	(300,828)	142,875	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	36,470	(33,455)	3,015	
Huntington Lead Paint Removal	PERC/1998/E/107	145,951	(3,979)	141,972	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	127,715	(8,061)	119,654	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	300,580	(290,538)	10,042	
Lifton Pumping Station Cleanup	PERC/1998/E/110	19,742	(401)	19,341	
Merwin Oil House Removal	PERC/1998/E/111	19,348	(20,022)	(674)	
Naughton South Ash Pond Reclam	PERC/1998/E/112	245,301	(239,493)	5,808	
Ogden Pole Treating Remediation	PERC/1998/E113	1,000,000		1,000,000	
Speelyai Well	PERC/1998/E/114	10,020	(176)	9,844	
Big Fork PCB Soil Cleanup	PERC/2003/E/123	122,000	(80,988)	41,012	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	47,000	(12,123)	34,877	
Thea Foss Shared Account	PERC/2003/E/125		(2,724,305)	(2,724,305)	
Attorney contingency fee received		56,000		56,000	
REGULATED TOTAL		**38,624,232**	**(21,462,357)**	**17,161,875**	**Ref# 8.7**
Coos Bay - Advance Ross Liabilities	PERC/1999/E/116	602,566	(6,006)	596,560	
Coos Bay - PacifiCorp Liabilities	PERC/1999/E/117	202,094	(2,830)	199,264	
Everett - Advance Ross Liabilities	PERC/1999/E/118	625,168	(181,804)	443,364	
Eugene - Advance Ross Liabliites	PERC/1999/E/119	474,888	(112,621)	362,267	
Tacoma A Street - Advance Ross Liabilities	PERC/1999/E/120	1,280,018	(523,125)	756,893	
Thea Foss - Advance Ross Liabilities	PERC/1999/E/121	5,107,368	(1,646,516)	3,460,852	
Thea Foss - PacifiCorp Liabilities	PERC/1999/E/122	1,707,898	(1,174,365)	533,533	
NON-REGULATED TOTAL		**10,000,000**	**(3,647,267)**	**6,352,733**	
GRAND TOTAL		**48,624,232**	**(25,109,624)**	**23,514,608**	

PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY
SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Cumulative Actual & Projected Spending thru 9/30/06	Net Projected Balance at 9/30/06	Cumulative Actual & Projected Spending thru 9/30/07	Net Projected Balance at 9/30/07
American Barrel	PERC/1997/E/001	2,134,194	(1,128,793)	1,005,401	(1,231,748)	902,446
Astoria / Unocal	PERC/1997/E/002	1,424,380	(1,096,086)	328,294	(1,196,524)	227,856
Eugene - PacifiCorp	PERC/1997/E/003	892,622	(321,916)	570,706	(363,166)	529,456
Everett - PacifiCorp	PERC/1997/E/004	1,223,143	(100,392)	1,122,751	(312,376)	910,767
Jordan / Barber Tar	PERC/1997/E/005	865,363	(41,628)	823,735	(41,628)	823,735
Ogden	PERC/1997/E/006	1,398,531	(68,130)	1,330,401	(68,130)	1,330,401
Tacoma A Street	PERC/1997/E/007	2,084,254	(627,232)	1,457,022	(635,357)	1,448,897
Tacoma River Street	PERC/1997/E/008	1,213,635	(1,054,068)	159,567	(1,054,068)	159,567
Bridger GW Sampling	PERC/1997/E/009	369,495	(439,619)	(70,124)	(489,619)	(120,124)
Bridger Landfill Repermitting	PERC/1997/E/010	31,539	(51,870)	(20,331)	(64,370)	(32,831)
Bridger Oil Spill	PERC/1997/E/011	791,372	(374,402)	416,970	(374,402)	416,970
Carbon Fuel Oil	PERC/1997/E/012	26,034	(15,781)	10,253	(15,781)	10,253
Carbon Landfill Permit	PERC/1997/E/013	179,060	(23,034)	156,026	(23,034)	156,026
Carbon Emerg. Gen. Remediation	PERC/1997/E/014	41,756	(16,598)	25,158	(16,598)	25,158
Centralia Heavy Equipment Shop	PERC/1997/E/015	71,023	(2,380)	68,643	(2,380)	68,643
Dave Johnston GW Sampling	PERC/1997/E/016	311,657	(202,020)	109,637	(223,210)	88,447
Dave Johnston Landfill Repermit	PERC/1997/E/017	133,391	(73,528)	59,863	(78,528)	54,863
Dave Johnston Diesel Release	PERC/1997/E/018	5,085	(528)	4,557	(528)	4,557
Dave Johnston Landfill Closure	PERC/1997/E/019	1,310,425	(269,474)	1,040,951	(474,633)	835,792
Dave Johnston Landfill Reclamation	PERC/1997/E/020	475,080	(288,190)	186,890	(288,190)	186,890
Farm GW Monitoring - Hunter	PERC/1997/E/021	221,036	(210,004)	11,032	(220,890)	146
Farm GW Monitoring - Huntington	PERC/1997/E/022	194,267	(187,128)	7,139	(208,901)	(14,634)
Hunter Fuel Oil	PERC/1997/E/023	101,696	(54,421)	47,275	(71,634)	30,062
Hunter Injection Wells	PERC/1997/E/024	533,458	(200,536)	332,922	(775,536)	(242,078)
Hunter Landfill Permit	PERC/1997/E/025	132,745	(48,982)	83,763	(50,482)	82,263
Huntington Injection Wells	PERC/1997/E/026	854,595	(9,416)	845,179	(9,416)	845,179
Huntington Landfill Closure	PERC/1997/E/027	706,819	(627,376)	79,443	(627,376)	79,443
Huntington Landfill Permit	PERC/1997/E/028	193,883	(38,797)	155,086	(40,297)	153,586
Huntington Lead Paint Removal	PERC/1997/E/029	1,000,804	(1,315,468)	(314,664)	(1,315,468)	(314,664)
Huntington Wellhead Protection	PERC/1997/E/030	9,846	(14,052)	(4,206)	(14,052)	(4,206)
Buried Pitch	PERC/1997/E/031	50,848	(78,446)	(27,598)	(78,446)	(27,598)
Tank Farm	PERC/1997/E/032	152,868	(487)	152,381	(487)	152,381
Naughton FGD Pond Closure	PERC/1997/E/033	362,166	(151,094)	211,072	(151,094)	211,072
Naughton GW Monitoring	PERC/1997/E/034	351,477	(208,753)	142,724	(228,607)	122,870
Naughton Landfill Repermit	PERC/1997/E/035	63,664	(32,511)	31,153	(35,511)	28,153
ughton Landfill Closure	PERC/1997/E/036	63,814	(5,975)	57,839	(5,975)	57,839
odak Pond Study	PERC/1997/E/037	100,972	(66,706)	34,266	(74,206)	26,766
odak Fuel Oil	PERC/1997/E/038	206,196	(32,379)	173,817	(61,129)	145,067
Bank Stabilization & Restoration	PERC/1997/E/039	234,043	(186,658)	47,385	(186,658)	47,385
Restore River Embankments	PERC/1997/E/040	90,072	(19,498)	70,574	(19,498)	70,574
Cutler	PERC/1997/E/041	77,333	(76,560)	773	(76,560)	773
Bank Stabilization & Restoration	PERC/1997/E/042	66,534	0	66,534	0	66,534
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044	61,018	(94,425)	(33,407)	(94,425)	(33,407)
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045	40,678	(668)	40,010	(668)	40,010
No. Umpqua Erosion Repairs	PERC/1997/E/046	27,809	(32,205)	(4,396)	(32,205)	(4,396)
Klamath River Domestic Water Studies	PERC/1997/E/048	25,424	(4,176)	21,248	(4,176)	21,248
No. Umq Remove Contaminated Soils	PERC/1997/E/052	20,339	(464)	19,875	(464)	19,875
Rogue River Domestic Water Studies	PERC/1997/E/053	5,085	(1,909)	3,176	(1,909)	3,176
UST Removal	PERC/1997/E/054	20,339	(4,786)	15,553	(4,786)	15,553
Lead Paint Removal	PERC/1997/E/055	390,586	(386,611)	3,975	(386,611)	3,975
Annex I	PERC/1997/E/056	1,325,818	(700,885)	624,933	(710,865)	614,953
Cedar Diesel	PERC/1997/E/057	83,147	(69,536)	13,611	(69,536)	13,611
Holiday Gun Club	PERC/1997/E/058	616,950	(709,275)	(92,325)	(709,275)	(92,325)
Jordan Substation	PERC/1997/E/059	1,661,975	(381,939)	1,280,036	(408,859)	1,253,116
Montague Ranch	PERC/1997/E/060	188,757	(317,121)	(128,364)	(434,121)	(245,364)
Ross Island Tower Clean-up	PERC/1997/E/061	101,696	(49,327)	52,369	(49,327)	52,369
Spill Prevention, Containment and Cou	PERC/1997/E/062	2,969,252	(2,524,762)	444,490	(2,774,762)	194,490
Ashton Substation	PERC/1997/E/070	28,434	(3,271)	25,163	(3,271)	25,163
Rock Springs Plant Substation	PERC/1997/E/071	22,638	(3,733)	18,905	(3,733)	18,905
Sinclair Substation	PERC/1997/E/072	49,326	(996)	48,330	(996)	48,330
Parco Substation	PERC/1997/E/073	49,326	(7,517)	41,809	(7,517)	41,809
Garland Substation	PERC/1997/E/074	30,760	(12,356)	18,404	(12,356)	18,404
Dexter Substation	PERC/1997/E/075	51,903	(43,185)	8,718	(43,185)	8,718
WyoMont Substation	PERC/1997/E/076	51,903	(33,705)	18,198	(33,705)	18,198
Salt Lake Automotive Shop	PERC/1997/E/077	59,153	(130,033)	(70,880)	(130,033)	(70,880)
Vernal Diesel	PERC/1997/E/078	5,593	(1,408)	4,185	(1,408)	4,185
Salt Lake Terminal Oil Spill	PERC/1997/E/079	10,170	(9,756)	414	(9,756)	414
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	507,747	(376,914)	130,833	(416,914)	90,833
Bors Property	PERC/1997/E/081	20,016	(15,873)	4,143	(15,873)	4,143
Coal Creek	PERC/1997/E/082	3,867	(1,416)	2,452	(1,416)	2,452
Ekotek / PetroChem	PERC/1997/E/083	214,515	(35,779)	178,736	(35,779)	178,736
Environmental Pacific	PERC/1997/E/084	10,008	(1,611)	8,397	(1,611)	8,397
Mountaineer Refinery	PERC/1997/E/085	102	(39)	63	(39)	63
Northwest Triangle Property	PERC/1997/E/086	10,008	(388)	9,620	(388)	9,620
Pinedale	PERC/1997/E/087	105,061	(113,985)	(8,924)	(113,985)	(8,924)
PCB, Inc.	PERC/1997/E/088	10,007	(143,312)	(133,305)	(143,312)	(133,305)
Portable Equipment GW	PERC/1997/E/089	106,844	261,677	368,521	261,677	368,521
Idaho Falls Pole Yard	PERC/1997/E/090 / 09	3,761,803	(2,356,506)	1,405,297	(2,601,506)	1,160,297
Astoria Steam Plant	PERC/1997/E/092	435,322	(529,908)	(94,586)	(529,908)	(94,586)
ar River Erosion Control	PERC/1997/E/093	33,409	(3,394)	30,015	(3,394)	30,015
ver Bay Drainfield Cleanup	PERC/1998/E/094	19,693	(20,264)	(571)	(20,264)	(571)
ger Boron Contaminated Soil Rem	PERC/1998/E/095	199,834	(2,340)	197,494	(2,340)	197,494
dger Coal Warehouse Spill	PERC/1998/E/097	146,835	(2,278)	144,558	(2,278)	144,558
Bridger Oil Spill (New Releases)	PERC/1998/E/098	280,425	(388,493)	(108,068)	(468,493)	(188,068)
Cedar Steam Plant	PERC/1998/E/099	76,423	(28,130)	48,293	(28,130)	48,293
Centralia Mine Pond Reclamation	PERC/1998/E/100	695,377	(503,287)	192,090	(503,287)	192,090

PACIFICORP ENVIRONMENTAL REMEDIATION COMPANY
SPENDING BY ENVIRONMENTAL PROJECT

Site	WBS	Cash Received 1996 & after	Cumulative Actual & Projected Spending thru 9/30/06	Net Projected Balance at 9/30/06		Cumulative Actual & Projected Spending thru 9/30/07	Net Projected Balance at 9/30/07	
Cougar Shore Line Repair	PERC/1998/E/101	38,695	(29,921)	8,774		(29,921)	8,774	
Mining Central Warehouse Cleanup	PERC/1998/E/102	279,159	(66,691)	212,468		(71,691)	207,468	
Deer Creek Terrace Stablization	PERC/1998/E/103	265,063	(128,545)	136,519		(243,595)	21,469	
Domestic Water System Testing and R	PERC/1998/E/104	180,935	(75,081)	105,854		(87,381)	93,554	
Hale Plant Cleanup	PERC/1998/E/105	443,703	(300,828)	142,875		(300,828)	142,875	
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	36,470	(33,455)	3,015		(33,455)	3,015	
Huntington Lead Paint Removal	PERC/1998/E/107	145,951	(3,979)	141,972		(3,979)	141,972	
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	127,715	(46,228)	81,487		(86,728)	40,987	
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	300,580	(290,538)	10,042		(290,538)	10,042	
Lifton Pumping Station Cleanup	PERC/1998/E/110	19,742	(401)	19,341		(401)	19,341	
Merwin Oil House Removal	PERC/1998/E/111	19,348	(20,022)	(674)		(20,022)	(674)	
Naughton South Ash Pond Reclam	PERC/1998/E/112	245,301	(239,493)	5,808		(239,493)	5,808	
Ogden Pole Treating Remediation	PERC/1998/E113	1,000,000		1,000,000			1,000,000	
Speelyai Well	PERC/1998/E/114	10,020	(176)	9,844		(176)	9,844	
Big Fork PCB Soil Cleanup	PERC/2003/E/123	122,000	(90,637)	31,363		(90,637)	31,363	
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	47,000	(12,123)	34,877		(12,123)	34,877	
Thea Foss Shared Account	PERC/2003/E/125		(2,724,305)	(2,724,305)		(2,724,305)	(2,724,305)	
Attorney contingency fee received		56,000		56,000			56,000	
REGULATED TOTAL		**38,624,232**	**(23,609,630)**	**15,014,602**	**Ref# 8.7**	**(25,996,956)**	**12,627,276**	**Ref# 8.7**
Coos Bay - Advance Ross Liabilities	PERC/1999/E/116	602,566	(526,451)	76,115		(1,448,981)	(846,415)	
Coos Bay - PacifiCorp Liabilities	PERC/1999/E/117	202,094	(226,115)	(24,021)		(621,485)	(419,391)	
Everett - Advance Ross Liabilities	PERC/1999/E/118	625,168	(319,229)	305,939		(425,220)	199,948	
Eugene - Advance Ross Liablites	PERC/1999/E/119	474,888	(186,536)	288,352		(227,786)	247,102	
Tacoma A Street - Advance Ross Liab	PERC/1999/E/120	1,280,018	(545,796)	734,222		(570,171)	709,847	
Thea Foss - Advance Ross Liabilities	PERC/1999/E/121	5,107,368	(1,716,695)	3,390,673		(1,811,570)	3,295,798	
Thea Foss - PacifiCorp Liabilities	PERC/1999/E/122	1,707,898	(1,215,903)	491,995		(1,247,528)	460,370	
NON-REGULATED TOTAL		**10,000,000**	**(4,736,724)**	**5,263,276**		**(6,352,741)**	**3,647,259**	
GRAND TOTAL		**48,624,232**	**(28,346,355)**	**20,277,877**		**(32,349,697)**	**16,274,535**	

8.8 Hydro Settlement Obligations

PacifiCorp
Utah Results of Operations September 2007
Hydro Settlement Obligations

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
BASE PERIOD							
North Umpqua Amortization	539	1	42,067	SG-P	42.548%	17,899	8.8.1
Bear River Amortization	539	1	(168,496)	SG-U	42.548%	(71,692)	8.8.1
			(126,429)			**(53,793)**	
MID PERIOD Incremental Change							
North Umpqua Amortization	539	3	72,425	SG-P	42.548%	30,816	8.8.1
Bear River Amortization	539	3	18,100	SG-U	42.548%	7,701	8.8.1
			90,525			**38,517**	
TEST PERIOD Incremental Change							
North Umpqua Amortization	539	3	100,824	SG-P	42.548%	42,899	8.8.1
Bear River Amortization	539	3	24,292	SG-U	42.548%	10,336	8.8.1
			125,116			**53,235**	
Adjustment to Rate Base:							
BASE PERIOD							
North Umpqua Asset Acc. Amort	111IP	1	207,841	SG-P	42.548%	88,433	8.8.4
Bear River Asset Acc. Amort	111IP	1	149,658	SG-U	42.548%	63,677	8.8.5
Bear River Asset Acc. Amort	111IP	1	4,918	SG	42.548%	2,093	8.8.5
North Umpqua Settlement Asset	302	1	(14,301,182)	SG-P	42.548%	(6,084,900)	8.8.4
Bear River Settlement Asset	302	1	(11,806,382)	SG-U	42.548%	(5,023,407)	8.8.5
Bear River Settlement Asset	303	1	(387,993)	SG	42.548%	(165,084)	8.8.5
North Umpqua Payments	186M	1	1,290,376	SG-P	42.548%	549,032	8.8.2
Bear River Payments	186M	1	47,697	SG-U	42.548%	20,294	8.8.3
Total - September 2004			**(24,795,067)**			**(10,549,862)**	
Bear River Asset Acc. Amort	111IP	1	17,983	SG	42.548%	7,651	8.8.5
Bear River Settlement Asset	303	1	(387,993)	SG	42.548%	(165,084)	8.8.5
North Umpqua Payments	186M	1	1,523,253	SG-P	42.548%	648,117	8.8.2
Bear River Payments	186M	1	287,011	SG-U	42.548%	122,118	8.8.3
Total - September 2005			**1,440,254**			**612,803**	
MID PERIOD Incremental Change							
North Umpqua Payments	186M	3	4,401,521	SG-P	42.548%	1,872,769	8.8.2
Bear River Payments	186M	3	770,733	SG-U	42.548%	327,933	8.8.3
			5,172,254			**2,200,703**	
TEST PERIOD Incremental Change							
North Umpqua Payments	186M	3	1,790,870	SG-P	42.548%	761,984	8.8.2
Bear River Payments	186M	3	520,981	SG-U	42.548%	221,668	8.8.3
			2,311,851			**983,652**	

Description of Adjustment:

The Company is required to make various cash payments as a result of agreements made with intervening parties while relicensing its Bear River and North Umpqua hydroelectric facilities with the FERC. This adjustment places into results cash payments made by the Company during the test period for Hydro Relicensing activities related to the Bear River and North Umpqua FERC hydro licenses. These payments have been deferred and are being amortized over the life of the license. Additional accounting entries related to the FERC hydro licenses are removed to ensure that only the cash payments made during the test period for the licenses are included in results. This adjustment removes the intangible assets and the associated accumulated amortization related to the Bear River and North Umpqua FERC hydro licenses. The liabilities associated with the FERC licenses are not removed via this adjustment as the liabilities are booked to the NUTIL factor in unadjusted results. The accretion related to the liabilities is normalized out in the interest synchronization, requiring no adjustment for the accreted interest.

PacifiCorp
Utah General Rate Case September 2007
Hydro Relicensing Settlements Obligations
Adjustment to Expense

	Unadjusted 09/30/05	2005 Adjustment	12 mos ended 09/30/05	Global Insights Index	12 mos ended 9/30/2006	2006 Adjustment	Forecast 12 mos ended 09/30/06	Global Insights Index	12 mos ended 09/30/07	2007 Adjustment	Forecast 12 mos ended 09/30/07
North Umpqua	627	42,067	42,694	5.53%	45,054	72,425	117,479	1.90%	119,706	100,824	220,530
Bear River	174,340	(168,496)	5,844	5.53%	6,167	18,100	24,267	1.90%	24,727	24,292	49,019
	174,967	(126,429)	48,538		51,220	90,525	141,746		144,434	125,115	269,549
		Ref# 8.8				Ref# 8.8				Ref# 8.8	

PacifiCorp
Utah General Rate Case September 2007
Hydro Relicensing Settlements Obligations
North Umpqua
Defer Payments and amortize over the life of the license - 35 years

Adjustment

	9/30/2004	9/30/2005	9/30/2006	9/30/2007
Rate Base Balance at year-end	1,290,376	1,523,253		
Incremental Change in Rate Base during year	Ref # 8.8	Ref # 8.8	4,401,521 Ref # 8.8	1,790,870 Ref # 8.8
Amortization during year	(19,259)	(42,694)	(117,479)	(220,530)
Expense already in results		627		
Expense adjustment	(19,259)	(42,067)	(117,479)	(220,530)

Amortization Schedule

Summary

	9/30/2004	9/30/2005	9/30/2006	9/30/2007
Bal Fwd	0	1,290,376	1,523,253	5,924,774
Payments	1,309,635	275,571	4,519,000	2,011,400
Amortization	(19,259)	(42,694)	(117,479)	(220,530)
End Bal	1,290,376	1,523,253	5,924,774	7,715,644

12 Months Ended 9/30

		2004	2005	2006	2007	Total
Payment		1,309,635	275,571	4,519,000	2,011,400	8,115,606
Amortization:						
	2004	(19,259)				(19,259)
	2005	(38,519)	(4,175)			(42,694)
	2006	(38,519)	(8,351)	(70,609)		(117,479)
	2007	(38,519)	(8,351)	(141,219)	(32,442)	(220,530)
	2008	(38,519)	(8,351)	(141,219)	(64,884)	
	2009	(38,519)	(8,351)	(141,219)	(64,884)	
	2010	(38,519)	(8,351)	(141,219)	(64,884)	
	2011	(38,519)	(8,351)	(141,219)	(64,884)	
	2012	(38,519)	(8,351)	(141,219)	(64,884)	
	2013	(38,519)	(8,351)	(141,219)	(64,884)	
	2014	(38,519)	(8,351)	(141,219)	(64,884)	
	2015	(38,519)	(8,351)	(141,219)	(64,884)	
	2016	(38,519)	(8,351)	(141,219)	(64,884)	
	2017	(38,519)	(8,351)	(141,219)	(64,884)	
	2018	(38,519)	(8,351)	(141,219)	(64,884)	
	2019	(38,519)	(8,351)	(141,219)	(64,884)	
	2020	(38,519)	(8,351)	(141,219)	(64,884)	
	2021	(38,519)	(8,351)	(141,219)	(64,884)	
	2022	(38,519)	(8,351)	(141,219)	(64,884)	
	2023	(38,519)	(8,351)	(141,219)	(64,884)	
	2024	(38,519)	(8,351)	(141,219)	(64,884)	
	2025	(38,519)	(8,351)	(141,219)	(64,884)	
	2026	(38,519)	(8,351)	(141,219)	(64,884)	
	2027	(38,519)	(8,351)	(141,219)	(64,884)	
	2028	(38,519)	(8,351)	(141,219)	(64,884)	
	2029	(38,519)	(8,351)	(141,219)	(64,884)	
	2030	(38,519)	(8,351)	(141,219)	(64,884)	
	2031	(38,519)	(8,351)	(141,219)	(64,884)	
	2032	(38,519)	(8,351)	(141,219)	(64,884)	
	2033	(38,519)	(8,351)	(141,219)	(64,884)	
	2034	(38,519)	(8,351)	(141,219)	(64,884)	
	2035	(38,519)	(8,351)	(141,219)	(64,884)	
	2036	(38,519)	(8,351)	(141,219)	(64,884)	
	2037	(38,519)	(8,351)	(141,219)	(64,884)	
	2038	(19,259)	(4,175)	(70,609)	(32,442)	
		0	0	0	(0)	

Note: Amortize 1/2 of payment in first year - assuming paid mid-year

PacifiCorp
Utah General Rate Case September 2007
Hydro Relicensing Settlements Obligations
Bear River
Defer Payments and amortize over the life of the license - 30 years

Adjustment

	9/30/2004	9/30/2005	9/30/2006	9/30/2007
Rate Base Balance at year-end	47,697	287,011		
Incremental Change in Rate Base during year	Ref # 8.8	Ref # 8.8	770,733 Ref # 8.8	520,981 Ref # 8.8
Amortization during year	(808)	(5,844)	(24,267)	(49,019)
Expense already in results		174,340		
Expense adjustment	(808)	168,496	(24,267)	(49,019)

Amortization Schedule

Summary

	9/30/2004	9/30/2005	9/30/2006	9/30/2007
Bal Fwd	0	47,697	287,011	1,057,744
Payments	48,505	245,158	795,000	570,000
Amortization	(808)	(5,844)	(24,267)	(49,019)
End Bal	47,697	287,011	1,057,744	1,578,725

12 Months Ended 9/30

		2004	2005	2006	2007	Total
Payment		48,505	245,158	795,000	570,000	1,658,663
Amortization:						
	2004	(808)				(808)
	2005	(1,617)	(4,227)			(5,844)
	2006	(1,617)	(8,454)	(14,196)		(24,267)
	2007	(1,617)	(8,454)	(28,393)	(10,556)	(49,019)
	2008	(1,617)	(8,454)	(28,393)	(21,111)	
	2009	(1,617)	(8,454)	(28,393)	(21,111)	
	2010	(1,617)	(8,454)	(28,393)	(21,111)	
	2011	(1,617)	(8,454)	(28,393)	(21,111)	
	2012	(1,617)	(8,454)	(28,393)	(21,111)	
	2013	(1,617)	(8,454)	(28,393)	(21,111)	
	2014	(1,617)	(8,454)	(28,393)	(21,111)	
	2015	(1,617)	(8,454)	(28,393)	(21,111)	
	2016	(1,617)	(8,454)	(28,393)	(21,111)	
	2017	(1,617)	(8,454)	(28,393)	(21,111)	
	2018	(1,617)	(8,454)	(28,393)	(21,111)	
	2019	(1,617)	(8,454)	(28,393)	(21,111)	
	2020	(1,617)	(8,454)	(28,393)	(21,111)	
	2021	(1,617)	(8,454)	(28,393)	(21,111)	
	2022	(1,617)	(8,454)	(28,393)	(21,111)	
	2023	(1,617)	(8,454)	(28,393)	(21,111)	
	2024	(1,617)	(8,454)	(28,393)	(21,111)	
	2025	(1,617)	(8,454)	(28,393)	(21,111)	
	2026	(1,617)	(8,454)	(28,393)	(21,111)	
	2027	(1,617)	(8,454)	(28,393)	(21,111)	
	2028	(1,617)	(8,454)	(28,393)	(21,111)	
	2029	(1,617)	(8,454)	(28,393)	(21,111)	
	2030	(1,617)	(8,454)	(28,393)	(21,111)	
	2031	(1,617)	(8,454)	(28,393)	(21,111)	
	2032	(1,617)	(8,454)	(28,393)	(21,111)	
	2033	(1,617)	(8,454)	(28,393)	(21,111)	
	2034	(808)	(4,227)	(14,196)	(10,556)	
		0	(0)	(0)	(0)	

Note: Amortize 1/2 of payment in first year - assuming paid mid-year

PacifiCorp
Utah General Rate Case September 2007
Settlement Asset and Accumulated Amortization to Remove from Results
North Umpqua

			SG-P 302.000 102332	NONUTIL 302.300 102567-0	NONUTIL 302.300 102567-1
302 and 303	**Assets**				
	March 2004 Balance		1,309,635		
	Acquistion - 6/30/2004		13,013,697		
	Acquisition - 8/23/2004		(22,150)		
	September 2004 Bal	Ref #8.8	14,301,182		
	Transfer - 4/25/2005		(14,301,182)	14,301,182	
	Acquistion adjustment - 9/30/2005				(1,820,525)
	September 2005 Balance		-	14,301,182	(1,820,525)
111 - IP	**Accumulated Amortization**				
	September 2004 Balance		(207,841) Ref #8.8		

PacifiCorp
Utah General Rate Case September 2007
Settlement Asset and Accumulated Amortization to Remove from Results
Bear River

			SG - U 302.000 102441	NONUTIL 302.300 102568	SG 303 102466	
302 and 303	**Assets**					
	Balance March 2004					
	Acquistion 5/28/2004		11,806,382		387,993	
	Balance 9/30/2004	Ref # 8.8	11,806,382		387,993	
	Transfer 4/25/2005		(11,806,382)	11,806,382		
	Ending Balance 9/30/2005			11,806,382	387,993	
					Ref # 8.8	
111 - IP	**Accumulated Amortization**					
	Balance 9/30/2004	Ref #8.8	(149,658)		(4,918)	Ref # 8.8
	Balance 9/30/2005				(17,983)	Ref # 8.8

PacifiCorp
Utah Results of Operations September 2007
Miscellaneous Rate Base - BASE Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
BASE Period							
Adjustment to Rate Base - Sept 2004							
Micellaneous Regulatory Asset	182M	1	(929,319)	ID	Situs	-	
Micellaneous Regulatory Asset	182M	1	(1,564,733)	SO	42.139%	(659,368)	
Micellaneous Regulatory Asset	182M	1	(5,407,646)	UT	Situs	(5,407,646)	
Weatherization Regulatory Asset	182W	1	(11,350)	CA	Situs	-	
Weatherization Regulatory Asset	182W	1	(90,860)	UT	Situs	(90,860)	
Weatherization Regulatory Asset	182W	1	(5,492)	WYE	Situs	-	
Weatherization Regulatory Asset	182W	1	(1,541)	WYW	Situs	-	
Micellaneous Regulatory Asset	186M	1	(5,000)	ID	Situs	-	
Micellaneous Regulatory Asset	186M	1	(96,316)	SE	41.404%	(39,878)	
Micellaneous Regulatory Asset	186M	1	(184,109)	SG	42.548%	(78,335)	
Micellaneous Regulatory Asset	186M	1	(384)	SO	42.139%	(162)	
Micellaneous Regulatory Asset	186M	1	(1,454,328)	WA	Situs	-	
Other Deferred Credits	25399	1	55,000	SG	42.548%	23,402	
Total - September 2004			**(9,696,079)**			**(6,252,849)**	8.9.13
Adjustment to Rate Base - Sept 2005							
Fuel Stock	151	1	(6,968,975)	SE	41.404%	(2,885,403)	
Fuel Stock	151	1	3,546,000	SSECH	40.985%	1,453,335	
Prepayments	165	1	(17,011,165)	SO	42.139%	(7,168,393)	
Micellaneous Regulatory Asset	182M	1	2,814,646	SO	42.139%	1,186,073	
Micellaneous Regulatory Asset	182M	1	(281,086)	UT	Situs	(281,086)	
Micellaneous Regulatory Asset	182M	1	(322,858)	WYE	Situs	-	
Micellaneous Regulatory Asset	182M	1	(57,129)	WYW	Situs	-	
Weatherization Regulatory Asset	182W	1	(3,653)	CA	Situs	-	
Weatherization Regulatory Asset	182W	1	(287,142)	OTHER	0.000%	-	
Weatherization Regulatory Asset	182W	1	(63,878)	UT	Situs	(63,878)	
Weatherization Regulatory Asset	182W	1	(6,369)	WYE	Situs	-	
Weatherization Regulatory Asset	182W	1	(695)	WYW	Situs	-	
Micellaneous Regulatory Asset	186M	1	(252,875)	SG	42.548%	(107,594)	
Micellaneous Regulatory Asset	186M	1	(119,627)	SO	42.139%	(50,410)	
Other Deferred Credits	25399	1	87,270	SG	42.548%	37,132	
Total - September 2005			**(18,927,536)**			**(7,880,224)**	8.9.13
Total - BASE Period			**(28,623,615)**			**(14,133,073)**	

Description of Adjustment:

This adjustment removes from unadjusted results any regulatory assets or liabilites that are fully amortized as of the 12 months ended September 2004 and September 2005. This adjustment also adds a regulatory asset to results related to employee severance. This regulatory asset is referenced on page 4.9.1

PacifiCorp
Utah Results of Operations September 2007
Miscellaneous Rate Base - MID Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base							
MID PERIOD Incremental Change							
Accum Prov for Asset Acq Adjustment	115	3	(5,479,356)	SG	42.548%	(2,331,369)	
Other Investments	124	3	(58,079)	CA	Situs	-	
Other Investments	124	3	(1,626)	ID	Situs	-	
Other Investments	124	3	40,831	OR	Situs	-	
Other Investments	124	3	(1,108,111)	OTHER	0.000%	-	
Other Investments	124	3	(3,014)	SO	42.139%	(1,270)	
Other Investments	124	3	(339,059)	UT	Situs	(339,059)	
Other Investments	124	3	(55,271)	WA	Situs	-	
Other Investments	124	3	(117,216)	WYE	Situs	-	
Other Investments	124	3	109,092	WYW	Situs	-	
Fuel Stock	151	3	21,514,000	SE	41.404%	8,907,559	
Fuel Stock	151	3	3,728,000	SSECH	40.985%	1,527,928	
Unrecovered Plant - Trojan	18222	3	67,953	OR	Situs	-	
Unrecovered Plant - Trojan	18222	3	(1,196,558)	TROJD	42.344%	(506,666)	
Unrecovered Plant - Trojan	18222	3	(822,024)	TROJP	42.374%	(348,327)	
Unrecovered Plant - Trojan	18222	3	275,765	WA	Situs	-	
Micellaneous Regulatory Asset	182M	3	(333,105)	CA	Situs	-	
Micellaneous Regulatory Asset	182M	3	32,973	ID	Situs	-	
Micellaneous Regulatory Asset	182M	3	(7,481,030)	OR	Situs	-	
Micellaneous Regulatory Asset	182M	3	(140,378)	OTHER	0.000%	-	
Micellaneous Regulatory Asset	182M	3	(1,122,425)	SGCT	42.696%	(479,233)	
Micellaneous Regulatory Asset	182M	3	(1,872,474)	SO	42.139%	(789,048)	
Micellaneous Regulatory Asset	182M	3	(4,461,413)	UT	Situs	(4,461,413)	
Micellaneous Regulatory Asset	182M	3	63,114	WA	Situs	-	
Weatherization Regulatory Asset	182W	3	1,235,883	ID	Situs	-	
Weatherization Regulatory Asset	182W	3	294,583	OTHER	0.000%	-	
Weatherization Regulatory Asset	182W	3	(736,148)	UT	Situs	(736,148)	
Weatherization Regulatory Asset	182W	3	(72,648)	WYE	Situs	-	
Weatherization Regulatory Asset	182W	3	136,180	WYW	Situs	-	
Micellaneous Regulatory Asset	186M	3	(1,314,078)	SE	41.404%	(544,075)	
Micellaneous Regulatory Asset	186M	3	(1,283,327)	SG	42.548%	(546,033)	
Micellaneous Regulatory Asset	186M	3	5,986	SO	42.139%	2,522	
Other Deferred Credits	25399	3	573,585	SE	41.404%	237,485	
Other Deferred Credits	25399	3	687,636	SG	42.548%	292,577	
FAS 143 ARO Regulatory Liability	254105	3	967,207	TROJP	42.374%	409,848	
Total - MID Period Incremental Change			**1,735,449**			**295,278**	8.9.24

Description of Adjustment:

This adjustment removes from unadjusted results any regulatory assets or liabilites that are fully amortized as of the 12 months ended September 2006. This adjustment also reflects changes in balances from September 2005 to September 2006.

PacifiCorp
Utah Results of Operations September 2007
Miscellaneous Rate Base - TEST Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
TEST PERIOD Incremental Change							
Plant Held for Future Use	105	3	7,000,000	SE	41.404%	2,898,248	
Accum Prov for Asset Acq Adjustment	115	3	(5,479,356)	SG	42.548%	(2,331,369)	
Other Investments	124	3	(56,645)	CA	Situs	-	
Other Investments	124	3	(2,831)	ID	Situs	-	
Other Investments	124	3	(12,829)	OR	Situs	-	
Other Investments	124	3	(943,108)	OTHER	0.000%	-	
Other Investments	124	3	(402,165)	UT	Situs	(402,165)	
Other Investments	124	3	(41,710)	WA	Situs	-	
Other Investments	124	3	(1,257)	WYW	Situs	-	
Fuel Stock	151	3	21,431,000	SE	41.404%	8,873,194	
Fuel Stock	151	3	3,044,000	SSECH	40.985%	1,247,589	
Unrecovered Plant - Trojan	18222	3	67,953	OR	Situs	-	
Unrecovered Plant - Trojan	18222	3	(1,196,557)	TROJD	42.344%	(506,666)	
Unrecovered Plant - Trojan	18222	3	(822,024)	TROJP	42.374%	(348,327)	
Unrecovered Plant - Trojan	18222	3	275,765	WA	Situs	-	
Micellaneous Regulatory Asset	182M	3	(333,105)	CA	Situs	-	
Micellaneous Regulatory Asset	182M	3	32,973	ID	Situs	-	
Micellaneous Regulatory Asset	182M	3	(8,434,654)	OR	Situs	-	
Micellaneous Regulatory Asset	182M	3	(127,898)	OTHER	0.000%	-	
Micellaneous Regulatory Asset	182M	3	(1,122,425)	SGCT	42.696%	(479,233)	
Micellaneous Regulatory Asset	182M	3	(924,375)	SO	42.139%	(389,526)	
Micellaneous Regulatory Asset	182M	3	(4,461,413)	UT	Situs	(4,461,413)	
Micellaneous Regulatory Asset	182M	3	31,668	WA	Situs	-	
Weatherization Regulatory Asset	182W	3	2,131,949	ID	Situs	-	
Weatherization Regulatory Asset	182W	3	(1,189,889)	OTHER	0.000%	-	
Weatherization Regulatory Asset	182W	3	(493,191)	UT	Situs	(493,191)	
Weatherization Regulatory Asset	182W	3	(56,295)	WYE	Situs	-	
Weatherization Regulatory Asset	182W	3	253,523	WYW	Situs	-	
Micellaneous Regulatory Asset	186M	3	137,818	SE	41.404%	57,062	
Micellaneous Regulatory Asset	186M	3	(1,283,327)	SG	42.548%	(546,033)	
Other Deferred Credits	25399	3	16,576	SE	41.404%	6,863	
Other Deferred Credits	25399	3	687,636	SG	42.548%	292,577	
Total - TEST Period Incremental Change			**7,725,806**			**519,362**	8.9.24

Description of Adjustment:

This adjustment removes from unadjusted results any regulatory assets or liabilites that are fully amortized as of the 12 months ended September 2007. This adjustment also reflects changes in balances from September 2006 to September 2007.

PacifiCorp
UT GRC - Sept 2007
Miscellaneous Rate Base Adjustment

FERC Account	Secondary Account	Factor	GL Description	September 2004	Removals or Adjustments September 2004	Adjusted September 2004	September 2005	Removals or Adjustments September 2005	Adjusted September 2005
105	105	SNPT	LAND OWNED IN FEE	6,979		6,979	6,979		6,979
105	105	SNPT	POLES AND FIXTURES	75,656		75,656	75,656	-	75,656
105	105	SNPT	OVERHEAD CONDUCTORS & DEVICES	36,840		36,840	36,840		36,840
105	105	UT	LAND OWNED IN FEE	273,612		273,612	2,226,729		2,226,729
105	105	SE	MINING PLANT	953,014		953,014	953,014		953,014
105 Total				**1,346,101**	-	**1,346,101**	**3,299,218**	-	**3,299,218**
114	114	SG	WYODAK ADJ	14,560,711		14,560,711	14,560,711		14,560,711
114	114	SG	YAMPA ADJ	141,186,243		141,186,243	141,186,243		141,186,243
114	114	SG	SIGURD-GLEN CANYON ADJ	1,446,827		1,446,827	1,446,827		1,446,827
114 Total				**157,193,780**	-	**157,193,780**	**157,193,780**	-	**157,193,780**
115	115	SG	WYODAK ADJ	(8,751,451)		(8,751,451)	(9,413,301)		(9,413,301)
115	115	SG	YAMPA ADJ	(58,474,936)		(58,474,936)	(63,181,144)		(63,181,144)
115	115	SG	SIGURD-GLEN CANYON ADJ	(333,883)		(333,883)	(445,177)		(445,177)
115 Total				**(67,560,270)**	-	**(67,560,270)**	**(73,039,623)**	-	**(73,039,623)**
124	1242	OTHER	(blank)	2,343,728		2,343,728	2,163,998		2,163,998
124	1242	WA	(blank)	12,346		12,346	11,241		11,241
124	12423	IDU	IDAHO-UPL	42,238		42,238	31,400		31,400
124	12423	OTHER	IDAHO-UPL	-		-	-		-
124	1243	OTHER	(blank)	4,382		4,382	3,566		3,566
124	12431	CA	INT BEARING 8%-PPL	1,143		1,143	550		550
124	12432	OR	INT BEARING VAR%-PPL	0		0	0		0
124	12432	OTHER	INT BEARING VAR%-PPL	72,486		72,486	46,146		46,146
124	12432	WA	INT BEARING VAR%-PPL	(0)		(0)	(0)		(0)
124	12433	OTHER	TAX CREDIT-PPL	7,642		7,642	4,839		4,839
124	12434	OTHER	NEW 0% INT-PPL	380		380	0		0
124	12441	CA	ENERGY FINANSWER	23,106		23,106	1,342		1,342
124	12441	IDU	ENERGY FINANSWER	4,438		4,438	544		544
124	12441	OTHER	ENERGY FINANSWER	3,848,526		3,848,526	2,971,660		2,971,660
124	12441	UT	ENERGY FINANSWER	2,539,327		2,539,327	1,620,377		1,620,377
124	12441	WA	ENERGY FINANSWER	306,750		306,750	140,050		140,050
124	12441	WYP	ENERGY FINANSWER	42,110		42,110	0		0
124	12442	OTHER	PACIFIC ENVIRON	44,580		44,580	20,106		20,106
124	12443	CA	INDUST FINANSWER	52,531		52,531	36,684		36,684
124	12443	OTHER	INDUST FINANSWER	4,003		4,003	-		-
124	12443	UT	INDUST FINANSWER	-		-	-		-
124	12443	WA	INDUST FINANSWER	133,002		133,002	40,595		40,595
124	12445	CA	HOME COMFORT	49,814		49,814	36,306		36,306
124	12445	OTHER	HOME COMFORT	1,988		1,988	900		900
124	12445	SO	HOME COMFORT	-		-	3,014		3,014
124	12445	WA	HOME COMFORT	213,415		213,415	135,756		135,756
124	12449	OTHER	"""FINANSWER 12,000"""	82,216		82,216	64,043		64,043
124	12449	UT	"""FINANSWER 12,000"""	31,076		31,076	27,856		27,856
124	12449	WYU	"""FINANSWER 12,000"""	11,132		11,132	10,228		10,228
124	12453	CA	IRRIGATION FINANSWER	90,009		90,009	70,407		70,407
124	12453	OTHER	IRRIGATION FINANSWER	(13,991)		(13,991)	(17,610)		(17,610)
124	12454	OTHER	RETRO ENERGY FINANS	414,356		414,356	321,523		321,523
124	12454	UT	RETRO ENERGY FINANS	29,412		29,412	18,548		18,548
124	1247	CA	ELI/GAWL SYSTEM	357,984		357,984	372,924		372,924
124	1247	IDU	ELI/GAWL SYSTEM	16,130		16,130	16,816		16,816
124	1247	OTHER	ELI/GAWL SYSTEM	5,403,354		5,403,354	5,539,997		5,539,997
124	1247	SO	ELI/GAWL SYSTEM	(11,637,924)		(11,637,924)	(12,476,530)		(12,476,530)
124	1247	UT	ELI/GAWL SYSTEM	4,328,744		4,328,744	4,629,039		4,629,039
124	1247	WA	ELI/GAWL SYSTEM	1,748,713		1,748,713	1,915,446		1,915,446
124	1247	WYP	ELI/GAWL SYSTEM	77,017		77,017	117,216		117,216
124	1247	WYU	ELI/GAWL SYSTEM	4,493		4,493	4,750		4,750
124	12471	OTHER	CSS/ELI SYSTEM	(161,090)		(161,090)	(152,180)		(152,180)
124	1249	CA	ESC - RESERVE	(3,602)		(3,602)	(2,096)		(2,096)
124	1249	IDU	ESC - RESERVE	(785)		(785)	(527)		(527)
124	1249	OTHER	ESC - RESERVE	(764,445)		(764,445)	(92,446)		(92,446)
124	1249	UT	ESC - RESERVE	(46,523)		(46,523)	(27,566)		(27,566)
124	1249	WA	ESC - RESERVE	(11,338)		(11,338)	(5,304)		(5,304)
124	1249	WYP	ESC - RESERVE	(734)		(734)	-		-
124	1249	WYU	ESC - RESERVE	(187)		(187)	(169)		(169)
124 Total				**9,701,952**	-	**9,701,952**	**7,603,441**	-	**7,603,441**
151	151	SE	FUEL STOCK	52,739,164		52,739,164	54,012,975	(6,968,975)	47,044,000
151	151	SSECH	FUEL STOCK Cholla	-		-		3,546,000	3,546,000
151 Total				**52,739,164**	-	**52,739,164**	**54,012,975**	**(3,422,975)**	**50,590,000**
154	1541	SNPPS	JIM BRIDGER STORE ROOM	10,521,124		10,521,124	11,360,919		11,360,919
154	1541	SNPPS	DAVE JOHNSTON STORE ROOM	5,157,131		5,157,131	5,546,791		5,546,791
154	1541	SNPPS	WYODAK STORE ROOM	2,676,495		2,676,495	2,659,757		2,659,757
154	1541	SNPPS	GADSBY STORE ROOM	1,256,857		1,256,857	3,121,964		3,121,964
154	1541	SNPPS	CARBON STORE ROOM	2,786,761		2,786,761	2,922,532		2,922,532
154	1541	SNPPS	NAUGHTON STORE ROOM	4,341,134		4,341,134	5,640,084		5,640,084
154	1541	SNPPS	HUNTINGTON STORE ROOM	7,167,359		7,167,359	7,732,576		7,732,576
154	1541	SNPPS	HUNTER STORE ROOM	12,053,036		12,053,036	13,665,395		13,665,395
154	1541	SNPPS	BLUNDELL STORE ROOM	452,880		452,880	524,898		524,898
154	1541	SNPPS	WEST VALLEY GAS PLANT	145,174		145,174	201,205		201,205
154	1541	SNPPS	Currant Creek Plant	-		-	805,377		805,377
154	1541	SNPPH	HYDRO NORTH - LEWIS RIVER	17		17	-		-
154	1541	SNPPH	HYDRO SOUTH - KLAMATH RIVER - CA	-		-	-		-
154	1541	SNPPH	HYDRO EAST - UTAH	(15,258)		(15,258)	(15,258)		(15,258)
154	1541	SNPPS	HYDRO EAST - UTAH	15,258		15,258	15,258		15,258
154	1541	SNPPH	HYDRO EAST - IDAHO	(3,963)		(3,963)	(3,963)		(3,963)
154	1541	SNPPS	HYDRO EAST - IDAHO	3,963		3,963	3,963		3,963
154	1541	WYP	CASPER STORE ROOM	240,057		240,057	217,463		217,463
154	1541	SNPT	CASPER STORE ROOM	249,855		249,855	226,339		226,339
154	1541	WYP	BUFFALO STORE ROOM	51,616		51,616	60,374		60,374
154	1541	WYP	DOUGLAS STORE ROOM	40,707		40,707	95,208		95,208
154	1541	WYP	CODY STORE ROOM	243,702		243,702	302,975		302,975
154	1541	SNPT	CODY STORE ROOM	27,078		27,078	33,664		33,664
154	1541	WYP	WORLAND STORE ROOM	265,102		265,102	332,196		332,196

PacifiCorp
UT GRC - Sept 2007
Miscellaneous Rate Base Adjustment

FERC Account	Secondary Account	Factor	GL Description	September 2004	Removals or Adjustments September 2004	Adjusted September 2004	September 2005	Removals or Adjustments September 2005	Adjusted September 2005
154	1541	SNPT	WORLAND STORE ROOM	38,392		38,392	48,109		48,109
154	1541	WYP	RIVERTON STORE ROOM	185,839		185,839	174,840		174,840
154	1541	WYU	EVANSTON STORE ROOM	209,134		209,134	277,242		277,242
154	1541	SNPT	EVANSTON STORE ROOM	89,629		89,629	118,818		118,818
154	1541	WYU	KEMMERER STORE ROOM	7,412		7,412	6,933		6,933
154	1541	SNPT	KEMMERER STORE ROOM	1,308		1,308	1,223		1,223
154	1541	WYU	PINEDALE STORE ROOM	170,944		170,944	282,817		282,817
154	1541	SNPT	PINEDALE STORE ROOM	30,167		30,167	49,909		49,909
154	1541	WYU	BIG PINEY STORE ROOM	80		80	80		80
154	1541	SNPT	BIG PINEY STORE ROOM	14		14	14		14
154	1541	WYP	ROCK SPRINGS STORE ROOM	603,550		603,550	677,563		677,563
154	1541	SNPT	ROCK SPRINGS STORE ROOM	258,665		258,665	290,384		290,384
154	1541	WYP	RAWLINS STORE ROOM	315,457		315,457	336,465		336,465
154	1541	WYP	LARAMIE STORE ROOM	206,784		206,784	244,311		244,311
154	1541	IDU	REXBERG STORE ROOM	330,271		330,271	507,420		507,420
154	1541	SNPT	REXBERG STORE ROOM	141,545		141,545	217,466		217,466
154	1541	IDU	SHELLY STORE ROOM	402,579		402,579	412,155		412,155
154	1541	SNPT	SHELLY STORE ROOM	71,043		71,043	72,733		72,733
154	1541	IDU	PRESTON STORE ROOM	39,330		39,330	34,908		34,908
154	1541	SNPT	PRESTON STORE ROOM	16,856		16,856	14,961		14,961
154	1541	IDU	LAVA HOT SPRINGS STORE ROOM	88,372		88,372	114,784		114,784
154	1541	SNPT	LAVA HOT SPRINGS STORE ROOM	15,595		15,595	20,256		20,256
154	1541	IDU	MONTPELIER STORE ROOM	89,123		89,123	125,463		125,463
154	1541	SNPT	MONTPELIER STORE ROOM	15,728		15,728	22,140		22,140
154	1541	UT	BRIDGERLAND STORE ROOM	216,355		216,355	237,103		237,103
154	1541	SNPT	BRIDGERLAND STORE ROOM	38,180		38,180	41,842		41,842
154	1541	UT	TREMONTON STORE ROOM	74,071		74,071	98,149		98,149
154	1541	SNPT	TREMONTON STORE ROOM	13,071		13,071	17,320		17,320
154	1541	UT	OGDEN STORE ROOM	671,448		671,448	731,234		731,234
154	1541	SNPT	OGDEN STORE ROOM	287,764		287,764	313,386		313,386
154	1541	UT	LAYTON STORE ROOM	277,946		277,946	364,831		364,831
154	1541	SNPT	LAYTON STORE ROOM	49,049		49,049	64,382		64,382
154	1541	UT	SALT LAKE METRO STORE ROOM	3,797,350		3,797,350	4,199,440		4,199,440
154	1541	SNPT	SALT LAKE METRO STORE ROOM	1,786,988		1,786,988	1,976,207		1,976,207
154	1541	UT	SALT LAKE TOOL ROOM	245,991		245,991	267,925		267,925
154	1541	UT	JORDAN VALLEY STORE ROOM	1,001,698		1,001,698	907,029		907,029
154	1541	SNPT	JORDAN VALLEY STORE ROOM	176,770		176,770	160,064		160,064
154	1541	UT	PARK CITY STORE ROOM	321,399		321,399	346,767		346,767
154	1541	SNPT	PARK CITY STORE ROOM	56,717		56,717	61,194		61,194
154	1541	UT	TOOELE STORE ROOM	372,702		372,702	335,454		335,454
154	1541	SNPT	TOOELE STORE ROOM	65,771		65,771	59,198		59,198
154	1541	UT	WASATCH RESTORATION CENTER			-	175,999		175,999
154	1541	SNPT	WASATCH RESTORATION CENTER			-	31,059		31,059
154	1541	UT	AMERICAN FORK STORE ROOM	502,988		502,988	633,593		633,593
154	1541	SNPT	AMERICAN FORK STORE ROOM	215,566		215,566	271,540		271,540
154	1541	UT	SANTAQUIN STORE ROOM	200,881		200,881	194,357		194,357
154	1541	SNPT	SANTAQUIN STORE ROOM	35,450		35,450	34,298		34,298
154	1541	UT	DELTA STORE ROOM	165,446		165,446	177,200		177,200
154	1541	SNPT	DELTA STORE ROOM	29,196		29,196	31,271		31,271
154	1541	UT	VERNAL STORE ROOM	227,193		227,193	246,943		246,943
154	1541	SNPT	VERNAL STORE ROOM	40,093		40,093	43,578		43,578
154	1541	UT	PRICE STORE ROOM	218,040		218,040	233,787		233,787
154	1541	SNPT	PRICE STORE ROOM	128,055		128,055	137,304		137,304
154	1541	UT	MOAB STORE ROOM	189,586		189,586	236,179		236,179
154	1541	SNPT	MOAB STORE ROOM	33,456		33,456	41,679		41,679
154	1541	UT	BLANDING STORE ROOM	68,702		68,702	80,764		80,764
154	1541	SNPT	BLANDING STORE ROOM	12,124		12,124	14,253		14,253
154	1541	UT	RICHFIELD STORE ROOM	55,036		55,036	62,570		62,570
154	1541	SNPT	RICHFIELD STORE ROOM	43,242		43,242	49,162		49,162
154	1541	UT	CEDAR CITY STORE ROOM	397,513		397,513	459,519		459,519
154	1541	SNPT	CEDAR CITY STORE ROOM	118,738		118,738	137,259		137,259
154	1541	UT	MILFORD STORE ROOM	97,929		97,929	105,822		105,822
154	1541	SNPT	MILFORD STORE ROOM	17,282		17,282	18,675		18,675
154	1541	UT	WASHINGTON STORE ROOM	166,897		166,897	214,383		214,383
154	1541	SNPT	WASHINGTON STORE ROOM	29,452		29,452	37,832		37,832
154	1541	WA	WALLA WALLA STORE ROOM	511,942		511,942	629,787		629,787
154	1541	SNPT	WALLA WALLA STORE ROOM	219,404		219,404	269,909		269,909
154	1541	WA	SUNNYSIDE STORE ROOM	201,358		201,358	223,853		223,853
154	1541	WA	YAKIMA STORE ROOM	142,707		142,707	163,987		163,987
154	1541	SNPT	YAKIMA STORE ROOM	47,569		47,569	54,662		54,662
154	1541	OR	ENTERPRISE STORE ROOM	132,513		132,513	170,364		170,364
154	1541	OR	PENDLETON STORE ROOM	356,710		356,710	409,550		409,550
154	1541	OR	HOOD RIVER STORE ROOM	78,835		78,835	93,355		93,355
154	1541	SNPT	HOOD RIVER STORE ROOM	6,171		6,171	7,308		7,308
154	1541	OR	PORTLAND METRO - STORE ROOM	1,104,175		1,104,175	1,137,313		1,137,313
154	1541	SNPT	PORTLAND METRO - STORE ROOM	3,914,801		3,914,801	4,032,293		4,032,293
154	1541	OR	ASTORIA STORE ROOM	497,704		497,704	723,252		723,252
154	1541	SNPT	ASTORIA STORE ROOM	25,369		25,369	36,866		36,866
154	1541	OR	MADRAS STORE ROOM	201,242		201,242	218,603		218,603
154	1541	SNPT	MADRAS STORE ROOM	10,569		10,569	11,481		11,481
154	1541	OR	PRINEVILLE STORE ROOM	-		-	5,559		5,559
154	1541	OR	BEND STORE ROOM	510,010		510,010	599,483		599,483
154	1541	SNPT	BEND STORE ROOM	188,634		188,634	221,726		221,726
154	1541	OR	ALBANY STORE ROOM	149,609		149,609	128,894		128,894
154	1541	SNPT	ALBANY STORE ROOM	39,770		39,770	34,263		34,263
154	1541	OR	LINCOLN CITY STORE ROOM	175,251		175,251	159,276		159,276
154	1541	OR	STAYTON STORE ROOM	13		13	-		-
154	1541	OR	DALLAS STORE ROOM	50		50	-		-
154	1541	OR	COTTAGE GROVE STORE ROOM	20,736		20,736	17,475		17,475
154	1541	OR	ROSEBURG STORE ROOM	873,437		873,437	1,010,827		1,010,827
154	1541	SNPT	ROSEBURG STORE ROOM	291,146		291,146	336,942		336,942

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154	1541	OR	COOS BAY STORE ROOM	292,107		292,107	373,170		373,170
154	1541	SNPT	COOS BAY STORE ROOM	33,469		33,469	42,757		42,757
154	1541	OR	GRANTS PASS STORE ROOM	329,011		329,011	397,198		397,198
154	1541	OR	MEDFORD STORE ROOM	444,462		444,462	432,358		432,358
154	1541	SNPT	MEDFORD STORE ROOM	444,462		444,462	432,358		432,358
154	1541	OR	KLAMATH FALLS STORE ROOM	738,302		738,302	916,886		916,886
154	1541	SNPT	KLAMATH FALLS STORE ROOM	301,560		301,560	374,503		374,503
154	1541	OR	LAKEVIEW STORE ROOM	91,147		91,147	90,201		90,201
154	1541	CA	ALTURAS STORE ROOM	71,791		71,791	74,749		74,749
154	1541	CA	MT SHASTA STORE ROOM	118,453		118,453	130,078		130,078
154	1541	CA	YREKA STORE ROOM	291,578		291,578	323,007		323,007
154	1541	SNPT	YREKA STORE ROOM	32,398		32,398	35,890		35,890
154	1541	CA	CRESENT CITY STORE ROOM	276,582		276,582	266,064		266,064
154	1541	OR	MATERIAL PACKAGING CENTER - WEST	99		99	99		99
154	1541	SNPD	DEMC - SLC	13,398		13,398	17,536		17,536
154	1541	OR	DEMC - MEDFORD	63,267		63,267	125,200		125,200
154	1541	OR	DEMC - OREGON	2,969,907		2,969,907	3,551,270		3,551,270
154	1541	SNPT	DEMC - OREGON	524,101		524,101	626,695		626,695
154	1541	OR	MEDFORD HUB	2,340,027		2,340,027	3,049,542		3,049,542
154	1541	SNPT	MEDFORD HUB	412,946		412,946	538,154		538,154
154	1541	WA	YAKIMA HUB	2,033,395		2,033,395	2,609,055		2,609,055
154	1541	SNPT	YAKIMA HUB	358,834		358,834	460,421		460,421
154	1541	IDU	PRESTON HUB	1,363,102		1,363,102	1,804,794		1,804,794
154	1541	SNPT	PRESTON HUB	240,547		240,547	318,493		318,493
154	1541	UT	RICHFIELD HUB	1,425,084		1,425,084	2,094,716		2,094,716
154	1541	SNPT	RICHFIELD HUB	251,485		251,485	369,656		369,656
154	1541	WYP	CASPER HUB	1,532,483		1,532,483	2,059,530		2,059,530
154	1541	SNPT	CASPER HUB	270,438		270,438	363,446		363,446
154	1541	UT	SALT LAKE METRO HUB	7,808,171		7,808,171	7,738,036		7,738,036
154	1541	SNPT	SALT LAKE METRO HUB	1,377,912		1,377,912	1,365,536		1,365,536
154	1541	SNPD	UTAH TRANSPORTATION BUILDING	241,300		241,300	223,055		223,055
154	1541	UT	METER TEST WAREHOUSE			-	200		200
154	15415	SE	M&S GLENROCK COAL MINE	2,462,384		2,462,384	3,330,629		3,330,629
154	15415	SNPPS	M&S GLENROCK COAL MINE	260,005		260,005	(2,692)		(2,692)
154	15419	SNPPS	PLANT M&S - GENERATION JV CUTBACK			-	2,123,101		2,123,101
154	1545	SNPPS	CREDIT OFFSET CENTRALIA - WWP	1,414,247		1,414,247			-
154	15499	SO	OBSOLETE & SURPLUS	(5,265,299)		(5,265,299)	(5,243,885)		(5,243,885)
154 Total				**98,712,917**	-	**98,712,917**	**115,460,098**	-	**115,460,098**
165	1651	SE	PREPAID INSURANCE	75,046		75,046	236,029		236,029
165	1651	SO	PREPAID INSURANCE - SPECIAL COVERAGE	2,835		2,835	-		-
165	1651	SO	PREPAID INSURANCE - BURGLARY & ROBBERY			-	107,002		107,002
165	1651	SO	PREPAID INSURANCE - PENSION TRUST LIABIL	101,962		101,962	101,757		101,757
165	1651	SO	PREPAID INSURANCE - FOREIGN LIABILITY	8,428		8,428			-
165	1651	SO	PREPAID INSURANCE - JIM BRIDGER OPERATIO	423,431		423,431	-		-
165	1651	SO	PREPAID INSURANCE - LEASEBACK LIABILITY	104,316		104,316	-		-
165	1651	SO	PREPAID INSURANCE - WYODAK OPERATIONS	131,005		131,005	-		-
165	1651	SO	PREPAID INSURANCE - PUBLIC LIABILITY & P	2,437,669		2,437,669	2,322,846		2,322,846
165	1651	SO	PREPAID INSURANCE - JOINT VENTURE HUNTER	118,122		118,122	-		-
165	1651	SO	PREPAID INSURANCE - JOINT VENTURE HUNTER	70,018		70,018	-		-
165	1651	SO	PREPAID INSURANCE - ALLPURPOSE INSURANCE	5,165,336		5,165,336	4,826,626	(4,826,626)	-
165	1651	SO	PREPAID INSURANCE - D&O LIABILITY	1,305,552		1,305,552	825,065		825,065
165	1651	SO	PREPAID INSURANCE - MISC PREPAID INSURAN	1,050,000		1,050,000	-		-
165	1651	SG	PREPAID INSURANCE - FOOTE CREEK	7,109		7,109			-
165	1651	SO	PREPAID INS-MINORITY OWNED PLANTS			-	279,800		279,800
165	1651	SO	PREPAID WORKERS COMPENSATION	278,573		278,573	280,660		280,660
165	1651	SO	Prepaid IBEW 57 Medical			-	425,164		425,164
165	1651	SO	Prepaid Employee Benefit Costs	449,384		449,384	197,158		197,158
165	1652	GPS	PREPAID PROPERTY TAX	0		0	0		0
165	1652	GPS	CA - PREPAID PROPERTY TAX	-		-	-		-
165	1652	GPS	Ute-Prepaid Possessory Interest	1,265		1,265	2,961		2,961
165	1652	GPS	Sho-Ban-Prepaid Possessory Interest	33,028		33,028	33,824		33,824
165	1652	OR	PREP FEES - OREGON PUB UTIL COMMISSION	1,189,799		1,189,799			-
165	1652	WA	PREP FEES-WASH UTIL & TRANSP COMMISSION	-		-			-
165	1652	UT	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	2,194,747		2,194,747			-
165	1652	IDU	PREP FEES-IDAHO PUB UTIL COMMISSION	76,821		76,821			-
165	1652	WYP	PREP FEES-WYO PUBLIC SERVICE COMMISSION	133,961		133,961			-
165	1652	WYU	PREP FEES-WYO PUBLIC SERVICE COMMISSION	92,118		92,118			-
165	1652	SO	PREPAYMENT OF HARDWARE & SOFTWARE	5,163,646		5,163,648			-
165	16521	SO	Prepaid Pension Costs			-	12,184,538	(12,184,538)	-
165	16521	SG	Prepaid Emissions Permit Fees (UT)			-	783,717		783,717
165	16521	SO	Prepaid Raling Agncy			-	50,175		50,175
165	16521	SO	OTH PREPAY - MEDFORD ENTERPRISE - RENT	1,923		1,923	-		-
165	16521	SG	OTH PREPAY - ASHTON PLANT LAND	13,736		13,736	12,700		12,700
165	16521	SG	OTH PREPAY - FERC HYDRO ADMIN FEE	640,500		640,500	537,468		537,468
165	16521	SO	OTHER PREPAY - LEASE COMMISSIONS	132,388		132,388	88,487		88,487
165	16521	SG	PREPAYMENTS - WATER RIGHTS LEASE			-	288,507		288,507
165	16521	SG	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	1,227,754		1,227,754	901,720		901,720
165	16521	OTHER	PREPAID OR RENEWAL & HABITAT RESTORATION			-	201,787		201,787
165	16521	SE	PREPAID DUES	371,420		371,420	279,753		279,753
165	16521	GPS	Prepaid Rent	346,468		346,468	96,167		96,167
165	16521	GPS	INTERCO PREPAID RENT	503,961		503,961	490,002		490,002
165	16521	SG	Prepaid Pole Contact			-	257,078		257,078
165	16521	SE	PREPAYMENTS - OTHER	72,076		72,076	72,076		72,076
165	16521	SO	PREPAYMENTS - OTHER	350,972		350,972	108,024		108,024
165	16521	OR	PRE FEES - OREGON PUB UTIL COMMISSION			-	1,181,397		1,181,397
165	16521	UT	PREP FEES-UTAH PUBLIC SERVICE COMMISSION			-	2,414,312		2,414,312
165	16521	IDU	PREP FEES-IDAHO PUB UTIL COMMISSION			-	79,671		79,671
165	16521	WYP	PREP FEES-WYO PUBLIC SERVICE COMMISSION			-	228,393		228,393
165	16521	SO	Prepaid Licensing Fees			-	135,063		135,063
165	16521	SO	Prepayments - Hardware & Software			-	3,833,071		3,833,071
165	16521	OR	OTH PREPAY-OREGON DOE FEE	255,601		255,601	295,547		295,547

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165	16521	SE	PREPAID ROYALTIES	1,555,330		1,555,330	911,657		911,657
165	16521	SO	PREPAY - RECLASS TO LT	(3,401,440)		(3,401,440)	(1,003,070)		(1,003,070)
165	16521	SO	UT PREPAY RECLASS	3,401,440		3,401,440	1,003,070		1,003,070
165	16521	SE	PREPAYMENT-OTHER	-		-	0		0
165	1655	SE	PREPAID - TAXES	1,568,338		1,568,338	1,568,338		1,568,338
165 Total				27,654,641	-	27,654,641	38,638,543	(17,011,165)	19,627,378
182	18222	TROJP	UNRECOVERED PLANT - TROJAN - CREDITS - D	(274,008)		(274,008)	(1,096,032)		(1,096,032)
182	18222	TROJD	REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM	(299,139)		(299,139)	(1,495,697)		(1,495,697)
182	18222	TROJP	UNRECOVD PLANT - TROJAN-DR	15,289,421		15,289,421	15,289,421		15,289,421
182	18222	TROJP	UNRECOVD PLANT - TROJAN-CR-DEP'N	(9,809,262)		(9,809,262)	(9,809,262)		(9,809,262)
182	18222	TROJD	UNRECOVD PLANT - TROJAN-DECOM-DR	17,980,541		17,980,541	17,980,541		17,980,541
182	18222	TROJD	UNRECOVD PLANT - TROJAN-DECOM-CR	(10,103,203)		(10,103,203)	(10,103,203)		(10,103,203)
182	182223	WA	UNRECOVERED PLANT - TROJAN - WA	91,922		91,922	367,687		367,687
182	182223	WA	UNREC PLANT TROJAN - WA	(1,838,437)		(1,838,437)	(1,838,437)		(1,838,437)
182	182224	OR	UNRECOVERED PLANT - TROJAN - OR	22,651		22,651	90,604		90,604
182	182224	OR	UNREC PLANT TROJAN - OR	(453,021)		(453,021)	(453,021)		(453,021)
182	18226	SE	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	(1,326,026)		(1,326,026)	(6,630,131)		(6,630,131)
182	18226	SE	TRAIL MTN MINE UNRECOVERED INVEST	9,282,183		9,282,183	9,282,183		9,282,183
182	1823	OTHER	DSM - Reg Assets Accrual	684,307		684,307			-
182	182302	CA	REG ASSET-IDAI COSTS, NORCA DIR ACCESS	(83,276)		(83,276)	(416,381)		(416,381)
182	182302	CA	IDAI COSTS - NO. CA DIRECT ACCESS	1,471,212		1,471,212	1,471,212		1,471,212
182	182304	OTHER	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	760,187		760,187	495,282		495,282
182	182304	OTHER	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	260,925		260,925	147,574		147,574
182	182304	OTHER	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	2,460,629		2,460,629	1,901,523		1,901,523
182	182304	OTHER	SCH 781 DIRECT ACCESS SHOPPING IN	-		-	612,260		612,260
182	182304	OTHER	SCH 294-25 TRANSITION ADJ BAL ACCT	0		0	0		0
182	182304	OTHER	SCH 294-27 TRANSITION ADJ BAL ACCT	(0)		(0)	0		0
182	182304	OTHER	IMPLEMENTATION COST II - RESIDENTIAL	839,478		839,478	635,444		635,444
182	182304	OTHER	IMPLEMENTATION COST II - NONRESIDENTIAL	808,703		808,703	506,274		506,274
182	182304	OTHER	IMPLEMENTATION COST II - NONRESIDENTIAL	7,617,419		7,617,419	6,068,698		6,068,698
182	182304	OTHER	IMPLEMENTATION COST 3 - RESIDENTIAL	953,969		953,969	785,479		785,479
182	182304	OTHER	IMPLEMENTATION COST 3 - NON RES SMALL	554,124		554,124	410,305		410,305
182	182304	OTHER	IMPLEMENTATION COST 3 - NON RES LARGE	2,808,371		2,808,371	2,350,222		2,350,222
182	182304	OTHER	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	590,817		590,817	531,675		531,675
182	182304	OTHER	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	172,164		172,164	143,610		143,610
182	182304	OTHER	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	801,383		801,383	731,182		731,182
182	182304	OTHER	SB1149 Implementation Costs 5 - Resident			-	503,227		503,227
182	182304	OTHER	SB1149 Implementation Costs 5 - Small			-	199,858		199,858
182	182304	OTHER	SB1149 Implementation Costs 5 - Large N			-	901,168		901,168
182	182387	UT	REG ASSET-FAS87/88 PENSION UT	(789,754)		(789,754)	(3,948,768)		(3,948,768)
182	182387	UT	FAS 87/88 PENSION UT	11,056,549		11,056,549	11,056,549		11,056,549
182	182391	SO	DSM THEA FOSS WATERWAY CLEANUP	34,474		34,474	27,914		27,914
182	182391	SO	DS-M RETAIL MINOR SITES	139,767		139,767	113,201		113,201
182	182391	SO	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	196,479		196,479	152,803		152,803
182	182391	SO	PRINCEVILLE SERVICE CENTER CLEANUP	983		983	796		796
182	182391	SO	UTAH METALS CLEANUP	10,898		10,898	8,827		8,827
182	182391	SO	D-SM RETAIL MINOR SITES	226,319		226,319	189,950		189,950
182	182391	SO	D-SM THEA FOSS WATERWAY CLEANUP	10,581		10,581	8,818		8,818
182	182391	SO	UTAH METALS CLEANUP	341		341	285		285
182	182391	SO	UTAH METALS CLEANUP	1,887		1,887	1,597		1,597
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	189,907		189,907	160,691		160,691
182	182391	SO	D-SM RETAIL MINOR SITES	13,315		13,315	11,267		11,267
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	303,553		303,553	268,042		268,042
182	182391	SO	UTAH METALS CLEANUP	988		988	856		856
182	182391	SO	DSM RETAIL MINOR SITES	205,719		205,719	179,153		179,153
182	182391	SO	DSM RETAIL MINOR SITES	181,186		181,186	159,964		159,964
182	182391	SO	ASTORIA YOUNG'S BAY CLEANUP	120,585		120,585	105,476		105,476
182	182391	SO	UTAH METALS CLEANUP	27,496		27,496	24,261		24,261
182	182391	SO	D-SM RETAIL MINOR SITES	76,239		76,239	205,498		205,498
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	61,448		61,448	53,654		53,654
182	182391	SO	THIRD WEST SUBSTATION CLEANUP	415,993		415,993	2,956,446		2,956,446
182	182391	SO	THIRD WEST SUBSTATION CLEANUP - TEMP ASS	1,126,737		1,126,737			-
182	182391	OTHER	SALT LAKE CITY AUTO	30,889		30,889	31,323		31,323
182	182391	SO	D-SM RETAIL MINOR SITES			-	147,617		147,617
182	182391	SO	SALT LAKE CITY AUTO			-	1,715		1,715
182	182391	WA	WASHINGTON NON-DEFERRED COSTS			-	(372,356)		(372,356)
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP			-	635,541		635,541
182	182391	SO	TACOMA MGP LITIGATION	29,809		29,809	5,558		5,558
182	182391	SO	TACOMA MGP CLEANUP	6,877		6,877	3,450		3,450
182	182391	SO	INS RECOVERY/SITES	667,337		667,337	198,781		198,781
182	182391	SO	VARIOUS MINOR SITES	365,869		365,869	177,408		177,408
182	182391	SO	ANNEX#1 INVESTIGATE	131,731		131,731	47,770		47,770
182	182391	SO	ENVIRON CEDAR DIESEL	4,520		4,520	(965)		(965)
182	182391	SO	SUPERFUND INS RECOVR	(283,445)		(283,445)	48,555		48,555
182	182391	SO	HIGHLAND BOY CLEANUP	32		32	0		0
182	182391	SO	HAZARDOUS WASTE	112,668		112,668	12,424		12,424
182	182391	SO	COAL CREEK PCB	149,220		149,220	1,111		1,111
182	182391	SO	PORT EQUIP PCB	(1,842)		(1,842)	(772)		(772)
182	182391	SO	BARBER TAR	32,943		32,943	27,081		27,081
182	182391	SO	EKOTEK SETTLEMENT	8,379		8,379	4,275		4,275
182	182391	SO	VISIBILITY STUDIES	188,848		188,848	83,462		83,462
182	182391	SO	UST REMEDIATION	143,188		143,188	28,445		28,445
182	182391	SO	ASTORIA DT MGP NON	2,247		2,247	1,141		1,141
182	182391	SO	ASTORIA DT MGP REIMB	1,352		1,352	714		714
182	182391	SO	NTO INVEST/CLEANUP	17,413		17,413	11,549		11,549
182	182391	SO	HOLIDAY CLUB CLEANUP	16,485		16,485	7,612		7,612
182	182391	SO	EUGENE MGP CLEANUP	8,795		8,795	4,037		4,037
182	182391	SO	JB GROUNDWATER INVEST	13,619		13,619	7,346		7,346
182	182391	SO	DJ GROUNDWATER INVEST	7,345		7,345	3,600		3,600
182	182391	SO	D-SM RETAIL MINOR SIT	71,871		71,871	48,816		48,816
182	182391	SO	WASTE MANAGE GENERAL	33,011		33,011	16,575		16,575

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182	182391	SO	WASTE MANAGE PLANTS	24,798		24,798	13,085		13,085
182	182391	SO	WASTE MANAGE HYDROS	971		971	423		423
182	182391	SO	WASTE MANAGE CALIF	1,791		1,791	892		892
182	182391	SO	WASTE MANAGE IDAHO	1,688		1,688	142		142
182	182391	SO	WASTE MANAGE MONTANA	622		622	345		345
182	182391	SO	WASTE MANAGE OREGON	14,549		14,549	6,965		6,965
182	182391	SO	WASTE MANAGE UTAH	13,369		13,369	6,540		6,540
182	182391	SO	WASTE MANAGE WASH	7,177		7,177	3,702		3,702
182	182391	SO	WASTE MANAGE WYOMING	6,078		6,078	3,052		3,052
182	182391	SO	WASTE MANAGE MINES	1,014		1,014	505		505
182	182391	SO	WASTE MINIMIZ/RECYCLE	11,760		11,760	3,247		3,247
182	182391	SO	AMERICAN BARREL	1,015,111		1,015,111	273,660		273,660
	Environmental	SO Balance	ENVIRONMENTAL REG ASSETS	6,172,093	(1,564,733)	4,607,359	6,464,902	(415,114)	6,049,788
	Environmental	WA Balance	ENVIRONMENTAL REG ASSETS	-		-	(372,356)		(372,356)
	Environmental	Other Balance	ENVIRONMENTAL REG ASSETS	30,889		30,889	31,323		31,323
182	**TOTAL**	**Total 182391 (Environmental)**		**6,202,982**	**(1,564,733)**	**4,638,248**	**6,123,868**	**(415,114)**	**5,708,754**
182W	182392	UT	RFP LOW INCOME, UT 1996	2,030		2,030	1,128		1,128
182W	182392	UT	ENERGY FINANSWER - UT 1994	365,665		365,665	296,014		296,014
182W	182392	UT	ENERGY FINANSWER - UT 1995	260,905		260,905	219,160		219,160
182W	182392	UT	ENERGY FINANSWER - UT 1996	179,975		179,975	155,151		155,151
182W	182392	UT	FINANSWER 12,000 - UTAH 1994	29,303		29,303	23,721		23,721
182W	182392	WYP	ENERGY FINANSWER - WY PPL 1999	10,420		10,420	8,435		8,435
182W	182392	WYP	INDUSTRIAL FINANSWER - WY PPL 1999	11,991		11,991	9,707		9,707
182W	182392	WYP	COMMERCIAL RETROFIT - WYOMING - PPL 2000	175		175	147		147
182W	182392	WYP	ENERGY FINANSWER-WYOMING - PPL 2000	5,194		5,194	4,363		4,363
182W	182392	WYP	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	16,079		16,079	13,506		13,506
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2000	590		590	496		496
182W	182392	WYP	SPECIAL CONTRACTS-DSM-WY-PPL 2001	31		31	26		26
182W	182392	WYU	SELF AUDIT - WYOMING - UP&L 2000	177		177	148		148
182W	182392	OTHER	OREGON - DECOUPLING - 2000	(287,142)		(287,142)	(287,142)		(287,142)
182W	182392	OTHER	ENERGY FINANSWER - WASHINGTON	1,878,823		1,878,823	2,161,407		2,161,407
182W	182392	OTHER	INDUSTRIAL FINANSWER - WASHINGTON	6,906,319		6,906,319	8,711,924		8,711,924
182W	182392	OTHER	LOW INCOME - WASHINGTON	2,997,577		2,997,577	3,753,179		3,753,179
182W	182392	OTHER	SELF AUDIT - WASHINGTON	14,329		14,329	14,361		14,361
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - WASHINGTON	758,742		758,742	787,740		787,740
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - WASHINGTON	12,950		12,950	13,038		13,038
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	624,362		624,362	624,378		624,378
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING-WA	60,133		60,133	88,266		88,266
182W	182392	OTHER	NEEA - WASHINGTON	1,518,232		1,518,232	1,846,406		1,846,406
182W	182392	OTHER	ENERGY CODE DEVELOPMENT	1,500		1,500	1,500		1,500
182W	182392	OTHER	HOME COMFORT - WASHINGTON	117,201		117,201	140,845		140,845
182W	182392	OTHER	WEATHERIZATION - WASHINGTON	22,438		22,438	22,438		22,438
182W	182392	OTHER	HASSLE FREE	40,649		40,649	40,649		40,649
182W	182392	WYP	COMMERCIAL RETROFIT - WYOMING - PPL 2001	2		2	2		2
182W	182392	WYP	ENERGY FINANSWER - WYOMING PPL - 2001	29,280		29,280	25,242		25,242
182W	182392	WYP	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	75,694		75,694	65,254		65,254
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2001	334		334	288		288
182W	182392	WYU	SELF AUDIT - WYOMING - UP&L 2001	368		368	317		317
182W	182392	OTHER	COMPACT FLUORESCENT LAMPS - WASHINGTON	1,182,804		1,182,804	1,182,804		1,182,804
182W	182392	OTHER	RESIDENTIAL PROGRAM RESEARCH - WA	24,174		24,174	24,174		24,174
182W	182392	OTHER	WA REVENUE RECOVERY - SBC OFFSET	(16,593,202)		(16,593,202)	(22,200,378)		(22,200,378)
182W	182392	OTHER	ENERGY FINANSWER - UTAH 2001/2002	1,280,484		1,280,484	1,280,484		1,280,484
182W	182392	OTHER	INDUSTRIAL FINANSWER - UTAH 2001/2002	1,353,184		1,353,184	1,353,184		1,353,184
182W	182392	OTHER	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	4,201,685		4,201,685	4,201,685		4,201,685
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UT 2001/2002	847,943		847,943	847,943		847,943
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - UT 2002	2		2	2		2
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	497,810		497,810	497,810		497,810
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	81,799		81,799	81,799		81,799
182W	182392	WYP	ENERGY FINANSWER - WYP - 2002	11,145		11,145	9,794		9,794
182W	182392	WYP	INDUSTRIAL FINANSWER - WYP - 2002	36,845		36,845	32,379		32,379
182W	182392	WYP	SELF AUDIT - WYP - 2002	105		105	92		92
182W	182392	WYP	SELF AUDIT - WYU - 2002	75		75	66		66
182W	182392	OTHER	WEB AUDIT PILOT - WA	443,318		443,318	526,852		526,852
182W	182392	OTHER	APPLIANCE REBATE - WA	11,494		11,494	17,986		17,986
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UT 2002	70,546		70,546	70,546		70,546
182W	182392	OTHER	POWER FORWARD UT 2002	115,022		115,022	115,022		115,022
182W	182392	OTHER	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	27,546		27,546	27,546		27,546
182W	182392	OTHER	SCHOOL ENERGY EDUCATION - WA	287,154		287,154	604,742		604,742
182W	182392	WYP	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	3,496		3,496	3,072		3,072
182W	182392	OTHER	AIR CONDITIONING - UT 2002	23,668		23,668	23,668		23,668
182W	182392	OTHER	REFRIGERATOR RECYCLING PGM - UT 2003	1,508,751		1,508,751	1,508,751		1,508,751
182W	182392	OTHER	REFRIGERATOR RECYCLING PGM - WA	923		923	292,802		292,802
182W	182392	WYP	REFRIGERATOR RECYCLING - WYP 2003	4,004		4,004	3,571		3,571
182W	182392	OTHER	A/C LOAD CONTROL - RESIDENTIAL UT 2003	460,332		460,332	460,332		460,332
182W	182392	OTHER	AIR CONDITIONING - UT 2003	2,563,568		2,563,568	2,563,568		2,563,568
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UT 2003	1,186,577		1,186,577	1,186,577		1,186,577
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UT 2003	894,606		894,606	894,606		894,606
182W	182392	OTHER	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	13,223		13,223	13,223		13,223
182W	182392	OTHER	ENERGY FINANSWER - UT 2003	1,541,964		1,541,964	1,541,964		1,541,964
182W	182392	OTHER	INDUSTRIAL FINANSWER - UT 2003	1,658,473		1,658,473	1,658,473		1,658,473
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UT 2003	190,999		190,999	190,999		190,999
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	14,032		14,032	14,032		14,032
182W	182392	OTHER	POWER FORWARD - UT 2003	(27,383)		(27,383)	(27,383)		(27,383)
182W	182392	WYP	COMPACT FLUORESCENT LAMPS - WYP 2003	2,577		2,577	2,299		2,299
182W	182392	WYP	ENERGY FINANSWER - WYP 2003	256		256	228		228
182W	182392	WYP	INDUSTRIAL FINANSWER - WYP 2003	38,442		38,442	34,286		34,286
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2003	38		38	34		34
182W	182392	OTHER	CA REVENUE RECOVERY - BALANCING ACCT	(284,208)		(284,208)	(296,038)		(296,038)
182W	182392	OTHER	COMMERCIAL SELF-DIRECT UT 2003	4,219		4,219	4,219		4,219
182W	182392	OTHER	INDUSTRIAL SELF-DIRECT UT 2003	7,360		7,360	7,360		7,360
182W	182392	OTHER	LOW INCOME - UTAH - 2004	11,599		11,599	21,632		21,632

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182W	182392	OTHER	REFRIGERATOR RECYCLING PGM - UT 2004	2,618,554		2,618,554	3,581,306		3,581,306
182W	182392	OTHER	AC LOAD CONTROL - RESIDENTIAL UT 2004	1,891,500		1,891,500	2,910,095		2,910,095
182W	182392	OTHER	AIR CONDITIONING - UT 2004	2,479,014		2,479,014	3,026,027		3,026,027
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UT 2004	1,415,977		1,415,977	1,547,346		1,547,346
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UT 2004	280,138		280,138	284,669		284,669
182W	182392	OTHER	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	(509)		(509)	(509)		(509)
182W	182392	OTHER	ENERGY FINANSWER - UT 2004	1,079,179		1,079,179	1,226,734		1,226,734
182W	182392	OTHER	INDUSTRIAL FINANSWER - UT 2004	2,125,454		2,125,454	2,561,668		2,561,668
182W	182392	OTHER	INDUSTRIAL RETROFIT - UT 2004	226,913		226,913	230,152		230,152
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - UT 2004	51,164		51,164	51,263		51,263
182W	182392	OTHER	POWER FORWARD - UT 2004	54,000		54,000	54,000		54,000
182W	182392	OTHER	COMMERCIAL SELF-DIRECT - UT 2004	77,667		77,667	88,703		88,703
182W	182392	OTHER	INDUSTRIAL SELF-DIRECT - UT 2004	105,226		105,226	129,038		129,038
182W	182392	IDU	ENERGY FINANSWER - ID/UT 2004	559		559			
182W	182392	WYP	REFRIGERATOR RECYCLING PGM - WYP 2004	1,526		1,526	1,476		1,476
182W	182392	WYP	ENERGY FINANSWER - WYP 2004	1,397		1,397	15,631		15,631
182W	182392	WYP	INDUSTRIAL FINANSWER - WYP 2004	14,652		14,652	40,922		40,922
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2004	189		189	177		177
182W	182392	OTHER	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	5		5	69,477		69,477
182W	182392	OTHER	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	26,147		26,147	76,332		76,332
182W	182392	OTHER	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	54,196		54,196	371,728		371,728
182W	182392	OTHER	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	19,004		19,004	124,684		124,684
182W	182392	OTHER	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	202,809		202,809	445,949		445,949
182W	182392	OTHER	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	43,202		43,202	146,022		146,022
182W	182392	OTHER	UTAH REVENUE RECOVERY - SBC OFFSET	(14,120,779)		(14,120,779)	(44,523,626)		(44,523,626)
182W	182392	OTHER	RETROFIT COMMISSIONING PROGRAM - UTAH	99		99	1,859		1,859
182W	182392	OTHER	C&I LIGHTING LOAD CONTROL - UTAH - 2004	99		99	22,846		22,846
182W	182392	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - 200	645		645			
182W	182392	IDU	ENERGY FINANSWER - ID/UT 2005				12,485		12,485
182W	182392	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - 200				2,532		2,532
182W	182392	IDU	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2				1,113		1,113
182W	182392	IDU	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2				1,063		1,063
182W	182392	IDU	IRRIGATION EFFICIENCY PROGRAM - IDAHO -				25,615		25,615
182W	182392	OTHER	LOW INCOME - UTAH - 2005				26,120		26,120
182W	182392	OTHER	REFRIGERATOR RECYCLING PGM- UTAH - 2005				2,320,395		2,320,395
182W	182392	OTHER	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20				2,186,127		2,186,127
182W	182392	OTHER	AIR CONDITIONING - UTAH - 2005				1,825,929		1,825,929
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UTAH - 20				65,006		65,006
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UTAH - 2005				222,549		222,549
182W	182392	OTHER	ENERGY FINANSWER - UTAH - 2005				1,197,978		1,197,978
182W	182392	OTHER	INDUSTRIAL FINANSWER - UTAH - 2005				2,366,443		2,366,443
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20				59,976		59,976
182W	182392	OTHER	POWER FORWARD - UTAH - 2005				50,000		50,000
182W	182392	OTHER	COMMERCIAL SELF-DIRECT - UTAH - 2005				52,893		52,893
182W	182392	OTHER	INDUSTRIAL SELF-DIRECT - UTAH - 2005				82,069		82,069
182W	182392	OTHER	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20				668,692		668,692
182W	182392	OTHER	COMMERCIAL FINANSWER EXPRESS - UTAH - 20				1,424,479		1,424,479
182W	182392	OTHER	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20				296,381		296,381
182W	182392	OTHER	RETROFIT COMMISSIONING PROGRAM - UTAH -				84,064		84,064
182W	182392	OTHER	C&I LIGHTING LOAD CONTROL - UTAH - 2005				33,372		33,372
182W	182392	WYP	ENERGY FINANSWER - WYOMING PPL - 2005				6,737		6,737
182W	182392	WYP	INDUSTRIAL FINANSWER-WYOMING - PPL 2005				21,230		21,230
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2005				38		38
182W	182392	WYP	REFRIGERATOR RECYCLING - PPL WYOMING - 2				629		629
182W	182392	OTHER	CALIFORNIA DSM EXPENSE - 2005				0		0
182W	182392	OTHER	APPLIANCE INCENTIVE - WASHWISE - WASHING				52,985		52,985
182W	182392	OTHER	IRRIGATION LOAD CONTROL - UTAH - 2005				2,035		2,035
182W	182392	WYP	MAJOR CUSTOMER 94	418		418			
182W	182392	WYP	MAJOR CUSTOMER 95	1,238		1,238	248		248
182W	182392	WYP	MAJOR CUSTOMER 96	1,057		1,057	587		587
182W	182392	WYP	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	3,851		3,851	2,666		2,666
182W	182392	WYP	ENERGY FINANSWER94	970		970			
182W	182392	WYP	ENERGY FINANSWER95	11,404		11,404	2,281		2,281
182W	182392	WYP	ENERGY FINANSWER96	10,018		10,018	5,566		5,566
182W	182392	WYP	ENERGY FINANCSER, WYO-P 1997	6,581		6,581	4,556		4,556
182W	182392	WYP	ENERGY FINANCSER, WYO-P 1998	1,012		1,012	771		771
182W	182392	WYP	MAP 96	(1,563)		(1,563)	(868)		(868)
182W	182392	WYP	IND FINANSWER 94	57		57			
182W	182392	WYP	IND FINANSWER 95	337		337	67		67
182W	182392	WYP	IND FINANSWER 96	3,498		3,498	1,943		1,943
182W	182392	WYP	INDUSTRIAL FINANSWER - WYOMING P - 1997	1,795		1,795	1,243		1,243
182W	182392	WYP	INDUSTRIAL FINANSWER - WYOMING P - 1998	1,268		1,268	967		967
182W	182392	WYP	COMMERCIAL RETROFIT - WYOMING P 1998	302		302	230		230
182W	182392	WYP	FINANSWER 12000 94	281		281			
182W	182392	WYP	REFRIGERATION 95	1,651		1,651	330		330
182W	182392	WYP	SUPER GOOD CENTS94	3,766		3,766			
182W	182392	WYP	SUPER GOOD CENTS95	17,216		17,216	3,443		3,443
182W	182392	WYP	SUPER GOOD CENTS96	16,206		16,206	9,004		9,004
182W	182392	WYP	SUPER GOOD CENTS, WY-P 1997	14,017		14,017	9,704		9,704
182W	182392	WYP	SUPER GOOD CENTS, WY-P 1998	24,416		24,416	18,614		18,614
182W	182392	CA	LOW INCOME CA 94	2,344		2,344			
182W	182392	CA	LOW INCOME CA 95	6,067		6,067	1,213		1,213
182W	182392	CA	HASSLEFREE EFF 94	133		133			
182W	182392	CA	HASSLEFREE EFF 95	269		269	54		54
182W	182392	CA	ENERGY FINANSWER94	563		563			
182W	182392	CA	MANF ACQUISITION94	4,438		4,438			
182W	182392	CA	MANF ACQUISITION95	6,802		6,802	1,360		1,360
182W	182392	CA	HOME COMFORT CA 94	2,787		2,787			
182W	182392	CA	HOME COMFORT CA 95	1,463		1,463	293		293
182W	182392	CA	IRRIGATION CA 94	1,084		1,084			
182W	182392	CA	IRRIGATION CA 95	3,666		3,666	733		733

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182W	182392	UT	SUPERFUND	18,265		18,265	10,147		10,147
182W	182392	UT	IND FINANSWER 92	28,630		28,630	19,821		19,821
182W	182392	UT	IND FINANSWER 93	66,344		66,344	50,734		50,734
182W	182392	UT	IND FINANSWER 94	114,672		114,672	92,830		92,830
182W	182392	UT	IND FINANSWER 95	133,591		133,591	112,216		112,216
182W	182392	UT	IND FINANSWER 96	74,502		74,502	64,226		64,226
182W	182392	UT	SUPERFUND 91	6,413		6,413	3,563		3,563
182W	182392	UT	COMM BUILDING 92	10,363		10,363	7,174		7,174
182W	182392	UT	COMM BUILDING 93	5,247		5,247	4,012		4,012
182W	182392	UT	COMM BUILDING 94	667		667	540		540
182W	182392	UT	COMM BUILDING 95	7,958		7,958	6,860		6,860
182W	182392	UT	LOW INCOME 94	1,336		1,336			
182W	182392	UT	LOW INCOME 95	15,643		15,643	3,129		3,129
182W	182392	UT	LOW INCOME 96	14,634		14,634	8,130		8,130
182W	182392	UT	RFP CES/WAY 94	1,743		1,743			
182W	182392	UT	RFP CES/WAY 95	56,827		56,827	11,365		11,365
182W	182392	UT	RFP CES/WAY 96	75,060		75,060	41,700		41,700
182W	182392	UT	MAJOR CUSTOMERS 94	4,775		4,775			
182W	182392	UT	MAJOR CUSTOMERS 95	3,398		3,398	680		680
182W	182392	UT	MAJOR CUSTOMERS 96	18,292		18,292	10,162		10,162
182W	182392	UT	COMMERCIAL CODES95	623		623	125		125
182W	182392	UT	SCHEDULE 5 94	1,548		1,548			
182W	182392	UT	SCHEDULE 5 95	582		582	116		116
182W	182392	UT	ENERGY FINANSWER91	5,500		5,500	3,056		3,056
182W	182392	UT	ENERGY FINANSWER92	102,008		102,008	70,621		70,621
182W	182392	UT	ENERGY FINANSWER93	256,911		256,911	196,462		196,462
182W	182392	UT	COMM COMPETITIVE93	83,339		83,339	63,730		63,730
182W	182392	UT	COMM RETROFIT 93	3,338		3,338	2,553		2,553
182W	182392	UT	FINANSWER 12000 92	34,406		34,406	23,819		23,819
182W	182392	UT	FINANSWER 12000 93	15,787		15,787	12,072		12,072
182W	182392	UT	WHOLESALE PURCH 92	6,199		6,199	4,292		4,292
182W	182392	UT	EF SCHOOLS 95	213		213	43		43
182W	182392	UT	REFRIGERATION 94	822		822			
182W	182392	UT	REFRIGERATION 95	11,974		11,974	2,395		2,395
182W	182392	UT	REFRIGERATION 96	97		97	54		54
182W	182392	UT	SUPER GOOD CENTS95	1,468		1,468	294		294
182W	182392	UT	HEAT PUMP H PRO 94	42		42			
182W	182392	UT	HEAT PUMP H PRO 95	853		853	171		171
182W	182392	UT	HEAT PUMP H PRO 96	354		354	197		197
182W	182392	UT	DSM OTHER PROGS 94	745		745			
182W	182392	UT	DSM OTHER PROGS 95	2,962		2,962	592		592
182W	182392	UT	DSM OTHER PROGS 96	4,313		4,313	2,396		2,396
182W	182392	UT	ECONS 94	69,059		69,059			
182W	182392	UT	ECONS 95	7,357		7,357	1,471		1,471
182W	182392	UT	ECONS 96	9,195		9,195	5,108		5,108
182W	182392	UT	RFP EUA ONSITE 94	2,528		2,528			
182W	182392	UT	RFP EUA ONSITE 95	187,298		187,298	37,460		37,460
182W	182392	UT	RFP EUA ONSITE 96	125,523		125,523	69,735		69,735
182W	182392	WYU	MAJOR CUSTOMERS 94	1,249		1,249			
182W	182392	WYU	REFRIGERATION 95	107		107	21		21
182W	182392	WYU	ENERGY FINANSWER94	75		75			
182W	182392	WYU	ENERGY FINANSWER95	1,532		1,532	306		306
182W	182392	WYU	IND FINANSWER 95	1,373		1,373	275		275
182W	182392	WYU	IND FINANSWER 96	4,090		4,090	2,272		2,272
182W	182392	WYU	INDUSTRIAL FINANSWER - WYOMING U 1997	14,278		14,278	9,885		9,885
182W	182392	WYU	INDUSTRIAL FINANSWER - WYOMING U 1998	28,250		28,250	21,537		21,537
182W	182392	WYU	SUPER GOOD CENTS94	217		217			
182W	182392	WYU	SUPER GOOD CENTS95	465		465	93		93
182W	182393	IDU	HASSEL FREE EFFICIENCY IDAHO-UT 1999	1,887		1,887	1,656		1,656
182W	182393	IDU	LOW INCOME WEATHER - 1999	4,022		4,022	3,467		3,467
182W	182393	IDU	SELF AUDIT - 1999	130		130	112		112
182W	182393	IDU	ENERGY FINANSWER - IDAHO UP&L - 1999	1,008		1,008	869		869
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	1,134		1,134	995		995
182W	182393	IDU	NEEA - IDAHO UTAH 1999	233,305		233,305	201,125		201,125
182W	182393	IDU	WEATHERIZATION LOANS - IDAHO UP&L - 1999	16,224		16,224	13,986		13,986
182W	182393	IDU	LOW INCOME BID WZ - IDU 1999	257		257	222		222
182W	182393	IDU	ENERGY FINANSWER - IDAHO-UT 2000	6,289		6,289	5,551		5,551
182W	182393	IDU	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	2,124		2,124	1,866		1,866
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO-UT 2000	5,202		5,202	4,571		4,571
182W	182393	IDU	LOW INCOME WZ - IDAHO-UT 2000	23,093		23,093	20,294		20,294
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2000	525		525	461		461
182W	182393	IDU	LOW INCOME BID WZ, ID 2000	2,613		2,613	2,296		2,296
182W	182393	IDU	NEEA - IDAHO-UT 2000	214,659		214,659	188,640		188,640
182W	182393	IDU	ENERGY FINANSWER - ID-UT 2001	32,894		32,894	29,338		29,338
182W	182393	IDU	HASSLEFREE EFFICIENCY - ID-UT 2001	3,836		3,836	3,421		3,421
182W	182393	IDU	INDUSTRIAL FINANSWER - ID-UT 2001	14,348		14,348	12,805		12,805
182W	182393	IDU	LOW INCOME WZ - ID-UT 2001	45,738		45,738	40,794		40,794
182W	182393	IDU	SELF AUDIT - ID-UT 2001	1,962		1,962	1,750		1,750
182W	182393	IDU	NEEA - IDAHO - UTAH 2001	208,081		208,081	185,586		185,586
182W	182393	IDU	HASSLEFREE EFFICIENCY - IDU - 2002	116		116	105		105
182W	182393	IDU	INDUSTRIAL FINANSWER - IDU - 2002	49		49	44		44
182W	182393	IDU	LOW INCOME WZ - IDU - 2002	3,111		3,111	2,807		2,807
182W	182393	IDU	SELF AUDIT - IDU - 2002	69		69	62		62
182W	182393	IDU	NEEA - IDU - 2002 ACTUALS	216,412		216,412	195,299		195,299
182W	182393	IDU	COMPACT FLUORESCENT - UT 2002	5,454		5,454	4,922		4,922
182W	182393	IDU	HASSELFREE EFFICIENCY - IDU 2003	1,942		1,942	1,769		1,769
182W	182393	IDU	WEATHERIZATION LOANS - RES UT 2003	7,822		7,822	7,127		7,127
182W	182393	IDU	COMPACT FLOURESCENT - IDU 2002	11,487		11,487	10,466		10,466
182W	182393	IDU	ENERGY FINANSWER - IDU 2003	48		48	44		44
182W	182393	IDU	INDUSTRIAL FINANSWER - IDU 2003	178,894		178,894	162,992		162,992
182W	182393	IDU	LOAN INCOME WZ - IDU 2003	12,097		12,097	11,021		11,021

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182W	182393	IDU	NEEA - IDU 2003	398,114		398,114	362,726		362,726
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2003	34		34	31		31
182W	182393	IDU	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	271,163		271,163	247,059		247,059
182W	182393	IDU	ENERGY FINANSWER - ID/UT 2004				6,879		6,879
182W	182393	IDU	INDUSTRIAL FINANSWER - IDU 2004	84,036		84,036	94,177		94,177
182W	182393	IDU	LOW INCOME WZ - IDU 2004	34,321		34,321	43,425		43,425
182W	182393	IDU	NEEA - IDU 2004	141,496		141,496	194,361		194,361
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2004	321		321	306		306
182W	182393	IDU	IRRIGATION INTERRUPTIBLE - IDU 2004	292,418		292,418	278,064		278,064
182W	182393	IDU	WEATHERIZATION LOANS - RESIDENTIAL UT 20	4,306		4,306	5,430		5,430
182W	182393	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - 200				1,544		1,544
182W	182393	IDU	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2				5,018		5,018
182W	182393	IDU	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2				5,018		5,018
182W	182393	IDU	IRRIGATION EFFICIENCY PROGRAM - IDAHO -				5,266		5,266
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO-UT 2005				18,883		18,883
182W	182393	IDU	LOW INCOME WZ - IDAHO-UT 2005				52,529		52,529
182W	182393	IDU	NEEA - IDAHO - UTAH 2005				110,101		110,101
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2005				117		117
182W	182393	IDU	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005				237,056		237,056
182W	182393	IDU	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT				1,580		1,580
182W	182393	IDU	ENERGY FINANSWER - ID/UT POST 6/01/05				4,819		4,819
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO-UT POST 6/0				18,337		18,337
182W	182393	IDU	LOW INCOME WZ - IDAHO-UT POST 6/01/05				5,703		5,703
182W	182393	IDU	NEEA - IDAHO - UTAH POST 6/01/05				81,959		81,959
182W	182393	IDU	IRRIGATION INTERRUPTIBLE IDAHO - UT POST				109,035		109,035
182W	182393	IDU	WEATHERIZATION LOANS - RESIDL/ID-UT POST				276		276
182W	182393	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - POS				815		815
182W	182393	IDU	COMMERCIAL FINANSWER EXPR - IDAHO - POST				548		548
182W	182393	IDU	INDUSTRIAL FINANSWER EXPR - IDAHO - POST				116		116
182W	182393	IDU	IRRIGATION EFFICIENCY PRGRM - IDAHO - PO				9,701		9,701
182W	182393	IDU	SUPER GOOD CENT 90	63,897		63,897	51,727		51,727
182W	182393	IDU	SUPER GOOD CENT 91	105,788		105,788	85,638		85,638
182W	182393	IDU	SUPER GOOD CENT 92	190,587		190,587	154,285		154,285
182W	182393	IDU	WEATHERIZATION 96	1,452		1,452	1,176		1,176
182W	182393	IDU	IDAHO WEATHERIZATION, ID-P 1997	205		205	166		166
182W	182393	IDU	CASH GRANT ID 92	416,302		416,302	337,007		337,007
182W	182393	IDU	LOW INCOME ID 90	2,629		2,629	2,128		2,128
182W	182393	IDU	LOW INCOME ID 91	9,548		9,548	7,729		7,729
182W	182393	IDU	LOW INCOME ID 92	16,826		16,826	13,621		13,621
182W	182393	IDU	LOW INCOME ID 93	25,989		25,989	21,039		21,039
182W	182393	IDU	LOW INCOME ID 94	16,795		16,795	13,596		13,596
182W	182393	IDU	LOW INCOME ID 95	17,768		17,768	14,384		14,384
182W	182393	IDU	LOW INCOME ID 96	6,018		6,018	4,872		4,872
182W	182393	IDU	LOW INCOME PROGRAM, ID-UT 1998	11,727		11,727	9,494		9,494
182W	182393	IDU	CASH GRANT ID 90	78,662		78,662	63,679		63,679
182W	182393	IDU	CASH GRANT ID 91	18,089		18,089	14,644		14,644
182W	182393	IDU	CASH GRANT ID 92	13,469		13,469	10,904		10,904
182W	182393	IDU	CASH GRANT ID 93	16,394		16,394	13,271		13,271
182W	182393	IDU	CASH GRANT ID 94	6,985		6,985	5,654		5,654
182W	182393	IDU	CASH GRANT ID 95	7,792		7,792	6,308		6,308
182W	182393	IDU	CASH GRANT ID 96	1,528		1,528	1,237		1,237
182W	182393	IDU	CASH GRANT HIP REGATE, IDAHO - UT 1997	907		907	734		734
182W	182393	IDU	WEATHER LOANS, IDAHO - U 1997	23		23	19		19
182W	182393	IDU	WEATHER LOANS, IDAHO - U 1998	236		236	198		198
182W	182393	IDU	EARLY PAYOFF ID 92	300,783		300,783	243,491		243,491
182W	182393	IDU	EARLY PAYOFF ID 93	3,383		3,383	2,739		2,739
182W	182393	IDU	IRRIGATION ID 93	655		655	530		530
182W	182393	IDU	IRRIGATION ID 94	2,124		2,124	1,719		1,719
182W	182393	IDU	IRRIGATION ID 95	294		294	238		238
182W	182393	IDU	SELF AUDIT - IDAHO-UT 1998	19		19	16		16
182W	182393	IDU	REG MOBILE HOME 93	224,594		224,594	181,815		181,815
182W	182393	IDU	REG MOBILE HOME 94	123,752		123,752	100,180		100,180
182W	182393	IDU	REG MOBILE HOME 95	62,611		62,611	50,685		50,685
182W	182393	IDU	REG MOBILE HOME 96	182,823		182,823	148,000		148,000
182W	182393	IDU	REGIONAL MOBILE HOME (MAP), ID-UT 1997	(42,684)		(42,684)	(34,554)		(34,554)
182W	182393	IDU	TECH MONITOR ID 92	59		59	47		47
182W	182393	IDU	TECH MONITOR ID 93	2,267		2,267	1,835		1,835
182W	182393	IDU	HASSLE FREE ID 92	2,295		2,295	1,858		1,858
182W	182393	IDU	HASSLE FREE ID 94	2,650		2,650	2,145		2,145
182W	182393	IDU	HASSLE FREE ID 95	3,234		3,234	2,618		2,618
182W	182393	IDU	HASSLE FREE ID 96	1,555		1,555	1,259		1,259
182W	182393	IDU	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	2,600		2,600	2,104		2,104
182W	182393	IDU	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	2,311		2,311	1,941		1,941
182W	182393	IDU	ENERGY FINANSWER91	6,304		6,304	5,104		5,104
182W	182393	IDU	ENERGY FINANSWER92	14,049		14,049	11,373		11,373
182W	182393	IDU	ENERGY FINANSWER93	5,496		5,496	4,449		4,449
182W	182393	IDU	ENERGY FINANSWER94	14,868		14,868	12,036		12,036
182W	182393	IDU	ENERGY FINANSWER95	28,305		28,305	22,913		22,913
182W	182393	IDU	ENERGY FINANSWER96	26,229		26,229	21,233		21,233
182W	182393	IDU	ENERGY FINANSWER, ID-UT 1997	24,904		24,904	20,160		20,160
182W	182393	IDU	ENERGY FINANSWER, ID-UT 1998	450		450	378		378
182W	182393	IDU	MAJOR CUSTOMER 95	1,020		1,020	826		826
182W	182393	IDU	IND FINANSWER 94	865		865	700		700
182W	182393	IDU	IND FINANSWER 96	11,330		11,330	9,172		9,172
182W	182393	IDU	INDUSTRIAL FINANSWER, ID-UT 1997	188		188	152		152
182W	182393	IDU	INDUSTRIAL FINANSWER, ID-UT 1998	2,003		2,003	1,683		1,683
182W	182393	IDU	COMM RETROFIT 93	367		367	297		297
182W	182393	IDU	FINANSWER 12000 92	3,141		3,141	2,543		2,543
182W	182393	IDU	FINANSWER 12000 93	171		171	138		138
182W	182393	IDU	FINANSWER 12000 94	3,531		3,531	2,859		2,859
182W	182393	IDU	WHOLESALE PURCH 92	1,897		1,897	1,536		1,536

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182W	182393	IDU	MANF ACQUISITION92	26,657		26,657	21,579		21,579
182W	182393	IDU	HOME COMFORT 92	1,827		1,827	1,479		1,479
182W	182393	IDU	REFRIGERATION 92	758		758	613		613
182W	182393	IDU	REFRIGERATION 93	34		34	28		28
182W	182393	IDU	REFRIGERATION 94	2,099		2,099	1,699		1,699
182W	182393	IDU	REFRIGERATION 95	6,327		6,327	5,122		5,122
182W	182393	IDU	REFRIGERATION 96	716		716	580		580
182W	182393	IDU	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	229		229	185		185
182W	182393	IDU	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	90,939		90,939	76,389		76,389
182W	182393	IDU	REG ENERGY MNGT 93	272		272	220		220
182W	182393	IDU	PROG DEVELOPMNT 93	542		542	439		439
182W	182393	IDU	LOAD STUDIES 93	5,338		5,338	4,321		4,321
182W	182393	IDU	SUPER GOOD CENTS93	132,498		132,498	107,260		107,260
182W	182393	IDU	SUPER GOOD CENTS94	113,546		113,546	91,919		91,919
182W	182393	IDU	SUPER GOOD CENTS95	65,072		65,072	52,678		52,678
182W	182393	IDU	SUPER GOOD CENTS96	1,188		1,188	961		961
182W	182393	IDU	SUPER GOOD CENTS, ID-UT 1997	578		578	468		468
182W	182393	IDU	SUPER GOOD CENTS, ID-UT 1998	363		363	305		305
182W	182393	IDU	INT BEARING VAR 96	21		21	17		17
182W	182393	IDU	EF LIGHT PRO 93	7		7	5		5
182W	182393	IDU	IRRIGATION 93	9,772		9,772	7,911		7,911
182W	182393	IDU	DSM OTHER PROGS 94	2,935		2,935	2,376		2,376
182W	182393	IDU	DSM OTHER PROGS 95	445		445	360		360
182W	182393	IDU	DSM OTHER PROGS 96	2,699		2,699	2,185		2,185
182W	182393	IDU	MARKET RESEARCH 94	3,517		3,517	2,847		2,847
182W	182393	IDU	MARKET RESEARCH 95	3,124		3,124	2,529		2,529
182W	182393	IDU	MARKET RESEARCH 96	243		243	197		197
182W	182393	IDU	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	34,305		34,305	27,771		27,771
182W	182394	UT	RFP CES/WAY - CARRYING CHG - UT 1995	151		151	30		30
182W	182394	UT	RFP CES/WAY - CARRYING CHG - UT 1996	(845)		(845)	(469)		(469)
182W	182394	OTHER	UT CARRYING CHARGE - 2001/2002	2,642,098		2,642,098	2,888,321		2,888,321
182W	182394	OTHER	WA REVENUE RECOVERY - CARRYING CHG PENAL	(10,197)		(10,197)	(41,047)		(41,047)
182W	182394	IDU	DSR CARRY CHG ID-U	1,463,681		1,463,681	1,184,885		1,184,885
182W	182394	UT	ENERGY FINANSWER94	(2,817)		(2,817)	(2,281)		(2,281)
182W	182394	UT	ENERGY FINANSWER95	5,819		5,819	4,888		4,888
182W	182394	UT	ENERGY FINANSWER96	11,357		11,357	9,790		9,790
182W	182394	UT	IND FINANSWER 94	2,365		2,365	1,915		1,915
182W	182394	UT	IND FINANSWER 95	5,061		5,061	4,252		4,252
182W	182394	UT	IND FINANSWER 96	(6,551)		(6,551)	(5,648)		(5,648)
182W	182394	UT	FINANSWER 12000 94	45		45			
182W	182394	UT	COMM RETRO 94	(916)		(916)	(741)		(741)
182W	182394	UT	ECONS 94	1,231		1,231			
182W	182394	UT	ECONS 95	677		677	135		135
182W	182394	UT	ECONS 96	392		392	218		218
182W	182394	UT	RFP EUA ONSITE 95	2,676		2,676	535		535
182W	182394	UT	RFP EUA ONSITE 96	3,754		3,754	2,086		2,086
182W	182394	UT	MAJOR ACCOUNTS 94	70		70			
182W	182394	UT	MAJOR ACCOUNTS 95	(1,540)		(1,540)	(308)		(308)
182W	182394	UT	MAJOR ACCOUNTS 96	409		409	227		227
182W	182394	UT	REFRIGERATION 95	586		586	117		117
182W	182394	UT	SCHEDULE 5 94	3		3			
182W	182394	UT	MARKET TRANS 96	40		40	22		22
182W	182395	OTHER	OR REV - DEF RECOVERY OFFEST 2002	(810,357)		(810,357)	(888,094)		(888,094)
182W	182396	UT	UTAH NET LOST REV - COMM. FINANSWER 1996	76,055		76,055	65,565		65,565
182W	182396	UT	UTAH NET LOST REV - LOW INCOME - 1995	1,122		1,122	224		224
182W	182396	UT	UTAH NET LOST REV - LOW INCOME - 1996	1,241		1,241	689		689
182W	182396	UT	UTAH NET LOST REV - COMM. SPACE - 1994	3,162		3,162	2,560		2,560
182W	182396	UT	NET LOST REVN COMM	31,187		31,187	25,247		25,247
182W	182396	UT	NET LOST REVN COMM	130,846		130,846	109,911		109,911
182W	182396	UT	NET LOST REVN ECONS	5,950		5,950			
182W	182396	UT	NET LOST REVN ECONS	1,185		1,185	237		237
182W	182396	UT	NET LOST REVN LOW	941		941	652		652
182W	182396	UT	NET LOST REVN SERP	476		476	95		95
182W	182396	UT	NET LOST REVN SERP	2,717		2,717	1,509		1,509
182W	182396	UT	NET LOST REVN SERP	1,620		1,620	1,122		1,122
182W	182396	UT	NET LOST REVN 12000	1,127		1,127	913		913
182W	182396	UT	NET LOST REVN 12000	7,554		7,554	6,345		6,345
182W	182396	UT	NET LOST REVN 12000	3,466		3,466	2,988		2,988
182W	182396	UT	NET LOST REVN SCHD 5	479		479			
182W	182396	UT	NET LOST REVN MAJOR	484		484			
182W	182396	UT	NET LOST REVN MAJOR	24,862		24,862	4,972		4,972
182W	182396	UT	NET LOST REVN MAJOR	114,114		114,114	63,397		63,397
182W	182396	UT	NET LOST REVN MAJOR	55,590		55,590	38,485		38,485
182W	182396	UT	NET LOST REVN COMM	35,834		35,834	30,101		30,101
182W	182396	UT	NET LOST REVN COMM	155,291		155,291	133,871		133,871
182W	182396	UT	NET LOST REVN COMM	24,387		24,387	21,431		21,431
182W	182396	UT	NET LOST REVN IND	2,957		2,957	2,394		2,394
182W	182396	UT	NET LOST REVN IND	13,056		13,056	10,967		10,967
182W	182396	UT	NET LOST REVN IND	19,695		19,695	16,978		16,978
182W	182396	UT	NET LOST REVN IND	4,737		4,737	4,163		4,163
182W	182396	UT	NET LOST EF RETRO	43,591		43,591	37,579		37,579
182W	182396	UT	NET LOST EF RETRO	23,232		23,232	20,416		20,416
182W	182396	UT	NET LOST CES WAY	42,236		42,236	23,465		23,465
182W	182396	UT	NET LOST CES WAY	20,421		20,421	14,138		14,138
182W	182396	UT	NET LOST EF CUSTOM	72,218		72,218	62,257		62,257
182W	182396	UT	NET LOST EF CUSTOM	72,807		72,807	63,982		63,982
182W	182396	UT	NET LOST EF PRESCRIPT	1,945		1,945	1,676		1,676
182W	182396	UT	NET LOST EF PRESCRIPT	3,790		3,790	3,331		3,331
182W	182396	UT	NET LOST EF COMMERCIAL	3,799		3,799	3,275		3,275
182W	182396	UT	NET LOST EF COMMERCIAL	44,822		44,822	39,389		39,389
182W	DSM	CA	DSM ASSETS	29,617	(11,350)	18,267	3,653	(3,653)	0

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FERC Account	Secondary Account	Factor	GL Description	September 2004	Removals or Adjustments September 2004	Adjusted September 2004	September 2005	Removals or Adjustments September 2005	Adjusted September 2005
182W	DSM	IDU	DSM ASSETS	6,504,038	-	6,504,038	6,317,206	-	6,317,206
182W	DSM	OTHER	DSM ASSETS	19,401,488	-	19,401,488	4,012,411	(287,142)	3,725,269
182W	DSM	UT	DSM ASSETS	3,502,246	(90,860)	3,411,385	2,468,315	(63,878)	2,404,437
182W	DSM	WYP	DSM ASSETS	384,330	(5,492)	378,838	361,477	(6,369)	355,107
182W	DSM	WYU	DSM ASSETS	52,181	(1,541)	50,640	34,855	(695)	34,160
	TOTAL DSM			**29,873,899**	**(109,243)**	**29,764,656**	**13,197,918**	**(361,739)**	**12,836,179**
182	182399	OTHER	REGULATORY ASSET - OREGON BALANCE CONSOL				2,534,355		2,534,355
182	182399	OTHER	RETAIL ACCESS PROJECT - INC	1,491,336		1,491,336	1,628,030		1,628,030
182	182399	OTHER	ENERGY TRUST OF OREGON - SB 1149	2,136		2,136	18,645		18,645
182	182399	SGCT	CHOLLA PLANT TRANSACTION COSTS	14,404,455		14,404,455	13,282,030		13,282,030
182	182399	WA	WASHINGTON COLSTRIP #3 REGULATORY ASSET	852,434		852,434	800,246		800,246
182	182399	SE	TRAIL MOUNTAIN MINE CLOSURE COSTS	5,531,982		5,531,982	1,843,994		1,843,994
182	182399	SE	Trail Mtn Mine Costs - Deseret Settlemen			-	(300,081)		(300,081)
182	182399	SO	SEVERANCE ACCRUAL REGULATORY ASSET			-		3,229,760	3,229,760
182	182399	OTHER	Y2K DEFERRAL - OREGON 98-00	384,071	-	384,071	121,584		121,584
182	182399	UT	BSIP/SAP - UT	-		-			-
182	182399	UT	GLENROCK MINE EXCLUDING RECLAMATION - UT	6,661,621		6,661,621	5,359,221		5,359,221
182	182399	UT	NOELL KEMPF CAP - UT	29,705		29,705	6,590	(6,590)	-
182	182399	UT	P&M STRIKE AMORT - UT	573,945		573,945	274,496	(274,496)	-
182	182399	OR	98 EARLY RETIREMENT - OR	11,950,077		11,950,077	8,273,130		8,273,130
182	182399	OTHER	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	3,077,609	-	3,077,609	(0)		(0)
182	182399	IDU	MAY 2000 TRANSITION PLAN COSTS - ID	929,319	(929,319)	-			-
182	182399	OR	MAY 2000 TRANSITION PLAN COSTS - OR	22,788,223		22,788,223	18,866,996		18,866,996
182	182399	UT	MAY 2000 TRANSITION PLAN COSTS - UT	5,407,646	(5,407,646)	-	-		-
182	182399	WYP	MAY 2000 TRANSITION PLAN COSTS - WYP	2,267,699		2,267,699	322,858	(322,858)	-
182	182399	WYU	MAY 2000 TRANSITION PLAN COSTS - WYU	401,261		401,261	57,129	(57,129)	0
182	182399	OTHER	OR - DEFERRED NET POWER COSTS	35,309,274		35,309,274	-		-
182	182399	OTHER	UT - DEFERRED NET POWER COSTS	0		0	0		0
182	182399	OTHER	ID - DEFERRED NET POWER COSTS	0		0	0		0
182	182399	OTHER	DEF EXCESS NPC - OR UE116 BRIDGE	393,637		393,637	124,213		124,213
182	182399	OTHER	OR UE134 POWER COST	-		-	-		-
182	182399	OR	DEFERRED COST OF TOU GUARANTEE	1,742	-	1,742	1,804		1,804
182	182399	OR	(blank)	153,788	-	153,788	412,462		412,462
182	1823993	OR	REG ASSET-CHOLLA PLANT TRANS COSTS OR	13,453		13,453	67,266		67,266
182	1823993	OR	CHOLLA PLANT TRANSACTION COSTS-OR	(704,054)		(704,054)	(704,054)		(704,054)
182	1823994	WA	REG ASSET-CHOLLA PLANT TRANS COSTS WA	24,252		24,252	121,258		121,258
182	1823994	WA	CHOLLA PLANT TRANSACTION COSTS-WA	(1,269,165)		(1,269,165)	(1,269,165)		(1,269,165)
182	1823995	IDU	REG ASSET-CHOLLA PLANT TRANS COSTS ID	10,991		10,991	43,964		43,964
182	1823995	IDU	CHOLLA PLANT TRANSACTION COSTS-ID	(434,149)		(434,149)	(434,149)		(434,149)
182	1823999	OTHER	DSM Regulatory Assets-Accruals				2,114,569		2,114,569
182 Total				**195,176,691**	**(8,010,942)**	**187,165,749**	**109,560,222**	**1,791,835**	**111,352,057**
186	1861	SE	NORTH WEST POWER POOL	96,316	(96,316)	-	-	-	-
186	1861	SG	SALES OF ELECTRIC UTILITY FACILITIES & P	222,897	-	222,897	61,876	(61,876)	-
186	1861	SG	PROPERTY DAMAGE REPAIRS INSURANCE	-	-	-	(0)	-	(0)
186	1861	SE	EMISSION REDUCTION CREDITS PURCHASED	406,980	-	406,980	406,980	-	406,980
186	18612	SO	FINANCING COST DEFERRED	384	(384)	-	-	-	-
186	18612	SO	DEFERRED - S-3 SHELF REGISTRATION COSTS	62,152	-	62,152	119,627	(119,627)	-
186	18612	OTHER	UNAMORTIZED CREDIT AGREEMENT COSTS	2,571,629	-	2,571,629	2,499,621	-	2,499,621
186	18612	OTHER	UNAMORTIZED PCRB LOC/SBBPA COSTS	1,066,128	-	1,066,128	1,062,375	-	1,062,375
186	18612	OTHER	UNAMORTIZED PCRB MADE CONVERSION COSTS	934,173	-	934,173	806,133	-	806,133
186	1862	IDU	DEFERRED REGULATORY EXPENSE	5,000	(5,000)	-	-	-	-
186	1865	SE	Deferred Longwall Costs	989,581	-	989,581	1,010,959	-	1,010,959
186	1865	SE	DEFERRED COAL COSTS - WYODAK SETTLEMENT	6,117,068	-	6,117,068	5,781,886	-	5,781,886
186	1867	SE	DEFERRED CHARGES	58,056	-	58,056	84,937	-	84,937
186	1867	SO	DEFERRED CHARGES	(5,986)	-	(5,986)	(5,986)	-	(5,986)
186	1868	SG	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	399,895	-	399,895	79,979	(79,979)	-
186	1868	SG	TGS BUYOUT	237,261	-	237,261	221,787	-	221,787
186	1868	SG	LAKEVIEW BUYOUT	187,546	-	187,546	144,266	-	144,266
186	1868	SG	BUFFALO SETTLEMENT	7,529	(7,529)	-	-	-	-
186	1868	SG	JOSEPH SETTLEMENT	1,831,744	-	1,831,744	1,694,363	-	1,694,363
186	1868	SG	TRI-STATE FIRM WHEELING	176,580	(176,580)	-	-	-	-
186	1868	SG	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	16,117,760	-	16,117,760	15,740,000	-	15,740,000
186	1868	SG	BOGUS CREEK SETTLEMENT	(236,000)	-	(236,000)	(118,000)	-	(118,000)
186	1868	SG	LACOMB IRRIGATION	792,480	-	792,480	746,760	-	746,760
186	1868	SG	BOGUS CREEK	1,458,560	-	1,458,560	1,417,280	-	1,417,280
186	1868	WA	TRANSITION COSTS - WASHINGTON STATE	1,454,328	(1,454,328)	-	-	-	-
186	1868	SG	JIM BOYD HYDRO BUYOUT	773,360	-	773,360	690,500	-	690,500
186	1869	OTHER	BETC SUPER GOOD CENTS	-	-	-	-	-	-
186	1869	OTHER	BETC WZ TAX CREDIT LOAN PROGRAM	3,263	-	3,263	-	-	-
186	1869	OTHER	BETC ENERGY FINANSWER	59,118	-	59,118	-	-	-
186	1869	OTHER	BETC INDUSTRIAL FINANSWER	435,188	-	435,188	-	-	-
186	1869	OTHER	BETC CASH REBATE/INCENTIVE	157,231	-	157,231	0	-	0
186	1869	OTHER	BETC - COMMERCIAL RETROFIT	191,887	-	191,887	-	-	-
186	1869	OTHER	BETC - INDUSTRIAL RETROFIT	17,130	-	17,130	-	-	-
186	1869	OTHER	BETC - COMMERCIAL SMALL RETROFIT	117,209	-	117,209	-	-	-
186	1869	OTHER	BETC-INDUSTRIAL SMALL RETRO FIT	3,672	-	3,672	-	-	-
186	1869	SG	FIRTH COGENERATION BUYOUT	555,100	-	555,100	111,020	(111,020)	-
186	1869	SG	OPTION PURCHASES	-	-	-	-	-	-
186	1869	SG	HERMISTON SWAP	6,384,944	-	6,384,944	5,845,371	-	5,845,371
186 Total				**43,650,184**	**(1,740,138)**	**41,910,026**	**38,401,733**	**(372,502)**	**38,029,232**
228	22811	SO	ACC. PROV. PROP INS. - THERMAL	(584,971)		(584,971)	(187,176)		(187,176)
228	22812	SO	(blank)	1,445,584		1,445,584	29,644		29,644
228	22812	SO	ACC. PROV. PROP INS. - T&D LINES	(191,222)		(191,222)	(184,760)		(184,760)
228	22821	SO	ACC. PROV. I & D - EXCL. AUTO	(9,870,000)		(9,870,000)	(3,198,000)		(3,198,000)
228	22822	SO	ACC. PROV. I & D - AUTO	(242,000)		(242,000)	(327,000)		(327,000)
228	22823	SO	ACC. PROV. I&D - CONST.	(7,098)		(7,098)	(1,028)		(1,028)
228	2283	SO	CONTRA REG ASSET - TRANSITION PLAN SEVER	(50,003)		(50,003)	-		-
228	2283	SO	FAS 112 BOOK RESERVE	(11,845,231)		(11,845,231)	(14,374,036)		(14,374,036)
228	2283	SO	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	(4,916)		(4,916)	(3,837,094)		(3,837,094)
228	22834	SO	FAS 106 - PACIFICORP EXCL. COAL MINES	(32,298,083)		(32,298,083)	(35,589,039)		(35,589,039)
228	22834	SO	RETIREE TRUST CONTRIBUTIONS	67,832		67,832	-		-

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FERC Account	Secondary Account	Factor	GL Description	September 2004	Removals or Adjustments September 2004	Adjusted September 2004	September 2005	Removals or Adjustments September 2005	Adjusted September 2005
228	22835	SO	PENSION	(2,428,080)		(2,428,080)	-		-
228	22842	TROJD	DECOMMISSIONING LIABILITY	(2,935,378)		(2,935,378)	(2,796,239)		(2,796,239)
228 Total				**(58,943,566)**	**-**	**(58,943,566)**	**(60,484,729)**	**-**	**(60,484,729)**
253	25316	SE	WORKING CAPITAL DEPOSIT - UAMPS	(1,029,000)		(1,029,000)	(433,000)		(433,000)
253	25317	SE	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	(1,772,000)		(1,772,000)	(1,159,359)		(1,159,359)
253	25318	SNPPS	OTH DEF CR - WCD - PROVO - PLANT M&S	(273,000)		(273,000)	(273,000)		(273,000)
253	25399	SE	ENVIRONMENTAL LIABILITIES-CENTRALIA PLNT	(118,750)		(118,750)	(488,193)		(488,193)
253	25399	SE	ENVIRONMENTAL LIABILITIES-CENTRALIA MINE	(1,729,527)		(1,729,527)	(1,777,075)		(1,777,075)
253	25399	SE	ENVIRONMENTAL LIABILITY - CENTRALIA MI	(1,377,918)		(1,377,918)	(1,374,438)		(1,374,438)
253	25399	CA	(blank)	(328,346)		(328,346)	(329,035)		(329,035)
253	25399	IDU	(blank)	(63,767)		(63,767)	(83,857)		(83,857)
253	25399	OR	(blank)	(1,831,152)		(1,831,152)	(1,886,219)		(1,886,219)
253	25399	UT	(blank)	(2,224,090)		(2,224,090)	(843,113)		(843,113)
253	25399	WA	(blank)	(329,895)		(329,895)	(469,867)		(469,867)
253	25399	WYP	(blank)	(155,341)		(155,341)	(138,297)		(138,297)
253	25399	WYU	(blank)	(19,954)		(19,954)	(18,976)		(18,976)
253	25399	OTHER	OR DSM LOANS NPV UNEARNED INCOME	(2,493,553)		(2,493,553)	(2,104,475)		(2,104,475)
253	25399	SG	LAKEVIEW BUYOUT	(55,000)	55,000	-	-		-
253	25399	SG	FIRTH COGENERATION BUYOUT	(436,350)		(436,350)	(87,270)	87,270	-
253	25399	SG	REDDING CONTRACT	(6,187,555)		(6,187,555)	(5,637,559)		(5,637,559)
253	25399	SG	MCI - F.O.G. WIRE LEASE	(1,397,247)		(1,397,247)	(1,396,005)		(1,396,005)
253	25399	SG	AMERICAN ELECTRIC POWER CRP	(1,960,200)		(1,960,200)	(1,085,198)		(1,085,198)
253	25399	SG	FOOTCREEK CONTRACT	(1,508,202)		(1,508,202)	(1,508,202)		(1,508,202)
253 Total				**(25,290,847)**	**55,000**	**(25,235,847)**	**(21,093,139)**	**87,270**	**(21,005,869)**
254	254	OTHER	REG LIAB - OR SHARE HERMISTON GAIN CR	175,375		175,375	190,023		190,023
254	254	OTHER	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	(91,279)		(91,279)	(93,226)		(93,226)
254	254	SO	REG LIABILITY PROP INS RESERVE	(5,643,106)		(5,643,106)	(3,976,840)		(3,976,840)
254	254	OTHER	REG LIABILITY - OR UE134 POWER COST	(885,080)		(885,080)	(1,716,795)		(1,716,795)
254	254	OTHER	Regulatory Liability - OR Balance Consol			-	(2,534,355)		(2,534,355)
254	254105	TROJP	FAS 143 ARO REGULATORY LIABILITY	(832,365)		(832,365)	(832,365)		(832,365)
254	254105	TROJP	ARO/REG DIFF - TROJAN NUCLEAR PLANT	39,875		39,875	(209,644)		(209,644)
254	254105	TROJP	ARO/REG DIFF - TROJAN NUCLEAR PLANT	(19,937)		(19,937)	(19,937)		(19,937)
254	254105	TROJP	ARO/REG DIFF - TROJAN NUCLEAR PLANT	94,739		94,739	94,739		94,739
254 Total				**(7,161,780)**	**-**	**(7,161,780)**	**(9,098,400)**	**-**	**(9,098,400)**
Grand Total				**427,218,946**	**(9,696,079)**	**417,522,867**	**358,474,120**	**(18,927,536)**	**339,546,584**

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FERC Account	Secondary Account	Factor	GL Description	September 2006	Removals or Adjustments September 2006	Adjusted September 2006	September 2007	Removals or Adjustments September 2007	Adjusted September 2007
105	105	SNPT	LAND OWNED IN FEE	6,979		6,979	6,979		6,979
105	105	SNPT	POLES AND FIXTURES	75,656		75,656	75,656		75,656
105	105	SNPT	OVERHEAD CONDUCTORS & DEVICES	36,840		36,840	36,840		36,840
105	105	UT	LAND OWNED IN FEE	2,226,729		2,226,729	2,226,729		2,226,729
105	105	SE	MINING PLANT	953,014		953,014	953,014	7,000,000	7,953,014
105 Total				**3,299,218**	-	**3,299,218**	**3,299,218**	**7,000,000**	**10,299,218**
114	114	SG	WYODAK ADJ	14,560,711		14,560,711	14,560,711		14,560,711
114	114	SG	YAMPA ADJ	141,186,243		141,186,243	141,186,243		141,186,243
114	114	SG	SIGURD-GLEN CANYON ADJ	1,446,827		1,446,827	1,446,827		1,446,827
114 Total				**157,193,780**	-	**157,193,780**	**157,193,780**	-	**157,193,780**
115	115	SG	WYODAK ADJ	(10,075,149)		(10,075,149)	(10,736,997)		(10,736,997)
115	115	SG	YAMPA ADJ	(67,887,352)		(67,887,352)	(72,593,560)		(72,593,560)
115	115	SG	SIGURD-GLEN CANYON ADJ	(556,477)		(556,477)	(667,777)		(667,777)
115 Total				**(78,518,979)**	-	**(78,518,979)**	**(83,998,335)**	-	**(83,998,335)**
124	1242	OTHER	(blank)	1,846,328		1,846,328	1,786,328		1,786,328
124	1242	WA	(blank)	1,772		1,772	1,472		1,472
124	12423	IDU	IDAHO-UPL	30,249		30,249	27,379		27,379
124	12423	OTHER	IDAHO-UPL	-		-	-		-
124	1243	OTHER	(blank)	2,712		2,712	1,572		1,572
124	12431	CA	INT BEARING 8%-PPL	-		-	-		-
124	12432	OR	INT BEARING VAR%-PPL	40,832		40,832	28,003		28,003
124	12432	OTHER	INT BEARING VAR%-PPL	-		-	-		-
124	12432	WA	INT BEARING VAR%-PPL	-		-	-		-
124	12433	OTHER	TAX CREDIT-PPL	3,770		3,770	2,233		2,233
124	12434	OTHER	NEW 0% INT-PPL	-		-	-		-
124	12441	CA	ENERGY FINANSWER	-		-	-		-
124	12441	IDU	ENERGY FINANSWER	-		-	-		-
124	12441	OTHER	ENERGY FINANSWER	2,305,297		2,305,297	1,567,188		1,567,188
124	12441	UT	ENERGY FINANSWER	1,287,587		1,287,587	896,320		896,320
124	12441	WA	ENERGY FINANSWER	124,307		124,307	103,162		103,162
124	12441	WYP	ENERGY FINANSWER	-		-	-		-
124	12442	OTHER	PACIFIC ENVIRON	9,197		9,197	595		595
124	12443	CA	INDUST FINANSWER	20,557		20,557	-		-
124	12443	OTHER	INDUST FINANSWER	-		-	-		-
124	12443	UT	INDUST FINANSWER	-		-	-		-
124	12443	WA	INDUST FINANSWER	2,148		2,148	-		-
124	12445	CA	HOME COMFORT	35,722		35,722	31,383		31,383
124	12445	OTHER	HOME COMFORT	1,368		1,368	1,076		1,076
124	12445	SO	HOME COMFORT	-		-	-		-
124	12445	WA	HOME COMFORT	142,832		142,832	124,224		124,224
124	12449	OTHER	"""FINANSWER 12,000"""	58,351		58,351	49,881		49,881
124	12449	UT	"""FINANSWER 12,000"""	23,880		23,880	19,194		19,194
124	12449	WYU	"""FINANSWER 12,000"""	9,289		9,289	8,017		8,017
124	12453	CA	IRRIGATION FINANSWER	29,997		29,997	2,437		2,437
124	12453	OTHER	IRRIGATION FINANSWER	-		-	-		-
124	12454	OTHER	RETRO ENERGY FINANS	216,382		216,382	79,678		79,678
124	12454	UT	RETRO ENERGY FINANS	11,201		11,201	-		-
124	1247	CA	ELI/GAWL SYSTEM	372,924		372,924	368,091		368,091
124	1247	IDU	ELI/GAWL SYSTEM	16,816		16,816	16,816		16,816
124	1247	OTHER	ELI/GAWL SYSTEM	5,539,997		5,539,997	5,539,997		5,539,997
124	1247	SO	ELI/GAWL SYSTEM	(12,476,530)		(12,476,530)	(12,476,530)		(12,476,530)
124	1247	UT	ELI/GAWL SYSTEM	4,625,524		4,625,524	4,625,524		4,625,524
124	1247	WA	ELI/GAWL SYSTEM	1,915,446		1,915,446	1,915,446		1,915,446
124	1247	WYP	ELI/GAWL SYSTEM	-		-	-		-
124	1247	WYU	ELI/GAWL SYSTEM	114,750		114,750	114,750		114,750
124	12471	OTHER	CSS/ELI SYSTEM	(152,180)		(152,180)	(152,180)		(152,180)
124	1249	CA	ESC - RESERVE	(1,161)		(1,161)	(517)		(517)
124	1249	IDU	ESC - RESERVE	(458)		(458)	(419)		(419)
124	1249	OTHER	ESC - RESERVE	(64,790)		(64,790)	(53,044)		(53,044)
124	1249	UT	ESC - RESERVE	(18,996)		(18,996)	(14,007)		(14,007)
124	1249	WA	ESC - RESERVE	(3,993)		(3,993)	(3,502)		(3,502)
124	1249	WYP	ESC - RESERVE	-		-	-		-
124	1249	WYU	ESC - RESERVE	(138)		(138)	(123)		(123)
124 Total				**6,070,988**	-	**6,070,988**	**4,810,442**	-	**4,810,442**
151	151	SE	FUEL STOCK	47,044,000	21,514,000	68,558,000	68,558,000	21,431,000	89,989,000
151	151	SSECH	FUEL STOCK Cholla	3,546,000	3,728,000	7,274,000	7,274,000	3,044,000	10,318,000
151 Total				**50,590,000**	**25,242,000**	**75,832,000**	**75,832,000**	**24,475,000**	**100,307,000**
154	1541	SNPPS	JIM BRIDGER STORE ROOM	11,360,919		11,360,919	11,360,919		11,360,919
154	1541	SNPPS	DAVE JOHNSTON STORE ROOM	5,546,791		5,546,791	5,546,791		5,546,791
154	1541	SNPPS	WYODAK STORE ROOM	2,659,757		2,659,757	2,659,757		2,659,757
154	1541	SNPPS	GADSBY STORE ROOM	3,121,964		3,121,964	3,121,964		3,121,964
154	1541	SNPPS	CARBON STORE ROOM	2,922,532		2,922,532	2,922,532		2,922,532
154	1541	SNPPS	NAUGHTON STORE ROOM	5,640,084		5,640,084	5,640,084		5,640,084
154	1541	SNPPS	HUNTINGTON STORE ROOM	7,732,576		7,732,576	7,732,576		7,732,576
154	1541	SNPPS	HUNTER STORE ROOM	13,665,395		13,665,395	13,665,395		13,665,395
154	1541	SNPPS	BLUNDELL STORE ROOM	524,898		524,898	524,898		524,898
154	1541	SNPPS	WEST VALLEY GAS PLANT	201,205		201,205	201,205		201,205
154	1541	SNPPS	Currant Creek Plant	805,377		805,377	805,377		805,377
154	1541	SNPPH	HYDRO NORTH - LEWIS RIVER	-		-	-		-
154	1541	SNPPH	HYDRO SOUTH - KLAMATH RIVER - CA	-		-	-		-
154	1541	SNPPH	HYDRO EAST - UTAH	(15,258)		(15,258)	(15,258)		(15,258)
154	1541	SNPPS	HYDRO EAST - UTAH	15,258		15,258	15,258		15,258
154	1541	SNPPH	HYDRO EAST - IDAHO	(3,963)		(3,963)	(3,963)		(3,963)
154	1541	SNPPS	HYDRO EAST - IDAHO	3,963		3,963	3,963		3,963
154	1541	WYP	CASPER STORE ROOM	217,463		217,463	217,463		217,463
154	1541	SNPT	CASPER STORE ROOM	226,339		226,339	226,339		226,339
154	1541	WYP	BUFFALO STORE ROOM	60,374		60,374	60,374		60,374
154	1541	WYP	DOUGLAS STORE ROOM	95,208		95,208	95,208		95,208
154	1541	WYP	CODY STORE ROOM	302,975		302,975	302,975		302,975
154	1541	SNPT	CODY STORE ROOM	33,664		33,664	33,664		33,664
154	1541	WYP	WORLAND STORE ROOM	332,196		332,196	332,196		332,196

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154	1541	SNPT	WORLAND STORE ROOM	48,109		48,109	48,109		48,109
154	1541	WYP	RIVERTON STORE ROOM	174,840		174,840	174,840		174,840
154	1541	WYU	EVANSTON STORE ROOM	277,242		277,242	277,242		277,242
154	1541	SNPT	EVANSTON STORE ROOM	118,818		118,818	118,818		118,818
154	1541	WYU	KEMMERER STORE ROOM	6,933		6,933	6,933		6,933
154	1541	SNPT	KEMMERER STORE ROOM	1,223		1,223	1,223		1,223
154	1541	WYU	PINEDALE STORE ROOM	282,817		282,817	282,817		282,817
154	1541	SNPT	PINEDALE STORE ROOM	49,909		49,909	49,909		49,909
154	1541	WYU	BIG PINEY STORE ROOM	80		80	80		80
154	1541	SNPT	BIG PINEY STORE ROOM	14		14	14		14
154	1541	WYP	ROCK SPRINGS STORE ROOM	677,563		677,563	677,563		677,563
154	1541	SNPT	ROCK SPRINGS STORE ROOM	290,384		290,384	290,384		290,384
154	1541	WYP	RAWLINS STORE ROOM	336,465		336,465	336,465		336,465
154	1541	WYP	LARAMIE STORE ROOM	244,311		244,311	244,311		244,311
154	1541	IDU	REXBERG STORE ROOM	507,420		507,420	507,420		507,420
154	1541	SNPT	REXBERG STORE ROOM	217,466		217,466	217,466		217,466
154	1541	IDU	SHELLY STORE ROOM	412,155		412,155	412,155		412,155
154	1541	SNPT	SHELLY STORE ROOM	72,733		72,733	72,733		72,733
154	1541	IDU	PRESTON STORE ROOM	34,908		34,908	34,908		34,908
154	1541	SNPT	PRESTON STORE ROOM	14,961		14,961	14,961		14,961
154	1541	IDU	LAVA HOT SPRINGS STORE ROOM	114,784		114,784	114,784		114,784
154	1541	SNPT	LAVA HOT SPRINGS STORE ROOM	20,256		20,256	20,256		20,256
154	1541	IDU	MONTPELIER STORE ROOM	125,463		125,463	125,463		125,463
154	1541	SNPT	MONTPELIER STORE ROOM	22,140		22,140	22,140		22,140
154	1541	UT	BRIDGERLAND STORE ROOM	237,103		237,103	237,103		237,103
154	1541	SNPT	BRIDGERLAND STORE ROOM	41,842		41,842	41,842		41,842
154	1541	UT	TREMONTON STORE ROOM	98,149		98,149	98,149		98,149
154	1541	SNPT	TREMONTON STORE ROOM	17,320		17,320	17,320		17,320
154	1541	UT	OGDEN STORE ROOM	731,234		731,234	731,234		731,234
154	1541	SNPT	OGDEN STORE ROOM	313,386		313,386	313,386		313,386
154	1541	UT	LAYTON STORE ROOM	364,831		364,831	364,831		364,831
154	1541	SNPT	LAYTON STORE ROOM	64,382		64,382	64,382		64,382
154	1541	UT	SALT LAKE METRO STORE ROOM	4,199,440		4,199,440	4,199,440		4,199,440
154	1541	SNPT	SALT LAKE METRO STORE ROOM	1,976,207		1,976,207	1,976,207		1,976,207
154	1541	UT	SALT LAKE TOOL ROOM	267,925		267,925	267,925		267,925
154	1541	UT	JORDAN VALLEY STORE ROOM	907,029		907,029	907,029		907,029
154	1541	SNPT	JORDAN VALLEY STORE ROOM	160,064		160,064	160,064		160,064
154	1541	UT	PARK CITY STORE ROOM	346,767		346,767	346,767		346,767
154	1541	SNPT	PARK CITY STORE ROOM	61,194		61,194	61,194		61,194
154	1541	UT	TOOELE STORE ROOM	335,454		335,454	335,454		335,454
154	1541	SNPT	TOOELE STORE ROOM	59,198		59,198	59,198		59,198
154	1541	UT	WASATCH RESTORATION CENTER	175,999		175,999	175,999		175,999
154	1541	SNPT	WASATCH RESTORATION CENTER	31,059		31,059	31,059		31,059
154	1541	UT	AMERICAN FORK STORE ROOM	633,593		633,593	633,593		633,593
154	1541	SNPT	AMERICAN FORK STORE ROOM	271,540		271,540	271,540		271,540
154	1541	UT	SANTAQUIN STORE ROOM	194,357		194,357	194,357		194,357
154	1541	SNPT	SANTAQUIN STORE ROOM	34,298		34,298	34,298		34,298
154	1541	UT	DELTA STORE ROOM	177,200		177,200	177,200		177,200
154	1541	SNPT	DELTA STORE ROOM	31,271		31,271	31,271		31,271
154	1541	UT	VERNAL STORE ROOM	246,943		246,943	246,943		246,943
154	1541	SNPT	VERNAL STORE ROOM	43,578		43,578	43,578		43,578
154	1541	UT	PRICE STORE ROOM	233,787		233,787	233,787		233,787
154	1541	SNPT	PRICE STORE ROOM	137,304		137,304	137,304		137,304
154	1541	UT	MOAB STORE ROOM	236,179		236,179	236,179		236,179
154	1541	SNPT	MOAB STORE ROOM	41,679		41,679	41,679		41,679
154	1541	UT	BLANDING STORE ROOM	80,764		80,764	80,764		80,764
154	1541	SNPT	BLANDING STORE ROOM	14,253		14,253	14,253		14,253
154	1541	UT	RICHFIELD STORE ROOM	62,570		62,570	62,570		62,570
154	1541	SNPT	RICHFIELD STORE ROOM	49,162		49,162	49,162		49,162
154	1541	UT	CEDAR CITY STORE ROOM	459,519		459,519	459,519		459,519
154	1541	SNPT	CEDAR CITY STORE ROOM	137,259		137,259	137,259		137,259
154	1541	UT	MILFORD STORE ROOM	105,822		105,822	105,822		105,822
154	1541	SNPT	MILFORD STORE ROOM	18,675		18,675	18,675		18,675
154	1541	UT	WASHINGTON STORE ROOM	214,383		214,383	214,383		214,383
154	1541	SNPT	WASHINGTON STORE ROOM	37,832		37,832	37,832		37,832
154	1541	WA	WALLA WALLA STORE ROOM	629,787		629,787	629,787		629,787
154	1541	SNPT	WALLA WALLA STORE ROOM	269,909		269,909	269,909		269,909
154	1541	WA	SUNNYSIDE STORE ROOM	223,853		223,853	223,853		223,853
154	1541	WA	YAKIMA STORE ROOM	163,987		163,987	163,987		163,987
154	1541	SNPT	YAKIMA STORE ROOM	54,662		54,662	54,662		54,662
154	1541	OR	ENTERPRISE STORE ROOM	170,364		170,364	170,364		170,364
154	1541	OR	PENDLETON STORE ROOM	409,550		409,550	409,550		409,550
154	1541	OR	HOOD RIVER STORE ROOM	93,355		93,355	93,355		93,355
154	1541	SNPT	HOOD RIVER STORE ROOM	7,308		7,308	7,308		7,308
154	1541	OR	PORTLAND METRO - STORE ROOM	1,137,313		1,137,313	1,137,313		1,137,313
154	1541	SNPT	PORTLAND METRO - STORE ROOM	4,032,293		4,032,293	4,032,293		4,032,293
154	1541	OR	ASTORIA STORE ROOM	723,252		723,252	723,252		723,252
154	1541	SNPT	ASTORIA STORE ROOM	36,866		36,866	36,866		36,866
154	1541	OR	MADRAS STORE ROOM	218,603		218,603	218,603		218,603
154	1541	SNPT	MADRAS STORE ROOM	11,481		11,481	11,481		11,481
154	1541	OR	PRINEVILLE STORE ROOM	5,559		5,559	5,559		5,559
154	1541	OR	BEND STORE ROOM	599,483		599,483	599,483		599,483
154	1541	SNPT	BEND STORE ROOM	221,726		221,726	221,726		221,726
154	1541	OR	ALBANY STORE ROOM	128,894		128,894	128,894		128,894
154	1541	SNPT	ALBANY STORE ROOM	34,263		34,263	34,263		34,263
154	1541	OR	LINCOLN CITY STORE ROOM	159,276		159,276	159,276		159,276
154	1541	OR	STAYTON STORE ROOM	-		-	-		-
154	1541	OR	DALLAS STORE ROOM	-		-	-		-
154	1541	OR	COTTAGE GROVE STORE ROOM	17,475		17,475	17,475		17,475
154	1541	OR	ROSEBURG STORE ROOM	1,010,827		1,010,827	1,010,827		1,010,827
154	1541	SNPT	ROSEBURG STORE ROOM	336,942		336,942	336,942		336,942

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FERC Account	Secondary Account	Factor	GL Description	September 2006	Removals or Adjustments September 2006	Adjusted September 2006	September 2007	Removals or Adjustments September 2007	Adjusted September 2007
154	1541	OR	COOS BAY STORE ROOM	373,170		373,170	373,170		373,170
154	1541	SNPT	COOS BAY STORE ROOM	42,757		42,757	42,757		42,757
154	1541	OR	GRANTS PASS STORE ROOM	397,198		397,198	397,198		397,198
154	1541	OR	MEDFORD STORE ROOM	432,358		432,358	432,358		432,358
154	1541	SNPT	MEDFORD STORE ROOM	432,358		432,358	432,358		432,358
154	1541	OR	KLAMATH FALLS STORE ROOM	916,886		916,886	916,886		916,886
154	1541	SNPT	KLAMATH FALLS STORE ROOM	374,503		374,503	374,503		374,503
154	1541	OR	LAKEVIEW STORE ROOM	90,201		90,201	90,201		90,201
154	1541	CA	ALTURAS STORE ROOM	74,749		74,749	74,749		74,749
154	1541	CA	MT SHASTA STORE ROOM	130,078		130,078	130,078		130,078
154	1541	CA	YREKA STORE ROOM	323,007		323,007	323,007		323,007
154	1541	SNPT	YREKA STORE ROOM	35,890		35,890	35,890		35,890
154	1541	CA	CRESENT CITY STORE ROOM	266,064		266,064	266,064		266,064
154	1541	OR	MATERIAL PACKAGING CENTER - WEST	99		99	99		99
154	1541	SNPD	DEMC - SLC	17,536		17,536	17,536		17,536
154	1541	OR	DEMC - MEDFORD	125,200		125,200	125,200		125,200
154	1541	OR	DEMC - OREGON	3,551,270		3,551,270	3,551,270		3,551,270
154	1541	SNPT	DEMC - OREGON	626,695		626,695	626,695		626,695
154	1541	OR	MEDFORD HUB	3,049,542		3,049,542	3,049,542		3,049,542
154	1541	SNPT	MEDFORD HUB	538,154		538,154	538,154		538,154
154	1541	WA	YAKIMA HUB	2,609,055		2,609,055	2,609,055		2,609,055
154	1541	SNPT	YAKIMA HUB	460,421		460,421	460,421		460,421
154	1541	IDU	PRESTON HUB	1,804,794		1,804,794	1,804,794		1,804,794
154	1541	SNPT	PRESTON HUB	318,493		318,493	318,493		318,493
154	1541	UT	RICHFIELD HUB	2,094,716		2,094,716	2,094,716		2,094,716
154	1541	SNPT	RICHFIELD HUB	369,656		369,656	369,656		369,656
154	1541	WYP	CASPER HUB	2,059,530		2,059,530	2,059,530		2,059,530
154	1541	SNPT	CASPER HUB	363,446		363,446	363,446		363,446
154	1541	UT	SALT LAKE METRO HUB	7,738,036		7,738,036	7,738,036		7,738,036
154	1541	SNPT	SALT LAKE METRO HUB	1,365,536		1,365,536	1,365,536		1,365,536
154	1541	SNPD	UTAH TRANSPORTATION BUILDING	223,055		223,055	223,055		223,055
154	1541	UT	METER TEST WAREHOUSE	200		200	200		200
154	15415	SE	M&S GLENROCK COAL MINE	3,330,629		3,330,629	3,330,629		3,330,629
154	15415	SNPPS	M&S GLENROCK COAL MINE	(2,692)		(2,692)	(2,692)		(2,692)
154	15419	SNPPS	PLANT M&S - GENERATION JV CUTBACK	2,123,101		2,123,101	2,123,101		2,123,101
154	1545	SNPPS	CREDIT OFFSET CENTRALIA - WWP	-		-			-
154	15499	SO	OBSOLETE & SURPLUS	(5,243,885)		(5,243,885)	(5,243,885)		(5,243,885)
154 Total				**115,460,098**	-	**115,460,098**	**115,460,098**	-	**115,460,098**
165	1651	SE	PREPAID INSURANCE	236,029		236,029	236,029		236,029
165	1651	SO	PREPAID INSURANCE - SPECIAL COVERAGE	-		-			-
165	1651	SO	PREPAID INSURANCE - BURGLARY & ROBBERY	107,002		107,002	107,002		107,002
165	1651	SO	PREPAID INSURANCE - PENSION TRUST LIABIL	101,757		101,757	101,757		101,757
165	1651	SO	PREPAID INSURANCE - FOREIGN LIABILITY	-		-	-		-
165	1651	SO	PREPAID INSURANCE - JIM BRIDGER OPERATIO	-		-	-		-
165	1651	SO	PREPAID INSURANCE - LEASEBACK LIABILITY	-		-	-		-
165	1651	SO	PREPAID INSURANCE - WYODAK OPERATIONS	-		-	-		-
165	1651	SO	PREPAID INSURANCE - PUBLIC LIABILITY & P	2,322,846		2,322,846	2,322,846		2,322,846
165	1651	SO	PREPAID INSURANCE - JOINT VENTURE HUNTER	-		-	-		-
165	1651	SO	PREPAID INSURANCE - JOINT VENTURE HUNTER	-		-	-		-
165	1651	SO	PREPAID INSURANCE - ALLPURPOSE INSURANCE	-		-	-		-
165	1651	SO	PREPAID INSURANCE - D&O LIABILITY	825,065		825,065	825,065		825,065
165	1651	SO	PREPAID INSURANCE - MISC PREPAID INSURAN	-		-	-		-
165	1651	SG	PREPAID INSURANCE - FOOTE CREEK	-		-	-		-
165	1651	SO	PREPAID INS-MINORITY OWNED PLANTS	279,800		279,800	279,800		279,800
165	1651	SO	PREPAID WORKERS COMPENSATION	280,660		280,660	280,660		280,660
165	1651	SO	Prepaid IBEW 57 Medical	425,164		425,164	425,164		425,164
165	1651	SO	Prepaid Employee Benefit Costs	197,158		197,158	197,158		197,158
165	1652	GPS	PREPAID PROPERTY TAX	0		0	0		0
165	1652	GPS	CA - PREPAID PROPERTY TAX	-		-	-		-
165	1652	GPS	Ute-Prepaid Possessory Interest	2,961		2,961	2,961		2,961
165	1652	GPS	Sho-Ban-Prepaid Possessory Interest	33,824		33,824	33,824		33,824
165	1652	OR	PREP FEES - OREGON PUB UTIL COMMISSION	-		-	-		-
165	1652	WA	PREP FEES-WASH UTIL & TRANSP COMMISSION	-		-	-		-
165	1652	UT	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	-		-	-		-
165	1652	IDU	PREP FEES-IDAHO PUB UTIL COMMISSION	-		-	-		-
165	1652	WYP	PREP FEES-WYO PUBLIC SERVICE COMMISSION	-		-	-		-
165	1652	WYU	PREP FEES-WYO PUBLIC SERVICE COMMISSION	-		-	-		-
165	1652	SO	PREPAYMENT OF HARDWARE & SOFTWARE	-		-	-		-
165	16521	SO	Prepaid Pension Costs	-		-	-		-
165	16521	SG	Prepaid Emissions Permit Fees (UT)	783,717		783,717	783,717		783,717
165	16521	SO	Prepaid Rating Agncy	50,175		50,175	50,175		50,175
165	16521	SO	OTH PREPAY - MEDFORD ENTERPRISE - RENT	-		-	-		-
165	16521	SG	OTH PREPAY - ASHTON PLANT LAND	12,700		12,700	12,700		12,700
165	16521	SG	OTH PREPAY - FERC HYDRO ADMIN FEE	537,468		537,468	537,468		537,468
165	16521	SO	OTHER PREPAY - LEASE COMMISSIONS	88,487		88,487	88,487		88,487
165	16521	SG	PREPAYMENTS - WATER RIGHTS LEASE	288,507		288,507	288,507		288,507
165	16521	SG	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	901,720		901,720	901,720		901,720
165	16521	OTHER	PREPAID OR RENEWAL & HABITAT RESTORATION	201,787		201,787	201,787		201,787
165	16521	SE	PREPAID DUES	279,753		279,753	279,753		279,753
165	16521	GPS	Prepaid Rent	96,167		96,167	96,167		96,167
165	16521	GPS	INTERCO PREPAID RENT	490,002		490,002	490,002		490,002
165	16521	SG	Prepaid Pole Contact	257,078		257,078	257,078		257,078
165	16521	SE	PREPAYMENTS - OTHER	72,076		72,076	72,076		72,076
165	16521	SO	PREPAYMENTS - OTHER	108,024		108,024	108,024		108,024
165	16521	OR	PRE FEES - OREGON PUB UTIL COMMISSION	1,181,397		1,181,397	1,181,397		1,181,397
165	16521	UT	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	2,414,312		2,414,312	2,414,312		2,414,312
165	16521	IDU	PREP FEES-IDAHO PUB UTIL COMMISSION	79,671		79,671	79,671		79,671
165	16521	WYP	PREP FEES-WYO PUBLIC SERVICE COMMISSION	228,393		228,393	228,393		228,393
165	16521	SO	Prepaid Licensing Fees	135,063		135,063	135,063		135,063
165	16521	SO	Prepayments - Hardware & Software	3,833,071		3,833,071	3,833,071		3,833,071
165	16521	OR	OTH PREPAY-OREGON DOE FEE	295,547		295,547	295,547		295,547

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165	16521	SE	PREPAID ROYALTIES	911,657		911,657	911,657		911,657
165	16521	SO	PREPAY - RECLASS TO LT	(1,003,070)		(1,003,070)	(1,003,070)		(1,003,070)
165	16521	SO	LT PREPAY RECLASS	1,003,070		1,003,070	1,003,070		1,003,070
165	16521	SE	PREPAYMENT-OTHER	0		0	0		0
165	1655	SE	PREPAID - TAXES	1,568,338		1,568,338	1,568,338		1,568,338
165 Total				19,627,378	-	19,627,378	19,627,378	-	19,627,378
182	18222	TROJP	UNRECOVERED PLANT - TROJAN - CREDITS - D	-		-	-		-
182	18222	TROJD	REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM	-		-	-		-
182	18222	TROJP	UNRECOVD PLANT - TROJAN-DR	15,289,421		15,289,421	15,289,421		15,289,421
182	18222	TROJP	UNRECOVD PLANT - TROJAN-CR-DEP'N	(11,727,317)		(11,727,317)	(12,549,341)		(12,549,341)
182	18222	TROJD	UNRECOVD PLANT - TROJAN-DECOM-DR	17,980,541		17,980,541	17,980,541		17,980,541
182	18222	TROJD	UNRECOVD PLANT - TROJAN-DECOM-CR	(12,795,458)		(12,795,458)	(13,992,015)		(13,992,015)
182	182223	WA	UNRECOVERED PLANT - TROJAN - WA	-		-	-		-
182	182223	WA	UNREC PLANT TROJAN - WA	(1,194,984)		(1,194,984)	(919,219)		(919,219)
182	182224	OR	UNRECOVERED PLANT - TROJAN - OR	-		-	-		-
182	182224	OR	UNREC PLANT TROJAN - OR	(294,464)		(294,464)	(226,511)		(226,511)
182	18226	SE	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	-		-	-		-
182	18226	SE	TRAIL MTN MINE UNRECOVERED INVEST	-		-	-		-
182	1823	OTHER	DSM - Reg Assets Accrual	-		-	-		-
182	182302	CA	REG ASSET-IDAI COSTS, NORCA DIR ACCESS	-		-	-		-
182	182302	CA	IDAI COSTS - NO. CA DIRECT ACCESS	721,727		721,727	388,622		388,622
182	182304	OTHER	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	495,282		495,282	495,282		495,282
182	182304	OTHER	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	147,574		147,574	147,574	-	147,574
182	182304	OTHER	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	1,901,523		1,901,523	1,901,523		1,901,523
182	182304	OTHER	SCH 781 DIRECT ACCESS SHOPPING IN	612,260		612,260	612,260		612,260
182	182304	OTHER	SCH 294-25 TRANSITION ADJ BAL ACCT	0		0	0		0
182	182304	OTHER	SCH 294-27 TRANSITION ADJ BAL ACCT	0		0	0		0
182	182304	OTHER	IMPLEMENTATION COST II - RESIDENTIAL	635,444		635,444	635,444		635,444
182	182304	OTHER	IMPLEMENTATION COST II - NONRESIDENTIAL	506,274		506,274	506,274		506,274
182	182304	OTHER	IMPLEMENTATION COST II - NONRESIDENTIAL	6,068,698		6,068,698	6,068,698		6,068,698
182	182304	OTHER	IMPLEMENTATION COST 3 - RESIDENTIAL	785,479		785,479	785,479		785,479
182	182304	OTHER	IMPLEMENTATION COST 3 - NON RES SMALL	410,305		410,305	410,305		410,305
182	182304	OTHER	IMPLEMENTATION COST 3 - NON RES LARGE	2,350,222		2,350,222	2,350,222		2,350,222
182	182304	OTHER	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	531,675		531,675	531,675		531,675
182	182304	OTHER	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	143,610		143,610	143,610		143,610
182	182304	OTHER	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	731,182		731,182	731,182		731,182
182	182304	OTHER	SB1149 Implementation Costs 5 - Resident	503,227		503,227	503,227		503,227
182	182304	OTHER	SB1149 Implementation Costs 5 - Small	199,858		199,858	199,858		199,858
182	182304	OTHER	SB1149 Implementation Costs 5 - Large N	901,168		901,168	901,168		901,168
182	182387	UT	REG ASSET-FAS87/88 PENSION UT	-		-	-		-
182	182387	UT	FAS 87/88 PENSION UT	3,948,768		3,948,768	789,754		789,754
182	182391	SO	DSM THEA FOSS WATERWAY CLEANUP	-			-		
182	182391	SO	DS-M RETAIL MINOR SITES	-			-		
182	182391	SO	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	-			-		
182	182391	SO	PRINCEVILLE SERVICE CENTER CLEANUP	-			-		
182	182391	SO	UTAH METALS CLEANUP	-			-		
182	182391	SO	D-SM RETAIL MINOR SITES	-			-		
182	182391	SO	D-SM THEA FOSS WATERWAY CLEANUP	-			-		
182	182391	SO	UTAH METALS CLEANUP	-			-		
182	182391	SO	UTAH METALS CLEANUP	-			-		
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	-			-		
182	182391	SO	D-SM RETAIL MINOR SITES	-			-		
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	-			-		
182	182391	SO	UTAH METALS CLEANUP	-			-		
182	182391	SO	DSM RETAIL MINOR SITES	-			-		
182	182391	SO	DSM RETAIL MINOR SITES	-			-		
182	182391	SO	ASTORIA YOUNG'S BAY CLEANUP	-			-		
182	182391	SO	UTAH METALS CLEANUP	-			-		
182	182391	SO	D-SM RETAIL MINOR SITES	-			-		
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	-			-		
182	182391	SO	THIRD WEST SUBSTATION CLEANUP	-			-		
182	182391	SO	THIRD WEST SUBSTATION CLEANUP - TEMP ASS	-			-		
182	182391	OTHER	SALT LAKE CITY AUTO	-			-		
182	182391	SO	D-SM RETAIL MINOR SITES	-			-		
182	182391	SO	SALT LAKE CITY AUTO	-			-		
182	182391	WA	WASHINGTON NON-DEFERRED COSTS	-			-		
182	182391	SO	ASTORIA YOUNGS BAY CLEANUP	-			-		
182	182391	SO	TACOMA MGP LITIGATION	-			-		
182	182391	SO	TACOMA MGP CLEANUP	-			-		
182	182391	SO	INS RECOVERY/SITES	-			-		
182	182391	SO	VARIOUS MINOR SITES	-			-		
182	182391	SO	ANNEX#1 INVESTIGATE	-			-		
182	182391	SO	ENVIRON CEDAR DIESEL	-			-		
182	182391	SO	SUPERFUND INS RECOVR	-			-		
182	182391	SO	HIGHLAND BOY CLEANUP	-			-		
182	182391	SO	HAZARDOUS WASTE	-			-		
182	182391	SO	COAL CREEK PCB	-			-		
182	182391	SO	PORT EQUIP PCB	-			-		
182	182391	SO	BARBER TAR	-			-		
182	182391	SO	EKOTEK SETTLEMENT	-			-		
182	182391	SO	VISIBILITY STUDIES	-			-		
182	182391	SO	UST REMEDIATION	-			-		
182	182391	SO	ASTORIA DT MGP NON	-			-		
182	182391	SO	ASTORIA DT MGP REIMB	-			-		
182	182391	SO	NTO INVEST/CLEANUP	-			-		
182	182391	SO	HOLIDAY CLUB CLEANUP	-			-		
182	182391	SO	EUGENE MGP CLEANUP	-			-		
182	182391	SO	JB GROUNDWATER INVEST	-			-		
182	182391	SO	DJ GROUNDWATER INVEST	-			-		
182	182391	SO	D-SM RETAIL MINOR SIT	-			-		
182	182391	SO	WASTE MANAGE GENERAL	-			-		

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182	182391	SO	WASTE MANAGE PLANTS	-			-		
182	182391	SO	WASTE MANAGE HYDROS	-			-		
182	182391	SO	WASTE MANAGE CALIF	-			-		
182	182391	SO	WASTE MANAGE IDAHO	-			-		
182	182391	SO	WASTE MANAGE MONTANA	-			-		
182	182391	SO	WASTE MANAGE OREGON	-			-		
182	182391	SO	WASTE MANAGE UTAH	-			-		
182	182391	SO	WASTE MANAGE WASH	-			-		
182	182391	SO	WASTE MANAGE WYOMING	-			-		
182	182391	SO	WASTE MANAGE MINES	-			-		
182	182391	SO	WASTE MINIMIZ/RECYCLE	-			-		
182	182391	SO	AMERICAN BARREL	-			-		
	Environmental	SO Balance	ENVIRONMENTAL REG ASSETS	5,086,451	(101,698)	4,984,754	4,867,819	-	4,867,819
	Environmental	WA Balance	ENVIRONMENTAL REG ASSETS	(354,061)		(354,061)	(367,211)		(367,211)
	Environmental	Other Balance	ENVIRONMENTAL REG ASSETS	27,638		27,638	23,953		23,953
182	TOTAL	Total 182391 (Environmental)		4,760,028	(101,698)	4,658,330	4,524,561	-	4,524,561
182W	182392	UT	RFP LOW INCOME, UT 1996	-			-		
182W	182392	UT	ENERGY FINANSWER - UT 1994	-			-		
182W	182392	UT	ENERGY FINANSWER - UT 1995	-			-		
182W	182392	UT	ENERGY FINANSWER - UT 1996	-			-		
182W	182392	UT	FINANSWER 12,000 - UTAH 1994	-			-		
182W	182392	WYP	ENERGY FINANSWER - WY PPL 1999	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER - WY PPL 1999	-			-		
182W	182392	WYP	COMMERCIAL RETROFIT - WYOMING - PPL 2000	-			-		
182W	182392	WYP	ENERGY FINANSWER-WYOMING - PPL 2000	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	-			-		
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2000	-			-		
182W	182392	WYP	SPECIAL CONTRACTS-DSM-WY-PPL 2001	-			-		
182W	182392	WYU	SELF AUDIT - WYOMING - UP&L 2000	-			-		
182W	182392	OTHER	OREGON - DECOUPLING - 2000	(287,142)			(287,142)		
182W	182392	OTHER	ENERGY FINANSWER - WASHINGTON	2,161,407			2,161,407		
182W	182392	OTHER	INDUSTRIAL FINANSWER - WASHINGTON	8,711,924			8,711,924		
182W	182392	OTHER	LOW INCOME - WASHINGTON	3,753,179			3,753,179		
182W	182392	OTHER	SELF AUDIT - WASHINGTON	14,361			14,361		
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - WASHINGTON	787,740			787,740		
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - WASHINGTON	13,038			13,038		
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	624,378			624,378		
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING-WA	88,266			88,266		
182W	182392	OTHER	NEEA - WASHINGTON	1,846,406			1,846,406		
182W	182392	OTHER	ENERGY CODE DEVELOPMENT	1,500			1,500		
182W	182392	OTHER	HOME COMFORT - WASHINGTON	140,845			140,845		
182W	182392	OTHER	WEATHERIZATION - WASHINGTON	22,438			22,438		
182W	182392	OTHER	HASSLE FREE	40,649			40,649		
182W	182392	WYP	COMMERCIAL RETROFIT - WYOMING - PPL 2001	-			-		
182W	182392	WYP	ENERGY FINANSWER - WYOMING PPL - 2001	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	-			-		
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2001	-			-		
182W	182392	WYU	SELF AUDIT - WYOMING - UP&L 2001	-			-		
182W	182392	OTHER	COMPACT FLUORESCENT LAMPS - WASHINGTON	1,182,804			1,182,804		
182W	182392	OTHER	RESIDENTIAL PROGRAM RESEARCH - WA	24,174			24,174		
182W	182392	OTHER	WA REVENUE RECOVERY - SBC OFFSET	(22,200,378)			(22,200,378)		
182W	182392	OTHER	ENERGY FINANSWER - UTAH 2001/2002	1,280,484			1,280,484		
182W	182392	OTHER	INDUSTRIAL FINANSWER - UTAH 2001/2002	1,353,184			1,353,184		
182W	182392	OTHER	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	4,201,685			4,201,685		
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UT 2001/2002	847,943			847,943		
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - UT 2002	2			2		
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	497,810			497,810		
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	81,799			81,799		
182W	182392	WYP	ENERGY FINANSWER - WYP - 2002	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER - WYP - 2002	-			-		
182W	182392	WYP	SELF AUDIT - WYP - 2002	-			-		
182W	182392	WYP	SELF AUDIT - WYU - 2002	-			-		
182W	182392	OTHER	WEB AUDIT PILOT - WA	526,852			526,852		
182W	182392	OTHER	APPLIANCE REBATE - WA	17,986			17,986		
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UT 2002	70,546			70,546		
182W	182392	OTHER	POWER FORWARD UT 2002	115,022			115,022		
182W	182392	OTHER	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	27,546			27,546		
182W	182392	OTHER	SCHOOL ENERGY EDUCATION - WA	604,742			604,742		
182W	182392	WYP	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	-			-		
182W	182392	OTHER	AIR CONDITIONING - UT 2002	23,668			23,668		
182W	182392	OTHER	REFRIGERATOR RECYCLING PGM - UT 2003	1,508,751			1,508,751		
182W	182392	OTHER	REFRIGERATOR RECYCLING PGM - WA	292,802			292,802		
182W	182392	WYP	REFRIGERATOR RECYCLING - WYP 2003	-			-		
182W	182392	OTHER	A/C LOAD CONTROL - RESIDENTIAL UT 2003	460,332			460,332		
182W	182392	OTHER	AIR CONDITIONING - UT 2003	2,563,568			2,563,568		
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UT 2003	1,186,577			1,186,577		
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UT 2003	894,606			894,606		
182W	182392	OTHER	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	13,223			13,223		
182W	182392	OTHER	ENERGY FINANSWER - UT 2003	1,541,964			1,541,964		
182W	182392	OTHER	INDUSTRIAL FINANSWER - UT 2003	1,658,473			1,658,473		
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UT 2003	190,999			190,999		
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	14,032			14,032		
182W	182392	OTHER	POWER FORWARD - UT 2003	(27,383)			(27,383)		
182W	182392	WYP	COMPACT FLUORESCENT LAMPS - WYP 2003	-			-		
182W	182392	WYP	ENERGY FINANSWER - WYP 2003	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER - WYP 2003	-			-		
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2003	-			-		
182W	182392	OTHER	CA REVENUE RECOVERY - BALANCING ACCT	(296,038)			(296,038)		
182W	182392	OTHER	COMMERCIAL SELF-DIRECT UT 2003	4,219			4,219		
182W	182392	OTHER	INDUSTRIAL SELF-DIRECT UT 2003	7,360			7,360		
182W	182392	OTHER	LOW INCOME - UTAH - 2004	21,632			21,632		

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182W	182392	OTHER	REFRIGERATOR RECYCLING PGM - UT 2004	3,581,306			3,581,306		
182W	182392	OTHER	AC LOAD CONTROL - RESIDENTIAL UT 2004	2,910,095			2,910,095		
182W	182392	OTHER	AIR CONDITIONING - UT 2004	3,026,027			3,026,027		
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UT 2004	1,547,346			1,547,346		
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UT 2004	284,669			284,669		
182W	182392	OTHER	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	(509)			(509)		
182W	182392	OTHER	ENERGY FINANSWER - UT 2004	1,226,734			1,226,734		
182W	182392	OTHER	INDUSTRIAL FINANSWER - UT 2004	2,561,668			2,561,668		
182W	182392	OTHER	INDUSTRIAL RETROFIT - UT 2004	230,152			230,152		
182W	182392	OTHER	INDUSTRIAL SMALL RETROFIT - UT 2004	51,263			51,263		
182W	182392	OTHER	POWER FORWARD - UT 2004	54,000			54,000		
182W	182392	OTHER	COMMERCIAL SELF-DIRECT - UT 2004	88,703			88,703		
182W	182392	OTHER	INDUSTRIAL SELF-DIRECT - UT 2004	129,038			129,038		
182W	182392	IDU	ENERGY FINANSWER - ID/UT 2004	-			-		
182W	182392	WYP	REFRIGERATOR RECYCLING PGM - WYP 2004	-			-		
182W	182392	WYP	ENERGY FINANSWER - WYP 2004	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER - WYP 2004	-			-		
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2004	-			-		
182W	182392	OTHER	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	69,477			69,477		
182W	182392	OTHER	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	76,332			76,332		
182W	182392	OTHER	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	371,728			371,728		
182W	182392	OTHER	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	124,684			124,684		
182W	182392	OTHER	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	445,949			445,949		
182W	182392	OTHER	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	146,022			146,022		
182W	182392	OTHER	UTAH REVENUE RECOVERY - SBC OFFSET	(44,523,626)			(44,523,626)		
182W	182392	OTHER	RETROFIT COMMISSIONING PROGRAM - UTAH	1,859			1,859		
182W	182392	OTHER	C&I LIGHTING LOAD CONTROL - UTAH - 2004	22,846			22,846		
182W	182392	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - 200	-			-		
182W	182392	IDU	ENERGY FINANSWER - ID/UT 2005	-			-		
182W	182392	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - 200	-			-		
182W	182392	IDU	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	-			-		
182W	182392	IDU	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	-			-		
182W	182392	IDU	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	-			-		
182W	182392	OTHER	LOW INCOME - UTAH - 2005	26,120			26,120		
182W	182392	OTHER	REFRIGERATOR RECYCLING PGM- UTAH - 2005	2,320,395			2,320,395		
182W	182392	OTHER	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	2,186,127			2,186,127		
182W	182392	OTHER	AIR CONDITIONING - UTAH - 2005	1,825,929			1,825,929		
182W	182392	OTHER	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	65,006			65,006		
182W	182392	OTHER	COMMERCIAL SMALL RETROFIT - UTAH - 2005	222,549			222,549		
182W	182392	OTHER	ENERGY FINANSWER - UTAH - 2005	1,197,978			1,197,978		
182W	182392	OTHER	INDUSTRIAL FINANSWER - UTAH - 2005	2,366,443			2,366,443		
182W	182392	OTHER	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	59,976			59,976		
182W	182392	OTHER	POWER FORWARD - UTAH - 2005	50,000			50,000		
182W	182392	OTHER	COMMERCIAL SELF-DIRECT - UTAH - 2005	52,893			52,893		
182W	182392	OTHER	INDUSTRIAL SELF-DIRECT - UTAH - 2005	82,069			82,069		
182W	182392	OTHER	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	668,692			668,692		
182W	182392	OTHER	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	1,424,479			1,424,479		
182W	182392	OTHER	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	296,381			296,381		
182W	182392	OTHER	RETROFIT COMMISSIONING PROGRAM - UTAH -	84,064			84,064		
182W	182392	OTHER	C&I LIGHTING LOAD CONTROL - UTAH - 2005	33,372			33,372		
182W	182392	WYP	ENERGY FINANSWER - WYOMING PPL - 2005	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	-			-		
182W	182392	WYP	SELF AUDIT - WYOMING - PPL 2005	-			-		
182W	182392	WYP	REFRIGERATOR RECYCLING - PPL WYOMING - 2	-			-		
182W	182392	OTHER	CALIFORNIA DSM EXPENSE - 2005	0			0		
182W	182392	OTHER	APPLIANCE INCENTIVE - WASHWISE - WASHING	52,985			52,985		
182W	182392	OTHER	IRRIGATION LOAD CONTROL - UTAH - 2005	2,035			2,035		
182W	182392	WYP	MAJOR CUSTOMER 94	-			-		
182W	182392	WYP	MAJOR CUSTOMER 95	-			-		
182W	182392	WYP	MAJOR CUSTOMER 96	-			-		
182W	182392	WYP	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	-			-		
182W	182392	WYP	ENERGY FINANSWER94	-			-		
182W	182392	WYP	ENERGY FINANSWER95	-			-		
182W	182392	WYP	ENERGY FINANSWER96	-			-		
182W	182392	WYP	ENERGY FINANCSER, WYO-P 1997	-			-		
182W	182392	WYP	ENERGY FINANCSER, WYO-P 1998	-			-		
182W	182392	WYP	MAP 96	-			-		
182W	182392	WYP	IND FINANSWER 94	-			-		
182W	182392	WYP	IND FINANSWER 95	-			-		
182W	182392	WYP	IND FINANSWER 96	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER - WYOMING P - 1997	-			-		
182W	182392	WYP	INDUSTRIAL FINANSWER - WYOMING P - 1998	-			-		
182W	182392	WYP	COMMERCIAL RETROFIT - WYOMING P 1998	-			-		
182W	182392	WYP	FINANSWER 12000 94	-			-		
182W	182392	WYP	REFRIGERATION 95	-			-		
182W	182392	WYP	SUPER GOOD CENTS94	-			-		
182W	182392	WYP	SUPER GOOD CENTS95	-			-		
182W	182392	WYP	SUPER GOOD CENTS96	-			-		
182W	182392	WYP	SUPER GOOD CENTS, WY-P 1997	-			-		
182W	182392	WYP	SUPER GOOD CENTS, WY-P 1998	-			-		
182W	182392	CA	LOW INCOME CA 94	-			-		
182W	182392	CA	LOW INCOME CA 95	-			-		
182W	182392	CA	HASSLEFREE EFF 94	-			-		
182W	182392	CA	HASSLEFREE EFF 95	-			-		
182W	182392	CA	ENERGY FINANSWER94	-			-		
182W	182392	CA	MANF ACQUISITION94	-			-		
182W	182392	CA	MANF ACQUISITION95	-			-		
182W	182392	CA	HOME COMFORT CA 94	-			-		
182W	182392	CA	HOME COMFORT CA 95	-			-		
182W	182392	CA	IRRIGATION CA 94	-			-		
182W	182392	CA	IRRIGATION CA 95	-			-		

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182W	182392	UT	SUPERFUND	-			-		
182W	182392	UT	IND FINANSWER 92	-			-		
182W	182392	UT	IND FINANSWER 93	-			-		
182W	182392	UT	IND FINANSWER 94	-			-		
182W	182392	UT	IND FINANSWER 95	-			-		
182W	182392	UT	IND FINANSWER 96	-			-		
182W	182392	UT	SUPERFUND 91	-			-		
182W	182392	UT	COMM BUILDING 92	-			-		
182W	182392	UT	COMM BUILDING 93	-			-		
182W	182392	UT	COMM BUILDING 94	-			-		
182W	182392	UT	COMM BUILDING 96	-			-		
182W	182392	UT	LOW INCOME 94	-			-		
182W	182392	UT	LOW INCOME 95	-			-		
182W	182392	UT	LOW INCOME 96	-			-		
182W	182392	UT	RFP CES/WAY 94	-			-		
182W	182392	UT	RFP CES/WAY 95	-			-		
182W	182392	UT	RFP CES/WAY 96	-			-		
182W	182392	UT	MAJOR CUSTOMERS 94	-			-		
182W	182392	UT	MAJOR CUSTOMERS 95	-			-		
182W	182392	UT	MAJOR CUSTOMERS 96	-			-		
182W	182392	UT	COMMERCIAL CODES95	-			-		
182W	182392	UT	SCHEDULE 5 94	-			-		
182W	182392	UT	SCHEDULE 5 95	-			-		
182W	182392	UT	ENERGY FINANSWER91	-			-		
182W	182392	UT	ENERGY FINANSWER92	-			-		
182W	182392	UT	ENERGY FINANSWER93	-			-		
182W	182392	UT	COMM COMPETITIVE93	-			-		
182W	182392	UT	COMM RETROFIT 93	-			-		
182W	182392	UT	FINANSWER 12000 92	-			-		
182W	182392	UT	FINANSWER 12000 93	-			-		
182W	182392	UT	WHOLESALE PURCH 92	-			-		
182W	182392	UT	EF SCHOOLS 95	-			-		
182W	182392	UT	REFRIGERATION 94	-			-		
182W	182392	UT	REFRIGERATION 95	-			-		
182W	182392	UT	REFRIGERATION 96	-			-		
182W	182392	UT	SUPER GOOD CENTS95	-			-		
182W	182392	UT	HEAT PUMP H PRO 94	-			-		
182W	182392	UT	HEAT PUMP H PRO 95	-			-		
182W	182392	UT	HEAT PUMP H PRO 96	-			-		
182W	182392	UT	DSM OTHER PROGS 94	-			-		
182W	182392	UT	DSM OTHER PROGS 95	-			-		
182W	182392	UT	DSM OTHER PROGS 96	-			-		
182W	182392	UT	ECONS 94	-			-		
182W	182392	UT	ECONS 95	-			-		
182W	182392	UT	ECONS 96	-			-		
182W	182392	UT	RFP EUA ONSITE 94	-			-		
182W	182392	UT	RFP EUA ONSITE 95	-			-		
182W	182392	UT	RFP EUA ONSITE 96	-			-		
182W	182392	WYU	MAJOR CUSTOMERS 94	-			-		
182W	182392	WYU	REFRIGERATION 95	-			-		
182W	182392	WYU	ENERGY FINANSWER94	-			-		
182W	182392	WYU	ENERGY FINANSWER95	-			-		
182W	182392	WYU	IND FINANSWER 95	-			-		
182W	182392	WYU	IND FINANSWER 96	-			-		
182W	182392	WYU	INDUSTRIAL FINANSWER - WYOMING U 1997	-			-		
182W	182392	WYU	INDUSTRIAL FINANSWER - WYOMING U 1998	-			-		
182W	182392	WYU	SUPER GOOD CENTS94	-			-		
182W	182392	WYU	SUPER GOOD CENTS95	-			-		
182W	182393	IDU	HASSEL FREE EFFICIENCY IDAHO-UT 1999	-			-		
182W	182393	IDU	LOW INCOME WEATHER - 1999	-			-		
182W	182393	IDU	SELF AUDIT - 1999	-			-		
182W	182393	IDU	ENERGY FINANSWER - IDAHO UP&L - 1999	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	-			-		
182W	182393	IDU	NEEA - IDAHO UTAH 1999	-			-		
182W	182393	IDU	WEATHERIZATION LOANS - IDAHO UP&L - 1999	-			-		
182W	182393	IDU	LOW INCOME BID WZ - IDU 1999	-			-		
182W	182393	IDU	ENERGY FINANSWER - IDAHO-UT 2000	-			-		
182W	182393	IDU	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO-UT 2000	-			-		
182W	182393	IDU	LOW INCOME WZ - IDAHO-UT 2000	-			-		
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2000	-			-		
182W	182393	IDU	LOW INCOME BID WZ, ID 2000	-			-		
182W	182393	IDU	NEEA - IDAHO-UT 2000	-			-		
182W	182393	IDU	ENERGY FINANSWER - ID-UT 2001	-			-		
182W	182393	IDU	HASSLEFREE EFFICIENCY - ID-UT 2001	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - ID-UT 2001	-			-		
182W	182393	IDU	LOW INCOME WZ - ID-UT 2001	-			-		
182W	182393	IDU	SELF AUDIT - ID-UT 2001	-			-		
182W	182393	IDU	NEEA - IDAHO - UTAH 2001	-			-		
182W	182393	IDU	HASSLEFREE EFFICIENCY - IDU - 2002	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDU - 2002	-			-		
182W	182393	IDU	LOW INCOME WZ - IDU - 2002	-			-		
182W	182393	IDU	SELF AUDIT - IDU - 2002	-			-		
182W	182393	IDU	NEEA - IDU - 2002 ACTUALS	-			-		
182W	182393	IDU	COMPACT FLUORESCENT - UT 2002	-			-		
182W	182393	IDU	HASSELFREE EFFICIENCY - IDU 2003	-			-		
182W	182393	IDU	WEATHERIZATION LOANS - RES UT 2003	-			-		
182W	182393	IDU	COMPACT FLOURESCENT - IDU 2002	-			-		
182W	182393	IDU	ENERGY FINANSWER - IDU 2003	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDU 2003	-			-		
182W	182393	IDU	LOAN INCOME WZ - IDU 2003	-			-		

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182W	182393	IDU	NEEA - IDU 2003	-			-		
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2003	-			-		
182W	182393	IDU	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	-			-		
182W	182393	IDU	ENERGY FINANSWER - ID/UT 2004	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDU 2004	-			-		
182W	182393	IDU	LOW INCOME WZ - IDU 2004	-			-		
182W	182393	IDU	NEEA - IDU 2004	-			-		
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2004	-			-		
182W	182393	IDU	IRRIGATION INTERRUPTIBLE - IDU 2004	-			-		
182W	182393	IDU	WEATHERIZATION LOANS - RESIDENTIAL UT 20	-			-		
182W	182393	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - 200	-			-		
182W	182393	IDU	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	-			-		
182W	182393	IDU	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO-UT 2005	-			-		
182W	182393	IDU	LOW INCOME WZ - IDAHO-UT 2005	-			-		
182W	182393	IDU	NEEA - IDAHO - UTAH 2005	-			-		
182W	182393	IDU	SELF AUDIT - IDAHO-UT 2005	-			-		
182W	182393	IDU	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	-			-		
182W	182393	IDU	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	-			-		
182W	182393	IDU	ENERGY FINANSWER - ID/UT POST 6/01/05	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER - IDAHO-UT POST 6/0	-			-		
182W	182393	IDU	LOW INCOME WZ - IDAHO-UT POST 6/01/05	-			-		
182W	182393	IDU	NEEA - IDAHO - UTAH POST 6/01/05	-			-		
182W	182393	IDU	IRRIGATION INTERRUPTIBLE IDAHO - UT POST	-			-		
182W	182393	IDU	WEATHERIZATION LOANS - RESIDL/ID-UT POST	-			-		
182W	182393	IDU	REFRIGERATOR RECYCLING PGM - IDAHO - POS	-			-		
182W	182393	IDU	COMMERCIAL FINANSWER EXPR - IDAHO - POST	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER EXPR - IDAHO - POST	-			-		
182W	182393	IDU	IRRIGATION EFFICIENCY PRGRM - IDAHO - PO	-			-		
182W	182393	IDU	SUPER GOOD CENT 90	-			-		
182W	182393	IDU	SUPER GOOD CENT 91	-			-		
182W	182393	IDU	SUPER GOOD CENT 92	-			-		
182W	182393	IDU	WEATHERIZATION 96	-			-		
182W	182393	IDU	IDAHO WEATHERIZATION, ID-P 1997	-			-		
182W	182393	IDU	CASH GRANT ID 92	-			-		
182W	182393	IDU	LOW INCOME ID 90	-			-		
182W	182393	IDU	LOW INCOME ID 91	-			-		
182W	182393	IDU	LOW INCOME ID 92	-			-		
182W	182393	IDU	LOW INCOME ID 93	-			-		
182W	182393	IDU	LOW INCOME ID 94	-			-		
182W	182393	IDU	LOW INCOME ID 95	-			-		
182W	182393	IDU	LOW INCOME ID 96	-			-		
182W	182393	IDU	LOW INCOME PROGRAM, ID-UT 1998	-			-		
182W	182393	IDU	CASH GRANT ID 90	-			-		
182W	182393	IDU	CASH GRANT ID 91	-			-		
182W	182393	IDU	CASH GRANT ID 92	-			-		
182W	182393	IDU	CASH GRANT ID 93	-			-		
182W	182393	IDU	CASH GRANT ID 94	-			-		
182W	182393	IDU	CASH GRANT ID 95	-			-		
182W	182393	IDU	CASH GRANT ID 96	-			-		
182W	182393	IDU	CASH GRANT HIP REGATE, IDAHO - UT 1997	-			-		
182W	182393	IDU	WEATHER LOANS, IDAHO - U 1997	-			-		
182W	182393	IDU	WEATHER LOANS, IDAHO - U 1998	-			-		
182W	182393	IDU	EARLY PAYOFF ID 92	-			-		
182W	182393	IDU	EARLY PAYOFF ID 93	-			-		
182W	182393	IDU	IRRIGATION ID 93	-			-		
182W	182393	IDU	IRRIGATION ID 94	-			-		
182W	182393	IDU	IRRIGATION ID 95	-			-		
182W	182393	IDU	SELF AUDIT - IDAHO-UT 1998	-			-		
182W	182393	IDU	REG MOBILE HOME 93	-			-		
182W	182393	IDU	REG MOBILE HOME 94	-			-		
182W	182393	IDU	REG MOBILE HOME 95	-			-		
182W	182393	IDU	REG MOBILE HOME 96	-			-		
182W	182393	IDU	REGIONAL MOBILE HOME (MAP), ID-UT 1997	-			-		
182W	182393	IDU	TECH MONITOR ID 92	-			-		
182W	182393	IDU	TECH MONITOR ID 93	-			-		
182W	182393	IDU	HASSLE FREE ID 92	-			-		
182W	182393	IDU	HASSLE FREE ID 94	-			-		
182W	182393	IDU	HASSLE FREE ID 95	-			-		
182W	182393	IDU	HASSLE FREE ID 96	-			-		
182W	182393	IDU	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	-			-		
182W	182393	IDU	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	-			-		
182W	182393	IDU	ENERGY FINANSWER91	-			-		
182W	182393	IDU	ENERGY FINANSWER92	-			-		
182W	182393	IDU	ENERGY FINANSWER93	-			-		
182W	182393	IDU	ENERGY FINANSWER94	-			-		
182W	182393	IDU	ENERGY FINANSWER95	-			-		
182W	182393	IDU	ENERGY FINANSWER96	-			-		
182W	182393	IDU	ENERGY FINANSWER, ID-UT 1997	-			-		
182W	182393	IDU	ENERGY FINANSWER, ID-UT 1998	-			-		
182W	182393	IDU	MAJOR CUSTOMER 95	-			-		
182W	182393	IDU	IND FINANSWER 94	-			-		
182W	182393	IDU	IND FINANSWER 96	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER, ID-UT 1997	-			-		
182W	182393	IDU	INDUSTRIAL FINANSWER, ID-UT 1998	-			-		
182W	182393	IDU	COMM RETROFIT 93	-			-		
182W	182393	IDU	FINANSWER 12000 92	-			-		
182W	182393	IDU	FINANSWER 12000 93	-			-		
182W	182393	IDU	FINANSWER 12000 94	-			-		
182W	182393	IDU	WHOLESALE PURCH 92	-			-		

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182W	182393	IDU	MANF ACQUISITION92	-			-		
182W	182393	IDU	HOME COMFORT 92	-			-		
182W	182393	IDU	REFRIGERATION 92	-			-		
182W	182393	IDU	REFRIGERATION 93	-			-		
182W	182393	IDU	REFRIGERATION 94	-			-		
182W	182393	IDU	REFRIGERATION 95	-			-		
182W	182393	IDU	REFRIGERATION 96	-			-		
182W	182393	IDU	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	-			-		
182W	182393	IDU	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	-			-		
182W	182393	IDU	REG ENERGY MNGT 93	-			-		
182W	182393	IDU	PROG DEVELOPMNT 93	-			-		
182W	182393	IDU	LOAD STUDIES 93	-			-		
182W	182393	IDU	SUPER GOOD CENTS93	-			-		
182W	182393	IDU	SUPER GOOD CENTS94	-			-		
182W	182393	IDU	SUPER GOOD CENTS95	-			-		
182W	182393	IDU	SUPER GOOD CENTS96	-			-		
182W	182393	IDU	SUPER GOOD CENTS, ID-UT 1997	-			-		
182W	182393	IDU	SUPER GOOD CENTS, ID-UT 1998	-			-		
182W	182393	IDU	INT BEARING VAR 96	-			-		
182W	182393	IDU	EF LIGHT PRO 93	-			-		
182W	182393	IDU	IRRIGATION 93	-			-		
182W	182393	IDU	DSM OTHER PROGS 94	-			-		
182W	182393	IDU	DSM OTHER PROGS 95	-			-		
182W	182393	IDU	DSM OTHER PROGS 96	-			-		
182W	182393	IDU	MARKET RESEARCH 94	-			-		
182W	182393	IDU	MARKET RESEARCH 95	-			-		
182W	182393	IDU	MARKET RESEARCH 96	-			-		
182W	182393	IDU	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	-			-		
182W	182394	UT	RFP CES/WAY - CARRYING CHG - UT 1995	-			-		
182W	182394	UT	RFP CES/WAY - CARRYING CHG - UT 1996	-			-		
182W	182394	OTHER	UT CARRYING CHARGE - 2001/2002	-			-		
182W	182394	OTHER	WA REVENUE RECOVERY - CARRYING CHG PENAL	(41,047)			(41,047)		
182W	182394	IDU	DSR CARRY CHG ID-U	-			-		
182W	182394	UT	ENERGY FINANSWER94	-			-		
182W	182394	UT	ENERGY FINANSWER95	-			-		
182W	182394	UT	ENERGY FINANSWER96	-			-		
182W	182394	UT	IND FINANSWER 94	-			-		
182W	182394	UT	IND FINANSWER 95	-			-		
182W	182394	UT	IND FINANSWER 96	-			-		
182W	182394	UT	FINANSWER 12000 94	-			-		
182W	182394	UT	COMM RETRO 94	-			-		
182W	182394	UT	ECONS 94	-			-		
182W	182394	UT	ECONS 95	-			-		
182W	182394	UT	ECONS 96	-			-		
182W	182394	UT	RFP EUA ONSITE 95	-			-		
182W	182394	UT	RFP EUA ONSITE 96	-			-		
182W	182394	UT	MAJOR ACCOUNTS 94	-			-		
182W	182394	UT	MAJOR ACCOUNTS 95	-			-		
182W	182394	UT	MAJOR ACCOUNTS 96	-			-		
182W	182394	UT	REFRIGERATION 95	-			-		
182W	182394	UT	SCHEDULE 5 94	-			-		
182W	182394	UT	MARKET TRANS 96	-			-		
182W	182395	OTHER	OR REV - DEF RECOVERY OFFEST 2002	(888,094)			(888,094)		
182W	182396	UT	UTAH NET LOST REV - COMM. FINANSWER 1996	-			-		
182W	182396	UT	UTAH NET LOST REV - LOW INCOME - 1995	-			-		
182W	182396	UT	UTAH NET LOST REV - LOW INCOME - 1996	-			-		
182W	182396	UT	UTAH NET LOST REV - COMM. SPACE - 1994	-			-		
182W	182396	UT	NET LOST REVN COMM	-			-		
182W	182396	UT	NET LOST REVN COMM	-			-		
182W	182396	UT	NET LOST REVN ECONS	-			-		
182W	182396	UT	NET LOST REVN ECONS	-			-		
182W	182396	UT	NET LOST REVN LOW	-			-		
182W	182396	UT	NET LOST REVN SERP	-			-		
182W	182396	UT	NET LOST REVN SERP	-			-		
182W	182396	UT	NET LOST REVN SERP	-			-		
182W	182396	UT	NET LOST REVN 12000	-			-		
182W	182396	UT	NET LOST REVN 12000	-			-		
182W	182396	UT	NET LOST REVN 12000	-			-		
182W	182396	UT	NET LOST REVN SCHD 5	-			-		
182W	182396	UT	NET LOST REVN MAJOR	-			-		
182W	182396	UT	NET LOST REVN MAJOR	-			-		
182W	182396	UT	NET LOST REVN MAJOR	-			-		
182W	182396	UT	NET LOST REVN MAJOR	-			-		
182W	182396	UT	NET LOST REVN COMM	-			-		
182W	182396	UT	NET LOST REVN COMM	-			-		
182W	182396	UT	NET LOST REVN COMM	-			-		
182W	182396	UT	NET LOST REVN IND	-			-		
182W	182396	UT	NET LOST REVN IND	-			-		
182W	182396	UT	NET LOST REVN IND	-			-		
182W	182396	UT	NET LOST REVN IND	-			-		
182W	182396	UT	NET LOST EF RETRO	-			-		
182W	182396	UT	NET LOST EF RETRO	-			-		
182W	182396	UT	NET LOST CES WAY	-			-		
182W	182396	UT	NET LOST CES WAY	-			-		
182W	182396	UT	NET LOST EF CUSTOM	-			-		
182W	182396	UT	NET LOST EF CUSTOM	-			-		
182W	182396	UT	NET LOST EF PRESCRIPT	-			-		
182W	182396	UT	NET LOST EF PRESCRIPT	-			-		
182W	182396	UT	NET LOST EF COMMERCIAL	-			-		
182W	182396	UT	NET LOST EF COMMERCIAL	-			-		
182W	DSM	CA	DSM ASSETS	0	-	0	0	-	0

PacifiCorp
UT GRC - Sept 2007
Miscellaneous Rate Base Adjustment

FERC Account	Secondary Account	Factor	GL Description	September 2006	Removals or Adjustments September 2006	Adjusted September 2006	September 2007	Removals or Adjustments September 2007	Adjusted September 2007
182W	DSM	IDU	DSM ASSETS	7,553,089	-	7,553,089	9,685,039	-	9,685,039
182W	DSM	OTHER	DSM ASSETS	4,019,852	-	4,019,852	2,829,962	-	2,829,962
182W	DSM	UT	DSM ASSETS	1,741,176	(72,887)	1,668,289	1,175,097	-	1,175,097
182W	DSM	WYP	DSM ASSETS	287,329	(4,869)	282,460	226,164	-	226,164
182W	DSM	WYU	DSM ASSETS	171,021	(682)	170,339	423,862	-	423,862
	TOTAL DSM			13,772,467	(78,438)	13,694,028	14,340,124	-	14,340,124
182	182399	OTHER	REGULATORY ASSET - OREGON BALANCE CONSOL	2,534,355		2,534,355	2,534,355		2,534,355
182	182399	OTHER	RETAIL ACCESS PROJECT - INC	1,491,336		1,491,336	1,491,336	-	1,491,336
182	182399	OTHER	ENERGY TRUST OF OREGON - SB 1149	18,645		18,645	18,645		18,645
182	182399	SGCT	CHOLLA PLANT TRANSACTION COSTS	12,159,605		12,159,605	11,037,180		11,037,180
182	182399	WA	WASHINGTON COLSTRIP #3 REGULATORY ASSET	748,058		748,058	695,870		695,870
182	182399	SE	TRAIL MOUNTAIN MINE CLOSURE COSTS	-		-	-		-
182	182399	SE	Trail Mtn Mine Costs - Deseret Settlemen	-		-	-		-
182	182399	SO	SEVERANCE ACCRUAL REGULATORY ASSET	3,229,760	(807,440)	2,422,320	2,422,320	(807,440)	1,614,880
182	182399	OTHER	Y2K DEFERRAL - OREGON 98-00	121,584		121,584	121,584		121,584
182	182399	UT	BSIP/SAP - UT	-		-	-		-
182	182399	UT	GLENROCK MINE EXCLUDING RECLAMATION - UT	4,056,822		4,056,822	2,754,423		2,754,423
182	182399	UT	NOELL KEMPF CAP - UT	-		-	-		-
182	182399	UT	P&M STRIKE AMORT - UT	-		-	-		-
182	182399	OR	98 EARLY RETIREMENT - OR	4,596,183		4,596,183	919,236	(919,236)	-
182	182399	OTHER	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	(0)		(0)	-		-
182	182399	IDU	MAY 2000 TRANSITION PLAN COSTS - ID	-		-	-		-
182	182399	OR	MAY 2000 TRANSITION PLAN COSTS - OR	14,919,545		14,919,545	11,027,246		11,027,246
182	182399	UT	MAY 2000 TRANSITION PLAN COSTS - UT	-		-	-		-
182	182399	WYP	MAY 2000 TRANSITION PLAN COSTS - WYP	-		-	-		-
182	182399	WYU	MAY 2000 TRANSITION PLAN COSTS - WYU	-		-	-		-
182	182399	OTHER	OR - DEFERRED NET POWER COSTS	-		-	-		-
182	182399	OTHER	UT - DEFERRED NET POWER COSTS	-		-	-		-
182	182399	OTHER	ID - DEFERRED NET POWER COSTS	-		-	-		-
182	182399	OTHER	DEF EXCESS NPC - OR UE116 BRIDGE	124,213		124,213	-		-
182	182399	OTHER	OR UE134 POWER COST	-		-	-		-
182	182399	OR	DEFERRED COST OF TOU GUARANTEE	1,820		1,820	1,835		1,835
182	182399	OR	(blank)	502,000		502,000	502,000		502,000
182	1823993	OR	REG ASSET-CHOLLA PLANT TRANS COSTS OR	-		-	-		-
182	1823993	OR	CHOLLA PLANT TRANSACTION COSTS-OR	(582,975)		(582,975)	(529,162)		(529,162)
182	1823994	WA	REG ASSET-CHOLLA PLANT TRANS COSTS WA	-		-	-		-
182	1823994	WA	CHOLLA PLANT TRANSACTION COSTS-WA	(1,050,901)		(1,050,901)	(953,895)		(953,895)
182	1823995	IDU	REG ASSET-CHOLLA PLANT TRANS COSTS ID	-		-	-		-
182	1823995	IDU	CHOLLA PLANT TRANSACTION COSTS-ID	(357,211)		(357,211)	(324,238)		(324,238)
182	1823999	OTHER	DSM Regulatory Assets-Accruals	2,114,569		2,114,569	2,114,569		2,114,569
182 Total				**92,011,917**	**(987,576)**	**91,024,341**	**76,383,022**	**(1,726,676)**	**74,656,346**
186	1861	SE	NORTH WEST POWER POOL	-	-	-	-	-	-
186	1861	SG	SALES OF ELECTRIC UTILITY FACILITIES & P	-	-	-	-	-	-
186	1861	SG	PROPERTY DAMAGE REPAIRS INSURANCE	-	-	-	-	-	-
186	1861	SE	EMISSION REDUCTION CREDITS PURCHASED	406,980	-	406,980	406,980	-	406,980
186	18612	SO	FINANCING COST DEFERRED	-	-	-	-	-	-
186	18612	SO	DEFERRED - S-3 SHELF REGISTRATION COSTS	-	-	-	-	-	-
186	18612	OTHER	UNAMORTIZED CREDIT AGREEMENT COSTS	2,499,621	-	2,499,621	2,499,621	-	2,499,621
186	18612	OTHER	UNAMORTIZED PCRB LOC/SBBPA COSTS	1,062,375	-	1,062,375	1,062,375	-	1,062,375
186	18612	OTHER	UNAMORTIZED PCRB MADE CONVERSION COSTS	806,133	-	806,133	806,133	-	806,133
186	1862	IDU	DEFERRED REGULATORY EXPENSE	-	-	-	-	-	-
186	1865	SE	Deferred Longwall Costs	21,000	-	21,000	489,000	-	489,000
186	1865	SE	DEFERRED COAL COSTS - WYODAK SETTLEMENT	5,446,704	-	5,446,704	5,111,522	-	5,111,522
186	1867	SE	DEFERRED CHARGES	96,000	-	96,000	101,000	-	101,000
186	1867	SO	DEFERRED CHARGES	-	-	-	-	-	-
186	1868	SG	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	-	-	-	-	-	-
186	1868	SG	TGS BUYOUT	206,314	-	206,314	190,840	-	190,840
186	1868	SG	LAKEVIEW BUYOUT	100,986	-	100,986	57,706	-	57,706
186	1868	SG	BUFFALO SETTLEMENT	-	-	-	-	-	-
186	1868	SG	JOSEPH SETTLEMENT	1,556,982	-	1,556,982	1,419,602	-	1,419,602
186	1868	SG	TRI-STATE FIRM WHEELING	-	-	-	-	-	-
186	1868	SG	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	15,362,240	-	15,362,240	14,984,480	-	14,984,480
186	1868	SG	BOGUS CREEK SETTLEMENT	(118,000)	-	(118,000)	(118,000)	-	(118,000)
186	1868	SG	LACOMB IRRIGATION	701,040	-	701,040	655,320	-	655,320
186	1868	SG	BOGUS CREEK	1,376,000	-	1,376,000	1,334,720	-	1,334,720
186	1868	WA	TRANSITION COSTS - WASHINGTON STATE	-	-	-	-	-	-
186	1868	SG	JIM BOYD HYDRO BUYOUT	607,640	-	607,640	524,780	-	524,780
186	1869	OTHER	BETC SUPER GOOD CENTS	-	-	-	-	-	-
186	1869	OTHER	BETC WZ TAX CREDIT LOAN PROGRAM	-	-	-	-	-	-
186	1869	OTHER	BETC ENERGY FINANSWER	-	-	-	-	-	-
186	1869	OTHER	BETC INDUSTRIAL FINANSWER	-	-	-	-	-	-
186	1869	OTHER	BETC CASH REBATE/INCENTIVE	0	-	0	0	-	0
186	1869	OTHER	BETC - COMMERCIAL RETROFIT	-	-	-	-	-	-
186	1869	OTHER	BETC - INDUSTRIAL RETROFIT	-	-	-	-	-	-
186	1869	OTHER	BETC - COMMERCIAL SMALL RETROFIT	-	-	-	-	-	-
186	1869	OTHER	BETC-INDUSTRIAL SMALL RETRO FIT	-	-	-	-	-	-
186	1869	SG	FIRTH COGENERATION BUYOUT	-	-	-	-	-	-
186	1869	SG	OPTION PURCHASES	-	-	-	-	-	-
186	1869	SG	HERMISTON SWAP	5,305,798	-	5,305,798	4,766,226	-	4,766,226
186 Total				**35,437,813**	-	**35,437,813**	**34,292,304**	-	**34,292,304**
228	22811	SO	ACC. PROV. PROP INS. - THERMAL	(187,176)		(187,176)	(187,176)		(187,176)
228	22812	SO	(blank)	29,644		29,644	29,644		29,644
228	22812	SO	ACC. PROV. PROP INS. - T&D LINES	(184,760)		(184,760)	(184,760)		(184,760)
228	22821	SO	ACC. PROV. I & D - EXCL. AUTO	(3,198,000)		(3,198,000)	(3,198,000)		(3,198,000)
228	22822	SO	ACC. PROV. I & D - AUTO	(327,000)		(327,000)	(327,000)		(327,000)
228	22823	SO	ACC. PROV. I&D - CONST.	(1,028)		(1,028)	(1,028)		(1,028)
228	2283	SO	CONTRA REG ASSET - TRANSITION PLAN SEVER	-		-	-		-
228	2283	SO	FAS 112 BOOK RESERVE	(14,374,036)		(14,374,036)	(14,374,036)		(14,374,036)
228	2283	SO	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	(3,837,094)		(3,837,094)	(3,837,094)		(3,837,094)
228	22834	SO	FAS 106 - PACIFICORP EXCL. COAL MINES	(35,589,039)		(35,589,039)	(35,589,039)		(35,589,039)
228	22834	SO	RETIREE TRUST CONTRIBUTIONS	-		-	-		-

PacifiCorp
UT GRC - Sept 2007
Miscellaneous Rate Base Adjustment

FERC Account	Secondary Account	Factor	GL Description	September 2006	Removals or Adjustments September 2006	Adjusted September 2006	September 2007	Removals or Adjustments September 2007	Adjusted September 2007
228	22835	SO	PENSION	-		-	-		-
228	22842	TROJD	DECOMMISSIONING LIABILITY	(2,796,239)		(2,796,239)	(2,796,239)		(2,796,239)
228 Total				**(60,464,729)**	**-**	**(60,464,729)**	**(60,464,729)**	**-**	**(60,464,729)**
253	25316	SE	WORKING CAPITAL DEPOSIT - UAMPS	(433,000)		(433,000)	(433,000)		(433,000)
253	25317	SE	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	(1,159,359)		(1,159,359)	(1,159,359)		(1,159,359)
253	25318	SNPPS	OTH DEF CR - WCD - PROVO - PLANT M&S	(273,000)		(273,000)	(273,000)		(273,000)
253	25399	SE	ENVIRONMENTAL LIABILITIES-CENTRALIA PLNT	(75,693)	75,693	-	-		-
253	25399	SE	ENVIRONMENTAL LIABILITIES-CENTRALIA MINE	(1,734,379)		(1,734,379)	(1,726,091)		(1,726,091)
253	25399	SE	ENVIRONMENTAL LIABILITY - CENTRALIA MI	(1,331,742)		(1,331,742)	(1,323,454)		(1,323,454)
253	25399	SE	(blank)	(329,035)		(329,035)	(329,035)		(329,035)
253	25399	CA	(blank)	(83,857)		(83,857)	(83,857)		(83,857)
253	25399	IDU	(blank)	(1,886,219)		(1,886,219)	(1,886,219)		(1,886,219)
253	25399	OR	(blank)	(843,113)		(843,113)	(843,113)		(843,113)
253	25399	UT	(blank)	(469,867)		(469,867)	(469,867)		(469,867)
253	25399	WA	(blank)	(138,297)		(138,297)	(138,297)		(138,297)
253	25399	WYP	(blank)	(18,976)		(18,976)	(18,976)		(18,976)
253	25399	WYU	(blank)	(2,104,475)		(2,104,475)	(2,104,475)		(2,104,475)
253	25399	OTHER	OR DSM LOANS NPV UNEARNED INCOME	-		-	-		-
253	25399	SG	LAKEVIEW BUYOUT	-		-	-		-
253	25399	SG	FIRTH COGENERATION BUYOUT	-		-	-		-
253	25399	SG	REDDING CONTRACT	(5,087,563)		(5,087,563)	(4,537,567)		(4,537,567)
253	25399	SG	MCI - F.O.G. WIRE LEASE	(1,396,005)		(1,396,005)	(1,396,005)		(1,396,005)
253	25399	SG	AMERICAN ELECTRIC POWER CRP	(1,085,198)		(1,085,198)	(1,085,198)		(1,085,198)
253	25399	SG	FOOTCREEK CONTRACT	(1,370,562)		(1,370,562)	(1,232,922)		(1,232,922)
253 Total				**(19,820,341)**	**75,693**	**(19,744,648)**	**(19,040,436)**	**-**	**(19,040,436)**
254	254	OTHER	REG LIAB - OR SHARE HERMISTON GAIN CR	190,023		190,023	190,023		190,023
254	254	OTHER	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	(93,226)		(93,226)	(93,226)		(93,226)
254	254	SO	REG LIABILITY PROP INS RESERVE	(3,976,840)		(3,976,840)	(3,976,840)		(3,976,840)
254	254	OTHER	REG LIABILITY - OR UE134 POWER COST	(1,716,795)		(1,716,795)	(1,716,795)		(1,716,795)
254	254	OTHER	Regulatory Liability - OR Balance Consol	(2,534,355)		(2,534,355)	(2,534,355)		(2,534,355)
254	254105	TROJP	FAS 143 ARO REGULATORY LIABILITY	-		-			-
254	254105	TROJP	ARO/REG DIFF - TROJAN NUCLEAR PLANT	-		-			-
254	254105	TROJP	ARO/REG DIFF - TROJAN NUCLEAR PLANT	-		-			-
254	254105	TROJP	ARO/REG DIFF - TROJAN NUCLEAR PLANT	-		-			-
254 Total				**(8,131,193)**	**-**	**(8,131,193)**	**(8,131,193)**	**-**	**(8,131,193)**
Grand Total				**312,755,950**	**24,330,117**	**337,086,068**	**315,063,549**	**29,748,324**	**344,811,873**

8.10 Major Plant Additions

PacifiCorp
Utah General Rate Case – September 2007
Descriptions of Major Plant Additions

Lakeside Generating Plant

Investment: $347,164,000

Placed in Service: May 2007

Description:
This project is a natural gas fired generating unit located adjacent to the recently closed Geneva Steel site in Vineyard, Utah. Approximately $17 million of this investment – incurred for water rights and emission allowances – was placed into service before September 2005. The remaining investment for the plant construction will be placed into service in May 2007. The Lakeside power plant will have a generating capacity of 534 MW. This project is required to meet growing system load requirements. Refer to Mr. Mark Tallman's testimony for further detail on this project.

Currant Creek Generating Plant

Investment: $187,251,000

Placed in Service: March 2006

Description:
This project will complete the second phase of the Currant Creek generating plant. Due to pressing load requirements, the project will be brought on line in two phases. The first phase was placed into service in May 2005 and was included in docket No. 04-035-42. In March 2006 the second phase will come on line creating a total plant generating capacity of 525 MW. The Currant Creek plant will provide needed resources consistent with the requirements in the January 24, 2003 Integrated Resource Plan (IRP) and recent load forecasts. Refer to Mr. Mark Tallman's testimony for further detail on this project.

Huntington 2 Scrubber / NOX / Baghouse

Investment: $135,347,000

Placed in Service: November 2006

Description:
Huntington Unit 2 was the first coal fired unit built at the Huntington Canyon site in 1974. Environmental regulations at the time did not require the installation of SO2 emission reduction equipment. Current and emerging regulations will require the installation of a scrubber for Huntington Unit 2 to reduce the unit's SO2 emissions. Additionally, this project includes the installation of low NOx burners and a Baghouse for Huntington Unit 2. Refer to Mr. Barry Cunningham's testimony for further detail on this project.

PacifiCorp
Utah General Rate Case – September 2007
Descriptions of Major Plant Additions

Camp Williams – Mona 345KV # 4 Line Project

Investment: $39,029,000

Placed in Service: May 2007

Description:
This project will complete a new 345kV line from Mona to Camp Williams. The Camp Williams 345kV substation will be expanded to accommodate the new line termination. Additionally, a new 345kV breaker will be installed at the Mona substation to terminate the line. This project is required to help enable delivery of the 525 MW of new generation at the Currant Creek plant. Mr. Darrell Gerrard's testimony further explains the need of capital investment in the transmission system to provide safe and reliable service to customers.

Summit – Vineyard Transmission Interconnection Project

Investment: $33,232,000

Placed in Service: May 2007

Description:
This project provides for the replacement of three transmission lines and the modification of 6 substations. Approximately 4.5 miles of the Timp – Hale 138kV line will be rebuilt. The 138kV line between the Tri-City and Oquirrh substations – approximately 20.5 miles will be replaced. Approximately 6 miles of existing 138kV line will be rebuilt between the Taylorsville and Ninety South substations. Modifications to the Timp, Tri-City, Hale, Geneva, Cherrywood, and Oquirrh substations will be made to accommodate the line rebuilds. This project is required to deliver the power from the Lakeside generating plant currently under construction. Mr. Darrell Gerrard's testimony further explains the need of capital investment in the transmission system to provide safe and reliable service to customers.

Cedar City System Reinforcement

Investment: $26,543,000

Placed in Service: July 2007

Description:
This project provides for various improvements to be made to the system in and around Cedar City, Utah. A 345kV substation will be built north of Cedar City. The capacity of the Parowan substation will be increased. Two 138kV lines will be built between the new 345kV substation north of Cedar City and the W. Cedar – WECCO line and the existing Parowan – W. Cedar 230 kV line. This project is required to meet the growing load requirements in Iron and Washington counties. Mr. Darrell Gerrard's testimony further explains the need of capital investment in the transmission system to provide safe and reliable service to customers.

PacifiCorp
Utah General Rate Case – September 2007
Descriptions of Major Plant Additions

SW Utah Load Growth Project

Investment: $24,501,000

Placed in Service: May 2006

Description:
This project will parallel the PacifiCorp Red Butte – Middleton and UAMPS Central – St. George 138kV transmission systems. This project will also add steady-state and dynamic voltage support for all southwestern Utah load served from the Sigurd – Red Butte – Harry Allen 345kV line. This project is required to meet the load growth requirements in southwestern Utah.

Swift Capacity Retention

Investment: $23,128,000

Placed in Service: March 2006

Description:
This project is comprised of three upgrades to the Swift hydroelectric system. 1) This project will fund the incremental expansion of the Swift 2 canal rehabilitation to increase its hydraulic capacity from 9,000 cfs to 11,000 cfs. 2) An intake/release structure will be constructed near the Swift 2 intake for release of Swift 1 flows in excess of Swift 2 capacity. 3) Fund the incremental cost for Swift 2 runner upgrades. These upgrades are necessary to retain existing Swift 1 capacity and to preserve future upgrade options for Swift 1.

PacifiCorp
Utah Results of Operations September 2007
Pro Forma Plant Additions - MID Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
MID PERIOD Incremental Change							
Steam Production	314	3	199,575,755	SG	42.548%	84,915,954	
Hydro Production	332	3	70,903,219	SG-P	42.548%	30,168,066	
Hydro Production	332	3	5,307,744	SG-U	42.548%	2,258,351	
Other Production	342	3	191,372,084	SG	42.548%	81,425,437	
Transmission Plant	355	3	152,961,840	SG	42.548%	65,082,558	
Distribution - California	364	3	6,443,924	CA	Situs	-	
Distribution - Oregon	364	3	62,569,585	OR	Situs	-	
Distribution - Washington	364	3	14,109,201	WA	Situs	-	
Distribution - Eastern Wyoming	364	3	16,050,455	WYE	Situs	-	
Distribution - Utah	364	3	113,118,530	UT	Situs	113,118,530	
Distribution - Idaho	364	3	10,047,315	ID	Situs	-	
Distribution - Western Wyoming	364	3	1,966,267	WYW	Situs	-	
General Plant - California	394	3	820,881	CA	Situs	-	
General Plant - Oregon	394	3	10,027,273	OR	Situs	-	
General Plant - Washington	394	3	1,254,152	WA	Situs	-	
General Plant - Eastern Wyoming	394	3	1,629,433	WYE	Situs	-	
General Plant - Utah	394	3	16,808,769	UT	Situs	16,808,769	
General Plant - Idaho	394	3	1,371,497	ID	Situs	-	
General Plant - Western Wyoming	394	3	219,913	WYW	Situs	-	
General Plant - Post-merger	394	3	3,287,101	SG	42.548%	1,398,603	
General Plant - General Office	397	3	18,228,325	SO	42.139%	7,681,297	
General Plant - Customer Service	398	3	740,913	CN	45.735%	338,856	
Mining Plant	399	3	18,380,000	SE	41.404%	7,609,972	
Intangible Plant	302	3	1,398,053	SG	42.548%	594,847	
Intangible Plant	303	3	39,097,561	SO	42.139%	16,475,456	
Total - MID Period Incremental Change			**957,689,791**			**427,876,696**	8.10.2

Description of Adjustment:

This adjustment places into rate base plant additions through September 2006. The associated depreciation expense and accumulated reserve effects are accounted for in tab 6.

PacifiCorp
Utah Results of Operations September 2007
Pro Forma Plant Additions - TEST Period

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
TEST PERIOD Incremental Change							
Steam Production	314	3	329,346,277	SG	42.548%	140,131,016	
Steam Production	314	3	1,537,500	SSGCH	41.504%	638,121	
Hydro Production	332	3	67,799,983	SG-P	42.548%	28,847,694	
Hydro Production	332	3	6,342,823	SG-U	42.548%	2,698,759	
Other Production	342	3	352,599,653	SG	42.548%	150,024,916	
Transmission Plant	355	3	213,945,263	SG	42.548%	91,029,926	
Distribution - California	364	3	9,938,528	CA	Situs	-	
Distribution - Oregon	364	3	49,810,631	OR	Situs	-	
Distribution - Washington	364	3	13,752,536	WA	Situs	-	
Distribution - Eastern Wyoming	364	3	10,617,959	WYE	Situs	-	
Distribution - Utah	364	3	119,574,165	UT	Situs	119,574,165	
Distribution - Idaho	364	3	11,324,253	ID	Situs	-	
Distribution - Western Wyoming	364	3	7,796,941	WYW	Situs	-	
General Plant - California	394	3	1,204,332	CA	Situs	-	
General Plant - Oregon	394	3	12,584,179	OR	Situs	-	
General Plant - Washington	394	3	1,518,030	WA	Situs	-	
General Plant - Eastern Wyoming	394	3	2,328,590	WYE	Situs	-	
General Plant - Utah	394	3	11,631,286	UT	Situs	11,631,286	
General Plant - Idaho	394	3	2,585,736	ID	Situs	-	
General Plant - Western Wyoming	394	3	950,969	WYW	Situs	-	
General Plant - Post-merger	394	3	692,570	SG	42.548%	294,676	
General Plant - General Office	397	3	33,603,418	SO	42.139%	14,160,260	
General Plant - Customer Service	398	3	1,000,000	CN	45.735%	457,350	
Mining Plant	399	3	22,331,000	SE	41.404%	9,245,826	
Intangible Plant	302	3	1,382,724	SG	42.548%	588,324	
Intangible Plant	303	3	38,404,011	SO	42.139%	16,183,198	
Intangible Plant	303	3	355,034	SE	41.404%	146,997	
Total - TEST Period Incremental Change			**1,324,958,391**			**585,652,514**	8.10.2

Description of Adjustment:

This adjustment places into rate base plant additions through September 2007. The associated depreciation expense and accumulated reserve effects are accounted for in tab 6.

PacifiCorp
Utah General Rate Case - September 2007
Capital Additions Summary

Description	Factor	Capital Additions Oct 05 to Sept 06	Capital Additions Oct 06 to Sept 07	Capital Additions Total	Ref
Steam Production Plant:					
Post-merger	SG	199,575,755	329,346,277	528,922,032	
Total Steam Plant		199,575,755	330,883,777	530,459,532	8.10.3
Hydro Production Plant:					
Post-merger	SG-P	70,903,219	67,799,983	138,703,203	
Post-merger	SG-U	5,307,744	6,342,823	11,650,567	
Total Hydro Plant		76,210,963	74,142,806	150,353,769	8.10.4
Other Production Plant:					
Post-merger	SG	191,372,084	352,599,653	543,971,737	
Total Other Production Plant		191,372,084	352,599,653	543,971,737	8.10.5
Transmission Plant:					
Post-merger	SG	152,961,840	213,945,263	366,907,103	
Total Transmission Plant		152,961,840	213,945,263	366,907,103	8.10.11
Distribution Plant:					
California	CA	6,443,924	9,938,528	16,382,452	
Oregon	OR	62,569,585	49,810,631	112,380,216	
Washington	WA	14,109,201	13,752,536	27,861,738	
Eastern Wyoming	WYP	16,050,455	10,617,959	26,668,414	
Utah	UT	113,118,530	119,574,165	232,692,695	
Idaho	IDU	10,047,315	11,324,253	21,371,568	
Western Wyoming	WYU	1,966,267	7,796,941	9,763,208	
Total Distribution Plant		224,305,276	222,815,014	447,120,290	8.10.21
General Plant:					
California	CA	820,881	1,204,332	2,025,213	
Oregon	OR	10,027,273	12,584,179	22,611,451	
Washington	WA	1,254,152	1,518,030	2,772,182	
Eastern Wyoming	WYP	1,629,433	2,328,590	3,958,023	
Utah	UT	16,808,769	11,631,286	28,440,055	
Idaho	IDU	1,371,497	2,585,736	3,957,234	
Western Wyoming	WYU	219,913	950,969	1,170,882	
Post-merger	SG	3,287,101	692,570	3,979,670	
General Office	SO	18,228,325	33,603,418	51,831,743	
Customer Service	CN	740,913	1,000,000	1,740,913	
Total General Plant		54,388,257	68,099,110	122,487,367	8.10.25
Mining Plant:					
Coal Mine	SE	18,380,000	22,331,000	40,711,000	
Total Mining Plant		18,380,000	22,331,000	40,711,000	8.10.26
Intangible Plant:					
Post-merger	SG	1,398,053	1,382,724	2,780,777	
General Office	SO	39,097,561	38,404,011	77,501,572	
Fuel Related	SE	-	355,034	355,034	
Total Intangible Plant		40,495,615	40,141,768	80,637,383	8.10.27
Total Electric Plant in Service		957,689,791	1,324,958,391	2,282,648,182	8.10.27

PacifiCorp
Steam Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	2007 U2 - AH Baskets and Sootblowers	DJ	Steam Production	SG	Nov-2006	-	683	-	683	414	1,097	-
2	2007 U2-Boiler Reheater Assembly Replace	DJ	Steam Production	SG	Oct-2006	-	885	-	885	553	1,438	-
3	2007-U2-Major Turbine Generator Insp.	DJ	Steam Production	SG	Jun-2006	-	2,859	2,859	-	-	-	-
4	300 SR10/SR57 Improvement Project	Hunter	Steam Production	SG	Oct-2005	59	1,966	2,026	-	-	-	-
5	302 Cooling Tower Replacement	Hunter	Steam Production	SG	Mar-2006	6	1,487	1,493	-	-	-	-
6	302 FGD Internal Recycle Spray Piping	Hunter	Steam Production	SG	Nov-2005	1,772	472	2,244	-	-	-	-
7	303 Main Control System Upgrade	Hunter	Steam Production	SG	Mar-2006	-	1,617	1,617	-	-	-	-
8	Controls Replacement	Wyodak	Steam Production	SG	Jun-2006	3,593	2,736	6,330	-	-	-	-
9	Cooling Tower Replacement	Hunter	Steam Production	SG	Jun-2006	-	3,754	3,754	-	-	-	-
10	Excitation Control Replacement - U3	Jim Bridger	Steam Production	SG	May-2007	-	236	-	236	838	1,074	-
11	Generator Excitation Replacement	Wyodak	Steam Production	SG	Jun-2006	-	1,149	1,149	-	-	-	-
12	Generator Rewind	Hunter	Steam Production	SG	Jun-2007	-	-	-	-	7,534	7,534	-
13	303 Generator Voltage Regulator Replace (Exciter)	Hunter	Steam Production	SG	Jun-2007	-	579	-	579	2,140	2,719	-
14	HU Gen Rotor Retaining Ring/Rewind	Hunter	Steam Production	SG	Jun-2007	-	1,387	-	1,387	1,931	3,318	-
15	HU Turbine HP Nozzle Box	Hunter	Steam Production	SG	Jun-2007	-	-	-	-	2,145	2,145	-
16	Hunter 3 Comprehensive Air Initiative	CAI	Steam Production	SG	Jun-2007	-	327	-	327	9,980	10,307	-
17	Hunter Controls Replacement	Hunter	Steam Production	SG	Jun-2007	-	3,339	-	3,339	5,583	8,922	-
18	HUNTINGTON SCRUBBER / NOX / BAGHOUSE	Huntington	Steam Production	SG	Nov-2006	28,678	75,369	-	104,047	31,300	135,347	-
19	JB 1 Submerged Drag Chain Conveyor	Jim Bridger	Steam Production	SG	Jul-2006	669	4,556	5,226	-	-	-	-
20	Jim Bridger 3 Comprehensive Air Initiative	CAI	Steam Production	SG	May-2007	-	803	-	803	6,310	7,113	(0)
21	Refurbish U1 Generator Field	Jim Bridger	Steam Production	SG	May-2007	-	699	-	699	1,296	1,995	-
22	Reheater Replacement	Wyodak	Steam Production	SG	Jun-2006	133	4,236	4,369	-	-	-	-
23	Replace Unit 1 Coal Pipe	Jim Bridger	Steam Production	SG	Jun-2006	-	1,251	1,251	-	-	-	-
24	Rewind Main Generator Stator	Wyodak	Steam Production	SG	Jun-2006	2,466	3,580	6,046	-	-	-	-
25	Rewind Unit #1 Main Generator Stator	Jim Bridger	Steam Production	SG	Jun-2006	869	3,651	4,520	-	-	-	-
26	Software recommended by GIMP (FY07)	EIT	Steam Production	SG	Mar-2007	-	498	-	498	633	1,131	-
27	303 Submerged Drag Chain Conveyor	Hunter	Steam Production	SG	Jun-2007	-	1,315	-	1,315	6,030	7,345	-
28	Turbine L-0 Bucket Replacement	Hunter	Steam Production	SG	Jun-2007	-	13	-	13	1,945	1,958	-
29	U0 - PURCHASE & INSTALL ADD'L CENTAC	DJ	Steam Production	SG	Oct-2005	1,057	850	1,907	-	-	-	-
30	U0 Water Efficiency Management Project (Phase 1)	Huntington	Steam Production	SG	Sep-2007	78	3,307	-	3,385	4,298	7,683	-
31	U1 Air Preheater Baskets (FY06)	Huntington	Steam Production	SG	Nov-2005	449	1,055	1,504	-	-	-	-
32	U1 Boiler Front Reheat Replacement	Huntington	Steam Production	SG	Dec-2005	1,459	1,781	3,239	-	-	-	-
33	U1 Boiler Low Temp. SH Replacement	Huntington	Steam Production	SG	Dec-2005	2,050	2,074	4,124	-	-	-	-
34	U1 Cooling Tower Ext Cells & Repair	Jim Bridger	Steam Production	SG	Jun-2006	1,328	-	1,328	-	-	-	-
35	U1 FGD System Linings	Huntington	Steam Production	SG	Dec-2005	853	761	1,614	-	-	-	-
36	U1 Generator Exciter Replacement	Huntington	Steam Production	SG	Dec-2005	979	1,225	2,204	-	-	-	-
37	U1 Generator Field Refurbishment	Huntington	Steam Production	SG	Dec-2005	1,680	1,207	2,887	-	-	-	-
38	U1 Main Condenser & BFPT Condenser	Huntington	Steam Production	SG	Dec-2005	1,968	1,157	3,125	-	-	-	-
39	U1 Scrubber Mist Eliminator Upgrade	Huntington	Steam Production	SG	Dec-2005	1,182	485	1,667	-	-	-	-
40	U1 Scrubber Recycle Pipe (Int)	Huntington	Steam Production	SG	Dec-2005	1,975	1,146	3,121	-	-	-	-
41	U2 Boiler Front Reheat Replacement	Huntington	Steam Production	SG	Nov-2006	-	1,952	-	1,952	1,589	3,541	-
42	U2 Boiler Low Temp. SH Replacement	Huntington	Steam Production	SG	Nov-2006	-	2,125	-	2,125	1,700	3,825	-
43	U2 Boiler Rear Reheat Replacement	Huntington	Steam Production	SG	Nov-2006	-	2,030	-	2,030	1,046	3,076	-
44	U2 Condenser Retube	Naughton	Steam Production	SG	Jun-2006	11	2,659	2,671	-	-	-	-
45	U2 Exciter Replacement	Huntington	Steam Production	SG	Nov-2006	-	23	-	23	1,545	1,568	-
46	U2 Generator Rewind	Huntington	Steam Production	SG	Nov-2006	-	1,097	-	1,097	991	2,088	-
47	U2 LP Turbine Last Stage Bucket Replacement	Huntington	Steam Production	SG	Nov-2006	-	1,668	-	1,668	1,333	3,001	-
48	U2 Replace HP FWH 2-7 & 2-6	Naughton	Steam Production	SG	May-2006	-	1,345	1,345	-	-	-	-
49	U3 Expand Scrubber Pond	Naughton	Steam Production	SG	Dec-2005	1,022	1,646	2,668	-	-	-	-
50	U3 Reheater Replacement	Jim Bridger	Steam Production	SG	Jun-2007	-	-	-	-	3,559	3,559	-
51	Unit 1 Controls Replacement	Jim Bridger	Steam Production	SG	Mar-2007	-	1,987	-	1,987	598	2,584	-
52	Unit 1 Controls Upgrade	Jim Bridger	Steam Production	SG	Jun-2006	667	2,538	3,205	-	-	-	-
53	Aux Transformer, 4	Cholla	Steam Production	SSGCH	Sep-2007	-	-	-	-	1,538	1,538	-
54	303 Coal Silo Cone Replacement	Hunter	Steam Production	SG	May-2007	-	-	-	-	1,165	1,165	-
55	303 Secondary SH Replacements	Hunter	Steam Production	SG	May-2007	-	-	-	-	1,517	1,517	-
56	303 Turbine L-0 Bucket Replacement	Hunter	Steam Production	SG	May-2007	-	-	-	-	1,284	1,284	-
57	Rubber Tire Dozer	Jim Bridger	Steam Production	SG	Jun-2007	-	-	-	-	1,025	1,025	-
58	All Projects < $1M	Various	Steam Production	SG	Monthly	40,219	120,084	120,084	40,219	99,989	99,989	40,219
					Steam Total	**95,221**	**273,649**	**199,576**	**169,295**	**201,807**	**330,884**	**40,218**

PacifiCorp
Hydro Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	10.1 Yale Land Acquisition and Habitat Protection Fund	Hydro - Pac	Hydro Production	SG-P	Mar-2007	1,125	1,280	-	2,404	632	3,036	-
2	10.2 Swift Land Acquisition and Habitat Protection Fund	Hydro - Pac	Hydro Production	SG-P	Mar-2007	-	-	-	-	3,341	3,341	-
3	10.3-Clearwater River Reconnection [L0]	Hydro - Pac	Hydro Production	SG-P	Jan-2006	530	1,467	1,997	-	-	-	-
4	10.5-Riparian Restoration-Potter Creek Restoration [RCC-02-04]	Hydro - Pac	Hydro Production	SG-P	Mar-2006	882	532	1,414	-	-	-	-
5	14.2 FC Canal Shutoff and Drainage System [L1]	Hydro - Pac	Hydro Production	SG-P	Dec-2006	-	1,031	-	1,031	617	1,649	-
6	19.1(x) Tributary Enhancement Planning/Design	Hydro - Pac	Hydro Production	SG-P	May-2006	-	1,141	1,141	-	-	-	-
7	Ashton Dam Seepage Control	Hydro - Pac	Hydro Production	SG-P	May-2006	-	1,414	1,414	-	-	-	-
8	Copco 2 Generator Breakers & Relays	Hydro - Pac	Hydro Production	SG-P	Oct-2006	-	1,172	-	1,172	194	1,367	-
9	Cutler #2 Runner	Hydro - Pac	Hydro Production	SG-P	Sep-2006	-	2,283	2,283	-	-	-	-
10	Irongate Tunnel Improvements	Hydro - Pac	Hydro Production	SG-P	Nov-2005	831	1,242	2,074	-	-	-	-
11	JC Boyle #2 Generator Rewind & Protection	Hydro - Pac	Hydro Production	SG-P	Nov-2005	2,316	669	2,985	-	-	-	-
12	JC Boyle #2 Runner Replacement	Hydro - Pac	Hydro Production	SG-P	Nov-2005	2,409	348	2,757	-	-	-	-
13	JCB U1 & U2 New Generator Breakers & Leads	Hydro - Pac	Hydro Production	SG-P	Nov-2005	914	423	1,337	-	-	-	-
14	Hydro Property Transfer from 101 to 121	Hydro - Pac	Hydro Production	SG-P				(50)			-	
15	Hydro Property Transfer from 101 to 121	Hydro - Utah	Hydro Production	SG-U				(19)			-	
16	LI Lewis River Relicensing - Superior	Hydro - Pac	Hydro Production	SG-P	Apr-2007	11,214	713	-	11,927	233	12,160	-
17	LI MERWIN RELICENSING OF PROJECT	Hydro - Pac	Hydro Production	SG-P	Apr-2007	8,583	1,153	-	9,735	210	9,945	-
18	LI SWIFT RELICENSING OF PROJECT	Hydro - Pac	Hydro Production	SG-P	Apr-2007	8,417	1,149	-	9,566	185	9,750	-
19	Lifton Pump #5 Rehabilitation	Hydro - Pac	Hydro Production	SG-P	Mar-2006	326	1,743	2,069	-	-	-	-
20	Replace Prospect Flumes	Hydro - Pac	Hydro Production	SG-P	Oct-2005	2,399	730	3,129	-	-	-	-
21	S 8.7 Lewis Hatchery Ponds #13, #14, #16 Modification/Conversion	Hydro - Pac	Hydro Production	SG-P	Jun-2007	-	1,535	-	1,535	3,119	4,654	-
22	S 8.7 Speelyai Hatchery Ponds Modification/Conversion	Hydro - Pac	Hydro Production	SG-P	Jun-2007	-	781	-	781	1,544	2,325	-
23	Swift 1 Operation & Capacity Upgrade	Hydro - Pac	Hydro Production	SG-P	Mar-2006	20,558	2,570	23,128	-	-	-	-
24	LI Rogue Relicensing-Hydro South	Hydro - Pac	Hydro Production	SG-P	Sep-2006	5,106	293	5,399	-	-	-	-
25	6.1.1 Lewis River Lower Flow Release	Hydro - Pac	Hydro Production	SG-P	Sep-2007	-	-	-	-	1,487	1,487	-
26	6.1.2 Lewis River Upper Flow Release	Hydro - Pac	Hydro Production	SG-P	Sep-2007	-	-	-	-	1,517	1,517	-
27	6.1.3 Constructed Channel Funding	Hydro - Pac	Hydro Production	SG-P	Sep-2007	-	-	-	-	1,170	1,169	0
28	All Projects < $1M	Hydro - Utah	Hydro Production	SG-U	Monthly	1,154	5,327	5,327	1,154	6,343	6,343	1,154
29	All Projects < $1M	Hydro - Pac	Hydro Production	SG-P	Monthly	2,887	19,828	19,828	2,887	15,400	15,400	2,887
					Hydro Total	69,651	48,823	76,211	42,194	35,991	74,143	4,042

PacifiCorp
Other Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed In Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	Capitalized Spare Parts	Lakeside (Run)	Other Production	SG	Nov-2006	-	-	-	-	1,290	1,290	-
2	CURRANT CREEK CAPITAL BUILD	ResD	Other Production	SG	Mar-2006	142,199	45,052	187,251	0	-	-	0
3	LAKESIDE CAPITAL BUILD	ResD	Other Production	SG	May-2007	96,684	182,148	-	278,832	51,722	330,554	-
4	CT1B Capitalized Spare Parts (FY08)	Currant Creek (Run)	Other Production	SG	Jul-2007	-	-	-	-	15,142	15,142	-
5	Overhaul Replacement Parts (FY08)	Hermiston	Other Production	SG	Jun-2007	-	-	-	-	1,230	1,230	-
6	GT0 Construction Commissioning Starts fee	Lakeside (Run)	Other Production	SG	May-2007	-	-	-	-	1,259	1,259	-
7	All Projects < $1M	Various	Other Production	SG	Monthly	228	4,121	4,121	228	3,125	3,125	228
					Other Total	239,111	231,322	191,372	279,061	73,768	352,600	229

PacifiCorp
Transmission Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	State	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	Syracuse Add 345-138kV Transfmr (394MVA)		Transmission	UT	SG	Mar-2006	9,851	4,085	13,936	-	-	-	-
2	Quarry-DimpleDell Loop-Phase 2		Transmission	UT	SG	Jan-2006	4,179	508	4,686	-	-	-	-
3	90th South-Oquirrh Recond 138kV Ln		Transmission	UT	SG	Dec-2005	942	1,738	2,680	-	-	-	-
4	Claim Jumper Provide 230 Svc Anadarko		Transmission	WY-E	SG	Jun-2006	87	1,133	1,220	-	-	-	-
5	Bitter Creek Provide 230kV Svc Anadarko		Transmission	WY-E	SG	Dec-2005	830	1,318	2,148	-	-	-	-
6	Oakley-Kamas New 46kV Line		Transmission	UT	SG	Oct-2006	403	1,078	-	1,481	-	1,481	-
7	Terminal-Tooele 138kV Rebuild		Transmission	UT	SG	Dec-2005	5,668	291	5,958	-	-	-	-
8	New Revenue/System Reinforcement - Subtransmission		Transmission	CA	SG	Monthly	-	(15)	(15)	-	-	-	-
9	New Revenue/System Reinforcement - Subtransmission		Transmission	ID	SG	Monthly	-	(26)	(26)	-	-	-	-
10	New Revenue/System Reinforcement - Subtransmission		Transmission	OR	SG	Monthly	-	(113)	(113)	-	-	-	-
11	New Revenue/System Reinforcement - Subtransmission		Transmission	UT	SG	Monthly	-	(259)	(259)	-	-	-	-
12	New Revenue/System Reinforcement - Subtransmission		Transmission	WA	SG	Monthly	-	(27)	(27)	-	-	-	-
13	New Revenue/System Reinforcement - Subtransmission		Transmission	WY-E	SG	Monthly	-	(32)	(32)	-	-	-	-
14	New Revenue/System Reinforcement - Subtransmission		Transmission	WY-W	SG	Monthly	-	(4)	(4)	-	-	-	-
15	Midpnt-Summer Lake 500 kV Replace Relays		Transmission	OR	SG	Mar-2006	612	1,340	1,952	-	-	-	-
16	Swift 1-Replace Breakers		Transmission	WA	SG	Dec-2005	1,645	20	1,665	-	-	-	-
17	Mandated - Highway Relocations		Transmission	CA	SG	Monthly	-	78	78	-	-	-	-
18	Transmission Property Transfer from 101 to 121		Transmission	System	SG				(680)			-	
19	Mandated - Environmental		Transmission	CA	SG	Monthly	-	4	4	-	-	-	-
20	Mandated - Public Accommodations & Other		Transmission	CA	SG	Monthly	-	177	177	-	-	-	-
21	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	CA	SG	Monthly	-	287	287	-	-	-	-
22	Replace - Substation - Meters and Relays		Transmission	CA	SG	Monthly	-	401	401	-	-	-	-
23	Replace - Substation - Transformers		Transmission	CA	SG	Monthly	-	29	29	-	-	-	-
24	Replace - Substation - Battery Banks		Transmission	CA	SG	Monthly	-	35	35	-	-	-	-
25	Replace - Substation - Bushings, Glass & Other		Transmission	CA	SG	Monthly	-	140	140	-	-	-	-
26	Replace - Underground Cable		Transmission	CA	SG	Monthly	-	26	26	-	-	-	-
27	Replace - Underground - Vaults & Equipment		Transmission	CA	SG	Monthly	-	4	4	-	-	-	-
28	Replace - Overhead Transmission Lines - Poles		Transmission	CA	SG	Monthly	-	1,004	1,004	-	-	-	-
29	Replace - Overhead Transmission Lines - Other		Transmission	CA	SG	Monthly	-	334	334	-	-	-	-
30	Replace - Storm and Casualty		Transmission	CA	SG	Monthly	-	227	227	-	-	-	-
31	Functional Upgrade - Substation Improvements		Transmission	CA	SG	Monthly	-	137	137	-	-	-	-
32	Functional Upgrade - Transmission Improvement		Transmission	CA	SG	Monthly	-	39	39	-	-	-	-
33	Mandated - Highway Relocations		Transmission	ID	SG	Monthly	-	64	64	-	-	-	-
34	Mandated - Environmental		Transmission	ID	SG	Monthly	-	3	3	-	-	-	-
35	Mandated - Public Accommodations & Other		Transmission	ID	SG	Monthly	-	147	147	-	-	-	-
36	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	ID	SG	Monthly	-	238	238	-	-	-	-
37	Replace - Substation - Meters and Relays		Transmission	ID	SG	Monthly	-	333	333	-	-	-	-
38	Replace - Substation - Transformers		Transmission	ID	SG	Monthly	-	24	24	-	-	-	-
39	Replace - Substation - Battery Banks		Transmission	ID	SG	Monthly	-	29	29	-	-	-	-
40	Replace - Substation - Bushings, Glass & Other		Transmission	ID	SG	Monthly	-	116	116	-	-	-	-
41	Replace - Underground Cable		Transmission	ID	SG	Monthly	-	22	22	-	-	-	-
42	Replace - Underground - Vaults & Equipment		Transmission	ID	SG	Monthly	-	3	3	-	-	-	-
43	Replace - Overhead Transmission Lines - Poles		Transmission	ID	SG	Monthly	-	833	833	-	-	-	-
44	Replace - Overhead Transmission Lines - Other		Transmission	ID	SG	Monthly	-	277	277	-	-	-	-
45	Replace - Storm and Casualty		Transmission	ID	SG	Monthly	-	188	188	-	-	-	-
46	Functional Upgrade - Substation Improvements		Transmission	ID	SG	Monthly	-	114	114	-	-	-	-
47	Functional Upgrade - Transmission Improvement		Transmission	ID	SG	Monthly	-	33	33	-	-	-	-
48	Mandated - Highway Relocations		Transmission	MT	SG	Monthly	-	10	10	-	-	-	-
49	Mandated - Environmental		Transmission	MT	SG	Monthly	-	0	0	-	-	-	-
50	Mandated - Public Accommodations & Other		Transmission	MT	SG	Monthly	-	23	23	-	-	-	-
51	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	MT	SG	Monthly	-	38	38	-	-	-	-
52	Replace - Substation - Meters and Relays		Transmission	MT	SG	Monthly	-	53	53	-	-	-	-
53	Replace - Substation - Transformers		Transmission	MT	SG	Monthly	-	4	4	-	-	-	-
54	Replace - Substation - Battery Banks		Transmission	MT	SG	Monthly	-	5	5	-	-	-	-
55	Replace - Substation - Bushings, Glass & Other		Transmission	MT	SG	Monthly	-	18	18	-	-	-	-
56	Replace - Underground Cable		Transmission	MT	SG	Monthly	-	3	3	-	-	-	-
57	Replace - Underground - Vaults & Equipment		Transmission	MT	SG	Monthly	-	0	0	-	-	-	-
58	Replace - Overhead Transmission Lines - Poles		Transmission	MT	SG	Monthly	-	133	133	-	-	-	-
59	Replace - Overhead Transmission Lines - Other		Transmission	MT	SG	Monthly	-	44	44	-	-	-	-
60	Replace - Storm and Casualty		Transmission	MT	SG	Monthly	-	30	30	-	-	-	-
61	Functional Upgrade - Substation Improvements		Transmission	MT	SG	Monthly	-	18	18	-	-	-	-
62	Functional Upgrade - Transmission Improvement		Transmission	MT	SG	Monthly	-	5	5	-	-	-	-
63	Mandated - Highway Relocations		Transmission	OR	SG	Monthly	-	177	177	-	-	-	-
64	Mandated - Environmental		Transmission	OR	SG	Monthly	-	8	8	-	-	-	-
65	Mandated - Public Accommodations & Other		Transmission	OR	SG	Monthly	-	404	404	-	-	-	-
66	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	OR	SG	Monthly	-	654	654	-	-	-	-
67	Replace - Substation - Meters and Relays		Transmission	OR	SG	Monthly	-	915	915	-	-	-	-

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68	Replace - Substation - Transformers		Transmission	OR	SG	Monthly	-	67	67	-	-	-	-
69	Replace - Substation - Battery Banks		Transmission	OR	SG	Monthly	-	80	80	-	-	-	-
70	Replace - Substation - Bushings, Glass & Other		Transmission	OR	SG	Monthly	-	319	319	-	-	-	-
71	Replace - Underground Cable		Transmission	OR	SG	Monthly	-	60	60	-	-	-	-
72	Replace - Underground - Vaults & Equipment		Transmission	OR	SG	Monthly	-	8	8	-	-	-	-
73	Replace - Overhead Transmission Lines - Poles		Transmission	OR	SG	Monthly	-	2,292	2,292	-	-	-	-
74	Replace - Overhead Transmission Lines - Other		Transmission	OR	SG	Monthly	-	762	762	-	-	-	-
75	Replace - Storm and Casualty		Transmission	OR	SG	Monthly	-	518	518	-	-	-	-
76	Functional Upgrade - Substation Improvements		Transmission	OR	SG	Monthly	-	313	313	-	-	-	-
77	Functional Upgrade - Transmission Improvement		Transmission	OR	SG	Monthly	-	89	89	-	-	-	-
78	Mandated - Highway Relocations		Transmission	UT	SG	Monthly	-	193	193	-	-	-	-
79	Mandated - Environmental		Transmission	UT	SG	Monthly	-	9	9	-	-	-	-
80	Mandated - Public Accommodations & Other		Transmission	UT	SG	Monthly	-	441	441	-	-	-	-
81	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	UT	SG	Monthly	-	714	714	-	-	-	-
82	Replace - Substation - Meters and Relays		Transmission	UT	SG	Monthly	-	998	998	-	-	-	-
83	Replace - Substation - Transformers		Transmission	UT	SG	Monthly	-	73	73	-	-	-	-
84	Replace - Substation - Battery Banks		Transmission	UT	SG	Monthly	-	88	88	-	-	-	-
85	Replace - Substation - Bushings, Glass & Other		Transmission	UT	SG	Monthly	-	348	348	-	-	-	-
86	Replace - Underground Cable		Transmission	UT	SG	Monthly	-	66	66	-	-	-	-
87	Replace - Underground - Vaults & Equipment		Transmission	UT	SG	Monthly	-	9	9	-	-	-	-
88	Replace - Overhead Transmission Lines - Poles		Transmission	UT	SG	Monthly	-	2,500	2,500	-	-	-	-
89	Replace - Overhead Transmission Lines - Other		Transmission	UT	SG	Monthly	-	831	831	-	-	-	-
90	Replace - Storm and Casualty		Transmission	UT	SG	Monthly	-	565	565	-	-	-	-
91	Functional Upgrade - Substation Improvements		Transmission	UT	SG	Monthly	-	342	342	-	-	-	-
92	Functional Upgrade - Transmission Improvement		Transmission	UT	SG	Monthly	-	98	98	-	-	-	-
93	Mandated - Highway Relocations		Transmission	WA	SG	Monthly	-	85	85	-	-	-	-
94	Mandated - Environmental		Transmission	WA	SG	Monthly	-	4	4	-	-	-	-
95	Mandated - Public Accommodations & Other		Transmission	WA	SG	Monthly	-	194	194	-	-	-	-
96	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	WA	SG	Monthly	-	314	314	-	-	-	-
97	Replace - Substation - Meters and Relays		Transmission	WA	SG	Monthly	-	439	439	-	-	-	-
98	Replace - Substation - Transformers		Transmission	WA	SG	Monthly	-	32	32	-	-	-	-
99	Replace - Substation - Battery Banks		Transmission	WA	SG	Monthly	-	38	38	-	-	-	-
100	Replace - Substation - Bushings, Glass & Other		Transmission	WA	SG	Monthly	-	153	153	-	-	-	-
101	Replace - Underground Cable		Transmission	WA	SG	Monthly	-	29	29	-	-	-	-
102	Replace - Underground - Vaults & Equipment		Transmission	WA	SG	Monthly	-	4	4	-	-	-	-
103	Replace - Overhead Transmission Lines - Poles		Transmission	WA	SG	Monthly	-	1,098	1,098	-	-	-	-
104	Replace - Overhead Transmission Lines - Other		Transmission	WA	SG	Monthly	-	365	365	-	-	-	-
105	Replace - Storm and Casualty		Transmission	WA	SG	Monthly	-	248	248	-	-	-	-
106	Functional Upgrade - Substation Improvements		Transmission	WA	SG	Monthly	-	150	150	-	-	-	-
107	Functional Upgrade - Transmission Improvement		Transmission	WA	SG	Monthly	-	43	43	-	-	-	-
108	Mandated - Highway Relocations		Transmission	WY-E	SG	Monthly	-	124	124	-	-	-	-
109	Mandated - Environmental		Transmission	WY-E	SG	Monthly	-	6	6	-	-	-	-
110	Mandated - Public Accommodations & Other		Transmission	WY-E	SG	Monthly	-	284	284	-	-	-	-
111	Replace - Substation - Switchgear, Breakers, Reclr		Transmission	WY-E	SG	Monthly	-	460	460	-	-	-	-
112	Replace - Substation - Meters and Relays		Transmission	WY-E	SG	Monthly	-	643	643	-	-	-	-
113	Replace - Substation - Transformers		Transmission	WY-E	SG	Monthly	-	47	47	-	-	-	-
114	Replace - Substation - Battery Banks		Transmission	WY-E	SG	Monthly	-	56	56	-	-	-	-
115	Replace - Substation - Bushings, Glass & Other		Transmission	WY-E	SG	Monthly	-	224	224	-	-	-	-
116	Replace - Underground Cable		Transmission	WY-E	SG	Monthly	-	42	42	-	-	-	-
117	Replace - Underground - Vaults & Equipment		Transmission	WY-E	SG	Monthly	-	6	6	-	-	-	-
118	Replace - Overhead Transmission Lines - Poles		Transmission	WY-E	SG	Monthly	-	1,610	1,610	-	-	-	-
119	Replace - Overhead Transmission Lines - Other		Transmission	WY-E	SG	Monthly	-	535	535	-	-	-	-
120	Replace - Storm and Casualty		Transmission	WY-E	SG	Monthly	-	364	364	-	-	-	-
121	Functional Upgrade - Substation Improvements		Transmission	WY-E	SG	Monthly	-	220	220	-	-	-	-
122	Functional Upgrade - Transmission Improvement		Transmission	WY-E	SG	Monthly	-	63	63	-	-	-	-
123	Cache Valley Transmission Line		Transmission	UT	SG	Jun-2006	1,564	4,489	6,054	-	-	-	-
124	Prelim Engr&Property for Oquirrh 345 Sub		Transmission	UT	SG	Mar-2006	164	2,079	2,243	-	-	-	-
125	Camp Williams-Mona 345 kV No 4 line		Transmission	UT	SG	Mar-2006	400	1,331	1,731	-	-	-	-
126	New Revenue/System Reinforcement - Other (IRP)		Transmission	UT	SG	Mar-2006	503	416	919	-	-	-	-
127	Wolverine Creek Wind Farm Interconnect		Transmission	ID	SG	Feb-2006	1,249	753	2,002	-	-	-	-
128	Windland Deep Creek interconnect		Transmission	ID	SG	Oct-2006	-	1,659	-	1,659	-	1,659	-
129	Line 66 115 kV Interconnection		Transmission	OR	SG	Oct-2006	-	621	-	621	-	621	-
130	Basin Electric Intrconnect Carr Draw Sub		Transmission	WA	SG	Aug-2006	2,214	133	2,347	-	-	-	-
131	Tieton Hydro Power Interconnection		Transmission	WA	SG	Oct-2006	-	1,042	-	1,042	-	1,042	-
132	Cedar City System Reinforcement		Transmission	UT	SG	Jul-2007	-	-	-	-	26,543	26,543	-
133	Oregon Non Specified N-1		Transmission	OR	SG	Jun-2007	-	-	-	-	1,982	1,982	-
134	Utah Valley 138kV System Reinforcement		Transmission	UT	SG	Jun-2007	-	-	-	-	2,973	2,973	-
135	Washington Non Specified N-1		Transmission	WA	SG	Jun-2007	-	-	-	-	1,982	1,982	-
136	Line 1 Conv to 115kV Line 14 Cap Relief		Transmission	CA	SG	Jul-2006	119	7,111	7,230	-	-	-	-
137	Line 3 Convert to 115kV		Transmission	CA	SG	Nov-2006	-	1,835	-	1,835	1,212	3,047	-
138	Nickel Mtn Consst New 230-115kV Sub		Transmission	OR	SG	Nov-2006	-	2,447	-	2,447	1,616	4,062	-

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139	Vintage Valley New 230-115kV Sub		Transmission	WA	SG	Jun-2007	-	2,202	-	2,202	6,791	8,993	-
140	WEED JCT RTU Replacement		Transmission	CA	SG	Jul-2006	-	50	50	-	-	-	-
141	Copco 2 Install 230/115 Tranfrmr & Brkr		Transmission	CA	SG	Sep-2006	-	5,115	5,115	-	-	-	-
142	Weed Junction Replace SER		Transmission	CA	SG	Sep-2006	-	149	149	-	-	-	-
143	Treasurton-Naughton 230-Repl Rlys & Comm		Transmission	ID	SG	May-2006	-	200	200	-	-	-	-
144	Goshen-Sugarmill 161-Repl Rlys & Comm Eq		Transmission	ID	SG	Nov-2006	-	-	-	-	190	190	-
145	Goshen-Rigby161kV-Replace Rlys & Comm Eq		Transmission	ID	SG	Aug-2006	-	190	190	-	-	-	-
146	JEFFERSON SCADA RTU Replacement		Transmission	ID	SG	May-2006	-	100	100	-	-	-	-
147	Jefferson Sub: Replace RTU Alarm & Control		Transmission	ID	SG	Jul-2006	-	50	50	-	-	-	-
148	Jefferson Sub: Replace RTU		Transmission	ID	SG	Jun-2006	-	50	50	-	-	-	-
149	Goshen Sub 161kV interconnection		Transmission	ID	SG	May-2006	-	300	300	-	-	-	-
150	Grace & Goshen Replace Obsolete Rlys		Transmission	ID	SG	Nov-2006	-	-	-	-	190	190	-
151	Amps PST Capacitor (Maintina Amps TC) Jt		Transmission	ID	SG	Mar-2007	-	1,235	-	1,235	1,265	2,500	-
152	Antelope-Bannack Pass 230kV Rplc Strs		Transmission	ID	SG	Jun-2006	-	60	60	-	-	-	-
153	Wheelon-American Falls(ID) Rplc Strs		Transmission	ID	SG	Jul-2006	-	72	72	-	-	-	-
154	Invenergy Dalreed 34.5kV Interconnection		Transmission	OR	SG	Jun-2006	-	1,004	1,004	-	-	-	-
155	Spring Canyon Energy Interconnection		Transmission	UT	SG	May-2007	-	-	-	-	1,258	1,258	-
156	Tieton Sub 115kV interconnection		Transmission	WA	SG	Jun-2006	-	2,030	2,030	-	-	-	-
157	Jim Bridger 345kV Sys Rpl Rlys&Com Eqp		Transmission	WY-E	SG	Mar-2007	-	-	-	-	279	279	-
158	Jim Bridger: Replace RAS-B Scheme		Transmission	WY-E	SG	Mar-2007	-	445	-	445	687	1,131	-
159	System Substation Security-Phase 3		Transmission	System	SG	Oct-2006	-	1,158	-	1,158	379	1,536	-
160	Main Grid Replace Interchange Meters		Transmission	System	SG	Dec-2006	-	-	-	-	55	55	-
161	Purchase 345kV Spare Breaker		Transmission	System	SG	Mar-2007	-	-	-	-	299	299	-
162	Purchase 230kV Spare Breaker		Transmission	System	SG	Feb-2007	-	-	-	-	299	299	-
163	Yellowtl-Casper 230 Ln:Repl Strs & Xarms		Transmission	MT	SG	Aug-2006	-	84	84	-	-	-	-
164	Crow Reservation Renew Right-of-Way		Transmission	MT	SG	Mar-2007	-	1,019	-	1,019	1,044	2,064	-
165	Yellowtail & Billings Rplc Rlys&Comm Eqp		Transmission	MT	SG	Jul-2006	-	206	206	-	-	-	-
166	Colstrip Plant Additions		Transmission	MT	SG	Jan-2007	-	-	-	-	151	151	-
167	Burns Reactive Sta-Spare Reactor Radiato		Transmission	OR	SG	Mar-2007	-	-	-	-	50	50	-
168	Starvout Mtn Comm Site: Replace RTU		Transmission	OR	SG	May-2006	-	50	50	-	-	-	-
169	Klamath II 500kV Interconnection		Transmission	OR	SG	Mar-2007	-	2,293	-	2,293	2,350	4,643	-
170	Dixonville Tieline Ln#96 Replace Poles		Transmission	OR	SG	Sep-2006	-	36	36	-	-	-	-
171	Grants Pass-Dixonville72 Rplc Poles&Xarm		Transmission	OR	SG	Nov-2006	-	75	-	75	76	151	-
172	Lone Pine-Meridian#54 Reconductor 2.7m		Transmission	OR	SG	Sep-2006	-	783	783	-	-	-	-
173	Summer Lake Rplc EHV CB4957		Transmission	OR	SG	Aug-2006	-	657	657	-	-	-	-
174	Midvally-Install 138kV Capacitor Bank		Transmission	UT	SG	Sep-2006	-	514	514	-	-	-	-
175	Red Butte Sub: Replace RTU Project		Transmission	UT	SG	Dec-2006	-	-	-	-	100	100	-
176	Terminal: Transformer, 230kV Breaker		Transmission	UT	SG	Jun-2007	-	-	-	-	3,789	3,789	-
177	Wheelon-Smithfld 138kV Line 2		Transmission	UT	SG	Mar-2007	-	4,931	-	4,931	5,054	9,985	-
178	SW Utah Load Growth Project - Phase 1		Transmission	UT	SG	May-2006	5,813	18,688	24,501	-	-	-	-
179	Huntingtn/4 Comrs 345 Ln: Rpl Tone Eqp		Transmission	UT	SG	Jan-2007	-	-	-	-	191	191	-
180	Camp Williams-Sigurd #1 Rplc Strs & Insl		Transmission	UT	SG	Aug-2006	-	251	251	-	-	-	-
181	Huntington & Emery Rplc Rlys&Comm Equip		Transmission	UT	SG	Jun-2006	-	412	412	-	-	-	-
182	Camp Williams Replace CB321		Transmission	UT	SG	Dec-2006	-	229	-	229	227	456	-
183	Sigurd Replace Switch 381A		Transmission	UT	SG	Oct-2006	-	32	-	32	32	64	-
184	Spanish Fork Sub: Repl Relays & Comm Eq		Transmission	UT	SG	Jun-2006	-	191	191	-	-	-	-
185	Camp Williams-MidValley 345 Loop in 90 S		Transmission	UT	SG	May-2006	1,169	7,181	8,351	-	-	-	-
186	Camp Williams-Ben Lomond345Loop in Terml		Transmission	UT	SG	May-2006	-	124	124	-	-	-	-
187	Mona-Camp Williams #4 345kV Line		Transmission	UT	SG	May-2007	-	17,606	-	17,606	21,423	39,029	-
188	SL Valley Add Capacitor		Transmission	UT	SG	Mar-2007	-	153	-	153	157	310	-
189	Prelim Engr&Property for Oquirrh 345 Sub		Transmission	UT	SG	Apr-2006	-	997	997	-	-	-	-
190	Lakeside I 138kV Transmission Interconnection		Transmission	UT	SG	Mar-2007	1,555	7,999	-	9,555	6,106	15,661	-
191	Cottonwood Replace RTU SCADA		Transmission	UT	SG	Nov-2006	-	-	-	-	50	50	-
192	Ben Lomond & Borah Rplc Rlys & Ton Eqp		Transmission	UT	SG	Jun-2006	-	412	412	-	-	-	-
193	Birch Creek Replace RTU Alarm & Control		Transmission	UT	SG	Jun-2006	-	100	100	-	-	-	-
194	Emery Replace RTU Alarm & Control		Transmission	UT	SG	Mar-2007	-	-	-	-	100	100	-
195	Mona Sub: Replace RTU Alarm & Control and SCADA		Transmission	UT	SG	Feb-2007	-	-	-	-	100	100	-
196	Mona & Sigurd #1 Rplc Rlys & Ton Equip		Transmission	UT	SG	Oct-2006	-	310	-	310	102	412	-
197	Mona & Sigurd #2 Rplc Rlys & Ton Equip		Transmission	UT	SG	Nov-2006	-	206	-	206	206	412	-
198	Pavant Replace RTU SCADA		Transmission	UT	SG	Feb-2007	-	-	-	-	95	95	-
199	Terminal Replace RTU Alarm & Control		Transmission	UT	SG	Nov-2006	-	-	-	-	100	100	-
200	Wheelon Replace RTU's SCADA and A&C		Transmission	UT	SG	Jan-2007	-	-	-	-	100	100	-
201	Summit-Vineyard Transmission Project		Transmission	UT	SG	May-2007	1,747	15,318	-	17,065	16,167	33,232	-
202	Ben Lomond-Borah 345 Rplc Det Equip(PTT)		Transmission	UT	SG	Jun-2006	-	17	17	-	-	-	-
203	Sigurd Replace SOE w/SER		Transmission	UT	SG	Dec-2006	-	-	-	-	141	141	-
204	Wheelon-American Falls(UT)Rplc Det Equip		Transmission	UT	SG	Sep-2006	-	101	101	-	-	-	-
205	Wheelon-Smithfield 138 Rplc Det Eqp(PTT)		Transmission	UT	SG	Nov-2006	-	50	-	50	50	101	-
206	Merwin & Cardwell Replace Relays		Transmission	WA	SG	Jan-2007	-	-	-	-	111	111	-
207	Merwin & St Johns Replace Relays		Transmission	WA	SG	Feb-2007	-	-	-	-	111	111	-
208	Merwin & Yale Replace Relays		Transmission	WA	SG	Mar-2007	-	-	-	-	111	111	-
209	Pomona Heights Install Capacitor Bank		Transmission	WA	SG	Sep-2006	-	759	759	-	-	-	-

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210	Merwin Sw Sta Replce CB 2P6 & 2P8		Transmission	WA	SG	Mar-2007	-	151	-	151	155	305	-
211	Casper-Riverton 230 LN: Repl Structures		Transmission	WY-E	SG	Jul-2006	-	151	151	-	-	-	-
212	Atlantic City Rplc Wave Trap(Rock Sprgs)		Transmission	WY-E	SG	Jun-2006	-	75	75	-	-	-	-
213	Buffalo Sub: Replace A Phase CVVT		Transmission	WY-E	SG	Jul-2006	-	80	80	-	-	-	-
214	Firehole Sub: Install Main/Alternate SS Flop Over Scheme		Transmission	WY-E	SG	Nov-2006	-	-	-	-	18	18	-
215	Mustang Sub: Install Expansion Joints		Transmission	WY-E	SG	Mar-2007	-	-	-	-	80	80	-
216	Naughton Rplc 4 CB's 231,211, 232, & 201		Transmission	WY-W	SG	Nov-2006	-	203	-	203	198	401	-
217	Riverton Sub: Replace Substation Fence		Transmission	WY-E	SG	Jun-2006	-	120	120	-	-	-	-
218	Wyoming Subs Install Battry Grnd Monitor		Transmission	WY-E	SG	Jul-2006	-	100	100	-	-	-	-
219	Difficulty Replace Rlys&Comm Eqp Miners		Transmission	WY-E	SG	Oct-2006	-	72	-	72	24	95	-
220	Dave Johnston&Difficulty Rplc Rlys&Comm		Transmission	WY-E	SG	Jun-2006	-	191	191	-	-	-	-
221	Dave Johnston&Spence Rplc Rlys&Comm Eqp		Transmission	WY-E	SG	Aug-2006	-	95	95	-	-	-	-
222	Mustang Rplc Rlys & Comm Equip Spence		Transmission	WY-E	SG	Dec-2006	-	-	-	-	60	60	-
223	Jim Bridger & Mustang Rplc Rlys&Ton Eqp		Transmission	WY-E	SG	Nov-2006	-	95	-	95	96	191	-
224	Dave Johnston-Casper 230 Rplc Structures		Transmission	WY-E	SG	Sep-2006	-	40	40	-	-	-	-
225	Dave Johnston-Rocks Springs Rplc Xarm&Br		Transmission	WY-E	SG	Oct-2006	-	50	-	50	50	100	-
226	Jim Bridger-Borah#3(WY) Rplc Det Equip		Transmission	WY-E	SG	Oct-2006	-	35	-	35	35	70	-
227	Jim Bridger-Kinport#2(WY) Rplc Det Equip		Transmission	WY-E	SG	Nov-2006	-	-	-	-	70	70	-
228	Jim Bridger-Mustang 230 Rplc Poles/Strs		Transmission	WY-E	SG	Jun-2006	-	109	109	-	-	-	-
229	Jim Bridger-Mustang230 Rplc Det Eqp(PTT)		Transmission	WY-E	SG	Jun-2006	-	50	50	-	-	-	-
230	Foote Creek-Miners Rplc Det Equip		Transmission	WY-E	SG	Jul-2006	-	30	30	-	-	-	-
231	Mustang-Spence Rplce Det Equip (PTT)		Transmission	WY-E	SG	Sep-2006	-	40	40	-	-	-	-
232	Mustang-Spence Rplc Poles/Structures		Transmission	WY-E	SG	Oct-2006	-	30	-	30	30	60	-
233	Naughton Replace SOE w/SER		Transmission	WY-W	SG	Mar-2007	-	-	-	-	141	141	-
234	Naughton-Ben Lomond #1 Rplc Strs&Xarms		Transmission	WY-W	SG	Jun-2006	-	40	40	-	-	-	-
235	Naughton-Ben Lomond #2 Rplc Strs&Xarms		Transmission	WY-W	SG	Jul-2006	-	30	30	-	-	-	-
236	Yellowtail-Thermopolis(WY)Rplc Xarm&Insl		Transmission	WY-E	SG	Aug-2006	-	35	35	-	-	-	-
237	Prospect Central Rplc 4 69kV CB's&Switch		Transmission	OR	SG	Mar-2007	-	331	-	331	340	671	-
238	Knott Sub Replace 3 115kV CB's		Transmission	OR	SG	Mar-2007	-	292	-	292	300	592	-
239	Chappel Creek Install BU 69-230 XFRM		Transmission	WY-W	SG	Mar-2007	-	438	-	438	305	742	-
240	Loc Trans: CA Mandated Hwy Relo		Transmission	CA	SG	Monthly	-	57	57	-	113	113	-
241	Loc Trans: CA - Repl Sub Bshgs, Glass		Transmission	CA	SG	Monthly	-	46	46	-	49	49	-
242	Loc Trans: CA - Repl OHD Trn Ln - Pol		Transmission	CA	SG	Monthly	-	754	754	-	344	344	-
243	Loc Trans: CA - Repl OH Trn Ln - Othr		Transmission	CA	SG	Monthly	-	91	91	-	98	98	-
244	Loc Trans: CA - Repl Storm & Casualty		Transmission	CA	SG	Monthly	-	145	145	-	145	145	-
245	Loc Trans: ID Mandated Hwy Relo		Transmission	ID	SG	Monthly	-	325	325	-	352	352	-
246	Loc Trans: ID - Repl Sub Battery Bnks		Transmission	ID	SG	Monthly	-	97	97	-	-	-	-
247	Loc Trans: ID - Repl Sub Bshgs, Glass		Transmission	ID	SG	Monthly	-	109	109	-	118	118	-
248	Loc Trans: ID - Repl OHD Trn Ln - Pol		Transmission	ID	SG	Monthly	-	1,087	1,087	-	217	217	-
249	Loc Trans: ID - Repl OH Trn Ln - Othr		Transmission	ID	SG	Monthly	-	178	178	-	193	193	-
250	Loc Trans: ID - Repl Storm & Casualty		Transmission	ID	SG	Monthly	-	116	116	-	126	126	-
251	Loc Trans: ID - Upgrade Sub Imprvmts		Transmission	ID	SG	Monthly	-	152	152	-	152	152	-
252	Loc Trans: ID - Upgrd Trans Imprvmts		Transmission	ID	SG	Monthly	-	754	754	-	377	377	-
253	Loc Trans: OR Mandated Hwy Relo		Transmission	OR	SG	Monthly	-	213	213	-	222	222	-
254	Loc Trans: OR - Swtchgr, Brkrs, Rclsr		Transmission	OR	SG	Monthly	-	130	130	-	141	141	-
255	Loc Trans: OR - Repl Sub Meter & Rlys		Transmission	OR	SG	Monthly	-	97	97	-	97	97	-
256	Loc Trans: OR - Repl Sub Transformers		Transmission	OR	SG	Sep-2006	-	136	136	-	-	-	-
257	Loc Trans: OR - Repl Sub Bshgs, Glass		Transmission	OR	SG	Monthly	-	155	155	-	168	168	-
258	Loc Trans: OR - Repl OHD Trn Ln - Poles		Transmission	OR	SG	Monthly	-	2,356	2,356	-	881	881	-
259	Loc Trans: OR - Repl OH Trn Ln - Othr		Transmission	OR	SG	Monthly	-	313	313	-	339	339	-
260	Loc Trans: OR - Repl Storm & Casualty		Transmission	OR	SG	Monthly	-	325	325	-	352	352	-
261	Loc Trans: OR - Upgrade Sub Imprvmts		Transmission	OR	SG	Monthly	-	164	164	-	164	164	-
262	Loc Trans: UT Mandated Hwy Relo		Transmission	UT	SG	Monthly	-	437	437	-	473	473	-
263	Loc Trans: UT Mandated Environmental		Transmission	UT	SG	Monthly	-	20	20	-	20	20	-
264	Loc Trans: UT Mandated Public Accom		Transmission	UT	SG	Monthly	-	1,685	1,685	-	1,825	1,825	-
265	Loc Trans: UT - Repl Sub Meter & Rlys		Transmission	UT	SG	Monthly	-	-	-	-	130	130	-
266	Loc Trans: UT - Repl Sub Transformers		Transmission	UT	SG	Monthly	-	742	742	-	-	-	-
267	Loc Trans: UT - Repl Sub Battery Bnks		Transmission	UT	SG	Monthly	-	282	282	-	-	-	-
268	Loc Trans: UT - Repl Sub Bshgs, Glass		Transmission	UT	SG	Monthly	-	363	363	-	394	394	-
269	Loc Trans: UT Repl Underground Cable		Transmission	UT	SG	Monthly	-	63	63	-	68	68	-
270	Loc Trans: UT Repl UG Vaults & Equipment		Transmission	UT	SG	Monthly	-	-	-	-	35	35	-
271	Loc Trans: UT - Rpl OH Trn Ln - Poles		Transmission	UT	SG	Monthly	-	2,808	2,808	-	763	763	-
272	Loc Trans: UT - Repl OH Trn Ln - Othr		Transmission	UT	SG	Monthly	-	956	956	-	1,035	1,035	-
273	Loc Trans: UT - Repl Storm & Casualty		Transmission	UT	SG	Monthly	-	-	-	-	1,483	1,483	-
274	Loc Trans: UT - Upgrade Sub Imprvmts		Transmission	UT	SG	Monthly	-	162	162	-	176	176	-
275	Loc Trans: WA Mandated Hwy Relo		Transmission	WA	SG	Monthly	-	49	49	-	53	53	-
276	Loc Trans: WA - Repl Sub Meter & Rlys		Transmission	WA	SG	Monthly	-	7	7	-	7	7	-
277	Loc Trans: WA - Repl Sub Bshgs, Glass		Transmission	WA	SG	Monthly	-	33	33	-	36	36	-
278	Loc Trans: WA - Rpl OH Trn Ln - Poles		Transmission	WA	SG	Monthly	-	769	769	-	256	256	-
279	Loc Trans: WA - Repl OH Trn Ln - Othr		Transmission	WA	SG	Monthly	-	52	52	-	57	57	-
280	Loc Trans: WA - Repl Storm & Casualty		Transmission	WA	SG	Monthly	-	81	81	-	88	88	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	State	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
281	Loc Trans: WA - Upgrade Sub Imprvmts		Transmission	WA	SG	Monthly	-	79	79	-	85	85	-
282	Loc Trans: WY Mandated Hwy Relo		Transmission	WY-E	SG	Monthly	-	121	121	-	121	121	-
283	Loc Trans: WY - Repl Sub Meter & Rlys		Transmission	WY-E	SG	Monthly	-	387	387	-	-	-	-
284	Loc Trans: WY - Repl Sub Transformers		Transmission	WY-E	SG	Monthly	-	242	242	-	-	-	-
285	Loc Trans: WY - Repl Sub Bshgs, Glass		Transmission	WY-E	SG	Monthly	-	156	156	-	169	169	-
286	Loc Trans: WY - Repl OH Trn Ln - Pole		Transmission	WY-E	SG	Monthly	-	565	565	-	106	106	-
287	Loc Trans: WY - Repl OH Trn Ln - Othr		Transmission	WY-E	SG	Monthly	-	166	166	-	179	179	-
288	Loc Trans: WY - Repl Storm & Casualty		Transmission	WY-E	SG	Monthly	-	232	232	-	251	251	-
289	MG Trans: AZ - Repl OH Trn Ln - Othr		Transmission	AZ	SG	Monthly	-	2	2	-	2	2	-
290	MG Trans: CA - Repl Sub Bshgs, Glass		Transmission	CA	SG	Monthly	-	21	21	-	23	23	-
291	MG Trans: CA - Repl OH Trn Ln - Othr		Transmission	CA	SG	Monthly	-	16	16	-	17	17	-
292	MG Trans: CO - Repl OH Trn Ln - Othr		Transmission	CO	SG	Monthly	-	2	2	-	2	2	-
293	MG Trans: ID - Repl Sub Bshgs, Glass		Transmission	ID	SG	Monthly	-	51	51	-	55	55	-
294	MG Trans: ID - Repl OH Trn Ln - Othr		Transmission	ID	SG	Monthly	-	120	120	-	63	63	-
295	MG Trans: MT - Repl Sub Bshgs, Glass		Transmission	MT	SG	Monthly	-	6	6	-	7	7	-
296	MG Trans: MT - Repl OH Trn Ln - Othr		Transmission	MT	SG	Monthly	-	213	213	-	231	231	-
297	MG Trans: NM - Repl OH Trn Ln - Poles		Transmission	NM	SG	Monthly	-	14	14	-	16	16	-
298	MG Trans: NM - Repl OH Trn Ln - Othr		Transmission	NM	SG	Monthly	-	10	10	-	11	11	-
299	MG Trans: OR - Repl Sub Bshgs, Glass		Transmission	OR	SG	Monthly	-	78	78	-	85	85	-
300	MG Trans: OR - Repl OH Trn Ln - Poles		Transmission	OR	SG	Monthly	-	-	-	-	100	100	-
301	MG Trans: OR - Repl OH Trn Ln - Othr		Transmission	OR	SG	Monthly	-	115	115	-	124	124	-
302	MG Trans: UT - Repl Sub Meters & Rlys		Transmission	UT	SG	Monthly	-	336	336	-	-	-	-
303	MG Trans: UT - Repl Sub Bshgs, Glass		Transmission	UT	SG	Monthly	-	99	99	-	108	108	-
304	MG Trans: UT - Repl OH Trn Ln - Poles		Transmission	UT	SG	Monthly	-	131	131	-	44	44	-
305	MG Trans: UT - Repl OH Trn Ln - Othr		Transmission	UT	SG	Monthly	-	261	261	-	282	282	-
306	MG Trans: WA - Repl Sub Bshgs, Glass		Transmission	WA	SG	Monthly	-	22	22	-	24	24	-
307	MG Trans: WA - Repl OH Trn Ln - Othr		Transmission	WA	SG	Monthly	-	45	45	-	49	49	-
308	MG Trans: WY - Repl Sub Meters & Rlys		Transmission	WY-E	SG	Monthly	-	-	-	-	165	165	-
309	MG Trans: WY - Repl Sub Bshgs, Glass		Transmission	WY-E	SG	Monthly	-	150	150	-	163	163	-
310	MG Trans: WY - Repl OH Trn Ln - Poles		Transmission	WY-E	SG	Monthly	-	571	571	-	-	-	-
311	MG Trans: WY - Repl OH Trn Ln - Othr		Transmission	WY-E	SG	Monthly	-	167	167	-	181	181	-
312	M1--Mandated - Highway Relocations		Transmission	CA	SG	Monthly	-	-	-	-	104	104	-
313	M5--Mandated - Community Relations		Transmission	CA	SG	Monthly	-	-	-	-	212	212	-
314	M9--Mandated - Public Accommodations & Other		Transmission	CA	SG	Monthly	-	-	-	-	145	145	-
315	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Transmission	CA	SG	Monthly	-	-	-	-	206	206	-
316	R2--Replace - Substation - Meters and Relays		Transmission	CA	SG	Monthly	-	-	-	-	83	83	-
317	R5--Replace - Substation - Battery Banks		Transmission	CA	SG	Monthly	-	-	-	-	55	55	-
318	R6--Replace - Substation - Bushings, Glass & Other		Transmission	CA	SG	Monthly	-	-	-	-	137	137	-
319	RE--Replace - Overhead Transmission Lines - Poles		Transmission	CA	SG	Monthly	-	-	-	-	507	507	-
320	RF--Replace - Overhead Transmission Lines - Other		Transmission	CA	SG	Monthly	-	-	-	-	483	483	-
321	RI--Replace - Storm and Casualty		Transmission	CA	SG	Monthly	-	-	-	-	141	141	-
322	U2--Functional Upgrade - Substation Improvements		Transmission	CA	SG	Monthly	-	-	-	-	96	96	-
323	U3--Functional Upgrade - Transmission Improvement		Transmission	CA	SG	Monthly	-	-	-	-	183	183	-
324	M1--Mandated - Highway Relocations		Transmission	ID	SG	Monthly	-	-	-	-	86	86	-
325	M5--Mandated - Community Relations		Transmission	ID	SG	Monthly	-	-	-	-	176	176	-
326	M9--Mandated - Public Accommodations & Other		Transmission	ID	SG	Monthly	-	-	-	-	120	120	-
327	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Transmission	ID	SG	Monthly	-	-	-	-	171	171	-
328	R2--Replace - Substation - Meters and Relays		Transmission	ID	SG	Monthly	-	-	-	-	69	69	-
329	R5--Replace - Substation - Battery Banks		Transmission	ID	SG	Monthly	-	-	-	-	45	45	-
330	R6--Replace - Substation - Bushings, Glass & Other		Transmission	ID	SG	Monthly	-	-	-	-	114	114	-
331	RE--Replace - Overhead Transmission Lines - Poles		Transmission	ID	SG	Monthly	-	-	-	-	421	421	-
332	RF--Replace - Overhead Transmission Lines - Other		Transmission	ID	SG	Monthly	-	-	-	-	401	401	-
333	RI--Replace - Storm and Casualty		Transmission	ID	SG	Monthly	-	-	-	-	117	117	-
334	U2--Functional Upgrade - Substation Improvements		Transmission	ID	SG	Monthly	-	-	-	-	80	80	-
335	U3--Functional Upgrade - Transmission Improvement		Transmission	ID	SG	Monthly	-	-	-	-	152	152	-
336	M1--Mandated - Highway Relocations		Transmission	OR	SG	Monthly	-	-	-	-	238	238	-
337	M5--Mandated - Community Relations		Transmission	OR	SG	Monthly	-	-	-	-	483	483	-
338	M9--Mandated - Public Accommodations & Other		Transmission	OR	SG	Monthly	-	-	-	-	330	330	-
339	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Transmission	OR	SG	Monthly	-	-	-	-	470	470	-
340	R2--Replace - Substation - Meters and Relays		Transmission	OR	SG	Monthly	-	-	-	-	190	190	-
341	R5--Replace - Substation - Battery Banks		Transmission	OR	SG	Monthly	-	-	-	-	125	125	-
342	R6--Replace - Substation - Bushings, Glass & Other		Transmission	OR	SG	Monthly	-	-	-	-	313	313	-
343	RE--Replace - Overhead Transmission Lines - Poles		Transmission	OR	SG	Monthly	-	-	-	-	1,159	1,159	-
344	RF--Replace - Overhead Transmission Lines - Other		Transmission	OR	SG	Monthly	-	-	-	-	1,102	1,102	-
345	RI--Replace - Storm and Casualty		Transmission	OR	SG	Monthly	-	-	-	-	323	323	-
346	U2--Functional Upgrade - Substation Improvements		Transmission	OR	SG	Monthly	-	-	-	-	219	219	-
347	U3--Functional Upgrade - Transmission Improvement		Transmission	OR	SG	Monthly	-	-	-	-	419	419	-
348	M1--Mandated - Highway Relocations		Transmission	UT	SG	Monthly	-	-	-	-	259	259	-
349	M5--Mandated - Community Relations		Transmission	UT	SG	Monthly	-	-	-	-	527	527	-
350	M9--Mandated - Public Accommodations & Other		Transmission	UT	SG	Monthly	-	-	-	-	360	360	-
351	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Transmission	UT	SG	Monthly	-	-	-	-	513	513	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	State	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
352	R2--Replace - Substation - Meters and Relays		Transmission	UT	SG	Monthly	-	-	-	-	207	207	-
353	R5--Replace - Substation - Battery Banks		Transmission	UT	SG	Monthly	-	-	-	-	136	136	-
354	R6--Replace - Substation - Bushings, Glass & Other		Transmission	UT	SG	Monthly	-	-	-	-	342	342	-
355	RE--Replace - Overhead Transmission Lines - Poles		Transmission	UT	SG	Monthly	-	-	-	-	1,264	1,264	-
356	RF--Replace - Overhead Transmission Lines - Other		Transmission	UT	SG	Monthly	-	-	-	-	1,202	1,202	-
357	RI--Replace - Storm and Casualty		Transmission	UT	SG	Monthly	-	-	-	-	352	352	-
358	U2--Functional Upgrade - Substation Improvements		Transmission	UT	SG	Monthly	-	-	-	-	239	239	-
359	U3--Functional Upgrade - Transmission Improvement		Transmission	UT	SG	Monthly	-	-	-	-	457	457	-
360	M1--Mandated - Highway Relocations		Transmission	WA	SG	Monthly	-	-	-	-	114	114	-
361	M5--Mandated - Community Relations		Transmission	WA	SG	Monthly	-	-	-	-	232	232	-
362	M9--Mandated - Public Accommodations & Other		Transmission	WA	SG	Monthly	-	-	-	-	158	158	-
363	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Transmission	WA	SG	Monthly	-	-	-	-	225	225	-
364	R2--Replace - Substation - Meters and Relays		Transmission	WA	SG	Monthly	-	-	-	-	91	91	-
365	R5--Replace - Substation - Battery Banks		Transmission	WA	SG	Monthly	-	-	-	-	60	60	-
366	R6--Replace - Substation - Bushings, Glass & Other		Transmission	WA	SG	Monthly	-	-	-	-	150	150	-
367	RE--Replace - Overhead Transmission Lines - Poles		Transmission	WA	SG	Monthly	-	-	-	-	555	555	-
368	RF--Replace - Overhead Transmission Lines - Other		Transmission	WA	SG	Monthly	-	-	-	-	528	528	-
369	RI--Replace - Storm and Casualty		Transmission	WA	SG	Monthly	-	-	-	-	155	155	-
370	U2--Functional Upgrade - Substation Improvements		Transmission	WA	SG	Monthly	-	-	-	-	105	105	-
371	U3--Functional Upgrade - Transmission Improvement		Transmission	WA	SG	Monthly	-	-	-	-	201	201	-
372	M1--Mandated - Highway Relocations		Transmission	WY-W	SG	Monthly	-	-	-	-	181	181	-
373	M5--Mandated - Community Relations		Transmission	WY-W	SG	Monthly	-	-	-	-	368	368	-
374	M9--Mandated - Public Accommodations & Other		Transmission	WY-W	SG	Monthly	-	-	-	-	251	251	-
375	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Transmission	WY-W	SG	Monthly	-	-	-	-	357	357	-
376	R2--Replace - Substation - Meters and Relays		Transmission	WY-W	SG	Monthly	-	-	-	-	144	144	-
377	R5--Replace - Substation - Battery Banks		Transmission	WY-W	SG	Monthly	-	-	-	-	95	95	-
378	R6--Replace - Substation - Bushings, Glass & Other		Transmission	WY-W	SG	Monthly	-	-	-	-	238	238	-
379	RE--Replace - Overhead Transmission Lines - Poles		Transmission	WY-W	SG	Monthly	-	-	-	-	881	881	-
380	RF--Replace - Overhead Transmission Lines - Other		Transmission	WY-W	SG	Monthly	-	-	-	-	838	838	-
381	RI--Replace - Storm and Casualty		Transmission	WY-W	SG	Monthly	-	-	-	-	246	246	-
382	U2--Functional Upgrade - Substation Improvements		Transmission	WY-W	SG	Monthly	-	-	-	-	167	167	-
383	U3--Functional Upgrade - Transmission Improvement		Transmission	WY-W	SG	Monthly	-	-	-	-	318	318	-
						Transmission Total	40,714	182,272	152,962	69,344	144,602	213,945	-

PacifiCorp
Distribution Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	Columbia Junction Relo Dragerton Sub		Distribution	UT	Dec-2005	1,058	693	1,751	-	-	-	-
2	Quail Creek Sub Conv to 69kV Inst Trnsfm		Distribution	UT	Apr-2006	295	2,581	2,876	-	-	-	-
3	Harrison Sub Install Series Reactors		Distribution	OR	Feb-2006	2,183	366	2,549	-	-	-	-
4	70th South #1 New 138-12.5kV 30MVA Sub		Distribution	UT	Mar-2006	4,762	1,347	6,109	-	-	-	-
5	Bond St Sub Construct New 69-12.5 Sub		Distribution	OR	Mar-2006	492	3,109	3,601	-	-	-	-
6	Gordon Ave (Layton): New 138-12.5k Sub		Distribution	UT	Dec-2005	2,759	1,209	3,967	-	-	-	-
7	Beall Ln Sub Construct New 115-12kV Sub		Distribution	OR	Feb-2006	1,567	1,775	3,342	-	-	-	-
8	Dimple Dell #2 2nd 138-12.5kV 30MVA Trns		Distribution	UT	Nov-2005	2,994	286	3,280	-	-	-	-
9	Roxy Ann Substation New Sub		Distribution	OR	Jan-2006	5,032	131	5,163	-	-	-	-
10	Oregon Basin: Establish ESA Marathon Oil		Distribution	WYP	Dec-2005	259	1,292	1,550	-	-	-	-
11	Depot Sub (TOD Sub) Purch Sub&Dist Facil		Distribution	UT	Dec-2005	1,610	450	2,060	-	-	-	-
12	Circuit 4M100 N. Dallas OH to UG Conv		Distribution	OR	Nov-2005	1,379	110	1,489	-	-	-	-
13	Mandated - Highway Relocations		Distribution	CA	Monthly	-	73	73	-	-	-	-
14	Distribution Property Transfer from 101 to 121		Distribution	UT				(38)			-	
15	Mandated - Ovhd/Underground Conversions		Distribution	CA	Monthly	-	16	16	-	-	-	-
16	Mandated - Environmental		Distribution	CA	Monthly	-	2	2	-	-	-	-
17	Mandated - Neutral Extensions		Distribution	CA	Monthly	-	37	37	-	-	-	-
18	Mandated - Community Relations		Distribution	CA	Monthly	-	26	26	-	-	-	-
19	Mandated - Joint Use		Distribution	CA	Monthly	-	2	2	-	-	-	-
20	Mandated - Public Accommodations & Other		Distribution	CA	Monthly	-	16	16	-	-	-	-
21	New Revenue/Connection - Residential		Distribution	CA	Monthly	-	606	606	-	-	-	-
22	New Revenue/Connection - Commercial		Distribution	CA	Monthly	-	443	443	-	-	-	-
23	New Revenue/Connection - Industrial		Distribution	CA	Monthly	-	33	33	-	-	-	-
24	New Revenue/Connection - Irrigation		Distribution	CA	Monthly	-	12	12	-	-	-	-
25	New Revenue/Connection - Other Utilities		Distribution	CA	Monthly	-	(1)	(1)	-	-	-	-
26	New Revenue/Connection - Street Light & Other & Meters		Distribution	CA	Monthly	-	81	81	-	-	-	-
27	New Revenue/System Reinforcement - Feeder		Distribution	CA	Monthly	-	92	92	-	-	-	-
28	New Revenue/System Reinforcement - Substation		Distribution	CA	Monthly	-	9	9	-	-	-	-
29	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	CA	Monthly	-	32	32	-	-	-	-
30	Replace - Substation - Meters and Relays		Distribution	CA	Monthly	-	5	5	-	-	-	-
31	Replace - Substation - Regulators		Distribution	CA	Monthly	-	7	7	-	-	-	-
32	Replace - Substation - Transformers		Distribution	CA	Monthly	-	53	53	-	-	-	-
33	Replace - Substation - Battery Banks		Distribution	CA	Monthly	-	5	5	-	-	-	-
34	Replace - Substation - Bushings, Glass & Other		Distribution	CA	Monthly	-	38	38	-	-	-	-
35	Replace - Underground Cable		Distribution	CA	Monthly	-	125	125	-	-	-	-
36	Replace - Underground - Vaults & Equipment		Distribution	CA	Monthly	-	7	7	-	-	-	-
37	Replace - Overhead Distribution Lines - Poles		Distribution	CA	Monthly	-	194	194	-	-	-	-
38	Replace - Overhead Distribution Lines - Other		Distribution	CA	Monthly	-	299	299	-	-	-	-
39	Replace - Storm and Casualty		Distribution	CA	Monthly	-	105	105	-	-	-	-
40	Functional Upgrade - Feeder Improvements		Distribution	CA	Monthly	-	111	111	-	-	-	-
41	Functional Upgrade - Substation Improvements		Distribution	CA	Monthly	-	16	16	-	-	-	-
42	Functional Upgrade - Spare Equipment Addition		Distribution	CA	Monthly	-	1	1	-	-	-	-
43	Functional Upgrade - Technology Systems		Distribution	CA	Monthly	-	20	20	-	-	-	-
44	Functional Upgrade - Office Equipment		Distribution	CA	Monthly	-	8	8	-	-	-	-
45	Functional Upgrade - Safety Improvements		Distribution	CA	Monthly	-	30	30	-	-	-	-
46	Functional Upgrade - Economically Justified		Distribution	CA	Monthly	-	4	4	-	-	-	-
47	Mandated - Highway Relocations		Distribution	IDU	Monthly	-	128	128	-	-	-	-
48	Mandated - Ovhd/Underground Conversions		Distribution	IDU	Monthly	-	29	29	-	-	-	-
49	Mandated - Environmental		Distribution	IDU	Monthly	-	4	4	-	-	-	-
50	Mandated - Neutral Extensions		Distribution	IDU	Monthly	-	65	65	-	-	-	-
51	Mandated - Community Relations		Distribution	IDU	Monthly	-	45	45	-	-	-	-
52	Mandated - Joint Use		Distribution	IDU	Monthly	-	4	4	-	-	-	-
53	Mandated - Public Accommodations & Other		Distribution	IDU	Monthly	-	27	27	-	-	-	-
54	New Revenue/Connection - Residential		Distribution	IDU	Monthly	-	1,055	1,055	-	-	-	-
55	New Revenue/Connection - Commercial		Distribution	IDU	Monthly	-	771	771	-	-	-	-
56	New Revenue/Connection - Industrial		Distribution	IDU	Monthly	-	57	57	-	-	-	-
57	New Revenue/Connection - Irrigation		Distribution	IDU	Monthly	-	21	21	-	-	-	-
58	New Revenue/Connection - Other Utilities		Distribution	IDU	Monthly	-	(2)	(2)	-	-	-	-
59	New Revenue/Connection - Street Light & Other & Meters		Distribution	IDU	Monthly	-	141	141	-	-	-	-
60	New Revenue/System Reinforcement - Feeder		Distribution	IDU	Monthly	-	160	160	-	-	-	-
61	New Revenue/System Reinforcement - Substation		Distribution	IDU	Monthly	-	16	16	-	-	-	-
62	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	IDU	Monthly	-	56	56	-	-	-	-
63	Replace - Substation - Meters and Relays		Distribution	IDU	Monthly	-	9	9	-	-	-	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
64	Replace - Substation - Regulators		Distribution	IDU	Monthly	-	12	12	-	-	-	-
65	Replace - Substation - Transformers		Distribution	IDU	Monthly	-	93	93	-	-	-	-
66	Replace - Substation - Battery Banks		Distribution	IDU	Monthly	-	8	8	-	-	-	-
67	Replace - Substation - Bushings, Glass & Other		Distribution	IDU	Monthly	-	67	67	-	-	-	-
68	Replace - Underground Cable		Distribution	IDU	Monthly	-	218	218	-	-	-	-
69	Replace - Underground - Vaults & Equipment		Distribution	IDU	Monthly	-	11	11	-	-	-	-
70	Replace - Overhead Distribution Lines - Poles		Distribution	IDU	Monthly	-	337	337	-	-	-	-
71	Replace - Overhead Distribution Lines - Other		Distribution	IDU	Monthly	-	521	521	-	-	-	-
72	Replace - Computers/Software		Distribution	IDU	Monthly	-	1	1	-	-	-	-
73	Replace - Storm and Casualty		Distribution	IDU	Monthly	-	182	182	-	-	-	-
74	Functional Upgrade - Feeder Improvements		Distribution	IDU	Monthly	-	194	194	-	-	-	-
75	Functional Upgrade - Substation Improvements		Distribution	IDU	Monthly	-	29	29	-	-	-	-
76	Functional Upgrade - Spare Equipment Addition		Distribution	IDU	Monthly	-	2	2	-	-	-	-
77	Functional Upgrade - Technology Systems		Distribution	IDU	Monthly	-	36	36	-	-	-	-
78	Functional Upgrade - Office Equipment		Distribution	IDU	Monthly	-	13	13	-	-	-	-
79	Functional Upgrade - Safety Improvements		Distribution	IDU	Monthly	-	52	52	-	-	-	-
80	Functional Upgrade - Economically Justified		Distribution	IDU	Monthly	-	8	8	-	-	-	-
81	Mandated - Highway Relocations		Distribution	OR	Monthly	-	563	563	-	-	-	-
82	Mandated - Ovhd/Underground Conversions		Distribution	OR	Monthly	-	127	127	-	-	-	-
83	Mandated - Environmental		Distribution	OR	Monthly	-	16	16	-	-	-	-
84	Mandated - Neutral Extensions		Distribution	OR	Monthly	-	288	288	-	-	-	-
85	Mandated - Community Relations		Distribution	OR	Monthly	-	198	198	-	-	-	-
86	Mandated - Joint Use		Distribution	OR	Monthly	-	16	16	-	-	-	-
87	Mandated - Public Accommodations & Other		Distribution	OR	Monthly	-	120	120	-	-	-	-
88	New Revenue/Connection - Residential		Distribution	OR	Monthly	-	4,649	4,649	-	-	-	-
89	New Revenue/Connection - Commercial		Distribution	OR	Monthly	-	3,400	3,400	-	-	-	-
90	New Revenue/Connection - Industrial		Distribution	OR	Monthly	-	250	250	-	-	-	-
91	New Revenue/Connection - Irrigation		Distribution	OR	Monthly	-	93	93	-	-	-	-
92	New Revenue/Connection - Other Utilities		Distribution	OR	Monthly	-	(11)	(11)	-	-	-	-
93	New Revenue/Connection - Street Light & Other & Meters		Distribution	OR	Monthly	-	620	620	-	-	-	-
94	New Revenue/System Reinforcement - Feeder		Distribution	OR	Monthly	-	704	704	-	-	-	-
95	New Revenue/System Reinforcement - Substation		Distribution	OR	Monthly	-	72	72	-	-	-	-
96	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	OR	Monthly	-	245	245	-	-	-	-
97	Replace - Substation - Meters and Relays		Distribution	OR	Monthly	-	42	42	-	-	-	-
98	Replace - Substation - Regulators		Distribution	OR	Monthly	-	53	53	-	-	-	-
99	Replace - Substation - Transformers		Distribution	OR	Monthly	-	409	409	-	-	-	-
100	Replace - Substation - Battery Banks		Distribution	OR	Monthly	-	36	36	-	-	-	-
101	Replace - Substation - Bushings, Glass & Other		Distribution	OR	Monthly	-	294	294	-	-	-	-
102	Replace - Underground Cable		Distribution	OR	Monthly	-	961	961	-	-	-	-
103	Replace - Underground - Vaults & Equipment		Distribution	OR	Monthly	-	50	50	-	-	-	-
104	Replace - Overhead Distribution Lines - Poles		Distribution	OR	Monthly	-	1,486	1,486	-	-	-	-
105	Replace - Overhead Distribution Lines - Other		Distribution	OR	Monthly	-	2,295	2,295	-	-	-	-
106	Replace - Computers/Software		Distribution	OR	Monthly	-	4	4	-	-	-	-
107	Replace - Storm and Casualty		Distribution	OR	Monthly	-	802	802	-	-	-	-
108	Functional Upgrade - Feeder Improvements		Distribution	OR	Monthly	-	856	856	-	-	-	-
109	Functional Upgrade - Substation Improvements		Distribution	OR	Monthly	-	127	127	-	-	-	-
110	Functional Upgrade - Spare Equipment Addition		Distribution	OR	Monthly	-	7	7	-	-	-	-
111	Functional Upgrade - Technology Systems		Distribution	OR	Monthly	-	157	157	-	-	-	-
112	Functional Upgrade - Office Equipment		Distribution	OR	Monthly	-	59	59	-	-	-	-
113	Functional Upgrade - Safety Improvements		Distribution	OR	Monthly	-	230	230	-	-	-	-
114	Functional Upgrade - Economically Justified		Distribution	OR	Monthly	-	34	34	-	-	-	-
115	Mandated - Highway Relocations		Distribution	UT	Monthly	-	1,288	1,288	-	-	-	-
116	Mandated - Ovhd/Underground Conversions		Distribution	UT	Monthly	-	290	290	-	-	-	-
117	Mandated - Environmental		Distribution	UT	Monthly	-	38	38	-	-	-	-
118	Mandated - Neutral Extensions		Distribution	UT	Monthly	-	659	659	-	-	-	-
119	Mandated - Community Relations		Distribution	UT	Monthly	-	454	454	-	-	-	-
120	Mandated - Joint Use		Distribution	UT	Monthly	-	37	37	-	-	-	-
121	Mandated - Public Accommodations & Other		Distribution	UT	Monthly	-	274	274	-	-	-	-
122	New Revenue/Connection - Residential		Distribution	UT	Monthly	-	10,647	10,647	-	-	-	-
123	New Revenue/Connection - Commercial		Distribution	UT	Monthly	-	7,786	7,786	-	-	-	-
124	New Revenue/Connection - Industrial		Distribution	UT	Monthly	-	573	573	-	-	-	-
125	New Revenue/Connection - Irrigation		Distribution	UT	Monthly	-	212	212	-	-	-	-
126	New Revenue/Connection - Other Utilities		Distribution	UT	Monthly	-	(24)	(24)	-	-	-	-
127	New Revenue/Connection - Street Light & Other & Meters		Distribution	UT	Monthly	-	1,420	1,420	-	-	-	-
128	New Revenue/System Reinforcement - Feeder		Distribution	UT	Monthly	-	1,612	1,612	-	-	-	-
129	New Revenue/System Reinforcement - Substation		Distribution	UT	Monthly	-	164	164	-	-	-	-
130	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	UT	Monthly	-	561	561	-	-	-	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
131	Replace - Substation - Meters and Relays		Distribution	UT	Monthly	-	95	95	-	-	-	-
132	Replace - Substation - Regulators		Distribution	UT	Monthly	-	122	122	-	-	-	-
133	Replace - Substation - Transformers		Distribution	UT	Monthly	-	937	937	-	-	-	-
134	Replace - Substation - Battery Banks		Distribution	UT	Monthly	-	83	83	-	-	-	-
135	Replace - Substation - Bushings, Glass & Other		Distribution	UT	Monthly	-	674	674	-	-	-	-
136	Replace - Underground Cable		Distribution	UT	Monthly	-	2,201	2,201	-	-	-	-
137	Replace - Underground - Vaults & Equipment		Distribution	UT	Monthly	-	115	115	-	-	-	-
138	Replace - Overhead Distribution Lines - Poles		Distribution	UT	Monthly	-	3,403	3,403	-	-	-	-
139	Replace - Overhead Distribution Lines - Other		Distribution	UT	Monthly	-	5,256	5,256	-	-	-	-
140	Replace - Computers/Software		Distribution	UT	Monthly	-	8	8	-	-	-	-
141	Replace - Storm and Casualty		Distribution	UT	Monthly	-	1,838	1,838	-	-	-	-
142	Functional Upgrade - Feeder Improvements		Distribution	UT	Monthly	-	1,959	1,959	-	-	-	-
143	Functional Upgrade - Substation Improvements		Distribution	UT	Monthly	-	290	290	-	-	-	-
144	Functional Upgrade - Spare Equipment Addition		Distribution	UT	Monthly	-	16	16	-	-	-	-
145	Functional Upgrade - Technology Systems		Distribution	UT	Monthly	-	360	360	-	-	-	-
146	Functional Upgrade - Office Equipment		Distribution	UT	Monthly	-	135	135	-	-	-	-
147	Functional Upgrade - Safety Improvements		Distribution	UT	Monthly	-	526	526	-	-	-	-
148	Functional Upgrade - Economically Justified		Distribution	UT	Monthly	-	79	79	-	-	-	-
149	Mandated - Highway Relocations		Distribution	WA	Monthly	-	132	132	-	-	-	-
150	Mandated - Ovhd/Underground Conversions		Distribution	WA	Monthly	-	30	30	-	-	-	-
151	Mandated - Environmental		Distribution	WA	Monthly	-	4	4	-	-	-	-
152	Mandated - Neutral Extensions		Distribution	WA	Monthly	-	68	68	-	-	-	-
153	Mandated - Community Relations		Distribution	WA	Monthly	-	47	47	-	-	-	-
154	Mandated - Joint Use		Distribution	WA	Monthly	-	4	4	-	-	-	-
155	Mandated - Public Accommodations & Other		Distribution	WA	Monthly	-	28	28	-	-	-	-
156	New Revenue/Connection - Residential		Distribution	WA	Monthly	-	1,094	1,094	-	-	-	-
157	New Revenue/Connection - Commercial		Distribution	WA	Monthly	-	800	800	-	-	-	-
158	New Revenue/Connection - Industrial		Distribution	WA	Monthly	-	59	59	-	-	-	-
159	New Revenue/Connection - Irrigation		Distribution	WA	Monthly	-	22	22	-	-	-	-
160	New Revenue/Connection - Other Utilities		Distribution	WA	Monthly	-	(3)	(3)	-	-	-	-
161	New Revenue/Connection - Street Light & Other & Meters		Distribution	WA	Monthly	-	146	146	-	-	-	-
162	New Revenue/System Reinforcement - Feeder		Distribution	WA	Monthly	-	166	166	-	-	-	-
163	New Revenue/System Reinforcement - Substation		Distribution	WA	Monthly	-	17	17	-	-	-	-
164	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	WA	Monthly	-	58	58	-	-	-	-
165	Replace - Substation - Meters and Relays		Distribution	WA	Monthly	-	10	10	-	-	-	-
166	Replace - Substation - Regulators		Distribution	WA	Monthly	-	12	12	-	-	-	-
167	Replace - Substation - Transformers		Distribution	WA	Monthly	-	96	96	-	-	-	-
168	Replace - Substation - Battery Banks		Distribution	WA	Monthly	-	8	8	-	-	-	-
169	Replace - Substation - Bushings, Glass & Other		Distribution	WA	Monthly	-	69	69	-	-	-	-
170	Replace - Underground Cable		Distribution	WA	Monthly	-	226	226	-	-	-	-
171	Replace - Underground - Vaults & Equipment		Distribution	WA	Monthly	-	12	12	-	-	-	-
172	Replace - Overhead Distribution Lines - Poles		Distribution	WA	Monthly	-	350	350	-	-	-	-
173	Replace - Overhead Distribution Lines - Other		Distribution	WA	Monthly	-	540	540	-	-	-	-
174	Replace - Computers/Software		Distribution	WA	Monthly	-	1	1	-	-	-	-
175	Replace - Storm and Casualty		Distribution	WA	Monthly	-	189	189	-	-	-	-
176	Functional Upgrade - Feeder Improvements		Distribution	WA	Monthly	-	201	201	-	-	-	-
177	Functional Upgrade - Substation Improvements		Distribution	WA	Monthly	-	30	30	-	-	-	-
178	Functional Upgrade - Spare Equipment Addition		Distribution	WA	Monthly	-	2	2	-	-	-	-
179	Functional Upgrade - Technology Systems		Distribution	WA	Monthly	-	37	37	-	-	-	-
180	Functional Upgrade - Office Equipment		Distribution	WA	Monthly	-	14	14	-	-	-	-
181	Functional Upgrade - Safety Improvements		Distribution	WA	Monthly	-	54	54	-	-	-	-
182	Functional Upgrade - Economically Justified		Distribution	WA	Monthly	-	8	8	-	-	-	-
183	Mandated - Highway Relocations		Distribution	WYP	Monthly	-	158	158	-	-	-	-
184	Mandated - Ovhd/Underground Conversions		Distribution	WYP	Monthly	-	36	36	-	-	-	-
185	Mandated - Environmental		Distribution	WYP	Monthly	-	5	5	-	-	-	-
186	Mandated - Neutral Extensions		Distribution	WYP	Monthly	-	81	81	-	-	-	-
187	Mandated - Community Relations		Distribution	WYP	Monthly	-	56	56	-	-	-	-
188	Mandated - Joint Use		Distribution	WYP	Monthly	-	5	5	-	-	-	-
189	Mandated - Public Accommodations & Other		Distribution	WYP	Monthly	-	34	34	-	-	-	-
190	New Revenue/Connection - Residential		Distribution	WYP	Monthly	-	1,309	1,309	-	-	-	-
191	New Revenue/Connection - Commercial		Distribution	WYP	Monthly	-	957	957	-	-	-	-
192	New Revenue/Connection - Industrial		Distribution	WYP	Monthly	-	70	70	-	-	-	-
193	New Revenue/Connection - Irrigation		Distribution	WYP	Monthly	-	26	26	-	-	-	-
194	New Revenue/Connection - Other Utilities		Distribution	WYP	Monthly	-	(3)	(3)	-	-	-	-
195	New Revenue/Connection - Street Light & Other & Meters		Distribution	WYP	Monthly	-	175	175	-	-	-	-
196	New Revenue/System Reinforcement - Feeder		Distribution	WYP	Monthly	-	198	198	-	-	-	-
197	New Revenue/System Reinforcement - Substation		Distribution	WYP	Monthly	-	20	20	-	-	-	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
198	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	WYP	Monthly	-	69	69	-	-	-	-
199	Replace - Substation - Meters and Relays		Distribution	WYP	Monthly	-	12	12	-	-	-	-
200	Replace - Substation - Regulators		Distribution	WYP	Monthly	-	15	15	-	-	-	-
201	Replace - Substation - Transformers		Distribution	WYP	Monthly	-	115	115	-	-	-	-
202	Replace - Substation - Battery Banks		Distribution	WYP	Monthly	-	10	10	-	-	-	-
203	Replace - Substation - Bushings, Glass & Other		Distribution	WYP	Monthly	-	83	83	-	-	-	-
204	Replace - Underground Cable		Distribution	WYP	Monthly	-	271	271	-	-	-	-
205	Replace - Underground - Vaults & Equipment		Distribution	WYP	Monthly	-	14	14	-	-	-	-
206	Replace - Overhead Distribution Lines - Poles		Distribution	WYP	Monthly	-	418	418	-	-	-	-
207	Replace - Overhead Distribution Lines - Other		Distribution	WYP	Monthly	-	646	646	-	-	-	-
208	Replace - Computers/Software		Distribution	WYP	Monthly	-	1	1	-	-	-	-
209	Replace - Storm and Casualty		Distribution	WYP	Monthly	-	226	226	-	-	-	-
210	Functional Upgrade - Feeder Improvements		Distribution	WYP	Monthly	-	241	241	-	-	-	-
211	Functional Upgrade - Substation Improvements		Distribution	WYP	Monthly	-	36	36	-	-	-	-
212	Functional Upgrade - Spare Equipment Addition		Distribution	WYP	Monthly	-	2	2	-	-	-	-
213	Functional Upgrade - Technology Systems		Distribution	WYP	Monthly	-	44	44	-	-	-	-
214	Functional Upgrade - Office Equipment		Distribution	WYP	Monthly	-	17	17	-	-	-	-
215	Functional Upgrade - Safety Improvements		Distribution	WYP	Monthly	-	65	65	-	-	-	-
216	Functional Upgrade - Economically Justified		Distribution	WYP	Monthly	-	10	10	-	-	-	-
217	Mandated - Highway Relocations		Distribution	WYU	Monthly	-	21	21	-	-	-	-
218	Mandated - Ovhd/Underground Conversions		Distribution	WYU	Monthly	-	5	5	-	-	-	-
219	Mandated - Environmental		Distribution	WYU	Monthly	-	1	1	-	-	-	-
220	Mandated - Neutral Extensions		Distribution	WYU	Monthly	-	11	11	-	-	-	-
221	Mandated - Community Relations		Distribution	WYU	Monthly	-	7	7	-	-	-	-
222	Mandated - Joint Use		Distribution	WYU	Monthly	-	1	1	-	-	-	-
223	Mandated - Public Accommodations & Other		Distribution	WYU	Monthly	-	5	5	-	-	-	-
224	New Revenue/Connection - Residential		Distribution	WYU	Monthly	-	176	176	-	-	-	-
225	New Revenue/Connection - Commercial		Distribution	WYU	Monthly	-	129	129	-	-	-	-
226	New Revenue/Connection - Industrial		Distribution	WYU	Monthly	-	9	9	-	-	-	-
227	New Revenue/Connection - Irrigation		Distribution	WYU	Monthly	-	4	4	-	-	-	-
228	New Revenue/Connection - Street Light & Other & Meters		Distribution	WYU	Monthly	-	23	23	-	-	-	-
229	New Revenue/System Reinforcement - Feeder		Distribution	WYU	Monthly	-	27	27	-	-	-	-
230	New Revenue/System Reinforcement - Substation		Distribution	WYU	Monthly	-	3	3	-	-	-	-
231	Replace - Substation - Switchgear, Breakers, Reclr		Distribution	WYU	Monthly	-	9	9	-	-	-	-
232	Replace - Substation - Meters and Relays		Distribution	WYU	Monthly	-	2	2	-	-	-	-
233	Replace - Substation - Regulators		Distribution	WYU	Monthly	-	2	2	-	-	-	-
234	Replace - Substation - Transformers		Distribution	WYU	Monthly	-	15	15	-	-	-	-
235	Replace - Substation - Battery Banks		Distribution	WYU	Monthly	-	1	1	-	-	-	-
236	Replace - Substation - Bushings, Glass & Other		Distribution	WYU	Monthly	-	11	11	-	-	-	-
237	Replace - Underground Cable		Distribution	WYU	Monthly	-	36	36	-	-	-	-
238	Replace - Underground - Vaults & Equipment		Distribution	WYU	Monthly	-	2	2	-	-	-	-
239	Replace - Overhead Distribution Lines - Poles		Distribution	WYU	Monthly	-	56	56	-	-	-	-
240	Replace - Overhead Distribution Lines - Other		Distribution	WYU	Monthly	-	87	87	-	-	-	-
241	Replace - Storm and Casualty		Distribution	WYU	Monthly	-	30	30	-	-	-	-
242	Functional Upgrade - Feeder Improvements		Distribution	WYU	Monthly	-	32	32	-	-	-	-
243	Functional Upgrade - Substation Improvements		Distribution	WYU	Monthly	-	5	5	-	-	-	-
244	Functional Upgrade - Technology Systems		Distribution	WYU	Monthly	-	6	6	-	-	-	-
245	Functional Upgrade - Office Equipment		Distribution	WYU	Monthly	-	2	2	-	-	-	-
246	Functional Upgrade - Safety Improvements		Distribution	WYU	Monthly	-	9	9	-	-	-	-
247	Functional Upgrade - Economically Justified		Distribution	WYU	Monthly	-	1	1	-	-	-	-
248	Shoreline New 138-12.5kV Sub (30MVA)		Distribution	UT	Jul-2006	-	2,017	2,017	-	-	-	-
249	Pleasant Grove Sub Conv to 138kV and 2nd		Distribution	UT	Jun-2007	-	-	-	-	5,092	5,092	-
250	Harvest Hills Build New Substation 30MVA		Distribution	UT	Jun-2007	-	-	-	-	4,998	4,998	-
251	Bond St Sub Construct New 69-12.5 Sub		Distribution	OR	Jul-2006	-	1,009	1,009	-	-	-	-
252	Yew Avenue Sub Const New Sub(Tetherow)		Distribution	OR	Jul-2006	-	2,522	2,522	-	-	-	-
253	Crooked River Increase Capacity 5.4MVA		Distribution	OR	Mar-2007	-	-	-	-	904	904	-
254	Oregon Non Specified 2007 In-Svc Dates		Distribution	OR	Jul-2006	-	903	903	-	-	-	-
255	Riverton 230-34.5kV 2nd Trnsfmr 25MVA		Distribution	WYP	Jun-2007	-	-	-	-	416	416	-
256	BDO/Build 138-12.5kV Sub & Line 30MVA		Distribution	UT	Jul-2006	327	4,356	4,683	-	-	-	-
257	West North Logan Build 138-12.5kV Sub		Distribution	UT	Jun-2007	-	-	-	-	4,007	4,007	-
258	Deweyville Increase Capacity (5.8MVA)		Distribution	UT	Jun-2007	-	-	-	-	299	299	-
259	Idaho Falls Increase Capacity		Distribution	IDU	Jun-2007	-	-	-	-	208	208	-
260	Glendale Construct Mobile Capacity		Distribution	OR	Nov-2006	-	322	-	322	213	535	-
261	106th South Sub New 138-12.5kV Sub		Distribution	UT	Jun-2007	-	-	-	-	3,016	3,016	-
262	Vineyard Inc Cap&Convert 138kV (7.6MVA)		Distribution	UT	Jun-2007	-	-	-	-	2,053	2,053	-
263	Wash Non Specific 2007 In-Svc Dates		Distribution	WA	Jul-2006	-	2,258	2,258	-	-	-	-
264	Calif. - Mandated Highway Relocations		Distribution	CA	Monthly	-	41	41	-	22	22	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
265	Calif. - Mandated OH/UG Conversions		Distribution	CA	Monthly	-	33	33	-	21	21	-
266	California - Public Accomodations		Distribution	CA	Monthly	-	15	15	-	15	15	-
267	California - New Revenue - Residential		Distribution	CA	Monthly	-	450	450	-	384	384	-
268	California - New Revenue - Commercial		Distribution	CA	Monthly	-	295	295	-	276	276	-
269	California - New Revenue - Irrigation		Distribution	CA	Monthly	-	475	475	-	164	164	-
270	Calif. - New Revenue - St Light & Other		Distribution	CA	Monthly	-	20	20	-	20	20	-
271	Calif. - New Revenue - Feeder Reinforce		Distribution	CA	Monthly	-	247	247	-	252	252	-
272	Calif. - Sub - Swtchgr, Breakers, Reclos		Distribution	CA	Monthly	-	19	19	-	20	20	-
273	Calif. - Replace - Subst Meters & Relays		Distribution	CA	Monthly	-	21	21	-	29	29	-
274	Calif. - Replace - Substation Regulators		Distribution	CA	Monthly	-	2	2	-	3	3	-
275	Calif. - Replace Substation Transformers		Distribution	CA	Monthly	-	16	16	-	18	18	-
276	Calif - Replace Substation Battery Banks		Distribution	CA	Monthly	-	7	7	-	8	8	-
277	Calif. -Replace Sub Bushings, Glass, etc		Distribution	CA	Monthly	-	13	13	-	10	10	-
278	California - Replace - Underground Cable		Distribution	CA	Monthly	-	145	145	-	114	114	-
279	Calif. - Replace Underground Vaults & Eq		Distribution	CA	Monthly	-	24	24	-	17	17	-
280	Calif. - Replace OH Dist Lines - Poles		Distribution	CA	Monthly	-	757	757	-	964	964	-
281	Calif.-Replace-Overhead Dist. Lines/othr		Distribution	CA	Monthly	-	477	477	-	459	459	-
282	Calif.-Replace-Storm and Casualty		Distribution	CA	Monthly	-	448	448	-	448	448	-
283	Calif. - Upgrade - Feeder Improvements		Distribution	CA	Monthly	-	372	372	-	582	582	-
284	Calif. - Upgrade-Substation Improvements		Distribution	CA	Monthly	-	33	33	-	26	26	-
285	Calif. - Upgrade-Microwave/Fiber Comm.		Distribution	CA	Monthly	-	2	2	-	4	4	-
286	Calif. - Upgrade-Other Communications		Distribution	CA	Monthly	-	5	5	-	9	9	-
287	Calif.-Upgrade-Computer/Office Equip/Int		Distribution	CA	Monthly	-	6	6	-	6	6	-
288	Calif. - Upgrade-Safety Improvements		Distribution	CA	Monthly	-	13	13	-	13	13	-
289	Idaho - Mandated Highway Relocations		Distribution	IDU	Monthly	-	155	155	-	83	83	-
290	Idaho - Mandated OH/UG Conversions		Distribution	IDU	Monthly	-	44	44	-	28	28	-
291	Idaho - Mandated Environmental		Distribution	IDU	Monthly	-	11	11	-	27	27	-
292	Idaho - Public Accomodations		Distribution	IDU	Monthly	-	54	54	-	55	55	-
293	Idaho - New Revenue - Residential		Distribution	IDU	Monthly	-	1,095	1,095	-	944	944	-
294	Idaho - New Revenue - Commercial		Distribution	IDU	Monthly	-	858	858	-	788	788	-
295	Idaho - New Revenue - Irrigation		Distribution	IDU	Monthly	-	326	326	-	59	59	-
296	Idaho - New Revenue - St Light & Other		Distribution	IDU	Monthly	-	134	134	-	138	138	-
297	Idaho - Sub - Swtchgr, Breakers, Reclos		Distribution	IDU	Monthly	-	99	99	-	103	103	-
298	Idaho - Replace - Subst Meters & Relays		Distribution	IDU	Monthly	-	1	1	-	2	2	-
299	Idaho - Replace - Substation Regulators		Distribution	IDU	Monthly	-	42	42	-	46	46	-
300	Idaho - Replace Substation Transformers		Distribution	IDU	Monthly	-	8	8	-	9	9	-
301	Idaho - Replace Substation Battery Banks		Distribution	IDU	Monthly	-	5	5	-	6	6	-
302	Idaho - Replace Sub Bushings, Glass, etc		Distribution	IDU	Monthly	-	16	16	-	13	13	-
303	Idaho - Replace - Underground Cable		Distribution	IDU	Monthly	-	551	551	-	433	433	-
304	Idaho - Replace Underground Vaults & Eq		Distribution	IDU	Monthly	-	7	7	-	5	5	-
305	Idaho - Replace OH Dist Lines - Poles		Distribution	IDU	Monthly	-	512	512	-	651	651	-
306	Idaho-Replace-Overhead Dist. Lines/othr		Distribution	IDU	Monthly	-	849	849	-	816	816	-
307	Idaho-Replace-Storm and Casualty		Distribution	IDU	Monthly	-	448	448	-	448	448	-
308	Idaho - Upgrade - Feeder Improvements		Distribution	IDU	Monthly	-	424	424	-	664	664	-
309	Idaho - Upgrade-Substation Improvements		Distribution	IDU	Monthly	-	19	19	-	15	15	-
310	Idaho-Upgrade-Computer/Office Equip/Int		Distribution	IDU	Monthly	-	8	8	-	8	8	-
311	Idaho - Upgrade-Safety Improvements		Distribution	IDU	Monthly	-	10	10	-	10	10	-
312	Oregon - Mandated Highway Relocations		Distribution	OR	Monthly	-	1,784	1,784	-	949	949	-
313	Oregon - Mandated OH/UG Conversions		Distribution	OR	Monthly	-	454	454	-	283	283	-
314	Oregon - Mandated Environmental		Distribution	OR	Monthly	-	12	12	-	29	29	-
315	Oregon - Public Accomodations		Distribution	OR	Monthly	-	953	953	-	969	969	-
316	Oregon - New Revenue - Residential		Distribution	OR	Monthly	-	4,322	4,322	-	4,275	4,275	-
317	Oregon - New Revenue - Commercial		Distribution	OR	Monthly	-	3,984	3,984	-	3,685	3,685	-
318	Oregon - New Revenue - Industrial		Distribution	OR	Monthly	-	24	24	-	24	24	-
319	Oregon - New Revenue - Irrigation		Distribution	OR	Monthly	-	523	523	-	113	113	-
320	Oregon - New Revenue - St Light & Other		Distribution	OR	Monthly	-	1,087	1,087	-	1,120	1,120	-
321	Oregon - New Revenue - Feeder Reinforce		Distribution	OR	Monthly	-	1,875	1,875	-	1,913	1,913	-
322	Oregon - Sub - Swtchgr, Breakers, Reclos		Distribution	OR	Monthly	-	106	106	-	111	111	-
323	Oregon - Replace - Subst Meters & Relays		Distribution	OR	Monthly	-	108	108	-	149	149	-
324	Oregon - Replace - Substation Regulators		Distribution	OR	Monthly	-	39	39	-	42	42	-
325	Oregon - Replace Substation Transformers		Distribution	OR	Monthly	-	204	204	-	230	230	-
326	Oregon -Replace Substation Battery Banks		Distribution	OR	Monthly	-	20	20	-	21	21	-
327	Oregon -Replace Sub Bushings, Glass, etc		Distribution	OR	Monthly	-	212	212	-	166	166	-
328	Oregon - Replace - Underground Cable		Distribution	OR	Monthly	-	1,391	1,391	-	1,093	1,093	-
329	Oregon - Replace Underground Vaults & Eq		Distribution	OR	Monthly	-	233	233	-	162	162	-
330	Oregon - Replace OH Dist Lines - Poles		Distribution	OR	Monthly	-	1,128	1,128	-	1,436	1,436	-
331	Oregon-Replace-Overhead Dist. Lines/othr		Distribution	OR	Monthly	-	2,747	2,747	-	2,639	2,639	-

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332	Oregon-Replace-Storm and Casualty		Distribution	OR	Monthly	-	598	598	-	598	598	-
333	Oregon - Upgrade - Feeder Improvements		Distribution	OR	Monthly	-	736	736	-	1,152	1,152	-
334	Oregon - Upgrade-Substation Improvements		Distribution	OR	Monthly	-	81	81	-	64	64	-
335	Oregon-Upgrade-Computer/Office Equip/Int		Distribution	OR	Monthly	-	49	49	-	51	51	-
336	Oregon - Upgrade-Safety Improvements		Distribution	OR	Monthly	-	70	70	-	73	73	-
337	Utah - Mandated Highway Relocations		Distribution	UT	Monthly	-	2,289	2,289	-	1,218	1,218	-
338	Utah - Mandated OH/UG Conversions		Distribution	UT	Monthly	-	520	520	-	324	324	-
339	Utah - Mandated Environmental		Distribution	UT	Monthly	-	1	1	-	2	2	-
340	Utah - Public Accomodations		Distribution	UT	Monthly	-	491	491	-	499	499	-
341	Utah - New Revenue - Residential		Distribution	UT	Monthly	-	10,880	10,880	-	10,883	10,883	-
342	Utah - New Revenue - Commercial		Distribution	UT	Monthly	-	8,911	8,911	-	8,783	8,783	-
343	Utah - New Revenue - Industrial		Distribution	UT	Monthly	-	836	836	-	956	956	-
344	Utah - New Revenue - Irrigation		Distribution	UT	Monthly	-	787	787	-	207	207	-
345	Utah - New Revenue - St Light & Other		Distribution	UT	Monthly	-	826	826	-	851	851	-
346	Utah - New Revenue - Feeder Reinforce		Distribution	UT	Monthly	-	4,196	4,196	-	4,281	4,281	-
347	Utah - Sub - Swtchgr, Breakers, Reclos		Distribution	UT	Monthly	-	200	200	-	209	209	-
348	Utah - Replace - Subst Meters & Relays		Distribution	UT	Monthly	-	10	10	-	14	14	-
349	Utah - Replace - Substation Regulators		Distribution	UT	Monthly	-	100	100	-	108	108	-
350	Utah - Replace Substation Transformers		Distribution	UT	Monthly	-	292	292	-	330	330	-
351	Utah - Replace Substation Battery Banks		Distribution	UT	Monthly	-	31	31	-	32	32	-
352	Utah - Replace Sub Bushings, Glass, etc		Distribution	UT	Monthly	-	173	173	-	136	136	-
353	Utah - Replace - Underground Cable		Distribution	UT	Monthly	-	1,960	1,960	-	1,540	1,540	-
354	Utah - Replace Underground Vaults & Eq		Distribution	UT	Monthly	-	205	205	-	143	143	-
355	Utah - Replace OH Dist Lines - Poles		Distribution	UT	Monthly	-	1,893	1,893	-	2,409	2,409	-
356	Utah-Replace-Overhead Dist. Lines/othr		Distribution	UT	Monthly	-	4,416	4,416	-	4,242	4,242	-
357	Utah-Replace-Storm and Casualty		Distribution	UT	Monthly	-	347	347	-	347	347	-
358	Utah - Upgrade - Feeder Improvements		Distribution	UT	Monthly	-	2,702	2,702	-	4,226	4,226	-
359	Utah - Upgrade-Substation Improvements		Distribution	UT	Monthly	-	164	164	-	129	129	-
360	Utah-Upgrade-Computer/Office Equip/Int		Distribution	UT	Monthly	-	26	26	-	27	27	-
361	Utah - Upgrade-Safety Improvements		Distribution	UT	Monthly	-	69	69	-	72	72	-
362	Washington- Mandated Highway Relocations		Distribution	WA	Monthly	-	752	752	-	400	400	-
363	Wash. - Mandated OH/UG Conversions		Distribution	WA	Monthly	-	33	33	-	21	21	-
364	Washington - Mandated Environmental		Distribution	WA	Monthly	-	1	1	-	2	2	-
365	Washington - Public Accomodations		Distribution	WA	Monthly	-	360	360	-	366	366	-
366	Washington - New Revenue - Residential		Distribution	WA	Monthly	-	1,174	1,174	-	1,357	1,357	-
367	Washington - New Revenue - Commercial		Distribution	WA	Monthly	-	862	862	-	725	725	-
368	Washington - New Revenue - Industrial		Distribution	WA	Monthly	-	-	-	-	223	223	-
369	Washington - New Revenue - Irrigation		Distribution	WA	Monthly	-	160	160	-	42	42	-
370	sash. - New Revenue - St Light & Other		Distribution	WA	Monthly	-	194	194	-	200	200	-
371	Wash. - New Revenue - Feeder Reinforce		Distribution	WA	Monthly	-	740	740	-	755	755	-
372	Wash. - Sub - Swtchgr, Breakers, Reclos		Distribution	WA	Monthly	-	19	19	-	20	20	-
373	Wash. - Replace - Subst Meters & Relays		Distribution	WA	Monthly	-	3	3	-	4	4	-
374	Wash. - Replace - Substation Regulators		Distribution	WA	Monthly	-	19	19	-	21	21	-
375	Wash. - Replace Substation Transformers		Distribution	WA	Monthly	-	40	40	-	45	45	-
376	Wash. - Replace Substation Battery Banks		Distribution	WA	Monthly	-	7	7	-	8	8	-
377	Wash. -Replace Sub Bushings, Glass, etc		Distribution	WA	Monthly	-	26	26	-	20	20	-
378	Washington - Replace - Underground Cable		Distribution	WA	Monthly	-	343	343	-	270	270	-
379	Wash. - Replace Underground Vaults & Eq		Distribution	WA	Monthly	-	5	5	-	4	4	-
380	Wash. - Replace OH Dist Lines - Poles		Distribution	WA	Monthly	-	1,076	1,076	-	1,369	1,369	-
381	Wash.-Replace-Overhead Dist. Lines/othr		Distribution	WA	Monthly	-	788	788	-	757	757	-
382	Wash.-Replace-Storm and Casualty		Distribution	WA	Monthly	-	299	299	-	299	299	-
383	Wash. - Upgrade - Feeder Improvements		Distribution	WA	Monthly	-	375	375	-	586	586	-
384	Wash. - Upgrade-Substation Improvements		Distribution	WA	Monthly	-	23	23	-	18	18	-
385	Wash.-Upgrade-Computer/Office Equip/Int		Distribution	WA	Monthly	-	10	10	-	10	10	-
386	Wash. - Upgrade-Safety Improvements		Distribution	WA	Monthly	-	11	11	-	12	12	-
387	Wyoming - Mandated Highway Relocations		Distribution	WYP	Monthly	-	98	98	-	52	52	-
388	Wyoming - Mandated OH/UG Conversions		Distribution	WYP	Monthly	-	19	19	-	12	12	-
389	Wyoming - Mandated Environmental		Distribution	WYP	Monthly	-	40	40	-	97	97	-
390	Wyoming - Mandated Neutral Extensions		Distribution	WYP	Monthly	-	624	624	-	936	936	-
391	Wyoming - Public Accomodations		Distribution	WYP	Monthly	-	485	485	-	492	492	-
392	Wyoming - New Revenue - Residential		Distribution	WYP	Monthly	-	1,507	1,507	-	1,229	1,229	-
393	Wyoming - New Revenue - Commercial		Distribution	WYP	Monthly	-	1,346	1,346	-	1,385	1,385	-
394	Wyoming - New Revenue - Industrial		Distribution	WYP	Monthly	-	29	29	-	29	29	-
395	Wyoming - New Revenue - Irrigation		Distribution	WYP	Monthly	-	51	51	-	18	18	-
396	Wyoming - New Revenue - St Light & Other		Distribution	WYP	Monthly	-	203	203	-	209	209	-
397	Wyoming - New Revenue - Feeder Reinforce		Distribution	WYP	Monthly	-	652	652	-	665	665	-
398	Wyo. - Sub - Swtchgr, Breakers, Reclos		Distribution	WYP	Monthly	-	149	149	-	155	155	-

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399	Wyo. - Replace - Subst Meters & Relays		Distribution	WYP	Monthly	-	4	4	-	5	5	-
400	Wyo. - Replace - Substation Regulators		Distribution	WYP	Monthly	-	24	24	-	26	26	-
401	Wyo. - Replace Substation Transformers		Distribution	WYP	Monthly	-	125	125	-	141	141	-
402	Wyo. - Replace Substation Battery Banks		Distribution	WYP	Monthly	-	10	10	-	10	10	-
403	Wyo. - Replace Sub Bushings, Glass, etc		Distribution	WYP	Monthly	-	26	26	-	20	20	-
404	Wyoming - Replace - Underground Cable		Distribution	WYP	Monthly	-	1,094	1,094	-	859	859	-
405	Wyo. - Replace Underground Vaults & Eq		Distribution	WYP	Monthly	-	42	42	-	29	29	-
406	Wyoming - Replace OH Dist Lines - Poles		Distribution	WYP	Monthly	-	816	816	-	1,038	1,038	-
407	Wyoming-Replace-Overhead Dist. Lines/oth		Distribution	WYP	Monthly	-	904	904	-	869	869	-
408	Wyoming-Replace-Storm and Casualty		Distribution	WYP	Monthly	-	394	394	-	394	394	-
409	Wyoming - Upgrade - Feeder Improvements		Distribution	WYP	Monthly	-	379	379	-	592	592	-
410	Wyoming -Upgrade-Substation Improvements		Distribution	WYP	Monthly	-	20	20	-	16	16	-
411	Wyoming-Upgrade-Computer/Office Equip/In		Distribution	WYP	Monthly	-	13	13	-	14	14	-
412	Wyoming - Upgrade-Safety Improvements		Distribution	WYP	Monthly	-	28	28	-	30	30	-
413	Wyoming - Mandated Highway Relocations		Distribution	WYU	Monthly	-	13	13	-	7	7	-
414	Wyoming - Mandated OH/UG Conversions		Distribution	WYU	Monthly	-	3	3	-	2	2	-
415	Wyoming - Mandated Environmental		Distribution	WYU	Monthly	-	5	5	-	13	13	-
416	Wyoming - Mandated Neutral Extensions		Distribution	WYU	Monthly	-	85	85	-	128	128	-
417	Wyoming - Public Accomodations		Distribution	WYU	Monthly	-	66	66	-	67	67	-
418	Wyoming - New Revenue - Residential		Distribution	WYU	Monthly	-	205	205	-	168	168	-
419	Wyoming - New Revenue - Commercial		Distribution	WYU	Monthly	-	183	183	-	189	189	-
420	Wyoming - New Revenue - Industrial		Distribution	WYU	Monthly	-	4	4	-	4	4	-
421	Wyoming - New Revenue - Irrigation		Distribution	WYU	Monthly	-	7	7	-	2	2	-
422	Wyoming - New Revenue - St Light & Other		Distribution	WYU	Monthly	-	28	28	-	28	28	-
423	Wyoming - New Revenue - Feeder Reinforce		Distribution	WYU	Monthly	-	89	89	-	91	91	-
424	Wyo. - Sub - Swtchgr, Breakers, Reclos		Distribution	WYU	Monthly	-	20	20	-	21	21	-
425	Wyo. - Replace - Subst Meters & Relays		Distribution	WYU	Monthly	-	1	1	-	1	1	-
426	Wyo. - Replace - Substation Regulators		Distribution	WYU	Monthly	-	3	3	-	3	3	-
427	Wyo. - Replace Substation Transformers		Distribution	WYU	Monthly	-	17	17	-	19	19	-
428	Wyo. - Replace Substation Battery Banks		Distribution	WYU	Monthly	-	1	1	-	1	1	-
429	Wyo. - Replace Sub Bushings, Glass, etc		Distribution	WYU	Monthly	-	3	3	-	3	3	-
430	Wyoming - Replace - Underground Cable		Distribution	WYU	Monthly	-	149	149	-	117	117	-
431	Wyo. - Replace Underground Vaults & Eq		Distribution	WYU	Monthly	-	6	6	-	4	4	-
432	Wyoming - Replace OH Dist Lines - Poles		Distribution	WYU	Monthly	-	111	111	-	142	142	-
433	Wyoming-Replace-Overhead Dist. Lines/oth		Distribution	WYU	Monthly	-	123	123	-	118	118	-
434	Wyoming-Replace-Storm and Casualty		Distribution	WYU	Monthly	-	54	54	-	54	54	-
435	Wyoming - Upgrade - Feeder Improvements		Distribution	WYU	Monthly	-	52	52	-	81	81	-
436	Wyoming -Upgrade-Substation Improvements		Distribution	WYU	Monthly	-	3	3	-	2	2	-
437	Wyoming-Upgrade-Computer/Office Equip/In		Distribution	WYU	Monthly	-	2	2	-	2	2	-
438	Wyoming - Upgrade-Safety Improvements		Distribution	WYU	Monthly	-	4	4	-	4	4	-
439	Campbell Sub- Increase Capacity		Distribution	OR	Jun-2007	-	-	-	-	1,215	1,215	-
440	River Road Substation -Increase Capacity (25 MVA)		Distribution	WA	Jun-2007	-	-	-	-	764	764	-
441	Northeast Sub - Capacity Incr & 4 kV Conversion (14 MVA)		Distribution	UT	Jun-2007	-	-	-	-	1,012	1,012	-
442	Tanner-Install 46 kV Voltage Regulator		Distribution	IDU	Jun-2007	-	-	-	-	506	506	-
443	Midland - Add 2nd Transformer (30 MVA)		Distribution	UT	Jun-2007	-	-	-	-	1,012	1,012	-
444	Battlecreek - Build 138-12.5 kV sub (30 MVA)		Distribution	UT	Jun-2007	-	-	-	-	2,025	2,025	-
445	Vineyard - Add 2nd Transformer (30 MVA)		Distribution	UT	Jun-2007	-	-	-	-	1,012	1,012	-
446	Texum Replace with New Substation (25 MVA)		Distribution	UT	Jun-2007	-	-	-	-	2,430	2,430	-
447	Fraley Capacity Relief project		Distribution	OR	Jun-2007	-	-	-	-	202	202	-
448	Mt. Shasta Area - New 115-12.5 kV Substation		Distribution	OR	Jun-2007	-	-	-	-	3,037	3,037	-
449	M1--Mandated - Highway Relocations		Distribution	CA	Jun-2007	-	-	-	-	122	122	-
450	M2--Mandated - Ovhd/Underground Conversions		Distribution	CA	Monthly	-	-	-	-	28	28	-
451	M3--Mandated - Environmental		Distribution	CA	Monthly	-	-	-	-	4	4	-
452	M4--Mandated - Neutral Extensions		Distribution	CA	Monthly	-	-	-	-	28	28	-
453	M5--Mandated - Community Relations		Distribution	CA	Monthly	-	-	-	-	15	15	-
454	M9--Mandated - Public Accommodations & Other		Distribution	CA	Monthly	-	-	-	-	56	56	-
455	N1--N1--New Revenue/Connection - Residential		Distribution	CA	Monthly	-	-	-	-	632	632	-
456	N2--N2--New Revenue/Connection - Commercial		Distribution	CA	Monthly	-	-	-	-	434	434	-
457	N3--N3--New Revenue/Connection - Industrial		Distribution	CA	Monthly	-	-	-	-	127	127	-
458	N4--N4--New Revenue/Connection - Irrigation		Distribution	CA	Monthly	-	-	-	-	42	42	-
459	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	CA	Monthly	-	-	-	-	82	82	-
460	N7--New Revenue/System Reinforcement - Feeder		Distribution	CA	Monthly	-	-	-	-	245	245	-
461	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	CA	Monthly	-	-	-	-	46	46	-
462	R2--Replace - Substation - Meters and Relays		Distribution	CA	Monthly	-	-	-	-	4	4	-
463	R3--Replace - Substation - Regulators		Distribution	CA	Monthly	-	-	-	-	9	9	-
464	R4--Replace - Substation - Transformers		Distribution	CA	Monthly	-	-	-	-	80	80	-
465	R5--Replace - Substation - Battery Banks		Distribution	CA	Monthly	-	-	-	-	7	7	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed In Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed In Service	Sept 07 CWIP
466	R6--Replace - Substation - Bushings, Glass & Other		Distribution	CA	Monthly	-	-	-	-	25	25	-
467	RA--Replace - Underground Cable		Distribution	CA	Monthly	-	-	-	-	141	141	-
468	RB--Replace - Underground - Vaults & Equipment		Distribution	CA	Monthly	-	-	-	-	15	15	-
469	RC--Replace - Overhead Distribution Lines - Poles		Distribution	CA	Monthly	-	-	-	-	243	243	-
470	RD--Replace - Overhead Distribution Lines - Other		Distribution	CA	Monthly	-	-	-	-	280	280	-
471	RI--Replace - Storm and Casualty		Distribution	CA	Monthly	-	-	-	-	97	97	-
472	U1--Functional Upgrade - Feeder Improvements		Distribution	CA	Monthly	-	-	-	-	191	191	-
473	U2--Functional Upgrade - Substation Improvements		Distribution	CA	Monthly	-	-	-	-	9	9	-
474	U4--Functional Upgrade - Spare Equipment Addition		Distribution	CA	Monthly	-	-	-	-	8	8	-
475	UA--Functional Upgrade - Safety Improvements		Distribution	CA	Monthly	-	-	-	-	33	33	-
476	UB--Functional Upgrade - Economically Justified		Distribution	CA	Monthly	-	-	-	-	17	17	-
477	M1--Mandated - Highway Relocations		Distribution	IDU	Monthly	-	-	-	-	212	212	-
478	M2--Mandated - Ovhd/Underground Conversions		Distribution	IDU	Monthly	-	-	-	-	48	48	-
479	M3--Mandated - Environmental		Distribution	IDU	Monthly	-	-	-	-	8	8	-
480	M4--Mandated - Neutral Extensions		Distribution	IDU	Monthly	-	-	-	-	48	48	-
481	M5--Mandated - Community Relations		Distribution	IDU	Monthly	-	-	-	-	27	27	-
482	M9--Mandated - Public Accommodations & Other		Distribution	IDU	Monthly	-	-	-	-	98	98	-
483	N1--N1--New Revenue/Connection - Residential		Distribution	IDU	Monthly	-	-	-	-	1,101	1,101	-
484	N2--N2--New Revenue/Connection - Commercial		Distribution	IDU	Monthly	-	-	-	-	756	756	-
485	N3--N3--New Revenue/Connection - Industrial		Distribution	IDU	Monthly	-	-	-	-	220	220	-
486	N4--N4--New Revenue/Connection - Irrigation		Distribution	IDU	Monthly	-	-	-	-	73	73	-
487	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	IDU	Monthly	-	-	-	-	144	144	-
488	N7--New Revenue/System Reinforcement - Feeder		Distribution	IDU	Monthly	-	-	-	-	426	426	-
489	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	IDU	Monthly	-	-	-	-	80	80	-
490	R2--Replace - Substation - Meters and Relays		Distribution	IDU	Monthly	-	-	-	-	7	7	-
491	R3--Replace - Substation - Regulators		Distribution	IDU	Monthly	-	-	-	-	16	16	-
492	R4--Replace - Substation - Transformers		Distribution	IDU	Monthly	-	-	-	-	139	139	-
493	R5--Replace - Substation - Battery Banks		Distribution	IDU	Monthly	-	-	-	-	12	12	-
494	R6--Replace - Substation - Bushings, Glass & Other		Distribution	IDU	Monthly	-	-	-	-	44	44	-
495	RA--Replace - Underground Cable		Distribution	IDU	Monthly	-	-	-	-	245	245	-
496	RB--Replace - Underground - Vaults & Equipment		Distribution	IDU	Monthly	-	-	-	-	26	26	-
497	RC--Replace - Overhead Distribution Lines - Poles		Distribution	IDU	Monthly	-	-	-	-	424	424	-
498	RD--Replace - Overhead Distribution Lines - Other		Distribution	IDU	Monthly	-	-	-	-	487	487	-
499	RI--Replace - Storm and Casualty		Distribution	IDU	Monthly	-	-	-	-	168	168	-
500	U1--Functional Upgrade - Feeder Improvements		Distribution	IDU	Monthly	-	-	-	-	332	332	-
501	U2--Functional Upgrade - Substation Improvements		Distribution	IDU	Monthly	-	-	-	-	16	16	-
502	U4--Functional Upgrade - Spare Equipment Addition		Distribution	IDU	Monthly	-	-	-	-	14	14	-
503	UA--Functional Upgrade - Safety Improvements		Distribution	IDU	Monthly	-	-	-	-	57	57	-
504	UB--Functional Upgrade - Economically Justified		Distribution	IDU	Monthly	-	-	-	-	30	30	-
505	M1--Mandated - Highway Relocations		Distribution	OR	Monthly	-	-	-	-	935	935	-
506	M2--Mandated - Ovhd/Underground Conversions		Distribution	OR	Monthly	-	-	-	-	213	213	-
507	M3--Mandated - Environmental		Distribution	OR	Monthly	-	-	-	-	34	34	-
508	M4--Mandated - Neutral Extensions		Distribution	OR	Monthly	-	-	-	-	211	211	-
509	M5--Mandated - Community Relations		Distribution	OR	Monthly	-	-	-	-	119	119	-
510	M9--Mandated - Public Accommodations & Other		Distribution	OR	Monthly	-	-	-	-	430	430	-
511	N1--N1--New Revenue/Connection - Residential		Distribution	OR	Monthly	-	-	-	-	4,854	4,854	-
512	N2--N2--New Revenue/Connection - Commercial		Distribution	OR	Monthly	-	-	-	-	3,332	3,332	-
513	N3--N3--New Revenue/Connection - Industrial		Distribution	OR	Monthly	-	-	-	-	972	972	-
514	N4--N4--New Revenue/Connection - Irrigation		Distribution	OR	Monthly	-	-	-	-	323	323	-
515	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	OR	Monthly	-	-	-	-	633	633	-
516	N7--New Revenue/System Reinforcement - Feeder		Distribution	OR	Monthly	-	-	-	-	1,878	1,878	-
517	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	OR	Monthly	-	-	-	-	353	353	-
518	R2--Replace - Substation - Meters and Relays		Distribution	OR	Monthly	-	-	-	-	33	33	-
519	R3--Replace - Substation - Regulators		Distribution	OR	Monthly	-	-	-	-	69	69	-
520	R4--Replace - Substation - Transformers		Distribution	OR	Monthly	-	-	-	-	613	613	-
521	R5--Replace - Substation - Battery Banks		Distribution	OR	Monthly	-	-	-	-	53	53	-
522	R6--Replace - Substation - Bushings, Glass & Other		Distribution	OR	Monthly	-	-	-	-	193	193	-
523	RA--Replace - Underground Cable		Distribution	OR	Monthly	-	-	-	-	1,081	1,081	-
524	RB--Replace - Underground - Vaults & Equipment		Distribution	OR	Monthly	-	-	-	-	113	113	-
525	RC--Replace - Overhead Distribution Lines - Poles		Distribution	OR	Monthly	-	-	-	-	1,868	1,868	-
526	RD--Replace - Overhead Distribution Lines - Other		Distribution	OR	Monthly	-	-	-	-	2,147	2,147	-
527	RI--Replace - Storm and Casualty		Distribution	OR	Monthly	-	-	-	-	741	741	-
528	U1--Functional Upgrade - Feeder Improvements		Distribution	OR	Monthly	-	-	-	-	1,464	1,464	-
529	U2--Functional Upgrade - Substation Improvements		Distribution	OR	Monthly	-	-	-	-	72	72	-
530	U4--Functional Upgrade - Spare Equipment Addition		Distribution	OR	Monthly	-	-	-	-	61	61	-
531	UA--Functional Upgrade - Safety Improvements		Distribution	OR	Monthly	-	-	-	-	253	253	-
532	UB--Functional Upgrade - Economically Justified		Distribution	OR	Monthly	-	-	-	-	134	134	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
533	M1--Mandated - Highway Relocations		Distribution	UT	Monthly	-	-	-	-	2,141	2,141	-
534	M2--Mandated - Ovhd/Underground Conversions		Distribution	UT	Monthly	-	-	-	-	487	487	-
535	M3--Mandated - Environmental		Distribution	UT	Monthly	-	-	-	-	78	78	-
536	M4--Mandated - Neutral Extensions		Distribution	UT	Monthly	-	-	-	-	484	484	-
537	M5--Mandated - Community Relations		Distribution	UT	Monthly	-	-	-	-	272	272	-
538	M9--Mandated - Public Accommodations & Other		Distribution	UT	Monthly	-	-	-	-	984	984	-
539	N1--N1--New Revenue/Connection - Residential		Distribution	UT	Monthly	-	-	-	-	11,116	11,116	-
540	N2--N2--New Revenue/Connection - Commercial		Distribution	UT	Monthly	-	-	-	-	7,630	7,630	-
541	N3--N3--New Revenue/Connection - Industrial		Distribution	UT	Monthly	-	-	-	-	2,225	2,225	-
542	N4--N4--New Revenue/Connection - Irrigation		Distribution	UT	Monthly	-	-	-	-	739	739	-
543	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	UT	Monthly	-	-	-	-	1,449	1,449	-
544	N7--New Revenue/System Reinforcement - Feeder		Distribution	UT	Monthly	-	-	-	-	4,300	4,300	-
545	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	UT	Monthly	-	-	-	-	809	809	-
546	R2--Replace - Substation - Meters and Relays		Distribution	UT	Monthly	-	-	-	-	75	75	-
547	R3--Replace - Substation - Regulators		Distribution	UT	Monthly	-	-	-	-	158	158	-
548	R4--Replace - Substation - Transformers		Distribution	UT	Monthly	-	-	-	-	1,403	1,403	-
549	R5--Replace - Substation - Battery Banks		Distribution	UT	Monthly	-	-	-	-	121	121	-
550	R6--Replace - Substation - Bushings, Glass & Other		Distribution	UT	Monthly	-	-	-	-	442	442	-
551	RA--Replace - Underground Cable		Distribution	UT	Monthly	-	-	-	-	2,475	2,475	-
552	RB--Replace - Underground - Vaults & Equipment		Distribution	UT	Monthly	-	-	-	-	259	259	-
553	RC--Replace - Overhead Distribution Lines - Poles		Distribution	UT	Monthly	-	-	-	-	4,279	4,279	-
554	RD--Replace - Overhead Distribution Lines - Other		Distribution	UT	Monthly	-	-	-	-	4,917	4,917	-
555	RI--Replace - Storm and Casualty		Distribution	UT	Monthly	-	-	-	-	1,697	1,697	-
556	U1--Functional Upgrade - Feeder Improvements		Distribution	UT	Monthly	-	-	-	-	3,353	3,353	-
557	U2--Functional Upgrade - Substation Improvements		Distribution	UT	Monthly	-	-	-	-	164	164	-
558	U4--Functional Upgrade - Spare Equipment Addition		Distribution	UT	Monthly	-	-	-	-	139	139	-
559	UA--Functional Upgrade - Safety Improvements		Distribution	UT	Monthly	-	-	-	-	579	579	-
560	UB--Functional Upgrade - Economically Justified		Distribution	UT	Monthly	-	-	-	-	306	306	-
561	M1--Mandated - Highway Relocations		Distribution	WA	Monthly	-	-	-	-	220	220	-
562	M2--Mandated - Ovhd/Underground Conversions		Distribution	WA	Monthly	-	-	-	-	50	50	-
563	M3--Mandated - Environmental		Distribution	WA	Monthly	-	-	-	-	8	8	-
564	M4--Mandated - Neutral Extensions		Distribution	WA	Monthly	-	-	-	-	50	50	-
565	M5--Mandated - Community Relations		Distribution	WA	Monthly	-	-	-	-	28	28	-
566	M9--Mandated - Public Accommodations & Other		Distribution	WA	Monthly	-	-	-	-	101	101	-
567	N1--N1--New Revenue/Connection - Residential		Distribution	WA	Monthly	-	-	-	-	1,142	1,142	-
568	N2--N2--New Revenue/Connection - Commercial		Distribution	WA	Monthly	-	-	-	-	784	784	-
569	N3--N3--New Revenue/Connection - Industrial		Distribution	WA	Monthly	-	-	-	-	229	229	-
570	N4--N4--New Revenue/Connection - Irrigation		Distribution	WA	Monthly	-	-	-	-	76	76	-
571	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	WA	Monthly	-	-	-	-	149	149	-
572	N7--New Revenue/System Reinforcement - Feeder		Distribution	WA	Monthly	-	-	-	-	442	442	-
573	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	WA	Monthly	-	-	-	-	83	83	-
574	R2--Replace - Substation - Meters and Relays		Distribution	WA	Monthly	-	-	-	-	8	8	-
575	R3--Replace - Substation - Regulators		Distribution	WA	Monthly	-	-	-	-	16	16	-
576	R4--Replace - Substation - Transformers		Distribution	WA	Monthly	-	-	-	-	144	144	-
577	R5--Replace - Substation - Battery Banks		Distribution	WA	Monthly	-	-	-	-	12	12	-
578	R6--Replace - Substation - Bushings, Glass & Other		Distribution	WA	Monthly	-	-	-	-	45	45	-
579	RA--Replace - Underground Cable		Distribution	WA	Monthly	-	-	-	-	254	254	-
580	RB--Replace - Underground - Vaults & Equipment		Distribution	WA	Monthly	-	-	-	-	27	27	-
581	RC--Replace - Overhead Distribution Lines - Poles		Distribution	WA	Monthly	-	-	-	-	440	440	-
582	RD--Replace - Overhead Distribution Lines - Other		Distribution	WA	Monthly	-	-	-	-	505	505	-
583	RI--Replace - Storm and Casualty		Distribution	WA	Monthly	-	-	-	-	174	174	-
584	U1--Functional Upgrade - Feeder Improvements		Distribution	WA	Monthly	-	-	-	-	344	344	-
585	U2--Functional Upgrade - Substation Improvements		Distribution	WA	Monthly	-	-	-	-	17	17	-
586	U4--Functional Upgrade - Spare Equipment Addition		Distribution	WA	Monthly	-	-	-	-	14	14	-
587	UA--Functional Upgrade - Safety Improvements		Distribution	WA	Monthly	-	-	-	-	60	60	-
588	UB--Functional Upgrade - Economically Justified		Distribution	WA	Monthly	-	-	-	-	31	31	-
589	M1--Mandated - Highway Relocations		Distribution	WYP	Monthly	-	-	-	-	35	35	-
590	M2--Mandated - Ovhd/Underground Conversions		Distribution	WYP	Monthly	-	-	-	-	8	8	-
591	M3--Mandated - Environmental		Distribution	WYP	Monthly	-	-	-	-	1	1	-
592	M4--Mandated - Neutral Extensions		Distribution	WYP	Monthly	-	-	-	-	8	8	-
593	M5--Mandated - Community Relations		Distribution	WYP	Monthly	-	-	-	-	4	4	-
594	M9--Mandated - Public Accommodations & Other		Distribution	WYP	Monthly	-	-	-	-	16	16	-
595	N1--N1--New Revenue/Connection - Residential		Distribution	WYP	Monthly	-	-	-	-	184	184	-
596	N2--N2--New Revenue/Connection - Commercial		Distribution	WYP	Monthly	-	-	-	-	126	126	-
597	N3--N3--New Revenue/Connection - Industrial		Distribution	WYP	Monthly	-	-	-	-	37	37	-
598	N4--N4--New Revenue/Connection - Irrigation		Distribution	WYP	Monthly	-	-	-	-	12	12	-
599	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	WYP	Monthly	-	-	-	-	24	24	-

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
600	N7--New Revenue/System Reinforcement - Feeder		Distribution	WYP	Monthly	-	-	-	-	71	71	-
601	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	WYP	Monthly	-	-	-	-	13	13	-
602	R2--Replace - Substation - Meters and Relays		Distribution	WYP	Monthly	-	-	-	-	1	1	-
603	R3--Replace - Substation - Regulators		Distribution	WYP	Monthly	-	-	-	-	3	3	-
604	R4--Replace - Substation - Transformers		Distribution	WYP	Monthly	-	-	-	-	23	23	-
605	R5--Replace - Substation - Battery Banks		Distribution	WYP	Monthly	-	-	-	-	2	2	-
606	R6--Replace - Substation - Bushings, Glass & Other		Distribution	WYP	Monthly	-	-	-	-	7	7	-
607	RA--Replace - Underground Cable		Distribution	WYP	Monthly	-	-	-	-	41	41	-
608	RB--Replace - Underground - Vaults & Equipment		Distribution	WYP	Monthly	-	-	-	-	4	4	-
609	RC--Replace - Overhead Distribution Lines - Poles		Distribution	WYP	Monthly	-	-	-	-	71	71	-
610	RD--Replace - Overhead Distribution Lines - Other		Distribution	WYP	Monthly	-	-	-	-	81	81	-
611	RI--Replace - Storm and Casualty		Distribution	WYP	Monthly	-	-	-	-	28	28	-
612	U1--Functional Upgrade - Feeder Improvements		Distribution	WYP	Monthly	-	-	-	-	55	55	-
613	U2--Functional Upgrade - Substation Improvements		Distribution	WYP	Monthly	-	-	-	-	3	3	-
614	U4--Functional Upgrade - Spare Equipment Addition		Distribution	WYP	Monthly	-	-	-	-	2	2	-
615	UA--Functional Upgrade - Safety Improvements		Distribution	WYP	Monthly	-	-	-	-	10	10	-
616	UB--Functional Upgrade - Economically Justified		Distribution	WYP	Monthly	-	-	-	-	5	5	-
617	M1--Mandated - Highway Relocations		Distribution	WYU	Monthly	-	-	-	-	263	263	-
618	M2--Mandated - Ovhd/Underground Conversions		Distribution	WYU	Monthly	-	-	-	-	60	60	-
619	M3--Mandated - Environmental		Distribution	WYU	Monthly	-	-	-	-	10	10	-
620	M4--Mandated - Neutral Extensions		Distribution	WYU	Monthly	-	-	-	-	59	59	-
621	M5--Mandated - Community Relations		Distribution	WYU	Monthly	-	-	-	-	33	33	-
622	M9--Mandated - Public Accommodations & Other		Distribution	WYU	Monthly	-	-	-	-	121	121	-
623	N1--N1--New Revenue/Connection - Residential		Distribution	WYU	Monthly	-	-	-	-	1,367	1,367	-
624	N2--N2--New Revenue/Connection - Commercial		Distribution	WYU	Monthly	-	-	-	-	938	938	-
625	N3--N3--New Revenue/Connection - Industrial		Distribution	WYU	Monthly	-	-	-	-	274	274	-
626	N4--N4--New Revenue/Connection - Irrigation		Distribution	WYU	Monthly	-	-	-	-	91	91	-
627	N6--New Revenue/Connection - Street Light & Other & Meters		Distribution	WYU	Monthly	-	-	-	-	178	178	-
628	N7--New Revenue/System Reinforcement - Feeder		Distribution	WYU	Monthly	-	-	-	-	529	529	-
629	R1--Replace - Substation - Switchgear, Breakers, Reclrs		Distribution	WYU	Monthly	-	-	-	-	99	99	-
630	R2--Replace - Substation - Meters and Relays		Distribution	WYU	Monthly	-	-	-	-	9	9	-
631	R3--Replace - Substation - Regulators		Distribution	WYU	Monthly	-	-	-	-	19	19	-
632	R4--Replace - Substation - Transformers		Distribution	WYU	Monthly	-	-	-	-	173	173	-
633	R5--Replace - Substation - Battery Banks		Distribution	WYU	Monthly	-	-	-	-	15	15	-
634	R6--Replace - Substation - Bushings, Glass & Other		Distribution	WYU	Monthly	-	-	-	-	54	54	-
635	RA--Replace - Underground Cable		Distribution	WYU	Monthly	-	-	-	-	304	304	-
636	RB--Replace - Underground - Vaults & Equipment		Distribution	WYU	Monthly	-	-	-	-	32	32	-
637	RC--Replace - Overhead Distribution Lines - Poles		Distribution	WYU	Monthly	-	-	-	-	526	526	-
638	RD--Replace - Overhead Distribution Lines - Other		Distribution	WYU	Monthly	-	-	-	-	604	604	-
639	RI--Replace - Storm and Casualty		Distribution	WYU	Monthly	-	-	-	-	209	209	-
640	U1--Functional Upgrade - Feeder Improvements		Distribution	WYU	Monthly	-	-	-	-	412	412	-
641	U2--Functional Upgrade - Substation Improvements		Distribution	WYU	Monthly	-	-	-	-	20	20	-
642	U4--Functional Upgrade - Spare Equipment Addition		Distribution	WYU	Monthly	-	-	-	-	17	17	-
643	UA--Functional Upgrade - Safety Improvements		Distribution	WYU	Monthly	-	-	-	-	71	71	-
644	UB--Functional Upgrade - Economically Justified		Distribution	WYU	Monthly	-	-	-	-	38	38	-
			Distribution Total			**24,716**	**199,949**	**224,305**	**322**	**222,493**	**222,815**	**-**

PacifiCorp
General Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	Ogden Area install Fiber Optic Comm Ph1		General	UT	Nov-2005	1,684	714	2,397	-	-	-	-
2	Mobile Radio Purch-implemnt VHF Spectrum		General	SG	Mar-2006	367	2,714	3,080	-	-	-	-
3	Four Corners to Cedar Replace MW		General	UT	Oct-2005	2,633	164	2,797	-	-	-	-
4	Replace - Mobile Communications		General	CA	Monthly	-	5	5	-	-	-	-
5	Replace - Microwave/Fiber Communications		General	CA	Monthly	-	67	67	-	-	-	-
6	Replace - Other Communications		General	CA	Monthly	-	16	16	-	-	-	-
7	Office Equip/Other General Plant		General	CA	Monthly	-	18	18	-	-	-	-
8	General Property Transfer from 101 to 121		General	CN				(309)			-	
9	General Property Transfer from 101 to 121		General	SO				(1)			-	
10	General Property Transfer from 101 to 121		General	OR				(179)			-	
11	Replace - Vehicles		General	CA	Monthly	-	242	242	-	-	-	-
12	Functional Upgrade - Mobile Communications		General	CA	Monthly	-	55	55	-	-	-	-
13	Functional Upgrade - Microwave/Fiber Communications		General	CA	Monthly	-	35	35	-	-	-	-
14	Functional Upgrade - Other Communications		General	CA	Monthly	-	16	16	-	-	-	-
15	Functional Upgrade - Other General Plant		General	CA	Monthly	-	25	25	-	-	-	-
16	Functional Upgrade - Vehicles		General	CA	Monthly	-	40	40	-	-	-	-
17	Replace - Mobile Communications		General	IDU	Monthly	-	8	8	-	-	-	-
18	Replace - Microwave/Fiber Communications		General	IDU	Monthly	-	116	116	-	-	-	-
19	Replace - Other Communications		General	IDU	Monthly	-	28	28	-	-	-	-
20	Office Equip/Other General Plant		General	IDU	Monthly	-	32	32	-	-	-	-
21	Replace - Vehicles		General	IDU	Monthly	-	422	422	-	-	-	-
22	Functional Upgrade - Mobile Communications		General	IDU	Monthly	-	96	96	-	-	-	-
23	Functional Upgrade - Microwave/Fiber Communications		General	IDU	Monthly	-	61	61	-	-	-	-
24	Functional Upgrade - Other Communications		General	IDU	Monthly	-	29	29	-	-	-	-
25	Functional Upgrade - Other General Plant		General	IDU	Monthly	-	44	44	-	-	-	-
26	Functional Upgrade - Vehicles		General	IDU	Monthly	-	69	69	-	-	-	-
27	Replace - Mobile Communications		General	OR	Monthly	-	35	35	-	-	-	-
28	Replace - Microwave/Fiber Communications		General	OR	Monthly	-	513	513	-	-	-	-
29	Replace - Other Communications		General	OR	Monthly	-	122	122	-	-	-	-
30	Office Equip/Other General Plant		General	OR	Monthly	-	139	139	-	-	-	-
31	Replace - Vehicles		General	OR	Monthly	-	1,859	1,859	-	-	-	-
32	Functional Upgrade - Mobile Communications		General	OR	Monthly	-	425	425	-	-	-	-
33	Functional Upgrade - Microwave/Fiber Communications		General	OR	Monthly	-	268	268	-	-	-	-
34	Functional Upgrade - Other Communications		General	OR	Monthly	-	126	126	-	-	-	-
35	Functional Upgrade - Other General Plant		General	OR	Monthly	-	192	192	-	-	-	-
36	Functional Upgrade - Vehicles		General	OR	Monthly	-	304	304	-	-	-	-
37	Replace - Mobile Communications		General	UT	Monthly	-	81	81	-	-	-	-
38	Replace - Microwave/Fiber Communications		General	UT	Monthly	-	1,176	1,176	-	-	-	-
39	Replace - Other Communications		General	UT	Monthly	-	279	279	-	-	-	-
40	Office Equip/Other General Plant		General	UT	Monthly	-	319	319	-	-	-	-
41	Replace - Vehicles		General	UT	Monthly	-	4,256	4,256	-	-	-	-
42	Functional Upgrade - Mobile Communications		General	UT	Monthly	-	972	972	-	-	-	-
43	Functional Upgrade - Microwave/Fiber Communications		General	UT	Monthly	-	615	615	-	-	-	-
44	Functional Upgrade - Other Communications		General	UT	Monthly	-	288	288	-	-	-	-
45	Functional Upgrade - Other General Plant		General	UT	Monthly	-	440	440	-	-	-	-
46	Functional Upgrade - Vehicles		General	UT	Monthly	-	695	695	-	-	-	-
47	Replace - Mobile Communications		General	WA	Monthly	-	8	8	-	-	-	-
48	Replace - Microwave/Fiber Communications		General	WA	Monthly	-	121	121	-	-	-	-
49	Replace - Other Communications		General	WA	Monthly	-	29	29	-	-	-	-
50	Office Equip/Other General Plant		General	WA	Monthly	-	33	33	-	-	-	-
51	Replace - Vehicles		General	WA	Monthly	-	437	437	-	-	-	-
52	Functional Upgrade - Mobile Communications		General	WA	Monthly	-	100	100	-	-	-	-
53	Functional Upgrade - Microwave/Fiber Communications		General	WA	Monthly	-	63	63	-	-	-	-
54	Functional Upgrade - Other Communications		General	WA	Monthly	-	30	30	-	-	-	-
55	Functional Upgrade - Other General Plant		General	WA	Monthly	-	45	45	-	-	-	-
56	Functional Upgrade - Vehicles		General	WA	Monthly	-	71	71	-	-	-	-
57	Replace - Mobile Communications		General	WYP	Monthly	-	10	10	-	-	-	-
58	Replace - Microwave/Fiber Communications		General	WYP	Monthly	-	145	145	-	-	-	-
59	Replace - Other Communications		General	WYP	Monthly	-	34	34	-	-	-	-
60	Office Equip/Other General Plant		General	WYP	Monthly	-	39	39	-	-	-	-
61	Replace - Vehicles		General	WYP	Monthly	-	523	523	-	-	-	-
62	Functional Upgrade - Mobile Communications		General	WYP	Monthly	-	120	120	-	-	-	-
63	Functional Upgrade - Microwave/Fiber Communications		General	WYP	Monthly	-	76	76	-	-	-	-

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64	Functional Upgrade - Other Communications		General	WYP	Monthly	-	35	35	-	-	-	-
65	Functional Upgrade - Other General Plant		General	WYP	Monthly	-	54	54	-	-	-	-
66	Functional Upgrade - Vehicles		General	WYP	Monthly	-	85	85	-	-	-	-
67	Replace - Mobile Communications		General	WYU	Monthly	-	1	1	-	-	-	-
68	Replace - Microwave/Fiber Communications		General	WYU	Monthly	-	19	19	-	-	-	-
69	Replace - Other Communications		General	WYU	Monthly	-	5	5	-	-	-	-
70	Office Equip/Other General Plant		General	WYU	Monthly	-	5	5	-	-	-	-
71	Replace - Vehicles		General	WYU	Monthly	-	70	70	-	-	-	-
72	Functional Upgrade - Mobile Communications		General	WYU	Monthly	-	16	16	-	-	-	-
73	Functional Upgrade - Microwave/Fiber Communications		General	WYU	Monthly	-	10	10	-	-	-	-
74	Functional Upgrade - Other Communications		General	WYU	Monthly	-	5	5	-	-	-	-
75	Functional Upgrade - Other General Plant		General	WYU	Monthly	-	7	7	-	-	-	-
76	Functional Upgrade - Vehicles		General	WYU	Monthly	-	11	11	-	-	-	-
77	Replace - Other Communications		General	SG	Monthly	-	13	13	-	-	-	-
78	Replace - Other Communications		General	SG	Monthly	-	10	10	-	-	-	-
79	Replace - Other Communications		General	SG	Monthly	-	2	2	-	-	-	-
80	Replace - Other Communications		General	SG	Monthly	-	29	29	-	-	-	-
81	Replace - Other Communications		General	SG	Monthly	-	31	31	-	-	-	-
82	Replace - Other Communications		General	SG	Monthly	-	14	14	-	-	-	-
83	Replace - Other Communications		General	SG	Monthly	-	20	20	-	-	-	-
84	DG Follow-up Study		General	SO	Mar-2007	-	52	-	52	54	106	-
85	Power Quality Monitoring Expansion		General	SO	Mar-2007	-	83	-	83	128	211	-
86	T&D Equipment Monioring Study/Pilot		General	SO	Mar-2007	-	79	-	79	81	159	-
87	Reliability Projects		General	SO	Mar-2007	-	159	-	159	162	321	-
88	Substation Equipment Pilot/Study		General	SO	Mar-2007	-	79	-	79	81	159	-
89	Energy Storage Study/Pilot		General	SO	Mar-2007	-	52	-	52	54	106	-
90	Upgrade Other Comm Dispatch Interface		General	SO	Dec-2006	-	375	-	375	37	412	-
91	Sugarmill/Rigby to Goshen Repl Microwave		General	IDU	Oct-2006	-	585	-	585	30	615	-
92	Calif. - Replace - Mobile Communications		General	CA	Monthly	-	28	28	-	49	49	-
93	Calif. - Replace - Mircowave/Fiber Comm.		General	CA	Monthly	-	3	3	-	7	7	-
94	Calif. - Replace - Other Communications		General	CA	Monthly	-	53	53	-	98	98	-
95	California - Replace-Other General Plant		General	CA	Monthly	-	30	30	-	29	29	-
96	California - Upgrade General Plant		General	CA	Monthly	-	24	24	-	23	23	-
97	Calif Replace Deteriorated Vehicles		General	CA	Monthly	-	164	164	-	699	699	-
98	Idaho - Replace - Mobile Communications		General	IDU	Monthly	-	28	28	-	49	49	-
99	Idaho - Replace - Mircowave/Fiber Comm.		General	IDU	Monthly	-	12	12	-	26	26	-
100	Idaho - Replace - Other Communications		General	IDU	Monthly	-	52	52	-	96	96	-
101	Idaho - Replace - Other General Plant		General	IDU	Monthly	-	42	42	-	41	41	-
102	Idaho - Upgrade-Microwave/Fiber Comm.		General	IDU	Monthly	-	5	5	-	9	9	-
103	Idaho - Upgrade-Other Communications		General	IDU	Monthly	-	12	12	-	22	22	-
104	Idaho - Upgrade General Plant		General	IDU	Monthly	-	44	44	-	43	43	-
105	Idaho Replace Deteriorated Vehicles		General	IDU	Monthly	-	259	259	-	1,103	1,103	-
106	Idaho Upgrade Vehicles		General	IDU	Monthly	-	15	15	-	62	62	-
107	Oregon - Replace - Mobile Communications		General	OR	Monthly	-	33	33	-	58	58	-
108	Oregon - Replace - Mircowave/Fiber Comm.		General	OR	Monthly	-	398	398	-	886	886	-
109	Oregon - Replace - Other Communications		General	OR	Monthly	-	183	183	-	339	339	-
110	Oregon - Replace - Other General Plant		General	OR	Monthly	-	3,015	3,015	-	2,897	2,897	-
111	Oregon - Upgrade-Mobile Communications		General	OR	Mar-2007	-	393	-	393	635	1,029	-
112	Oregon - Upgrade-Microwave/Fiber Comm.		General	OR	Monthly	-	89	89	-	158	158	-
113	Oregon - Upgrade-Other Communications		General	OR	Monthly	-	22	22	-	40	40	-
114	Oregon - Upgrade General Plant		General	OR	Monthly	-	1,728	1,728	-	1,660	1,660	-
115	Oregon Replace Deteriorated Vehicles		General	OR	Monthly	-	707	707	-	3,014	3,014	-
116	Oregon Upgrade Vehicles		General	OR	Monthly	-	50	50	-	211	211	-
117	Utah - Replace - Mobile Communications		General	UT	Monthly	-	122	122	-	217	217	-
118	Utah - Replace - Mircowave/Fiber Comm.		General	UT	Monthly	-	400	400	-	890	890	-
119	Utah - Replace - Other Communications		General	UT	Monthly	-	190	190	-	353	353	-
120	Utah - Replace - Other General Plant		General	UT	Monthly	-	188	188	-	181	181	-
121	Utah - Upgrade-Mobile Communications		General	UT	Monthly	-	49	49	-	87	87	-
122	Utah - Upgrade-Microwave/Fiber Comm.		General	UT	Monthly	-	161	161	-	286	286	-
123	Utah - Upgrade-Other Communications		General	UT	Monthly	-	22	22	-	40	40	-
124	Utah - Upgrade General Plant		General	UT	Monthly	-	447	447	-	429	429	-
125	Utah Replace Deteriorated Vehicles		General	UT	Monthly	-	857	857	-	3,652	3,652	-
126	Utah Upgrade Vehicles		General	UT	Monthly	-	58	58	-	248	248	-
127	Wash. - Replace - Mobile Communications		General	WA	Monthly	-	11	11	-	19	19	-
128	Wash. - Replace - Mircowave/Fiber Comm.		General	WA	Monthly	-	6	6	-	14	14	-
129	Wash. - Replace - Other Communications		General	WA	Monthly	-	56	56	-	105	105	-
130	Washington - Replace-Other General Plant		General	WA	Monthly	-	27	27	-	26	26	-

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131	Wash. - Upgrade-Microwave/Fiber Comm.		General	WA	Monthly	-	5	5	-	9	9	-
132	Wash. - Upgrade-Other Communications		General	WA	Monthly	-	12	12	-	22	22	-
133	Washington - Upgrade General Plant		General	WA	Monthly	-	20	20	-	19	19	-
134	Washington Repl Deteriorated Vehicles		General	WA	Monthly	-	148	148	-	630	630	-
135	Washington Upgrade Vehicles		General	WA	Monthly	-	32	32	-	135	135	-
136	Wyo. - Replace - Mobile Communications		General	WYP	Monthly	-	54	54	-	95	95	-
137	Wyo. - Replace - Mircowave/Fiber Comm.		General	WYP	Monthly	-	9	9	-	20	20	-
138	Wyoming - Replace - Other Communications		General	WYP	Monthly	-	71	71	-	132	132	-
139	94244ng - Replace - Other General Plant		General	WYP	Monthly	-	78	78	-	75	75	-
140	Wyoming - Upgrade-Mobile Communications		General	WYP	Mar-2007	-	346	-	346	559	905	-
141	Wyoming- Upgrade-Microwave/Fiber Comm.		General	WYP	Monthly	-	6	6	-	12	12	-
142	Wyoming - Upgrade General Plant		General	WYP	Monthly	-	71	71	-	68	68	-
143	Wyoming Repl Deteriorated Vehicles		General	WYP	Monthly	-	185	185	-	788	788	-
144	Wyoming Upgrad Vehicles		General	WYP	Monthly	-	35	35	-	147	147	-
145	Wyo. - Replace - Mobile Communications		General	WYU	Monthly	-	7	7	-	13	13	-
146	Wyo. - Replace - Mircowave/Fiber Comm.		General	WYU	Monthly	-	1	1	-	3	3	-
147	Wyoming - Replace - Other Communications		General	WYU	Monthly	-	10	10	-	18	18	-
148	94244ng - Replace - Other General Plant		General	WYU	Monthly	-	11	11	-	10	10	-
149	Wyoming - Upgrade-Mobile Communications		General	WYU	Mar-2007	-	47	-	47	76	123	-
150	Wyoming- Upgrade-Microwave/Fiber Comm.		General	WYU	Monthly	-	1	1	-	2	2	-
151	Wyoming - Upgrade General Plant		General	WYU	Monthly	-	10	10	-	9	9	-
152	Wyoming Repl Deteriorated Vehicles		General	WYU	Monthly	-	25	25	-	107	107	-
153	Wyoming Upgrad Vehicles		General	WYU	Monthly	-	5	5	-	20	20	-
154	Loc Trans: WA - Other Communications		General	SG	Dec-2006	-	-	-	-	97	97	-
155	MG Trans: OR - Other Communications		General	SG	Monthly	-	88	88	-	29	29	-
156	CRQMTR		General	CN	Monthly	-	519	519	-	425	425	-
157	CRQCS		General	CN	Monthly	-	441	441	-	375	375	-
158	Other Misc Projects		General	CN	Monthly	-	90	90	-	200	200	-
159	U8--Functional Upgrade - Technology Systems		General	SO	Monthly	-	-	-	-	459	459	-
160	R7--Replace - Mobile Communications		General	CA	Monthly	-	-	-	-	4	4	-
161	R8--Replace - Microwave/Fiber Communications		General	CA	Monthly	-	-	-	-	9	9	-
162	R9--Replace - Other Communications		General	CA	Monthly	-	-	-	-	4	4	-
163	RQ--Office Equip/Other General Plant		General	CA	Monthly	-	-	-	-	19	19	-
164	RV--Replace - Vehicles		General	CA	Monthly	-	-	-	-	217	217	-
165	U5--Functional Upgrade - Mobile Communications		General	CA	Monthly	-	-	-	-	2	2	-
166	U6--Functional Upgrade - Microwave/Fiber Communications		General	CA	Monthly	-	-	-	-	12	12	-
167	U7--Functional Upgrade - Other Communications		General	CA	Monthly	-	-	-	-	6	6	-
168	U9--Functional Upgrade - Office Equipment		General	CA	Monthly	-	-	-	-	3	3	-
169	UQ--Functional Upgrade - Other General Plant		General	CA	Monthly	-	-	-	-	22	22	-
170	R7--Replace - Mobile Communications		General	IDU	Monthly	-	-	-	-	8	8	-
171	R8--Replace - Microwave/Fiber Communications		General	IDU	Monthly	-	-	-	-	16	16	-
172	R9--Replace - Other Communications		General	IDU	Monthly	-	-	-	-	7	7	-
173	RQ--Office Equip/Other General Plant		General	IDU	Monthly	-	-	-	-	33	33	-
174	RV--Replace - Vehicles		General	IDU	Monthly	-	-	-	-	377	377	-
175	U5--Functional Upgrade - Mobile Communications		General	IDU	Monthly	-	-	-	-	3	3	-
176	U6--Functional Upgrade - Microwave/Fiber Communications		General	IDU	Monthly	-	-	-	-	20	20	-
177	U7--Functional Upgrade - Other Communications		General	IDU	Monthly	-	-	-	-	10	10	-
178	U9--Functional Upgrade - Office Equipment		General	IDU	Monthly	-	-	-	-	6	6	-
179	UQ--Functional Upgrade - Other General Plant		General	IDU	Monthly	-	-	-	-	39	39	-
180	R7--Replace - Mobile Communications		General	OR	Monthly	-	-	-	-	34	34	-
181	R8--Replace - Microwave/Fiber Communications		General	OR	Monthly	-	-	-	-	69	69	-
182	R9--Replace - Other Communications		General	OR	Monthly	-	-	-	-	33	33	-
183	RQ--Office Equip/Other General Plant		General	OR	Monthly	-	-	-	-	147	147	-
184	RV--Replace - Vehicles		General	OR	Monthly	-	-	-	-	1,663	1,663	-
185	U5--Functional Upgrade - Mobile Communications		General	OR	Monthly	-	-	-	-	15	15	-
186	U6--Functional Upgrade - Microwave/Fiber Communications		General	OR	Monthly	-	-	-	-	89	89	-
187	U7--Functional Upgrade - Other Communications		General	OR	Monthly	-	-	-	-	44	44	-
188	U9--Functional Upgrade - Office Equipment		General	OR	Monthly	-	-	-	-	27	27	-
189	UQ--Functional Upgrade - Other General Plant		General	OR	Monthly	-	-	-	-	171	171	-
190	R7--Replace - Mobile Communications		General	UT	Monthly	-	-	-	-	78	78	-
191	R8--Replace - Microwave/Fiber Communications		General	UT	Monthly	-	-	-	-	159	159	-
192	R9--Replace - Other Communications		General	UT	Monthly	-	-	-	-	75	75	-
193	RQ--Office Equip/Other General Plant		General	UT	Monthly	-	-	-	-	337	337	-
194	RV--Replace - Vehicles		General	UT	Monthly	-	-	-	-	3,809	3,809	-
195	U5--Functional Upgrade - Mobile Communications		General	UT	Monthly	-	-	-	-	33	33	-
196	U6--Functional Upgrade - Microwave/Fiber Communications		General	UT	Monthly	-	-	-	-	204	204	-
197	U7--Functional Upgrade - Other Communications		General	UT	Monthly	-	-	-	-	100	100	-

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198	U9--Functional Upgrade - Office Equipment		General	UT	Monthly	-	-	-	-	61	61	-
199	UQ--Functional Upgrade - Other General Plant		General	UT	Monthly	-	-	-	-	392	392	-
200	R7--Replace - Mobile Communications		General	WA	Monthly	-	-	-	-	8	8	-
201	R8--Replace - Microwave/Fiber Communications		General	WA	Monthly	-	-	-	-	16	16	-
202	R9--Replace - Other Communications		General	WA	Monthly	-	-	-	-	8	8	-
203	RQ--Office Equip/Other General Plant		General	WA	Monthly	-	-	-	-	35	35	-
204	RV--Replace - Vehicles		General	WA	Monthly	-	-	-	-	391	391	-
205	U5--Functional Upgrade - Mobile Communications		General	WA	Monthly	-	-	-	-	3	3	-
206	U6--Functional Upgrade - Microwave/Fiber Communications		General	WA	Monthly	-	-	-	-	21	21	-
207	U7--Functional Upgrade - Other Communications		General	WA	Monthly	-	-	-	-	10	10	-
208	U9--Functional Upgrade - Office Equipment		General	WA	Monthly	-	-	-	-	6	6	-
209	UQ--Functional Upgrade - Other General Plant		General	WA	Monthly	-	-	-	-	40	40	-
210	R7--Replace - Mobile Communications		General	WYP	Monthly	-	-	-	-	1	1	-
211	R8--Replace - Microwave/Fiber Communications		General	WYP	Monthly	-	-	-	-	3	3	-
212	R9--Replace - Other Communications		General	WYP	Monthly	-	-	-	-	1	1	-
213	RQ--Office Equip/Other General Plant		General	WYP	Monthly	-	-	-	-	6	6	-
214	RV--Replace - Vehicles		General	WYP	Monthly	-	-	-	-	63	63	-
215	U5--Functional Upgrade - Mobile Communications		General	WYP	Monthly	-	-	-	-	1	1	-
216	U6--Functional Upgrade - Microwave/Fiber Communications		General	WYP	Monthly	-	-	-	-	3	3	-
217	U7--Functional Upgrade - Other Communications		General	WYP	Monthly	-	-	-	-	2	2	-
218	U9--Functional Upgrade - Office Equipment		General	WYP	Monthly	-	-	-	-	1	1	-
219	UQ--Functional Upgrade - Other General Plant		General	WYP	Monthly	-	-	-	-	6	6	-
220	R7--Replace - Mobile Communications		General	WYU	Monthly	-	-	-	-	10	10	-
221	R8--Replace - Microwave/Fiber Communications		General	WYU	Monthly	-	-	-	-	19	19	-
222	R9--Replace - Other Communications		General	WYU	Monthly	-	-	-	-	9	9	-
223	RQ--Office Equip/Other General Plant		General	WYU	Monthly	-	-	-	-	41	41	-
224	RV--Replace - Vehicles		General	WYU	Monthly	-	-	-	-	468	468	-
225	U5--Functional Upgrade - Mobile Communications		General	WYU	Monthly	-	-	-	-	4	4	-
226	U6--Functional Upgrade - Microwave/Fiber Communications		General	WYU	Monthly	-	-	-	-	25	25	-
227	U7--Functional Upgrade - Other Communications		General	WYU	Monthly	-	-	-	-	12	12	-
228	U9--Functional Upgrade - Office Equipment		General	WYU	Monthly	-	-	-	-	8	8	-
229	UQ--Functional Upgrade - Other General Plant		General	WYU	Monthly	-	-	-	-	48	48	-
230	Gas Management System		General	SG	Nov-2006	-	241	-	241	4	245	-
231	K2 Commercial Risk System		General	SO	Mar-2006	685	19	704	-	-	-	-
232	EMS SCADA Phase II / EMS SCADA Ranger QAS		General	SO	Phased	487	578	1,065	-	-	-	-
233	IVR Replacement		General	SO	Mar-2007	1	1,198	-	1,199	1,255	2,454	-
234	EMS SCADA Ranger QAS		General	SO	Dec-2006	1,009	4,577	-	5,586	511	6,097	-
235	CADOPS Windows Upgrade		General	SO	Mar-2007	-	204	-	204	259	463	-
236	CADOPS Archival		General	SO	Mar-2007	-	78	-	78	446	524	-
237	IT HW Compliance - Hardware Computer Blanket		General	SO	Monthly	19	-	-	19	47	47	19
238	SAPFI CIC084 FDQ FERC BW Business Whse		General	SO	Dec-2005	532	6	538	-	-	-	-
239	HW - Critical Failure Mgmt - Blanket		General	SO	Monthly	170	1,163	1,163	170	1,913	1,913	170
240	Communications - Critical Failure Mgmt - Blanket		General	SO	Monthly	10	2,400	2,400	10	2,036	2,036	10
241	Physical Security CF - Facilities - Blanket		General	SO	Monthly	114	565	565	114	924	924	114
242	IT HW TOM - Blanket		General	SO	Monthly	748	4,142	4,142	748	7,814	7,814	748
243	Communications-TOM - Blanket		General	SO	Monthly	976	2,551	2,551	976	3,110	3,110	976
244	Physical Facilities-Fixtures & Equip TOM - Blanket		General	SO	Monthly	1,158	791	791	1,158	619	619	1,158
245	Physical Facilities-Bldgs & Struct TOM - Blanket		General	SO	Monthly	-	4,000	4,000	-	3,971	3,971	-
246	IT HW Performance - Blanket		General	SO	Monthly	-	310	310	-	612	612	-
247	Miscellaneous Projects less than $1M		General	SO	Monthly	-	-	-	-	168	168	-
248	Miscellaneous Projects less than $1M		General	SG	Monthly	-	-	-	-	245	245	-
249	Miscellaneous Projects less than $1M		General	SG	Monthly	-	-	-	-	76	76	-
250	Miscellaneous BTF Projects		General	SO	Monthly	-	-	-	-	919	919	-
					General Total	10,592	57,038	54,388	12,753	58,540	68,099	3,194

PacifiCorp
Mining Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed in Service	Sept 07 CWIP
1	Rock Slope to Blind Canyon	EWMC	Mining	SE	Mar 07	-	3,905	-	3,905	1,318	5,223	-
2	Mainline Extension	EWMC	Mining	SE	as installed	-	2,557	2,557	-	1,568	1,568	-
3	60" Terminal Groups-addition (two)	EWMC	Mining	SE	May & Sep 06	-	1,990	1,990	-	-	-	-
4	60" Terminal Groups-replacement (two)	EWMC	Mining	SE	Jul & Aug 06	-	1,700	1,700	-	-	-	-
5	Rilda Canyon Ventilation Slopes & Fan	EWMC	Mining	SE	Sep 05, Jul 06, Aug 06	250	2,939	3,189	-	-	-	-
6	Energy West Projects < $1.0M	EWMC	Mining	SE	various	740	6,940	7,295	385	5,731	6,116	-
7	IWM/Fuels/GCC Projects < $1.0M	IWM / FUELS	Mining	SE	various	(85)	678	593	-	298	298	-
8	Energy West Projects < $1.0M	EWMC	Mining	SE	various	60	1,673	1,056	677	1,105	1,782	-
9	Mine Extension	EWMC	Mining	SE	monthly	-	-	-	-	2,906	2,906	-
10	60" Terminal Groups-addition	EWMC	Mining	SE	Jun & Sep 07 / Feb 08	-	-	-	-	1,814	1,814	-
11	60" Terminal Groups-replacement	EWMC	Mining	SE	Aug & Sep 07, Jun & Dec 08	-	-	-	-	1,743	1,743	-
12	IWM/Fuels Projects < $1.0M	IWM / Fuels	Mining	SE	various	-	-	-	-	266	266	-
13	Rilda Canyon Office/Bathhouse/Warehouse	EWMC	Mining	SE	Jul, Oct, Nov, Dec 07	-	-	-	-	2,587	103	2,484
14	Automated Rock Dust System	EWMC	Mining	SE	Jun, Sep, Dec 07, Mar 08	-	-	-	-	512	512	-
					Mining Total	965	22,382	18,380	4,967	19,848	22,331	2,484

PacifiCorp
Intangible Plant Capital Additions (000's)

Item #	Name/Description of CAPEX Project/Item	Location	FERC Function	Factor	In-Service Date	Sept 05 CWIP	Oct 05 to Sept 06 Spend	Sept 06 Placed in Service	Sept 06 CWIP	Oct 06 to Sept 07 Spend	Sept 07 Placed In Service	Sept 07 CWIP
1	Gas Management System		Intangible	SG	Nov-2006	45	387	-	433	5	438	-
2	Miscellaneous Projects less than $1M		Intangible	SG	Monthly	-	125	125	-	221	221	-
3	Miscellaneous Projects less than $1M		Intangible	SG	Monthly	247	300	300	247	-	-	247
4	Miscellaneous Projects less than $1M		Intangible	SG	Monthly	-	20	20	-	-	-	-
5	Miscellaneous Projects less than $1M		Intangible	SG	Monthly	-	125	125	-	125	125	-
6	Miscellaneous Projects less than $1M		Intangible	SO	Mar-2006	136	1,081	1,217	-	-	-	-
7	K2 Commercial Risk System		Intangible	SO	Mar-2006	2,676	1,116	3,792	-	-	-	-
8	SAP Conversion from FY to Cal. Year		Intangible	SO	Jan-2007	-	282	-	282	433	715	-
9	Miscellaneous Projects less than $1M		Intangible	SO	Monthly	140	941	941	140	1,523	1,523	140
10	Miscellaneous Projects less than $1M		Intangible	SG	Monthly	-	45	45	-	80	80	-
11	Miscellaneous Projects less than $1M		Intangible	SG	Monthly	504	782	782	504	518	518	504
12	EMS SCADA Phase II / EMS SCADA Ranger QAS		Intangible	SO	Phased	25,295	2,843	16,000	12,138	-	12,138	(0)
13	IVR Replacement		Intangible	SO	Mar-2007	3	1,200	-	1,203	1,255	2,458	-
14	Miscellaneous BTF Projects		Intangible	SO	Monthly	-	-	-	-	2,726	2,726	-
15	EMS SCADA Ranger QAS		Intangible	SO	Dec-2006	403	3,261	-	3,664	488	4,152	-
16	Miscellaneous Application Releases		Intangible	SO	Monthly	-	707	707	-	707	707	-
17	CADOPS Windows Upgrade		Intangible	SO	Mar-2007	-	247	-	247	260	507	-
18	CADOPS Archival		Intangible	SO	Mar-2007	-	78	-	78	446	524	-
19	Miscellaneous Projects less than $1M		Intangible	SO	Monthly	1,372	3,642	3,642	1,372	717	717	1,372
20	Miscellaneous Projects less than $1M		Intangible	SO	Monthly	-	328	328	-	328	328	-
21	Mining Oracle		Intangible	SE	Mar-2007	57	277	-	334	21	355	-
22	IT SW App Enhancements-Compliance Blanket		Intangible	SO	Monthly	493	1,439	1,439	493	2,704	2,704	493
23	Identity Mgt		Intangible	SO	Dec-2005	1,088	60	1,148	-	-	-	-
24	SAPFI CIC084 FDQ FERC BW Business Whse		Intangible	SO	Dec-2005	2,332	832	3,164	-	-	-	-
25	SW - Critical Failure Mgmt - Blanket		Intangible	SO	Monthly	224	1,434	1,434	224	1,122	1,122	224
26	IT SW App Enhancements & SW TOM Blanket		Intangible	SO	Monthly	1,612	4,082	4,082	1,612	6,270	6,270	1,612
27	IT SW Performance - Blanket		Intangible	SO	Monthly	-	1,203	1,203	-	1,691	1,691	-
28	Miscellaneous Projects less than $1M		Intangible	SO	Monthly	-	-	-	-	123	123	-
					Intangible Total	36,627	26,838	40,496	22,969	21,764	40,142	4,592
					Grand Total	517,597	1,042,274	957,689	600,905	778,813	1,324,958	54,759

8.11 Accumulated D.I.T. Balances

Deferred Taxes By Balance Sheet Account Based on Year End Balances
By Allocation Factor
12 Months Ending September 2005 Unadjusted Data

	Total Company	Factor	Ref
Accumulated Def Tax Account 190			
190BADDEBT	17,994,555	BADDEBT	
190CN	152,298	CN	
190DGP	7,072	DGP	
190NUTIL	562,382,577	NUTIL	
190OR	544,123	OR	
190OTHER	27,131,221	OTHER	
190SE	25,143,774	SE	
190SG	3,464,589	SG	
190SNP	77,561	SNP	
190SNPD	19,092,813	SNPD	
190SO	83,383,394	SO	
190TROJD	40,174	TROJD	
190WYP	1,165,555	WYP	
Total Account 190	740,579,706		8.11.5
Accumulated Def Tax Account 281			
281DGP	(718,053)	DGP	
Total Account 281	(718,053)		8.11.5
Accumulated Def Tax Account 282			
282CA	-	CA	
282DITBAL	(1,245,820,912)	DITBAL	
282FERC	(58,779)	FERC	
282NUTIL	(786,653,723)	NUTIL	
282IDU	-	ID	
282OR	(1,069,209)	OR	
282SE	(19,164,572)	SE	
282SG	14,328,667	SG	
282SO	17,560,530	SO	
282UT	-	UT	
282WA	-	WA	
282WYP	85,824	WYP	
282WYU	-	WYU	
Total Account 282	(2,020,792,174)		8.11.5
Accumulated Def Tax Account 283			
283CA	(463,527)	CA	
283GPS	(1,437,274)	GPS	
283IDU	(204,673)	ID	
283NUTIL	(208,066,702)	NUTIL	
283OR	(14,379,104)	OR	
283OTHER	(7,378,542)	OTHER	
283SE	(19,526,396)	SE	
283SG	(12,099,193)	SG	
283SGCT	(4,393,384)	SGCT	
283SNP	(14,325,803)	SNP	
283SO	(32,676,532)	SO	
283TROJD	(2,622,839)	TROJD	
283UT	(9,689,237)	UT	
283WA	(563,083)	WA	
283WYP	(575,909)	WYP	
283WYU	(86,723)	WYU	
Total Account 283	(328,488,921)		8.11.7
Total Accumulated Deferred Inc Tax	(1,609,419,442)		8.11.7
Accumulated Def Tax Account 255			
255ITC84	(4,217,879)	ITC84	
255ITC85	(5,928,853)	ITC85	
255ITC86	(2,527,911)	ITC86	
255ITC88	(348,165)	ITC88	
255ITC89	(737,131)	ITC89	
255ITC90	(438,204)	ITC90	
255NUTIL	(57,389,947)	NUTIL	
Total Account 255	(71,588,090)		8.11.7

Deferred Taxes By Balance Sheet Account Based on Year End Balances
By Allocation Factor
12 Months Ending September 2005 Incremental Change from Unadjusted Data

	Total Company	Factor	Ref
Accumulated Def Tax Account 190			
190BADDEBT	-	BADDEBT	
190CN	-	CN	
190DGP	-	DGP	
190NUTIL	(562,382,577)	NUTIL	
190OR	-	OR	
190OTHER	-	OTHER	
190SE	(12,617,375)	SE	
190SG	-	SG	
190SNP	-	SNP	
190SNPD	(20,003,754)	SNPD	
190SO	23,276,855	SO	
190TROJD	-	TROJD	
190WYP	(1,165,555)	WYP	
Total Account 190	(572,892,406)		8.11.5
Accumulated Def Tax Account 281			
281DGP	-	DGP	
Total Account 281	-		8.11.5
Accumulated Def Tax Account 282			
282CA	(31,093,747)	CA	
282DITBAL	1,247,613,297	DITBAL	
282FERC	(2,625,491)	FERC	
282NUTIL	787,453,265	NUTIL	
282IDU	(82,689,911)	ID	
282OR	(337,439,539)	OR	
282SE	-	SE	
282SG	-	SG	
282SO	-	SO	
282UT	(564,445,267)	UT	
282WA	(85,985,963)	WA	
282WYP	(116,963,862)	WYP	
282WYU	(27,169,059)	WYU	
Total Account 282	786,653,723		8.11.5
Accumulated Def Tax Account 283			
283CA	-	CA	
283GPS	-	GPS	
283IDU	175,518	ID	
283NUTIL	208,066,702	NUTIL	
283OR	7,900,921	OR	
283OTHER	-	OTHER	
283SE	16,252,802	SE	
283SG	87,107	SG	
283SGCT	-	SGCT	
283SNP	-	SNP	
283SO	8,748,566	SO	
283TROJD	-	TROJD	
283UT	9,411,594	UT	
283WA	249,479	WA	
283WYP	490,109	WYP	
283WYU	86,723	WYU	
Total Account 283	251,469,521		8.11.7
Incremental Change - Accumulated Deferred Inc Tax	465,230,838		8.11.7
Accumulated Def Tax Account 255			
255ITC84	-	ITC84	
255ITC85	-	ITC85	
255ITC86	-	ITC86	
255ITC88	-	ITC88	
255ITC89	-	ITC89	
255ITC90	-	ITC90	
255NUTIL	57,389,947	NUTIL	
Incremental Change - Account 255	57,389,947		8.11.7

Deferred Taxes By Balance Sheet Account Based on Year End Balances
By Allocation Factor
12 Months Ending September 2006 Incremental Change from September 2005

	Total Company	Factor	Ref
Accumulated Def Tax Account 190			
190BADDEBT	(240,132)	BADDEBT	
190CN	152,298	CN	
190DGP	(2,437)	DGP	
190OR	-	OR	
190SE	9,359,260	SE	
190SG	(1,020,714)	SG	
190SNP	(32,363)	SNP	
190SNPD	(910,941)	SNPD	
190SO	26,642,802	SO	
190TROJD	(14,659)	TROJD	
190WYP	-	WYP	
Total Account 190	33,933,114		8.11.9
Accumulated Def Tax Account 281			
281DGP	334,292	DGP	
Total Account 281	334,292		8.11.9
Accumulated Def Tax Account 282			
282CA	(1,650,805)	CA	
282DITBAL	(5,890,129)	DITBAL	
282FERC	(109,190)	FERC	
282NUTIL	(343,713)	NUTIL	
282IDU	(2,223,021)	ID	
282OR	(18,528,350)	OR	
282SE	(290,652)	SE	
282SG	1,971,586	SG	
282SO	-	SO	
282UT	(12,809,878)	UT	
282WA	(4,427,871)	WA	
282WYP	(7,535,096)	WYP	
282WYU	(500,506)	WYU	
Total Account 282	(52,337,625)		8.11.9
Accumulated Def Tax Account 283			
283CA	126,417	CA	
283GPS	289,462	GPS	
283IDU	(5,369)	ID	
283OR	(311,789)	OR	
283OTHER	-	OTHER	
283SE	(2,095,029)	SE	
283SG	(89,186)	SG	
283SGCT	356,221	SGCT	
283SNP	2,344,295	SNP	
283SO	(14,376,600)	SO	
283TROJD	609,301	TROJD	
283UT	(353)	UT	
283WA	-	WA	
283WYP	(3,793)	WYP	
283WYU	-	WYU	
Total Account 283	(13,156,423)		8.11.11
Incremental Change - Accumulated Deferred Inc Tax	(31,226,642)		8.11.11
Accumulated Def Tax Account 255			
255ITC84	581,784	ITC84	
255ITC85	678,732	ITC85	
255ITC86	246,624	ITC86	
255ITC88	29,628	ITC88	
255ITC89	58,908	ITC89	
255ITC90	28,776	ITC90	
255NUTIL	-	NUTIL	
Incremental Change - Account 255	1,624,452		8.11.11

Deferred Taxes By Balance Sheet Account Based on Year End Balances
By Allocation Factor
12 Months Ending September 2007 Incremental Change from September 2006

	Total Company	Factor	Ref
Accumulated Def Tax Account 190			
190BADDEBT	(240,132)	BADDEBT	
190CN	152,298	CN	
190DGP	(2,437)	DGP	
190OR	-	OR	
190SE	(2,510,864)	SE	
190SG	(1,020,714)	SG	
190SNP	(32,363)	SNP	
190SNPD	(910,941)	SNPD	
190SO	25,668,721	SO	
190TROJD	(14,659)	TROJD	
190WYP	-	WYP	
Total Account 190	21,088,909		8.11.9
Accumulated Def Tax Account 281			
281DGP	334,292	DGP	
Total Account 281	334,292		8.11.9
Accumulated Def Tax Account 282			
282CA	(1,564,073)	CA	
282DITBAL	(5,890,129)	DITBAL	
282FERC	(66,621)	FERC	
282NUTIL	(138,714)	NUTIL	
282IDU	(1,859,065)	ID	
282OR	(17,199,086)	OR	
282SE	(290,652)	SE	
282SG	1,367,980	SG	
282SO	-	SO	
282UT	(13,562,755)	UT	
282WA	(4,037,871)	WA	
282WYP	(6,638,267)	WYP	
282WYU	(397,900)	WYU	
Total Account 282	(50,277,153)		8.11.9
Accumulated Def Tax Account 283			
283CA	126,417	CA	
283GPS	289,462	GPS	
283IDU	(5,369)	ID	
283OR	(311,789)	OR	
283OTHER	-	OTHER	
283SE	(2,095,029)	SE	
283SG	(89,186)	SG	
283SGCT	356,221	SGCT	
283SNP	2,344,295	SNP	
283SO	(4,000,612)	SO	
283TROJD	609,301	TROJD	
283UT	(353)	UT	
283WA	-	WA	
283WYP	(3,793)	WYP	
283WYU	-	WYU	
Total Account 283	(2,780,435)		8.11.11
Incremental Change - Accumulated Deferred Inc Tax	(31,634,387)		8.11.11
Accumulated Def Tax Account 255			
255ITC84	581,784	ITC84	
255ITC85	678,732	ITC85	
255ITC86	246,624	ITC86	
255ITC88	29,628	ITC88	
255ITC89	58,908	ITC89	
255ITC90	28,776	ITC90	
255NUTIL	-	NUTIL	
Incremental Change - Account 255	1,624,452		8.11.11

Deferred Taxes By Balance Sheet Account
September 2005 and Used to Forecast
September 2007

Line No.		FERC Account	FERC Detail Account	SAP Account	Fiscal Year End Balance at September 2005	Remove Non-Utility & OTHER Items	Remove Glenrock Reclamation	Remove Non Recurring Items	Remove Items Recovered Seperately	Reclassify PowerTax Balance	Updates	Adjusted Fiscal Year End Balance at September 2005
1	Account 190: Accumulated Deferred Income Taxes											
2	DTA Misc. Timing Difference - PMI	190	1901	287305	3,601,821	-						3,601,821
3	DTA Rent Expense (safe harbor lease) -	190	1901	287306	3,895,056	-						3,895,056
4	DTA 910.910 Bridger Section 471 Adjustme	190	1901	287307	148,240	-						148,240
5	DTA 920.100 Bridger Reclamation Trust Ea	190	1901	287308	13,023,343	-		(13,023,343)				-
6	DTA 705.200 Oregon Gain on Sale-Halsey	190	1901	287309	22,570	-						22,570
7	DTA 705.210 Property Insurance(Injuries	190	1901	287310	1,455,189	-						1,455,189
8	DTA 415.595 Oregon UE 134 Power Cost	190	1901	287311	335,897	(335,897)						-
9	DTA 105.400 ARO Reg Liabilities	190	1901	287312	1,136,988	(1,136,988)						-
10	DTA 105.450 Non-ARO Liability-Reg Liability	190	1901	287313	261,592,657	(261,592,657)						-
11	DTA 415.700 Reg liability BPA balancing	190	1901	287314	3,564,105	-						3,564,105
12	DTA 705.110 Centralia Gain Give Back-OR	190	1901	287315	5,633,173	(5,633,173)						-
13	DTA 715.720 NW Power Act-WA	190	1901	287316	1,160,069	(1,160,069)						-
14	DTA 705.100 Centralia Give Back-WA	190	1901	287317	367,414	(367,414)						-
15	DTA 705.160 Merger Credits-OR	190	1901	287318	(13,835)	13,835						-
16	DTA 910.560 SMUD Revenue Imputatiion UT Reg Liab	190	1901	287320	13,300,028	(13,300,028)						-
17	DTA 100.100 FAS 109 Deferred Tax Liability	190	1901	287321	29,491,268	(29,491,268)						-
18	DTA 720.100 FAS 106 Accruals - Cash Basi	190	1901	287322	7,771,100	-					8,306,119	16,077,219
19	DTA 505.400 Bonus Liab. Elec.-Cash Basis	190	1901	287323	3,866,455	-						3,866,455
20	DTA 720.200 Deferred Comp. Accrual - Cas	190	1901	287324	10,354,202	-						10,354,202
21	DTA 505.510 Vacation Accrual - PMI	190	1901	287325	314,302	-						314,302
22	DTA 720.500 Severance Accrual - Cash Ba	190	1901	287326	789,457	-					842,690	1,632,147
23	DTA 720.300 Pension/Retirement Accrual -	190	1901	287327	8,863,752	-					14,951,017	23,814,769
24	DTA 720.310 SERP	190	1901	287328	1,237,043	-					1,185,676	2,422,719
25	DTA 720.400 SERP Accrual - Cash Basis	190	1901	287329	16,233,284	-						16,233,284
26	DTA 415.636 Min. Pension Liability Adjustment	190	1901	287330	119,329,329	(119,329,329)						-
27	DTA 505.600 Vacation Accrual-Cash Basis	190	1901	287332	13,195,037	-					872,718	14,067,755
28	DTA 505.300 Bonus Accrual GCC-Cash Basis	190	1901	287333	1,726,303	-						1,726,303
29	DTA 920.130 Executive trust	190	1901	287334	2,874,961	(2,874,961)						-
30	DTA 730.120 FAS 133 Derivatives-Book Unrealized	190	1901	287336	30,980,075	(30,980,075)						-
31	DTA 715.100 U of WY Contract Amort - Pre	190	1901	287337	1,165,555	-		(1,165,555)				-
32	DTA415.110 Def Reg Asset-Transmission Sr	190	1901	287338	660,145	-						660,145
33	DTA105.400 FAS 143 ARO Liability	190	1901	287339	33,964,767	(33,964,767)						-
34	DTA 220.100 Bad Debts Allowance - Cash B	190	1901	287340	17,994,555	-						17,994,555
35	DTA 910.530 Injuries & Damages Accrual -	190	1901	287341	1,975,748	-						1,975,748
36	DTA 205.050 M&S Inventory Write-Off	190	1901	287342	2,812,892	-						2,812,892
37	DTA 415.120 Def Reg Asset-Foote Creek Co	190	1901	287343	515,789	-						515,789
38	DTA 715.800 Redding Contract - Prepaid	190	1901	287344	2,243,873	-						2,243,873
39	DTA 145.030 Distribution O&M Amort of Wr	190	1901	287345	19,092,813	-					(20,003,754)	(910,941)
40	DTA 730.150 Weather Derivatives	190	1901	287346	2,252,773	(2,252,773)						-
41	DTA 425.210 Amort of Debt Disc & Exp	190	1901	287348	77,561	-						77,561
42	DTA 505.100 Trail Mountain Accrued Liabi	190	1901	287349	723,026	-		(723,026)				-
43	DTA 505.110 Montana Sale Accrual	190	1901	287350	220,116	-						220,116
44	DTA 505.140 Purchase Card Trans Povision	190	1901	287353	363,219	-						363,219
45	DTA 505.150 Misc. Current and Accrued Li	190	1901	287354	3,885,913	-						3,885,913
46	DTA 715.350 Defer MagCorp Revenues	190	1901	287355	749,905	-		(749,905)				-
47	DTA 425.200 Centralia Sale	190	1901	287357	3,043,026	-						3,043,026
48	DTA 425.330 Bogus Creek Settlement	190	1901	287359	44,782	-						44,782
49	DTA 425.700 Special Assessment - DOE	190	1901	287360	40,174	-						40,174
50	DTA 605.700 Final Reclamation - Cash Bas	190	1901	287362	17,938,996	-	-					17,938,996
51	DTA Amortization Overburden	190	1901	287363	507,091	-						507,091
52	DTA 910.670 Merger Cost Amort	190	1901	287364	1,137,477	-						1,137,477
53	DTA 720.900 Minimum SERP Liab - OCI	190	1901	287366	(298,135)	298,135						-
54	DTA 305.100 Amort of Projects-Klamath En	190	1901	287367	7,072	-						7,072
55	DTA 910.240 Legal Reserve	190	1901	287368	759,020	-						759,020
56	DTA 205.411 Sec. 263A Inventory Change -	190	1901	287369	179,804	-						179,804
57	DTA 425.215 Unearned Joint Use Pole Cont	190	1901	287370	616,105	-						616,105
58	DTA 910.580 Wasach workers comp reserve	190	1901	287373	2,131,460	-		(2,131,460)				-
59	DTA FAS 109 Deferred Tax Liability - WA	190	1901	287374	4,966,834	(4,966,834)						-
60	DTA 610.010N NOPA 103 99-00RAR	190	1901	287375	3,415,599	-						3,415,599
61	DTA 610.035N NOPA 90 99-00RAR	190	1901	287376	496,680	-						496,680
62	DTA 610.058N BCC Flow-thru 94-98 Appeals	190	1901	287377	(754,571)	-						(754,571)
63	DTA 610.090N NOPA 102 99-00RAR	190	1901	287378	116,253	-						116,253
64	DTA 610.075N NOPA 89 99-00RAR	190	1901	287379	101,623	-						101,623

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Line No.		FERC Account	FERC Detail Account	SAP Account	Fiscal Year End Balance at September 2005	Remove Non-Utility & OTHER Items	Remove Glenrock Reclamation	Remove Non Recurring Items	Remove Items Recovered Seperately	Reclassify PowerTax Balance	Updates	Adjusted Fiscal Year End Balance at September 2005
65	DTA 610.070N NOPA 88 99-00RAR	190	1901	287380	1,861,497	-						1,861,497
66	DTA 610.020N NOPAs 72,73,91 99-00RAR	190	1901	287381	59,355	-						59,355
67	DTA 610.100N Amort NOPAs 99-00RAR	190	1901	287382	631,392	-						631,392
68	DTA 610.105N NOPA 110,111 & 130 99-00RAR	190	1901	287383	2,128,665	-						2,128,665
69	DTA 610.100, PMI Amort.	190	1901	287384	229,727	-						229,727
70	DTA 610.110, PMI Gain/Loss	190	1901	287386	33,257	-						33,257
71	DTA 610.115, PMI Overburden	190	1901	287387	429,786	-						429,786
72	DTA 610.140 OR Rate Refunds	190	1901	287388	32,068	(32,068)						-
73	DTA 610.145, OR Consolidation	190	1901	287389	544,123	-						544,123
74	DTA 610.141 WA Rate Refunds	190	1901	287390	(3,363)	3,363						-
75	DTA 425.320 N. Umpqua Settlement	190	1901	287391	(65,017)	65,017						-
76	DTA 425.120 Bear River Settlemt Agreemt	190	1901	287392	134,346	(134,346)						-
77	DTA 425.110 Tenant Lease Allow- PSU Call Cntr	190	1901	287393	152,298	-						152,298
78	DTA 210.000 Prepaid Ins Cont Reserve	190	1901	287394	(195,931)	-						(195,931)
79	DTA 730.170 FAS 133	190	1901	287395	53,317,456	(53,317,456)						-
80	DTA BETC Purchased Credits	190	1901	287491	1,892,824	(1,892,824)						-
81	Sale of Emission Allowance	190	1901		-	-					1,128,994	1,128,994
82	Buffalo Settlement	190	1901		-	-						-
83	Option Purchases	190	1901		-	-						-
84	Tri-state Firm Wheeling	190	1901		-	-						-
85	Total Account 190				740,579,706	(562,382,577)	-	(17,793,289)	-	-	7,283,460	167,687,300
86	Account 281: Accumulated Deferred Income Taxes											
87	DTL Emergency Facility	281	2811	287612	(718,053)	-						(718,053)
88	Total Account 281				(718,053)	-	-	-	-	-	-	(718,053)
89	Account 282: Accumulated Deferred Income Taxes											
90	DTL EPUD	282	2821	287602	(1,069,209)	-						(1,069,209)
91	DTL FERC SOGA-UPL	282	2821	287603	(58,779)	-						(58,779)
92	DTL FERC SOGA-PPL	282	2821	287604	85,824	-						85,824
93	DTL PP&E Powertax	282	2821	287605	(1,250,275,340)	-				1,247,613,297		(2,662,043)
94	DTL PP&E Adjustment	282	2821	287606	4,454,428	-						4,454,428
95	DTL PMI PP&E	282	2821	287607	(19,164,572)	-						(19,164,572)
96	DTL Safe Harbor Lease Cholla	282	2821	287608	14,328,667	-						14,328,667
97	DTL Safe Harbor Lease Malin	282	2821	287609	7,517,219	(7,517,219)						-
98	DTL AssetsRetirment Obligation	282	2821	287610	(307,721,673)	307,721,673						-
99	PowerTax - California	282	2821		-	-				(31,093,747)		(31,093,747)
100	Power Tax - FERC	282	2821		-	-				(2,625,491)		(2,625,491)
101	Power Tax - Idaho	282	2821		-	-				(82,689,911)		(82,689,911)
102	Power Tax - Oregon	282	2821		-	-				(337,439,539)		(337,439,539)
103	Power Tax - Utah	282	2821		-	-				(564,445,267)		(564,445,267)
104	Power Tax - Washington	282	2821		-	-				(85,985,963)		(85,985,963)
105	Power Tax - Wyoming - Pacific	282	2821		-	-				(116,963,862)		(116,963,862)
106	Power Tax - Wyoming - Utah	282	2821		-	-				(27,169,059)		(27,169,059)
107	Power Tax - Non-Utility	282	2821		-	-				799,542		799,542
108	DTL 100.120 FAS 109 Deferred Tax Asset	282	2821	287648	(486,449,269)	486,449,269						-
109	DTL 610.110N Ptax NOPAs (Placeholder)	282	2821	287703	17,560,530	-						17,560,530
110	Pollution Control Credit Amortization	282	2821		-	-						-
111	Total Account 282				(2,020,792,174)	786,653,723	-	-	-	-	-	(1,234,138,451)
112	Account 283: Accumulated Deferred Income Taxes											
113	DTL 605.100 Trojan Decomissioning Costs	283	2831	287613	(2,622,839)	-						(2,622,839)
114	DTL 430.100 Weatherization	283	2831	287614	(8,748,566)	-			8,748,566			-
115	DTL 415.635 Min Pension Liability Adjustment	283	2831	287615	(106,511,660)	106,511,660						-
116	DTL Interim provision reg assets/liabilities	283	2831	287616	6,061,794	-						6,061,794
117	DTL 320.130 May 2000 Transition Plan Cos	283	2831	287617	(175,518)	-			175,518			-
118	DTL 320.140 May 2000 Transition Plan Cos	283	2831	287618	(7,900,921)	-			7,900,921			-

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Line No.		FERC Account	FERC Detail Account	SAP Account	Fiscal Year End Balance at September 2005	Remove Non-Utility & OTHER Items	Remove Glenrock Reclamation	Remove Non Recurring Items	Remove Items Recovered Seperately	Reclassify PowerTax Balance	Updates	Adjusted Fiscal Year End Balance at September 2005
119	DTL 320.150 May 2000 Transition Plan Cos	283	2831	287619	(815,040)	-			815,040			-
120	DTL 320.160 May 2000 Transition Plan Cos	283	2831	287620	(490,109)	-			490,109			-
121	DTL 320.170 May 2000 Transition Plan Cos	283	2831	287621	(86,723)	-			86,723			-
122	DTL 320.230 FAS 87/88 Pension Writeoff -	283	2831	287622	(3,296,909)	-		3,296,909				-
123	DTL 320.180 Y2K Expense-OR	283	2831	287623	(94,059)	-			-			(94,059)
124	DTL 320.220 Glenrock Excluding Reclamati	283	2831	287624	(2,281,013)	-	2,281,013					-
125	DTL 415.660 Noell Kempf CAP - UT	283	2831	287628	(6,169)	-			6,169			-
126	DTL 415.670 P&M Strike Amortization - UT	283	2831	287629	(160,996)	-		160,996				-
127	DTL 320.240 98 Early Retirement-OR rate	283	2831	287630	(3,837,451)	-						(3,837,451)
128	DTL 415.540 Def Reg Asset-OR Def Net Power Costs	283	2831	287632	(5,207,892)	-			5,207,892			-
129	DTL 415.300 Environmental Clean-up Accru	283	2831	287634	(2,787,697)	-						(2,787,697)
130	DTL 415.500 Cholla Plt Transact Costs-AP	283	2831	287635	(4,393,384)	-						(4,393,384)
131	DTL 415.570 Trail Mountain Mine Closure	283	2831	287636	(1,399,624)	-		1,399,624				-
132	DTL 415.580 Trail Moutain Unrecovered In	283	2831	287637	(2,012,955)	-		2,012,955				-
133	DTL 415.640 IDAI Costs - direct access C	283	2831	287638	(463,527)	-						(463,527)
134	DTL 415.510 WA Disallowed Colstrip 3-Wri	283	2831	287639	(313,604)	-						(313,604)
135	DTL 415.680 Deferred Intervener Funding	283	2831	287640	(123,659)	-						(123,659)
136	DTL 415.650 SB 1149-Related Regulatory A	283	2831	287641	(6,135,566)	-						(6,135,566)
137	DTL 105.400 ARO Reg Assets	283	2831	287642	(2,532,681)	2,532,681						-
138	DTL 320.250 WA state Transition Costs	283	2831	287645	(249,479)	-			249,479			-
139	DTL 145.010 Glenrock Rclamation - UT rat	283	2831	287646	(2,851,467)	-	2,851,467					-
140	DTL 425.100 Deferred Regulatory Expense	283	2831	287647	(1,898)	-						(1,898)
141	DTL 205.100 Coal Pile Inventory Adjustme	283	2831	287650	(291,146)	-						(291,146)
142	DTL 425.250 TGS Buyout	283	2831	287653	(87,107)	-		87,107				-
143	DTL 425.260 Lakeview Buyout	283	2831	287654	(62,962)	-						(62,962)
144	DTL 425.280 Joseph Settlement	283	2831	287656	(669,096)	-						(669,096)
145	DTL 425.300 Mead Phoenix Availability&Tr	283	2831	287658	(6,045,169)	-						(6,045,169)
146	DTL 425.340 Firth Cogen Settlement	283	2831	287659	(126,399)	-						(126,399)
147	DTL 425.360 Hermiston Swap	283	2831	287661	(2,320,763)	-						(2,320,763)
148	DTL 210.100 Prepaid Taxes - OR PUC	283	2831	287662	(1,092,640)	-						(1,092,640)
149	DTL 210.120 Prepaid Taxes - UT PUC	283	2831	287664	(277,643)	-						(277,643)
150	DTL 210.130 Prepaid Taxes - ID PUC	283	2831	287665	(29,155)	-						(29,155)
151	DTL 210.140 Prepaid Taxes - WY PSC	283	2831	287666	(85,800)	-						(85,800)
152	DTL 210.160 Prepaid Taxes - OR Property	283	2831	287668	(1,437,274)	-						(1,437,274)
153	DTL 330.100 PollutionControlFacility(Bk/	283	2831	287670	(1,147,237)	-						(1,147,237)
154	DTL 605.200 Wy Joint Water Board Reserve Deduct	283	2831	287671	569,289	(569,289)						-
155	DTL 730.110 FAS 133 Derivatives	283	2831	287673	(72,829,684)	72,829,684						-
156	DTL 740.100 Post Merger Loss-Reacq Debt	283	2831	287675	(13,178,566)	-						(13,178,566)
157	DTL 720.600FAS 115 Mark to Mark Accrual PacifiCorp	283	2831	287676	(2,230,971)	2,230,971						-
158	DTL 415.637 Min. Pension Liabilitiy Adjustment	283	2831	287677	(9,146,951)	9,146,951						-
159	DTL 320.210 R & E - Sec.174 Deduction	283	2831	287678	(15,685,698)	-						(15,685,698)
160	DTL 920.120 Investment in SPI	283	2831	287680	(2,874,961)	2,874,961						-
161	DTL 920.110 Bridger Extraction Taxes Pay	283	2831	287681	46,691	-						46,691
162	DTL 705.190 Oregon Share of Hermiston	283	2831	287682	(73,156)	-						(73,156)
163	DTL 205.200 Coal M&S Inventory Write-Off	283	2831	287683	(833,587)	-						(833,587)
164	DTL 730.150 Weather Derivatives	283	2831	287684	(37,339)	37,339						-
165	DTL 425.380 Idaho Customer Balancing Acc	283	2831	287685	128,728	-						128,728
166	DTL 605.710 Reverse Accrued Final Reclam	283	2831	287686	(13,067,991)	-		13,067,991				-
167	DTL Flowthrough Partnership Income	283	2831	287687	(3,058,884)	3,058,884						-
168	DTL 730.180 Aquila Weather Hedge	283	2831	287688	(3,681,819)	3,681,819						-
169	DTL 610.150N NOPA 98 99-00 RAR	283	2831	287689	(17,427)	-						(17,427)
170	DTL 610.112N BCC NOPAs 1,9,10,11,12	283	2831	287690	(511,260)	-						(511,260)
171	DTL 610.065N NOPA 119 99-00 RAR	283	2831	287691	(1,877,041)	-						(1,877,041)
172	DTL 610.005N Sec 174 94-98 & 99-00 RAR	283	2831	287692	(12,124,544)	-						(12,124,544)
173	DTL 610.030n BCC Roll NOPAs 99-00 RAR	283	2831	287693	121,182	-						121,182
174	DTL 610.095N Roll (not Ptax) 99-00 RAR	283	2831	287694	(283,152)	-						(283,152)
175	DTL 610.120, Reg Asset Trail Mtn	283	2831	287695	227,768	-		(227,768)				-
176	DTL 610.125 Reg Asset - Income Tax Audit Payt	283	2831	287696	(573,867)	573,867						-
177	DTL 610.130, Reg Asset, Sch 781 Incent	283	2831	287697	(57,428)	-						(57,428)
178	DTL 610.135, Reg Asset, SB 1149	283	2831	287698	(1,204,489)	-						(1,204,489)
179	DTL 505.115 Sales & Use Tax Accrual	283	2831	287701	50,718	(50,718)						-
180	DTL 610.057N BCC NOPAs 7 & 8 99-00 RAR	283	2831	287702	(1,805,474)	-						(1,805,474)
181	DTL 415.585 Regulatory Liability	283	2831	287704	(1,367,005)	-						(1,367,005)
182	Accum Def Inc Tax Liab-Reclass to Curr Asset	283	2831	287991	28,929,934	-		(28,929,934)				-

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183	Accum Def Inc Tax Liab-Reclass to Curr L	283	283	287992	2,032,099	-		(2,032,099)				-
184	Deferred Tax Liability-Current Portio	283	283	234100	(30,962,033)	-		30,962,033				-
185	Bridger Mine Fuel Expense Amortization	283	283		-	-						-
186	283Prepaid Insur IBEW 157contingency reser	283	2831		-	-						-
187	Federal Income Tax Interest	283	2831		-	-						-
188	Total Account 283				(328,488,921)	202,858,810	5,132,480	19,797,814	23,680,417	-	-	(77,019,400)
189	Total Deferred Income Tax Balance				(1,609,419,442)	427,129,956	5,132,480	2,004,525	23,680,417	-	7,283,460	(1,144,188,604)
190	Account 255: Accumulated Investment Tax Credit											
1	Acc Def ITC-Pacific-Malin Line 46(f)(1)	255	2551	285601	(2,754,746)	2,754,746						-
1	ACCUM DEF ITC - PPL - 1983	255	2551	285602	(4,217,879)	-						(4,217,879)
2	ACCUM DEF ITC - PPL - 1984	255	2551	285603	(2,882,664)	-						(2,882,664)
3	ACCUM DEF ITC - PPL - 1985	255	2551	285604	(3,046,189)	-						(3,046,189)
4	ACCUM DEF ITC - PPL - 1986	255	2551	285605	(2,527,911)	-						(2,527,911)
5	ACCUM DEF ITC - PPL - 1987	255	2551	285606	(348,165)	-						(348,165)
6	ACCUM DEF ITC - PPL - 1988	255	2551	285607	(737,131)	-						(737,131)
7	JIM BRIDGER RETROFIT ITC - PPL	255	2551	285608	(438,204)	-						(438,204)
8	Accum Deferred ITC - UPL - 71 Post	255	2551	285610	(53,644,641)	53,644,641						-
9	Accum Deferred ITC-UTAH-Idaho-46(f)(2)	255	2551	285690	(990,560)	990,560						-
10	Total Account 255				(71,588,090)	57,389,947	-	-	-	-	-	(14,198,143)

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Line No.		Adjusted Fiscal Year End Balance at September 2005	Activity for 12 Months Ended September 2006	Adj. 3.5 SO2	Year End Balance at September 2006	Activity for 12 Months Ended September 2007	Year End Balance at September 2007	Beg/End Avg Balance at September 2007	Allocation Factor
1	Account 190: Accumulated Deferred Income Taxes								
2	DTA Misc. Timing Difference - PMI	3,601,821	131		3,601,952	131	3,602,083	3,602,018	SE
3	DTA Rent Expense (safe harbor lease) -	3,895,056	144		3,895,200	144	3,895,344	3,895,272	SE
4	DTA 910.910 Bridger Section 471 Adjustme	148,240	(1,850)		146,390	(1,850)	144,540	145,465	SE
5	DTA 920.100 Bridger Reclamation Trust Ea	-	-		-	-	-	-	SE
6	DTA 705.200 Oregon Gain on Sale-Halsey	22,570			22,570		22,570	22,570	OTHER
7	DTA 705.210 Property Insurance(Injuries	1,455,189	-		1,455,189	-	1,455,189	1,455,189	SO
8	DTA 415.595 Oregon UE 134 Power Cost	-	-		-	-	-	-	NUTIL
9	DTA 105.400 ARO Reg Liabilities	-	-		-	-	-	-	NUTIL
10	DTA 105.450 Non-ARO Liability-Reg Liability	-	-		-	-	-	-	NUTIL
11	DTA 415.700 Reg liability BPA balancing	3,564,105	-		3,564,105	-	3,564,105	3,564,105	OTHER
12	DTA 705.110 Centralia Gain Give Back-OR	-	-		-	-	-	-	NUTIL
13	DTA 715.720 NW Power Act-WA	-	-		-	-	-	-	NUTIL
14	DTA 705.100 Centralia Give Back-WA	-	-		-	-	-	-	NUTIL
15	DTA 705.160 Merger Credits-OR	-	-		-	-	-	-	NUTIL
16	DTA 910.560 SMUD Revenue Imputatiion UT Reg Liab	-	-		-	-	-	-	NUTIL
17	DTA 100.100 FAS 109 Deferred Tax Liability	-	-		-	-	-	-	NUTIL
18	DTA 720.100 FAS 106 Accruals - Cash Basi	16,077,219	10,476,072		26,553,291	10,762,202	37,315,493	31,934,392	SO
19	DTA 505.400 Bonus Liab. Elec.-Cash Basis	3,866,455	(559,936)		3,306,519	(559,936)	2,746,583	3,026,551	SO
20	DTA 720.200 Deferred Comp. Accrual - Cas	10,354,202	4,125,109		14,479,311	4,125,109	18,604,420	16,541,866	SO
21	DTA 505.510 Vacation Accrual - PMI	314,302	19,021		333,323	19,021	352,344	342,834	SE
22	DTA 720.500 Severance Accrual - Cash Ba	1,632,147	842,690		2,474,837	842,690	3,317,527	2,896,182	SO
23	DTA 720.300 Pension/Retirement Accrual -	23,814,769	(5,754,944)		18,059,825	(6,619,018)	11,440,807	14,750,316	SO
24	DTA 720.310 SERP	2,422,719	1,317,127		3,739,846	1,365,422	5,105,268	4,422,557	SO
25	DTA 720.400 SERP Accrual - Cash Basis	16,233,284			16,233,284		16,233,284	16,233,284	SO
26	DTA 415.636 Min. Pension Liability Adjustment	-			-		-	-	NUTIL
27	DTA 505.600 Vacation Accrual-Cash Basis	14,067,755	888,613		14,956,368	918,164	15,874,532	15,415,450	SO
28	DTA 505.300 Bonus Accrual GCC-Cash Basis	1,726,303			1,726,303		1,726,303	1,726,303	OTHER
29	DTA 920.130 Executive trust	-			-		-	-	NUTIL
30	DTA 730.120 FAS 133 Derivatives-Book Unrealized	-			-		-	-	NUTIL
31	DTA 715.100 U of WY Contract Amort - Pre	-	-		-	-	-	-	WYP
32	DTA415.110 Def Reg Asset-Transmission Sr	660,145	(994,452)		(334,307)	(994,452)	(1,328,759)	(831,533)	SG
33	DTA105.400 FAS 143 ARO Liability	-	-		-	-	-	-	NUTIL
34	DTA 220.100 Bad Debts Allowance - Cash B	17,994,555	(240,132)		17,754,423	(240,132)	17,514,291	17,634,357	BADDEBT
35	DTA 910.530 Injuries & Damages Accrual -	1,975,748	6,325,873		8,301,621	5,851,890	14,153,511	11,227,566	SO
36	DTA 205.050 M&S Inventory Write-Off	2,812,892	294,711		3,107,603	294,711	3,402,314	3,254,959	SE
37	DTA 415.120 Def Reg Asset-Foote Creek Co	515,789	(52,236)		463,553	(52,236)	411,317	437,435	SG
38	DTA 715.800 Redding Contract - Prepaid	2,243,873	(208,730)		2,035,143	(208,730)	1,826,413	1,930,778	SG
39	DTA 145.030 Distribution O&M Amort of Wr	(910,941)	(910,941)		(1,821,883)	(910,941)	(2,732,824)	(2,277,353)	SNPD
40	DTA 730.150 Weather Derivatives	-	-		-	-	-	-	NUTIL
41	DTA 425.210 Amort of Debt Disc & Exp	77,561	(32,363)		45,198	(32,363)	12,835	29,017	SNP
42	DTA 505.100 Trail Mountain Accrued Liabi	-	-		-	-	-	-	SE
43	DTA 505.110 Montana Sale Accrual	220,116			220,116		220,116	220,116	OTHER
44	DTA 505.140 Purchase Card Trans Povision	363,219	(6,847)		356,372	(6,847)	349,525	352,949	SO
45	DTA 505.150 Misc. Current and Accrued Li	3,885,913	177,981		4,063,894	177,981	4,241,875	4,152,885	SO
46	DTA 715.350 Defer MagCorp Revenues	-	-		-	-	-	-	SO
47	DTA 425.200 Centralia Sale	3,043,026			3,043,026		3,043,026	3,043,026	OTHER
48	DTA 425.330 Bogus Creek Settlement	44,782	(44,782)		-	(44,782)	(44,782)	(22,391)	SG
49	DTA 425.700 Special Assessment - DOE	40,174	(14,659)		25,515	(14,659)	10,856	18,186	TROJD
50	DTA 605.700 Final Reclamation - Cash Bas	17,938,996			17,938,996		17,938,996	17,938,996	OTHER
51	DTA Amortization Overburden	507,091	-		507,091	-	507,091	507,091	SE
52	DTA 910.670 Merger Cost Amort	1,137,477			1,137,477		1,137,477	1,137,477	SO
53	DTA 720.900 Minimum SERP Liab - OCI	-			-		-	-	NUTIL
54	DTA 305.100 Amort of Projects-Klamath En	7,072	(2,437)		4,635	(2,437)	2,198	3,417	DGP
55	DTA 910.240 Legal Reserve	759,020			759,020		759,020	759,020	SO
56	DTA 205.411 Sec. 263A Inventory Change -	179,804	(34,980)		144,824	(34,980)	109,844	127,334	SE
57	DTA 425.215 Unearned Joint Use Pole Cont	616,105	-		616,105	-	616,105	616,105	OTHER
58	DTA 910.580 Wasach workers comp reserve	-	-		-	-	-	-	SO
59	DTA FAS 109 Deferred Tax Liability - WA	-	-		-	-	-	-	NUTIL
60	DTA 610.010N NOPA 103 99-00RAR	3,415,599	3,415,599		6,831,198	3,415,599	10,246,797	8,538,998	SO
61	DTA 610.035N NOPA 90 99-00RAR	496,680	496,680		993,360	496,680	1,490,040	1,241,700	SO
62	DTA 610.058N BCC Flow-thru 94-98 Appeals	(754,571)	(754,571)		(1,509,142)	(754,571)	(2,263,713)	(1,886,428)	SE
63	DTA 610.090N NOPA 102 99-00RAR	116,253	116,253		232,506	116,253	348,759	290,633	SO
64	DTA 610.075N NOPA 89 99-00RAR	101,623	101,623		203,246	101,623	304,869	254,058	SO

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65	DTA 610.070N NOPA 88 99-00RAR	1,861,497	1,861,497		3,722,994	1,861,497	5,584,491	4,653,743	SO
66	DTA 610.020N NOPAs 72,73,91 99-00RAR	59,355	59,355		118,710	59,355	178,065	148,388	SO
67	DTA 610.100N Amort NOPAs 99-00RAR	631,392	631,392		1,262,784	631,392	1,894,176	1,578,480	SO
68	DTA 610.105N NOPA 110,111 & 130 99-00RAR	2,128,665	2,128,665		4,257,330	2,128,665	6,385,995	5,321,663	SO
69	DTA 610.100, PMI Amort.	229,727	-		229,727	-	229,727	229,727	SE
70	DTA 610.110, PMI Gain/Loss	33,257			33,257		33,257	33,257	SE
71	DTA 610.115, PMI Overburden	429,786	429,786		859,572	429,786	1,289,358	1,074,465	SE
72	DTA 610.140 OR Rate Refunds	-	-		-	-	-	-	NUTIL
73	DTA 610.145, OR Consolidation	544,123	-		544,123	-	544,123	544,123	OR
74	DTA 610.141 WA Rate Refunds	-	-		-	-	-	-	NUTIL
75	DTA 425.320 N. Umpqua Settlement	-			-		-	-	NUTIL
76	DTA 425.120 Bear River Settlemt Agreemt	-			-		-	-	NUTIL
77	DTA 425.110 Tenant Lease Allow- PSU Call Cntr	152,298	152,298		304,596	152,298	456,894	380,745	CN
78	DTA 210.000 Prepaid Ins Cont Reserve	(195,931)			(195,931)	-	(195,931)	(195,931)	SO
79	DTA 730.170 FAS 133	-			-	-	-	-	NUTIL
80	DTA BETC Purchased Credits	-			-	-	-	-	NUTIL
81	Sale of Emission Allowance	1,128,994	-	9,270,244	10,399,238	(2,599,880)	7,799,358	9,099,298	SE
82	Buffalo Settlement	-	11,430		11,430	11,430	22,860	17,145	SG
83	Option Purchases	-	136,624		136,624	136,624	273,248	204,936	SE
84	Tri-state Firm Wheeling	-	268,056		268,056	268,056	536,112	402,084	SG
85	Total Account 190	167,687,300	24,662,870	9,270,244	201,620,413	21,088,909	222,709,322	212,164,868	Ref 8.11
86	Account 281: Accumulated Deferred Income Taxes								
87	DTL Emergency Facility	(718,053)	334,292		(383,761)	334,292	(49,469)	(216,615)	DGP
88	Total Account 281	(718,053)	334,292	-	(383,761)	334,292	(49,469)	(216,615)	Ref 8.11
89	Account 282: Accumulated Deferred Income Taxes								
90	DTL EPUD	(1,069,209)	130,944		(938,265)	130,944	(807,321)	(872,793)	OR
91	DTL FERC SOGA-UPL	(58,779)	23,521		(35,258)	23,521	(11,737)	(23,498)	FERC
92	DTL FERC SOGA-PPL	85,824	(114,430)		(28,606)	(114,430)	(143,036)	(85,821)	WYP
93	DTL PP&E Powertax	(2,662,043)	-		(2,662,043)	-	(2,662,043)	(2,662,043)	DITBAL
94	DTL PP&E Adjustment	4,454,428	(5,890,129)		(1,435,701)	(5,890,129)	(7,325,830)	(4,380,766)	DITBAL
95	DTL PMI PP&E	(19,164,572)	(290,652)		(19,455,224)	(290,652)	(19,745,876)	(19,600,550)	SE
96	DTL Safe Harbor Lease Cholla	14,328,667	1,971,586		16,300,253	1,971,586	18,271,839	17,286,046	SG
97	DTL Safe Harbor Lease Malin	-	-		-	-	-	-	NUTIL
98	DTL AssetsRetirment Obligation	-	-		-	-	-	-	NUTIL
99	PowerTax - California	(31,093,747)	(1,650,805)		(32,744,552)	(1,564,073)	(34,308,625)	(33,526,589)	CA
100	Power Tax - FERC	(2,625,491)	(132,711)		(2,758,202)	(90,142)	(2,848,344)	(2,803,273)	FERC
101	Power Tax - Idaho	(82,689,911)	(2,223,021)		(84,912,932)	(1,859,065)	(86,771,997)	(85,842,465)	IDU
102	Power Tax - Oregon	(337,439,539)	(18,659,294)		(356,098,833)	(17,330,030)	(373,428,863)	(364,763,848)	OR
103	Power Tax - Utah	(564,445,267)	(12,809,878)		(577,255,145)	(13,562,755)	(590,817,900)	(584,036,523)	UT
104	Power Tax - Washington	(85,985,963)	(4,427,871)		(90,413,834)	(4,037,871)	(94,451,705)	(92,432,770)	WA
105	Power Tax - Wyoming - Pacific	(116,963,862)	(7,420,666)		(124,384,528)	(6,523,837)	(130,908,365)	(127,646,447)	WYP
106	Power Tax - Wyoming - Utah	(27,169,059)	(500,506)		(27,669,565)	(397,900)	(28,067,465)	(27,868,515)	WYU
107	Power Tax - Non-Utility	799,542	(343,713)		455,829	(138,714)	317,115	386,472	NUTIL
108	DTL 100.120 FAS 109 Deferred Tax Asset	-	-		-	-	-	-	NUTIL
109	DTL 610.110N Ptax NOPAs (Placeholder)	17,560,530			17,560,530		17,560,530	17,560,530	SO
110	Pollution Control Credit Amortization	-			-	(603,606)	(603,606)	(301,803)	SG
111	Total Account 282	(1,234,138,451)	(52,337,625)	-	(1,286,476,076)	(50,277,153)	(1,336,753,229)	(1,311,614,653)	Ref 8.11
112	Account 283: Accumulated Deferred Income Taxes								
113	DTL 605.100 Trojan Decomissioning Costs	(2,622,839)	609,301		(2,013,538)	609,301	(1,404,237)	(1,708,888)	TROJD
114	DTL 430.100 Weatherization	-	-		-	-	-	-	SO
115	DTL 415.635 Min Pension Liability Adjustment	-	-		-	-	-	-	NUTIL
116	DTL Interim provision reg assets/liabilities	6,061,794	(12,078,053)		(6,016,259)	(1,702,065)	(7,718,324)	(6,867,292)	SO
117	DTL 320.130 May 2000 Transition Plan Cos	-			-		-	-	IDU
118	DTL 320.140 May 2000 Transition Plan Cos	-			-		-	-	OR

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119	DTL 320.150 May 2000 Transition Plan Cos	-			-		-	-	UT
120	DTL 320.160 May 2000 Transition Plan Cos	-			-		-	-	WYP
121	DTL 320.170 May 2000 Transition Plan Cos	-			-		-	-	WYU
122	DTL 320.230 FAS 87/88 Pension Writeoff -	-			-		-	-	UT
123	DTL 320.180 Y2K Expense-OR	(94,059)			(94,059)		(94,059)	(94,059)	OTHER
124	DTL 320.220 Glenrock Excluding Reclamati	-			-		-	-	UT
125	DTL 415.660 Noell Kempf CAP - UT	-			-		-	-	UT
126	DTL 415.670 P&M Strike Amortization - UT	-			-		-	-	UT
127	DTL 320.240 98 Early Retirement-OR rate	(3,837,451)			(3,837,451)		(3,837,451)	(3,837,451)	OR
128	DTL 415.540 Def Reg Asset-OR Def Net Power Costs	-			-		-	-	NUTIL
129	DTL 415.300 Environmental Clean-up Accru	(2,787,697)	(674,420)		(3,462,117)	(674,420)	(4,136,537)	(3,799,327)	SG
130	DTL 415.500 Cholla Pit Transact Costs-AP	(4,393,384)	356,221		(4,037,163)	356,221	(3,680,942)	(3,859,053)	SGCT
131	DTL 415.570 Trail Mountain Mine Closure	-	-		-	-	-	-	SE
132	DTL 415.580 Trail Moutain Unrecovered In	-	-		-	-	-	-	SE
133	DTL 415.640 IDAI Costs - direct access C	(463,527)	126,417		(337,110)	126,417	(210,693)	(273,902)	CA
134	DTL 415.510 WA Disallowed Colstrip 3-Wri	(313,604)	-		(313,604)	-	(313,604)	(313,604)	WA
135	DTL 415.680 Deferred intervener Funding	(123,659)	(64,803)		(188,462)	(64,803)	(253,265)	(220,864)	OR
136	DTL 415.650 SB 1149-Related Regulatory A	(6,135,566)			(6,135,566)		(6,135,566)	(6,135,566)	OTHER
137	DTL 105.400 ARO Reg Assets	-			-		-	-	NUTIL
138	DTL 320.250 WA state Transition Costs	-			-		-	-	WA
139	DTL 145.010 Glenrock Rclamation - UT rat	-			-		-	-	UT
140	DTL 425.100 Deferred Regulatory Expense	(1,898)	-		(1,898)	-	(1,898)	(1,898)	SO
141	DTL 205.100 Coal Pile Inventory Adjustme	(291,146)			(291,146)		(291,146)	(291,146)	SE
142	DTL 425.250 TGS Buyout	-	-		-	-	-	-	SG
143	DTL 425.260 Lakeview Buyout	(62,962)	16,425		(46,537)	16,425	(30,112)	(38,325)	SG
144	DTL 425.280 Joseph Settlement	(669,096)	52,138		(616,958)	52,138	(564,820)	(590,889)	SG
145	DTL 425.300 Mead Phoenix Availability&Tr	(6,045,169)	143,364		(5,901,805)	143,364	(5,758,441)	(5,830,123)	SG
146	DTL 425.340 Firth Cogen Settlement	(126,399)	168,533		42,134	168,533	210,667	126,401	SG
147	DTL 425.360 Hermiston Swap	(2,320,763)	204,774		(2,115,989)	204,774	(1,911,215)	(2,013,602)	SG
148	DTL 210.100 Prepaid Taxes - OR PUC	(1,092,640)	(189,558)		(1,282,198)	(189,558)	(1,471,756)	(1,376,977)	OR
149	DTL 210.120 Prepaid Taxes - UT PUC	(277,643)	(353)		(277,996)	(353)	(278,349)	(278,173)	UT
150	DTL 210.130 Prepaid Taxes - ID PUC	(29,155)	(5,369)		(34,524)	(5,369)	(39,893)	(37,209)	IDU
151	DTL 210.140 Prepaid Taxes - WY PSC	(85,800)	(3,793)		(89,593)	(3,793)	(93,386)	(91,490)	WYP
152	DTL 210.160 Prepaid Taxes - OR Property	(1,437,274)	289,462		(1,147,812)	289,462	(858,350)	(1,003,081)	GPS
153	DTL 330.100 PollutionControlFacility(Bk/	(1,147,237)	124,178		(1,023,059)	124,178	(898,881)	(960,970)	SNP
154	DTL 605.200 Wy Joint Water Board Reserve Deduct	-	-		-	-	-	-	NUTIL
155	DTL 730.110 FAS 133 Derivatives	-	-		-	-	-	-	NUTIL
156	DTL 740.100 Post Merger Loss-Reacq Debt	(13,178,566)	2,220,117		(10,958,449)	2,220,117	(8,738,332)	(9,848,391)	SNP
157	DTL 720.600FAS 115 Mark to Mark Accrual PacifiCorp	-	-		-	-	-	-	NUTIL
158	DTL 415.637 Min. Pension Liabilitiy Adjustment	-	-		-	-	-	-	NUTIL
159	DTL 320.210 R & E - Sec.174 Deduction	(15,685,698)	75,004		(15,610,694)	75,004	(15,535,690)	(15,573,192)	SO
160	DTL 920.120 Investment in SPI	-	-		-	-	-	-	NUTIL
161	DTL 920.110 Bridger Extraction Taxes Pay	46,691	100,523		147,214	100,523	247,737	197,476	SE
162	DTL 705.190 Oregon Share of Hermiston	(73,156)			(73,156)		(73,156)	(73,156)	OTHER
163	DTL 205.200 Coal M&S Inventory Write-Off	(833,587)			(833,587)		(833,587)	(833,587)	SE
164	DTL 730.150 Weather Derivatives	-			-		-	-	NUTIL
165	DTL 425.380 Idaho Customer Balancing Acc	128,728	-		128,728	-	128,728	128,728	OTHER
166	DTL 605.710 Reverse Accrued Final Reclam	-			-		-	-	SE
167	DTL Flowthrough Partnership Income	-			-		-	-	NUTIL
168	DTL 730.180 Aquila Weather Hedge	-			-		-	-	NUTIL
169	DTL 610.150N NOPA 98 99-00 RAR	(17,427)	(17,427)		(34,854)	(17,427)	(52,281)	(43,568)	SO
170	DTL 610.112N BCC NOPAs 1,9,10,11,12	(511,260)	(511,260)		(1,022,520)	(511,260)	(1,533,780)	(1,278,150)	SE
171	DTL 610.065N NOPA 119 99-00 RAR	(1,877,041)	(1,877,041)		(3,754,082)	(1,877,041)	(5,631,123)	(4,692,603)	SO
172	DTL 610.005N Sec 174 94-98 & 99-00 RAR	(12,124,544)			(12,124,544)	-	(12,124,544)	(12,124,544)	SO
173	DTL 610.030n BCC Roll NOPAs 99-00 RAR	121,182	121,182		242,364	121,182	363,546	302,955	SE
174	DTL 610.095N Roll (not Ptax) 99-00 RAR	(283,152)	(283,152)		(566,304)	(283,152)	(849,456)	(707,880)	SO
175	DTL 610.120, Reg Asset Trail Mtn	-			-		-	-	SE
176	DTL 610.125 Reg Asset - Income Tax Audit Payt	-			-		-	-	NUTIL
177	DTL 610.130, Reg Asset, Sch 781 Incent	(57,428)	(57,428)		(114,856)	(57,428)	(172,284)	(143,570)	OR
178	DTL 610.135, Reg Asset, SB 1149	(1,204,489)			(1,204,489)		(1,204,489)	(1,204,489)	OTHER
179	DTL 505.115 Sales & Use Tax Accrual	-			-		-	-	NUTIL
180	DTL 610.057N BCC NOPAs 7 & 8 99-00 RAR	(1,805,474)	(1,805,474)		(3,610,948)	(1,805,474)	(5,416,422)	(4,513,685)	SE
181	DTL 415.585 Regulatory Liability	(1,367,005)			(1,367,005)		(1,367,005)	(1,367,005)	OR
182	Accum Def Inc Tax Liab-Reclass to Curr Asset	-			-		-	-	SO

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183	Accum Def Inc Tax Liab-Reclass to Curr L	-			-			-	SO
184	Deferred Tax Liability-Current Portio	-			-			-	SO
185	Bridger Mine Fuel Expense Amortization	-	-		-	-	-	-	SE
186	283Prepaid Insur IBEW 157contingency reser	-	(195,931)		(195,931)	(195,931)	(391,862)	(293,897)	SO
187	Federal Income Tax Interest	-	-		-	-	-	-	SO
188	Total Account 283	(77,019,400)	(13,156,423)	-	(90,175,823)	(2,780,435)	(92,956,258)	(91,566,041)	Ref 8.11
189	Total Deferred Income Tax Balance	(1,144,188,604)	(40,496,886)	9,270,244	(1,175,415,247)	(31,634,387)	(1,207,049,634)	(1,191,232,440)	Ref 8.11
190	Account 255: Accumulated Investment Tax Credit								
1	Acc Def ITC-Pacific-Malin Line 46(f)(1)	-	-		-	-	-	-	NUTIL
1	ACCUM DEF ITC - PPL - 1983	(4,217,879)	581,784		(3,636,095)	581,784	(3,054,311)	(3,345,203)	ITC84
2	ACCUM DEF ITC - PPL - 1984	(2,882,664)	349,416		(2,533,248)	349,416	(2,183,832)	(2,358,540)	ITC85
3	ACCUM DEF ITC - PPL - 1985	(3,046,189)	329,316		(2,716,873)	329,316	(2,387,557)	(2,552,215)	ITC85
4	ACCUM DEF ITC - PPL - 1986	(2,527,911)	246,624		(2,281,287)	246,624	(2,034,663)	(2,157,975)	ITC86
5	ACCUM DEF ITC - PPL - 1987	(348,165)	29,628		(318,537)	29,628	(288,909)	(303,723)	ITC88
6	ACCUM DEF ITC - PPL - 1988	(737,131)	58,908		(678,223)	58,908	(619,315)	(648,769)	ITC89
7	JIM BRIDGER RETROFIT ITC - PPL	(438,204)	28,776		(409,428)	28,776	(380,652)	(395,040)	ITC90
8	Accum Deferred ITC - UPL - 71 Post	-	-		-	-	-	-	NUTIL
9	Accum Deferred ITC-UTAH-Idaho-46(f)(2)	-	-		-	-	-	-	NUTIL
10	Total Account 255	(14,198,143)	1,624,452	-	(12,573,691)	1,624,452	(10,949,239)	(11,761,465)	Ref 8.11

9. ROLLED-IN METHODOLOGY

PACIFICORP
UTAH
Normalized Results of Operations - ROLLED-IN
12 Months Ended SEPTEMBER 2007

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,222,388,737	182,857,447	1,405,246,184
3	Interdepartmental	-		
4	Special Sales	527,061,303		
5	Other Operating Revenues	54,525,777		
6	Total Operating Revenues	1,803,975,817		
7				
8	Operating Expenses:			
9	Steam Production	328,186,291		
10	Nuclear Production	-		
11	Hydro Production	16,862,647		
12	Other Power Supply	658,231,633		
13	Transmission	54,285,931		
14	Distribution	107,512,976		
15	Customer Accounting	43,652,527	616,584	44,269,111
16	Customer Service & Info	6,808,776		
17	Sales	-		
18	Administrative & General	103,204,916		
19	Total O&M Expenses	1,318,745,696		
20	Depreciation	170,239,552		
21	Amortization	27,153,957		
22	Taxes Other Than Income	35,391,974	-	35,391,974
23	Income Taxes - Federal	37,517,031	60,888,495	98,405,525
24	Income Taxes - State	5,638,965	8,273,735	13,912,700
25	Income Taxes - Def Net	7,690,783		
26	Investment Tax Credit Adj.	(4,905,221)		
27	Misc Revenue & Expense	(3,750,625)		
28	Total Operating Expenses:	1,593,722,112	69,778,814	1,663,500,926
29				
30	Operating Rev For Return:	210,253,705	113,078,633	323,332,338
31				
32	Rate Base:			
33	Electric Plant In Service	6,590,545,012		
34	Plant Held for Future Use	4,121,270		
35	Misc Deferred Debits	24,197,574		
36	Elec Plant Acq Adj	32,309,052		
37	Nuclear Fuel	-		
38	Prepayments	8,821,255		
39	Fuel Stock	35,804,605		
40	Material & Supplies	49,468,603		
41	Working Capital	30,854,802		
42	Weatherization Loans	1,889,758		
43	Misc Rate Base	3,616,720		
44	Total Electric Plant:	6,781,628,651	-	6,781,628,651
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,433,728,775)		
48	Accum Prov For Amort	(179,907,253)		
49	Accum Def Income Tax	(536,777,782)		
50	Unamortized ITC	(185,414)		
51	Customer Adv For Const	(2,563,462)		
52	Customer Service Deposits	(9,745,692)		
53	Misc Rate Base Deductions	(43,871,578)		
54				
55	Total Rate Base Deductions	(3,206,779,955)	-	(3,206,779,955)
56				
57	Total Rate Base:	3,574,848,696	-	3,574,848,696
58				
59	Return on Rate Base	5.881%		9.045%
60	Return on Equity	5.409%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	256,195,263	182,240,863	438,436,126
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	105,816,737	-	105,816,737
67	Schedule "M" Additions	198,785,143	-	198,785,143
68	Schedule "M" Deductions	234,364,609	-	234,364,609
69	Income Before Tax	114,799,060	182,240,863	297,039,923
70				
71	State Income Taxes	5,638,965	8,273,735	13,912,700
72	Taxable Income	109,160,096	173,967,127	283,127,223
73				
74	Federal Income Taxes + Other	37,517,031	60,888,495	98,405,525

Ref. Page 9.2 Ref. Page 9.0

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2007
FILE:	JAM SEPTEMBER 2007
PREPARED BY:	Revenue Requirement Department
DATE:	February 24, 2006
TIME:	11:49:38 AM
TYPE OF AVG:	BEGINNING/ENDING
METHODOLOGY:	
FACTOR:	ROLLED-IN
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.950%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	46.20%	6.41%	2.960%
PREFERRED	1.00%	6.54%	0.065%
COMMON	52.80%	11.40%	6.019%
	100.00%		9.045%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,929,971,657	1,707,582,920	1,222,388,737	0	1,222,388,737
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,246,089,699	719,028,397	527,061,303	0	527,061,303
5	Other Operating Revenues	2.4	160,509,288	105,983,511	54,525,777	0	54,525,777
6	Total Operating Revenues	2.4	4,336,570,644	2,532,594,828	1,803,975,817	0	1,803,975,817
7							
8	Operating Expenses:						
9	Steam Production	2.5	785,051,148	456,864,858	328,186,291	0	328,186,291
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	39,631,840	22,769,193	16,862,647	0	16,862,647
12	Other Power Supply	2.9	1,555,271,831	897,040,198	658,231,633	0	658,231,633
13	Transmission	2.10	127,593,904	73,307,973	54,285,931	0	54,285,931
14	Distribution	2.12	228,104,440	120,591,464	107,512,976	0	107,512,976
15	Customer Accounts	2.12	101,693,609	58,041,082	43,652,527	0	43,652,527
16	Customer Service	2.13	17,819,197	11,010,421	6,808,776	0	6,808,776
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	251,243,689	148,038,773	103,204,916	0	103,204,916
19							
20	Total O & M Expenses	2.14	3,106,409,658	1,787,663,962	1,318,745,696	0	1,318,745,696
21							
22	Depreciation	2.16	414,399,743	244,160,191	170,239,552	0	170,239,552
23	Amortization Expense	2.17	69,672,214	42,518,257	27,153,957	0	27,153,957
24	Taxes Other Than Income	2.17	106,204,200	70,812,226	35,391,974	0	35,391,974
25	Income Taxes - Federal	2.20	102,759,742	65,242,711	37,517,031	0	37,517,031
26	Income Taxes - State	2.20	15,333,909	9,694,945	5,638,965	0	5,638,965
27	Income Taxes - Def Net	2.19	31,634,387	23,943,605	7,690,783	0	7,690,783
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(949,639)	(4,905,221)	0	(4,905,221)
29	Misc Revenue & Expense	2.4	(9,678,129)	(5,927,504)	(3,750,625)	0	(3,750,625)
30							
31	Total Operating Expenses	2.20	3,830,880,864	2,237,158,753	1,593,722,112	0	1,593,722,112
32							
33	Operating Revenue for Return		505,689,780	295,436,075	210,253,705	0	210,253,705
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	15,625,200,547	9,034,655,535	6,590,545,012	0	6,590,545,012
37	Plant Held for Future Use	2.31	6,799,218	2,677,949	4,121,270	0	4,121,270
38	Misc Deferred Debits	2.33	91,585,523	67,387,949	24,197,574	0	24,197,574
39	Elec Plant Acq Adj	2.31	75,935,123	43,626,071	32,309,052	0	32,309,052
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	19,627,378	10,806,123	8,821,255	0	8,821,255
42	Fuel Stock	2.32	86,477,141	50,672,536	35,804,605	0	35,804,605
43	Material & Supplies	2.32	115,189,791	65,721,187	49,468,603	0	49,468,603
44	Working Capital	2.33	65,133,089	34,278,287	30,854,802	0	30,854,802
45	Weatherization Loans	2.31	19,357,791	17,468,034	1,889,758	0	1,889,758
46	Miscellaneous Rate Base	2.34	7,217,628	3,600,908	3,616,720	0	3,616,720
47							
48	Total Electric Plant		16,112,523,229	9,330,894,578	6,781,628,651	0	6,781,628,651
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(6,028,418,620)	(3,594,689,845)	(2,433,728,775)	0	(2,433,728,775)
52	Accum Prov For Amort	2.39	(428,801,837)	(248,894,584)	(179,907,253)	0	(179,907,253)
53	Accum Def Income Taxes	2.35	(1,191,232,440)	(654,454,658)	(536,777,782)	0	(536,777,782)
54	Unamortized ITC	2.35	(11,761,465)	(11,576,051)	(185,414)	0	(185,414)
55	Customer Adv for Const	2.34	(5,689,399)	(3,125,938)	(2,563,462)	0	(2,563,462)
56	Customer Service Deposits	2.34	(9,745,692)	0	(9,745,692)	0	(9,745,692)
57	Misc. Rate Base Deductions	2.34	(112,470,476)	(68,598,898)	(43,871,578)	0	(43,871,578)
58							
59	Total Rate Base Deductions		(7,788,119,929)	(4,581,339,973)	(3,206,779,955)	0	(3,206,779,955)
60							
61	Total Rate Base		8,324,403,301	4,749,554,605	3,574,848,696	0	3,574,848,696
62							
63	Return on Rate Base		6.075%		5.881%		5.881%
64							
65	Return on Equity		5.775%		5.409%		5.409%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		70,834,568		30,419,341		30,419,341
69	Rate Base Decrease		(665,671,156)		(294,489,199)		(294,489,199)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,128,046,478	675,147,349	452,899,129	-	452,899,129
73										
74					B1	1,128,046,478	675,147,349	452,899,129	-	452,899,129
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,766,700,338	1,024,520,338	742,180,000	-	742,180,000
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,766,700,338	1,024,520,338	742,180,000	-	742,180,000
83										
84	444	Public Street & Highway Lighting								
85			0	S		17,871,019	7,915,233	9,955,785	-	9,955,785
86			0	SO		-	-	-	-	-
87					B1	17,871,019	7,915,233	9,955,785	-	9,955,785
88										
89	445	Other Sales to Public Authority								
90			0	S		17,353,823	-	17,353,823	-	17,353,823
91										
92					B1	17,353,823	-	17,353,823	-	17,353,823
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,929,971,657**	**1,707,582,920**	**1,222,388,737**	**-**	**1,222,388,737**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		1,238,738,452	711,677,149	527,061,303	-	527,061,303
106			WSF	SE		(0)	(0)	(0)	-	(0)
107			WSF	SG		-	-	-	-	-
108										
109					B1	1,246,089,699	719,028,397	527,061,303	-	527,061,303
110	449	Provision for Rate Refund								
111			WSF	S		2	-	2	-	2
112			WSF	SG		-	-	-	-	-
113										
114										
115						2	-	2	-	2
116										
117	**Total Sales from Electricity**					**4,176,061,358**	**2,426,611,317**	**1,749,450,041**	**-**	**1,749,450,041**
118	450	Forfeited Discounts & Interest								
119			CUST	S		5,460,622	3,182,350	2,278,272	-	2,278,272
120			CUST	SO		-	-	-	-	-
121					B1	5,460,622	3,182,350	2,278,272	-	2,278,272
122										
123	451	Misc Electric Revenue								
124			CUST	S		7,470,535	2,429,565	5,040,970	-	5,040,970
125			GP	SG		-	-	-	-	-
126			GP	SO		3,582	2,072	1,510	-	1,510
127					B1	7,474,117	2,431,637	5,042,480	-	5,042,480
128										
129	453	Water Sales								
130			P	SG		170,132	97,744	72,388	-	72,388
131						170,132	97,744	72,388	-	72,388
132										
133	454	Rent of Electric Property								
134			DPW	S		14,221,970	9,020,786	5,201,185	-	5,201,185
135			T	SG		4,911,919	2,821,985	2,089,935	-	2,089,935
136			GP	SO		1,813,121	1,048,718	764,404	-	764,404
137					B1	20,947,011	12,891,488	8,055,523	-	8,055,523
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
140										
141	456	Other Electric Revenue								
142			DMSC	S		35,337,845	34,825,015	512,830	-	512,830
143			CUST	CN		-	-	-	-	-
144			OTHSE	SE		17,672,627	10,355,532	7,317,095	-	7,317,095
145			OTHSO	SO		818,929	473,672	345,257	-	345,257
146			OTHSGR	SG		72,628,002	41,726,072	30,901,930	-	30,901,930
147										
148										
149					B1	126,457,404	87,380,292	39,077,112	-	39,077,112
150										
151		**Total Other Electric Revenues**				**160,509,286**	**105,983,511**	**54,525,775**	-	**54,525,775**
152										
153		**Total Electric Operating Revenues**			**B1**	**4,336,570,644**	**2,532,594,828**	**1,803,975,817**	-	**1,803,975,817**
154										
155		Summary of Revenues by Factor								
156		S				2,999,813,879	1,764,391,884	1,235,421,995	-	1,235,421,995
157		CN				-	-	-	-	-
158		SE				17,672,627	10,355,532	7,317,095	-	7,317,095
159		SO				2,635,632	1,524,462	1,111,171	-	1,111,171
160		SG				1,316,448,506	756,322,950	560,125,556	-	560,125,556
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	4,336,570,644	2,532,594,828	1,803,975,817	-	1,803,975,817
164		Miscellaneous Revenues								
165	41160	Gain on Sale of Utility Plant - CR								
166			DPW	S		-	-	-	-	-
167			T	SG		-	-	-	-	-
168			G	SO		-	-	-	-	-
169			T	SG		-	-	-	-	-
170			P	SG		-	-	-	-	-
171						-	-	-	-	-
172										
173	41170	Loss on Sale of Utility Plant								
174			DPW	S		-	-	-	-	-
175			T	SG		-	-	-	-	-
176						-	-	-	-	-
177										
178	4118	Gain from Emission Allowances								
179			P	S		-	-	-	-	-
180			P	SE		(8,850,806)	(5,186,259)	(3,664,548)	-	(3,664,548)
181					B1	(8,850,806)	(5,186,259)	(3,664,548)	-	(3,664,548)
182										
183	41181	Gain from Disposition of NOX Credits								
184			P	SE		-	-	-	-	-
185						-	-	-	-	-
186										
187	4194	Impact Housing Interest Income								
188			P	SG		-	-	-	-	-
189						-	-	-	-	-
190										
191	421	(Gain) / Loss on Sale of Utility Plant								
192			DPW	S		162,199	164,086	(1,888)	-	(1,888)
193			T	SG		-	-	-	-	-
194			T	SG		(182,282)	(104,724)	(77,558)	-	(77,558)
195			PTD	CN		43,913	23,829	20,083	-	20,083
196			PTD	SO		131,124	75,843	55,281	-	55,281
197			P	SG		(1,567,017)	(900,279)	(666,738)	-	(666,738)
198					B1	(1,412,064)	(741,245)	(670,819)	-	(670,819)
199										
200		**Total Miscellaneous Revenues**				**(10,262,871)**	**(5,927,504)**	**(4,335,367)**	-	**(4,335,367)**
201		Miscellaneous Expenses								
202	4311	Interest on Customer Deposits								
203			CUST	S		584,742	-	584,742	-	584,742
204						584,742	-	584,742	-	584,742
205		**Total Miscellaneous Expenses**				**584,742**	-	**584,742**	-	**584,742**
206										
207		**Net Misc Revenue and Expense**				**(9,678,129)**	**(5,927,504)**	**(3,750,625)**	-	**(3,750,625)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SNPPS		22,327,583	12,827,592	9,499,992	-	9,499,992
211			P	SNPPS		1,697,757	975,392	722,366	-	722,366
212					B2	24,025,341	13,802,983	10,222,358	-	10,222,358
213										
214	501	Fuel Related								
215			P	SE		456,604,160	267,553,835	189,050,325	-	189,050,325
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SE		-	-	-	-	-
219			P	SE		48,603,735	28,480,064	20,123,671	-	20,123,671
220					B2	505,207,896	296,033,900	209,173,996	-	209,173,996
221										
222	502	Steam Expenses								
223			P	SNPPS		32,841,139	18,867,815	13,973,324	-	13,973,324
224			P	SNPPS		2,280,825	1,310,374	970,451	-	970,451
225					B2	35,121,964	20,178,189	14,943,774	-	14,943,774
226										
227	503	Steam From Other Sources								
228			P	SE		4,897,417	2,869,713	2,027,705	-	2,027,705
229					B2	4,897,417	2,869,713	2,027,705	-	2,027,705
230										
231	505	Electric Expenses								
232			P	SNPPS		3,036,924	1,744,767	1,292,157	-	1,292,157
233			P	SNPPS		1,240,921	712,931	527,990	-	527,990
234					B2	4,277,845	2,457,698	1,820,148	-	1,820,148
235										
236	506	Misc. Steam Expense								
237			P	SNPPS		25,900,047	14,880,035	11,020,012	-	11,020,012
238			P	SE		-	-	-	-	-
239			P	SNPPS		1,681,998	966,338	715,661	-	715,661
240					B2	27,582,045	15,846,373	11,735,672	-	11,735,672
241										
242	507	Rents								
243			P	SNPPS		928,894	533,666	395,228	-	395,228
244			P	SNPPS		2,543	1,461	1,082	-	1,082
245					B2	931,437	535,127	396,310	-	396,310
246										
247	510	Maint Supervision & Engineering								
248			P	SNPPS		5,410,543	3,108,453	2,302,091	-	2,302,091
249			P	SNPPS		2,602,002	1,494,896	1,107,106	-	1,107,106
250					B2	8,012,545	4,603,349	3,409,196	-	3,409,196
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SNPPS		17,620,699	10,123,403	7,497,296	-	7,497,296
256			P	SNPPS		745,345	428,214	317,131	-	317,131
257					B2	18,366,044	10,551,617	7,814,427	-	7,814,427
258										
259	512	Maintenance of Boiler Plant								
260			P	SNPPS		89,016,321	51,141,451	37,874,870	-	37,874,870
261			P	SNPPS		3,620,437	2,080,005	1,540,432	-	1,540,432
262					B2	92,636,758	53,221,456	39,415,302	-	39,415,302
263										
264	513	Maintenance of Electric Plant								
265			P	SNPPS		30,885,950	17,744,525	13,141,426	-	13,141,426
266			P	SNPPS		872,071	501,020	371,051	-	371,051
267					B2	31,758,022	18,245,545	13,512,477	-	13,512,477
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SNPPS		29,752,356	17,093,255	12,659,101	-	12,659,101
271			P	SNPPS		2,481,477	1,425,653	1,055,825	-	1,055,825
272					B2	32,233,833	18,518,907	13,714,926	-	13,714,926
273										
274	**Total Steam Power Generation**				B2	**785,051,148**	**456,864,858**	**328,186,291**	-	**328,186,291**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
275	517	Operation Super & Engineering								
276			P	SNPPN		-	-	-	-	-
277						-	-	-	-	-
278										
279	518	Nuclear Fuel Expense								
280			P	SE		-	-	-	-	-
281										
282						-	-	-	-	-
283										
284	519	Coolants and Water								
285			P	SNPPN		-	-	-	-	-
286										
287						-	-	-	-	-
288	520	Steam Expenses								
289			P	SNPPN		-	-	-	-	-
290										
291						-	-	-	-	-
292										
293										
294	523	Electric Expenses								
295			P	SNPPN		-	-	-	-	-
296										
297						-	-	-	-	-
298	524	Misc. Nuclear Expenses								
299			P	SNPPN		-	-	-	-	-
300										
301						-	-	-	-	-
302	528	Maintenance Super & Engineering								
303			P	SNPPN		-	-	-	-	-
304										
305						-	-	-	-	-
306	529	Maintenance of Structures								
307			P	SNPPN		-	-	-	-	-
308										
309						-	-	-	-	-
310	530	Maintenance of Reactor Plant								
311			P	SNPPN		-	-	-	-	-
312										
313						-	-	-	-	-
314	531	Maintenance of Electric Plant								
315			P	SNPPN		-	-	-	-	-
316										
317						-	-	-	-	-
318	532	Maintenance of Misc Nuclear								
319			P	SNPPN		-	-	-	-	-
320										
321						-	-	-	-	-
322	**Total Nuclear Power Generation**									
323						-	-	-	-	-
324	535	Operation Super & Engineering								
325			P	DGP		-	-	-	-	-
326			P	SNPPH		4,107,645	2,359,915	1,747,730	-	1,747,730
327			P	SNPPH		604,018	347,019	256,999	-	256,999
328										
329					B2	4,711,663	2,706,934	2,004,729	-	2,004,729
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SNPPH		93,930	53,965	39,966	-	39,966
334			P	SNPPH		77,427	44,483	32,944	-	32,944
335										
336					B2	171,357	98,448	72,909	-	72,909
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SNPPH		3,901,368	2,241,405	1,659,963	-	1,659,963
341			P	SNPPH		648,530	372,592	275,938	-	275,938
342										
343					B2	4,549,899	2,613,997	1,935,901	-	1,935,901
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SNPPH		19,401	11,146	8,255	-	8,255
348			P	SNPPH		-	-	-	-	-
349										
350					B2	19,401	11,146	8,255	-	8,255
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SNPPH		10,012,262	5,752,221	4,260,040	-	4,260,040
355			P	SNPPH		7,950,175	4,567,516	3,382,659	-	3,382,659
356										
357										
358					B2	17,962,437	10,319,738	7,642,699	-	7,642,699
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SNPPH		174,345	100,164	74,181	-	74,181
363			P	SNPPH		25,536	14,671	10,865	-	10,865
364										
365					B2	199,881	114,835	85,046	-	85,046
366										
367	541	Maint Supervision & Engineering								
368			P	DGP		-	-	-	-	-
369			P	SNPPH		-	-	-	-	-
370			P	SNPPH		-	-	-	-	-
371										
372					B2	-	-	-	-	-
373										
374	542	Maintenance of Structures								
375			P	DGP		-	-	-	-	-
376			P	SNPPH		984,736	565,749	418,988	-	418,988
377			P	SNPPH		116,032	66,662	49,369	-	49,369
378										
379					B2	1,100,768	632,411	468,357	-	468,357
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SNPPH		1,014,767	583,001	431,765	-	431,765
387			P	SNPPH		1,065,958	612,412	453,546	-	453,546
388										
389					B2	2,080,725	1,195,413	885,312	-	885,312
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SNPPH		1,619,881	930,650	689,231	-	689,231
394			P	SNPPH		868,488	498,962	369,526	-	369,526
395										
396					B2	2,488,369	1,429,612	1,058,757	-	1,058,757
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SNPPH		4,559,064	2,619,263	1,939,801	-	1,939,801
401			P	SNPPH		1,788,274	1,027,395	760,879	-	760,879
402										
403					B2	6,347,339	3,646,658	2,700,680	-	2,700,680
404										
405	**Total Hydraulic Power Generation**				B2	**39,631,840**	**22,769,193**	**16,862,647**	-	**16,862,647**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SNPPO		459,104	263,763	195,341	-	195,341
409			P	SNPPO		-	-	-	-	-
410					B2	459,104	263,763	195,341	-	195,341
411										
412	547	Fuel								
413			P	SE		205,557,372	120,449,326	85,108,046	-	85,108,046
414			P	SE		28,125,217	16,480,379	11,644,838	-	11,644,838
415					B2	233,682,590	136,929,705	96,752,884	-	96,752,884
416										
417	548	Generation Expense								
418			P	SNPPO		6,308,469	3,624,327	2,684,142	-	2,684,142
419			P	SNPPO		3,873,568	2,225,433	1,648,135	-	1,648,135
420					B2	10,182,037	5,849,760	4,332,277	-	4,332,277
421										
422	549	Miscellaneous Other								
423			P	SNPPO		6,732,155	3,867,742	2,864,413	-	2,864,413
424			P	SNPPO		-	-	-	-	-
425					B2	6,732,155	3,867,742	2,864,413	-	2,864,413
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SNPPO		349,475	200,780	148,696	-	148,696
432			P	SNPPO		17,560,028	10,088,547	7,471,481	-	7,471,481
433					B2	17,909,504	10,289,327	7,620,177	-	7,620,177
434										
435	551	Maint Supervision & Engineering								
436			P	SNPPO		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SNPPO		3,857	2,216	1,641	-	1,641
441			P	SNPPO		154,917	89,003	65,915	-	65,915
442					B2	158,774	91,218	67,556	-	67,556
443										
444	553	Maint of Generation & Electric Plant								
445			P	SNPPO		239,780	137,758	102,022	-	102,022
446			P	SNPPO		1,135,078	652,123	482,956	-	482,956
447					B2	1,374,859	789,881	584,978	-	584,978
448										
449	554	Maintenance of Misc. Other								
450			P	SNPPO		7,407,888	4,255,963	3,151,925	-	3,151,925
451			P	SNPPO		425,838	244,651	181,186	-	181,186
452					B2	7,833,726	4,500,614	3,333,112	-	3,333,112
453										
454	**Total Other Power Generation**				**B2**	**278,332,748**	**162,582,011**	**115,750,737**	-	**115,750,737**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(0)	(0)	-	-	-
459			P	SG		1,107,082,159	636,038,280	471,043,878	-	471,043,878
460			P	SE		76,582,391	44,874,564	31,707,828	-	31,707,828
461		Seasonal Contrac	P	SG		44,235,280	25,413,951	18,821,329	-	18,821,329
462				DGP		-	-	-	-	-
463										
464					B2	1,227,899,830	706,326,795	521,573,035	-	521,573,035
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,515,496	870,679	644,817	-	644,817
468										
469					B2	1,515,496	870,679	644,817	-	644,817
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(99,948)	(99,948)	-	-	-
475			P	SG		47,559,403	27,323,718	20,235,685	-	20,235,685
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SG		64,301	36,942	27,359	-	27,359
479			P	TROJP		-	-	-	-	-
480										
481					B2	47,523,756	27,260,712	20,263,044	-	20,263,044
482										
483	Embedded Cost Differentials									
484		Company Owned Hydro	P	DGP		-	-	-	-	-
485		Company Owned Hydro	P	SG		-	-	-	-	-
486		Mid-C Contract	P	MC		-	-	-	-	-
487		Mid-C Contract	P	SG		-	-	-	-	-
488		Existing QF Contracts	P	S		-	-	-	-	-
489		Existing QF Contracts	P	SG		-	-	-	-	-
490										
491										
492						-	-	-	-	-
493	**Total Other Power Supply**				B2	**1,276,939,082**	**734,458,186**	**542,480,896**	-	**542,480,896**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**2,379,954,819**	**1,376,674,248**	**1,003,280,571**	-	**1,003,280,571**
496										
497										
498	Summary of Production Expense by Factor									
499		S				(99,948)	(99,948)	-	-	-
500		SG				1,200,456,639	689,683,571	510,773,069	-	510,773,069
501		SE				820,370,294	480,707,882	339,662,412	-	339,662,412
502		SNPPH				39,631,840	22,769,193	16,862,647	-	16,862,647
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				-	-	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				274,945,835	157,961,245	116,984,590	-	116,984,590
509		SNPPO				44,650,158	25,652,306	18,997,853	-	18,997,853
510		DGU				-	-	-	-	-
511		MC				-	-	-	-	-
512		SSGCT				-	-	-	-	-
513		SSECT				-	-	-	-	-
514		SSGC				-	-	-	-	-
515		SSGCH				-	-	-	-	-
516		SSECH				-	-	-	-	-
517	Total Production Expense by Factor				B2	2,379,954,819	1,376,674,248	1,003,280,571	-	1,003,280,571
518	560	Operation Supervision & Engineering								
519			T	SNPT		5,498,153	3,158,786	2,339,367	-	2,339,367
520										
521					B2	5,498,153	3,158,786	2,339,367	-	2,339,367
522										
523	561	Load Dispatching								
524			T	SNPT		5,125,702	2,944,806	2,180,896	-	2,180,896
525										
526					B2	5,125,702	2,944,806	2,180,896	-	2,180,896
527	562	Station Expense								
528			T	SNPT		727,723	418,090	309,633	-	309,633
529										
530					B2	727,723	418,090	309,633	-	309,633
531										
532	563	Overhead Line Expense								
533			T	SNPT		2,256,957	1,296,662	960,295	-	960,295
534										
535					B2	2,256,957	1,296,662	960,295	-	960,295
536										
537	564	Underground Line Expense								
538			T	SNPT		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		89,337,307	51,325,863	38,011,444	-	38,011,444
544			T	SE		263,694	154,515	109,179	-	109,179
545										
546										
547					B2	89,601,001	51,480,378	38,120,623	-	38,120,623
548										
549	566	Misc. Transmission Expense								
550			T	SNPT		154,330	88,665	65,665	-	65,665
551										
552					B2	154,330	88,665	65,665	-	65,665
553										
554	567	Rents - Transmission								
555			T	SNPT		610,175	350,556	259,619	-	259,619
556										
557					B2	610,175	350,556	259,619	-	259,619
558										
559	568	Maint Supervision & Engineering								
560			T	SNPT		7,295	4,191	3,104	-	3,104
561										
562					B2	7,295	4,191	3,104	-	3,104
563										
564	569	Maintenance of Structures								
565			T	SNPT		415	238	176	-	176
566										
567					B2	415	238	176	-	176
568										
569	570	Maintenance of Station Equipment								
570			T	SNPT		7,266,969	4,175,002	3,091,967	-	3,091,967
571										
572					B2	7,266,969	4,175,002	3,091,967	-	3,091,967
573										
574	571	Maintenance of Overhead Lines								
575			T	SNPT		8,345,962	4,794,903	3,551,059	-	3,551,059
576										
577					B2	8,345,962	4,794,903	3,551,059	-	3,551,059
578										
579	572	Maintenance of Underground Lines								
580			T	SNPT		31,726	18,227	13,499	-	13,499
581										
582					B2	31,726	18,227	13,499	-	13,499
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SNPT		7,967,498	4,577,468	3,390,029	-	3,390,029
586										
587					B2	7,967,498	4,577,468	3,390,029	-	3,390,029
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**127,593,904**	**73,307,973**	**54,285,931**	**-**	**54,285,931**
590										
591	Summary of Transmission Expense by Factor									
592		SE				263,694	154,515	109,179	-	109,179
593		SG				89,337,307	51,325,863	38,011,444	-	38,011,444
594		SNPT				37,992,903	21,827,595	16,165,308	-	16,165,308
595	Total Transmission Expense by Factor				B2	127,593,904	73,307,973	54,285,931	-	54,285,931
596	580	Operation Supervision & Engineering								
597			DPW	S		(226,841)	(210,793)	(16,049)	-	(16,049)
598			DPW	SNPD		27,768,643	15,097,400	12,671,243	-	12,671,243
599					B2	27,541,802	14,886,607	12,655,195	-	12,655,195
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		9,268,292	5,039,033	4,229,259	-	4,229,259
604					B2	9,268,292	5,039,033	4,229,259	-	4,229,259
605										
606	582	Station Expense								
607			DPW	S		3,042,513	1,806,090	1,236,423	-	1,236,423
608			DPW	SNPD		349,235	189,874	159,361	-	159,361
609					B2	3,391,748	1,995,964	1,395,784	-	1,395,784
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		18,051,699	11,360,503	6,691,196	-	6,691,196
613			DPW	SNPD		2,468,204	1,341,926	1,126,278	-	1,126,278
614					B2	20,519,904	12,702,429	7,817,474	-	7,817,474
615										
616	584	Underground Line Expense								
617			DPW	S		1,309,826	872,532	437,294	-	437,294
618			DPW	SNPD		-	-	-	-	-
619					B2	1,309,826	872,532	437,294	-	437,294
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		218,730	118,920	99,810	-	99,810
624					B2	218,730	118,920	99,810	-	99,810
625										
626	586	Meter Expenses								
627			DPW	S		3,483,594	2,396,262	1,087,332	-	1,087,332
628			DPW	SNPD		1,651,954	898,143	753,811	-	753,811
629					B2	5,135,548	3,294,405	1,841,143	-	1,841,143
630										
631	587	Customer Installation Expenses								
632			DPW	S		492	492	-	-	-
633			DPW	SNPD		41,774	22,712	19,062	-	19,062
634					B2	42,266	23,204	19,062	-	19,062
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		12,205,508	7,364,961	4,840,547	-	4,840,547
638			DPW	SNPD		12,668,344	6,887,591	5,780,753	-	5,780,753
639					B2	24,873,852	14,252,552	10,621,300	-	10,621,300
640										
641	589	Rents								
642			DPW	S		3,159,916	2,589,470	570,446	-	570,446
643			DPW	SNPD		785,231	426,918	358,313	-	358,313
644					B2	3,945,147	3,016,388	928,758	-	928,758
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		816,884	576,680	240,204	-	240,204
648			DPW	SNPD		204,982	111,446	93,536	-	93,536
649					B2	1,021,866	688,126	333,740	-	333,740
650										
651	591	Maintenance of Structures								
652			DPW	S		1,857,785	828,090	1,029,695	-	1,029,695
653			DPW	SNPD		319,388	173,647	145,742	-	145,742
654					B2	2,177,174	1,001,737	1,175,437	-	1,175,437
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,967,944	4,952,655	3,015,289	-	3,015,289
658			DPW	SNPD		1,976,962	1,074,845	902,117	-	902,117
659					B2	9,944,906	6,027,500	3,917,406	-	3,917,406
660	593	Maintenance of Overhead Lines								
661			DPW	S		102,585,652	55,821,386	46,764,267	-	46,764,267
662			DPW	SNPD		(48,121,854)	(26,163,139)	(21,958,715)	-	(21,958,715)
663					B2	54,463,798	29,658,247	24,805,552	-	24,805,552
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		22,320,171	10,298,278	12,021,893	-	12,021,893
667			DPW	SNPD		182,630	99,293	83,337	-	83,337
668					B2	22,502,801	10,397,571	12,105,230	-	12,105,230
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		702,139	815,587	(113,447)	-	(113,447)
672			DPW	SNPD		(74,055)	(40,263)	(33,793)	-	(33,793)
673					B2	628,084	775,324	(147,240)	-	(147,240)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,621,699	1,592,198	3,029,501	-	3,029,501
677			DPW	SNPD		4,372	2,377	1,995	-	1,995
678					B2	4,626,072	1,594,575	3,031,496	-	3,031,496
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,833,990	1,707,367	1,126,624	-	1,126,624
682			DPW	SNPD		1,564,612	850,656	713,956	-	713,956
683					B2	4,398,602	2,558,023	1,840,580	-	1,840,580
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		13,449,945	1,551,818	11,898,127	-	11,898,127
687			DPW	SNPD		18,644,077	10,136,508	8,507,568	-	8,507,568
688					B2	32,094,022	11,688,326	20,405,696	-	20,405,696
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**228,104,440**	**120,591,464**	**107,512,976**	-	**107,512,976**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				198,182,917	104,323,576	93,859,342	-	93,859,342
695		SNPD				29,921,523	16,267,889	13,653,634	-	13,653,634
696										
697	Total Distribution Expense by Factor				B2	228,104,440	120,591,464	107,512,976	-	107,512,976
698										
699	901	Supervision								
700			CUST	S		2,313,062	2,871,522	(558,460)	-	(558,460)
701			CUST	CN		6,024,116	3,268,988	2,755,128	-	2,755,128
702					B2	8,337,178	6,140,510	2,196,668	-	2,196,668
703										
704	902	Meter Reading Expense								
705			CUST	S		24,685,417	13,752,988	10,932,430	-	10,932,430
706			CUST	CN		434,574	235,822	198,752	-	198,752
707					B2	25,119,991	13,988,810	11,131,182	-	11,131,182
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,841,360	3,403,542	3,437,818	-	3,437,818
711			CUST	CN		48,588,294	26,366,450	22,221,845	-	22,221,845
712					B2	55,429,655	29,769,992	25,659,663	-	25,659,663
713										
714	904	Uncollectible Accounts								
715			CUST	S		11,611,033	7,489,212	4,121,820	-	4,121,820
716			P	SG		-	-	-	-	-
717			CUST	CN		69,813	37,884	31,929	-	31,929
718					B2	11,680,845	7,527,096	4,153,749	-	4,153,749
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		17,557	13,211	4,347	-	4,347
722			CUST	CN		1,108,382	601,464	506,918	-	506,918
723					B2	1,125,939	614,674	511,265	-	511,265
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**101,693,609**	**58,041,082**	**43,652,527**	-	**43,652,527**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				45,468,429	27,530,475	17,937,954	-	17,937,954
729		CN				56,225,179	30,510,607	25,714,573	-	25,714,573
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	101,693,609	58,041,082	43,652,527	-	43,652,527
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,467,703	1,339,099	1,128,603	-	1,128,603
736					B2	2,467,703	1,339,099	1,128,603	-	1,128,603
737										
738	908	Customer Assistance								
739			CUST	S		13,339,300	8,552,615	4,786,685	-	4,786,685
740			CUST	CN		1,094,558	593,962	500,596	-	500,596
741										
742										
743					B2	14,433,858	9,146,577	5,287,281	-	5,287,281
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		59,266	47,379	11,887	-	11,887
747			CUST	CN		551,957	299,520	252,437	-	252,437
748					B2	611,223	346,898	264,325	-	264,325
749										
750	910	Misc. Customer Service								
751			CUST	S		178,165	108,252	69,913	-	69,913
752			CUST	CN		128,248	69,594	58,654	-	58,654
753										
754					B2	306,413	177,846	128,567	-	128,567
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**17,819,197**	**11,010,421**	**6,808,776**	**-**	**6,808,776**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				13,576,731	8,708,246	4,868,485	-	4,868,485
761		CN				4,242,465	2,302,175	1,940,290	-	1,940,290
762										
763	Total Customer Service Expense by Factor				B2	17,819,197	11,010,421	6,808,776	-	6,808,776
764										
765										
766	911	Supervision								
767			CUST	S		-	-	-	-	-
768			CUST	CN		-	-	-	-	-
769						-	-	-	-	-
770										
771	912	Demonstration & Selling Expense								
772			CUST	S		-	-	-	-	-
773			CUST	CN		-	-	-	-	-
774						-	-	-	-	-
775										
776	913	Advertising Expense								
777			CUST	S		-	-	-	-	-
778			CUST	CN		-	-	-	-	-
779						-	-	-	-	-
780										
781	916	Misc. Sales Expense								
782			CUST	S		-	-	-	-	-
783			CUST	CN		-	-	-	-	-
784					B2	-	-	-	-	-
785										
786	**TOTAL SALES EXPENSE**					-	-	-	-	-
787										
788										
789	Total Sales Expense by Factor									
790		S				-	-	-	-	-
791		CN				-	-	-	-	-
792	Total Sales Expense by Factor				B2	-	-	-	-	-
793										
794	**Total Customer Service Exp Including Sales**					**17,819,197**	**11,010,421**	**6,808,776**	**-**	**6,808,776**
795	920	Administrative & General Salaries								
796			PTD	S		764,357	480,822	283,535	-	283,535
797			CUST	CN		-	-	-	-	-
798			PTD	SO		147,148,458	85,111,341	62,037,117	-	62,037,117
799					B2	147,912,815	85,592,163	62,320,652	-	62,320,652
800										
801	921	Office Supplies & expenses								
802			PTD	S		115,623	52,460	63,163	-	63,163
803			CUST	CN		5,103	2,769	2,334	-	2,334
804			PTD	SO		11,155,500	6,452,392	4,703,108	-	4,703,108
805					B2	11,276,226	6,507,621	4,768,605	-	4,768,605
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(30,186,742)	(17,460,150)	(12,726,592)	-	(12,726,592)
811					B2	(30,186,742)	(17,460,150)	(12,726,592)	-	(12,726,592)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		60,337	1,884	58,453	-	58,453
815			CUST	CN		-	-	-	-	-
816			PTD	SO		30,137,348	17,431,580	12,705,768	-	12,705,768
817					B2	30,197,684	17,433,464	12,764,221	-	12,764,221
818										
819	924	Property Insurance								
820			PTD	SO		21,524,600	12,449,927	9,074,673	-	9,074,673
821					B2	21,524,600	12,449,927	9,074,673	-	9,074,673
822										
823	925	Injuries & Damages								
824			PTD	SO		13,162,418	7,613,203	5,549,215	-	5,549,215
825					B2	13,162,418	7,613,203	5,549,215	-	5,549,215
826										
827	926	Employee Pensions & Benefits								
828			LABOR	S		-	-	-	-	-
829			CUST	CN		-	-	-	-	-
830			LABOR	SO		-	-	-	-	-
831					B2	-	-	-	-	-
832										
833	927	Franchise Requirements								
834			DMSC	S		-	-	-	-	-
835			DMSC	SO		-	-	-	-	-
836					B2	-	-	-	-	-
837										
838	928	Regulatory Commission Expense								
839			DMSC	S		7,646,564	4,365,036	3,281,528	-	3,281,528
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,464,352	841,296	623,056	-	623,056
843					B2	9,110,916	5,206,332	3,904,583	-	3,904,583
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(16,583,278)	(9,591,844)	(6,991,434)	-	(6,991,434)
848					B2	(16,583,278)	(9,591,844)	(6,991,434)	-	(6,991,434)
849										
850	930	Misc General Expenses								
851			PTD	S		17,774,502	12,952,139	4,822,363	-	4,822,363
852			CUST	CN		3,961	2,150	1,812	-	1,812
853			LABOR	SO		16,433,232	9,505,057	6,928,176	-	6,928,176
854					B2	34,211,696	22,459,345	11,752,351	-	11,752,351
855										
856	931	Rents								
857			PTD	S		(525)	115	(640)	-	(640)
858			PTD	SO		8,589,054	4,967,948	3,621,106	-	3,621,106
859					B2	8,588,529	4,968,063	3,620,465	-	3,620,465
860										
861	935	Maintenance of General Plant								
862			G	S		1,230,500	832,314	398,186	-	398,186
863			CUST	CN		42,304	22,956	19,348	-	19,348
864			G	SO		20,756,021	12,005,378	8,750,644	-	8,750,644
865					B2	22,028,825	12,860,648	9,168,177	-	9,168,177
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**251,243,689**	**148,038,773**	**103,204,916**	**-**	**103,204,916**
868										
869	Summary of A&G Expense by Factor									
870		S				27,591,358	18,684,770	8,906,588	-	8,906,588
871		SO				222,136,611	128,484,832	93,651,779	-	93,651,779
872		SG				1,464,352	841,296	623,056	-	623,056
873		CN				51,369	27,875	23,493	-	23,493
874	Total A&G Expense by Factor				B2	251,243,689	148,038,773	103,204,916	-	103,204,916
875										
876	**TOTAL O&M EXPENSE**				B2	**3,106,409,658**	**1,787,663,962**	**1,318,745,696**	**-**	**1,318,745,696**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		37,794,660	21,713,700	16,080,959	-	16,080,959
879			P	SG		40,926,211	23,512,832	17,413,379	-	17,413,379
880			P	SG		60,330,441	34,660,906	25,669,536	-	25,669,536
881			P	SG		8,768,425	5,037,615	3,730,810	-	3,730,810
882					B3	147,819,737	84,925,053	62,894,684	-	62,894,684
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,216,381	2,996,903	2,219,478	-	2,219,478
890			P	SG		1,233,576	708,711	524,865	-	524,865
891			P	SG		7,812,664	4,488,514	3,324,150	-	3,324,150
892			P	SG		1,677,690	963,862	713,827	-	713,827
893					B3	15,940,311	9,157,990	6,782,320	-	6,782,320
894										
895	403OP	Other Production Depreciation								
896			P	SG		44,702	25,682	19,020	-	19,020
897			P	SG		20,619,594	11,846,321	8,773,272	-	8,773,272
898			P	SG		3,140,769	1,804,427	1,336,342	-	1,336,342
899			P	SG		-	-	-	-	-
900					B3	23,805,065	13,676,431	10,128,634	-	10,128,634
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,299,607	7,066,342	5,233,265	-	5,233,265
904			T	SG		13,205,292	7,586,674	5,618,618	-	5,618,618
905			T	SG		31,450,294	18,068,750	13,381,544	-	13,381,544
906					B3	56,955,193	32,721,766	24,233,427	-	24,233,427
907										
908										
909										
910	403	Distribution Depreciation								
911	360	Land & Land Rights	DPW	S		-	-	-	-	-
912	361	Structures	DPW	S		-	-	-	-	-
913	362	Station Equipment	DPW	S		-	-	-	-	-
914	364	Poles & Towers	DPW	S		127,242,030	77,725,679	49,516,352	-	49,516,352
915	365	OH Conductors	DPW	S		-	-	-	-	-
916	366	UG Conduit	DPW	S		-	-	-	-	-
917	367	UG Conductor	DPW	S		-	-	-	-	-
918	368	Line Trans	DPW	S		-	-	-	-	-
919	369	Services	DPW	S		-	-	-	-	-
920	370	Meters	DPW	S		-	-	-	-	-
921	371	Inst Cust Prem	DPW	S		-	-	-	-	-
922	372	Leased Property	DPW	S		-	-	-	-	-
923	373	Street Lighting	DPW	S		-	-	-	-	-
924					B3	127,242,030	77,725,679	49,516,352	-	49,516,352
925										
926	403GP	General Depreciation								
927			G-SITUS	S		13,925,559	9,415,252	4,510,308	-	4,510,308
928			G-DGP	SG		499,613	287,037	212,577	-	212,577
929			G-DGU	SG		935,897	537,689	398,208	-	398,208
930			P	SE		35,285	20,676	14,609	-	14,609
931			CUST	CN		1,271,567	690,016	581,551	-	581,551
932			G-SG	SG		4,506,871	2,589,277	1,917,594	-	1,917,594
933			PTD	SO		21,270,045	12,302,691	8,967,354	-	8,967,354
934			G-SG	SG		11,792	6,775	5,017	-	5,017
935			G-SG	SG		180,776	103,859	76,917	-	76,917
936					B3	42,637,406	25,953,272	16,684,134	-	16,684,134
937										
938	403GV0	General Vehicles								
939			G-SG	SG		-	-	-	-	-
940						-	-	-	-	-
941										
942	403MP	Mining Depreciation								
943			P	SE		-	-	-	-	-
944					B3	-	-	-	-	-
945										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
946	403EP	Experimental Plant Depreciation								
947			P	SG		-	-	-	-	-
948			P	SG		-	-	-	-	-
949						-	-	-	-	-
950	4031	ARO Depreciation								
951				S						
952						-	-	-	-	-
953						-	-	-	-	-
954										
955	**TOTAL DEPRECIATION EXPENSE**				B3	**414,399,743**	**244,160,191**	**170,239,552**	-	**170,239,552**
956										
957	Summary	S				141,167,590	87,140,930	54,026,660	-	54,026,660
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				250,655,256	144,005,878	106,649,378	-	106,649,378
961		SO				21,270,045	12,302,691	8,967,354	-	8,967,354
962		CN				1,271,567	690,016	581,551	-	581,551
963		SE				35,285	20,676	14,609	-	14,609
964		SSGCH				-	-	-	-	-
965		SSGCT				-	-	-	-	-
966	Total Depreciation Expense By Factor				B3	414,399,743	244,160,191	170,239,552	-	170,239,552
967										
968	404GP	Amort of LT Plant - Capital Lease Gen								
969			I-SITUS	S		988,702	956,331	32,370	-	32,370
970			I-SG	SG		-	-	-	-	-
971			PTD	SO		1,293,898	748,396	545,501	-	545,501
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	76,181	64,206	-	64,206
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,780,908	642,077	-	642,077
976										
977	404SP	Amort of LT Plant - Cap Lease Steam								
978			P	SG		-	-	-	-	-
979			P	SG		-	-	-	-	-
980						-	-	-	-	-
981										
982	404IP	Amort of LT Plant - Intangible Plant								
983			I-SITUS	S		1,566,916	726,349	840,567	-	840,567
984			P	SE		213,197	124,926	88,271	-	88,271
985			I-SG	SG		3,246,781	1,865,333	1,381,448	-	1,381,448
986			PTD	SO		34,865,702	20,166,482	14,699,221	-	14,699,221
987			CUST	CN		8,520,549	4,623,678	3,896,871	-	3,896,871
988			I-SG	SG		3,136,665	1,802,070	1,334,596	-	1,334,596
989			I-SG	SG		467,400	268,530	198,871	-	198,871
990			I-DGP	SG		137,038	78,731	58,307	-	58,307
991			I-SG	SG		-	-	-	-	-
992			I-SG	SG		2,412	1,386	1,026	-	1,026
993			I-DGU	SG		32,736	18,807	13,928	-	13,928
994					B4	52,189,396	29,676,290	22,513,106	-	22,513,106
995										
996	404MP	Amort of LT Plant - Mining Plant								
997			P	SE		-	-	-	-	-
998						-	-	-	-	-
999										
1000	404HP	Amortization of Other Electric Plant								
1001			P	SG		-	-	-	-	-
1002			P	SG		-	-	-	-	-
1003			P	SG		43,406	24,938	18,468	-	18,468
1004					B4	43,406	24,938	18,468	-	18,468
1005										
1006	**Total Amortization of Limited Term Plant**				B4	54,655,788	31,482,136	23,173,652	-	23,173,652
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1014	406	Amortization of Plant Acquisition Adj								
1015			P	S		-	-	-	-	-
1016			P	SG		-	-	-	-	-
1017			P	SG		-	-	-	-	-
1018			P	SG		5,479,353	3,147,985	2,331,368	-	2,331,368
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,147,985	2,331,368	-	2,331,368
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,635,297	5,635,297	-	-	-
1023			GP	SO		2,055,053	1,188,652	866,401	-	866,401
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		-	-	-	-	-
1027			P	TROJP		1,846,722	1,064,186	782,536	-	782,536
1028					B4	9,537,073	7,888,135	1,648,937	-	1,648,937
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**69,672,214**	**42,518,257**	**27,153,957**	**-**	**27,153,957**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				8,190,916	7,317,978	872,938	-	872,938
1036		SE				213,197	124,926	88,271	-	88,271
1037		TROJP				1,846,722	1,064,186	782,536	-	782,536
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				38,214,653	22,103,530	16,111,123	-	16,111,123
1041		SSGCT				-	-	-	-	-
1042		SSGCH				-	-	-	-	-
1043		CN				8,660,935	4,699,859	3,961,077	-	3,961,077
1044		SG				12,545,790	7,207,778	5,338,012	-	5,338,012
1045	Total Amortization Expense by Factor				B4	69,672,214	42,518,257	27,153,957	-	27,153,957
1046	408	Taxes Other Than Income								
1047			DMSC	S		22,260,200	22,255,200	5,000	-	5,000
1048			GP	GPS		75,000,000	43,380,343	31,619,657	-	31,619,657
1049			GP	SO		8,490,000	4,910,655	3,579,345	-	3,579,345
1050			P	SE		454,000	266,028	187,972	-	187,972
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	106,204,200	70,812,226	35,391,974	-	35,391,974
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(949,639)	(4,905,221)	-	(4,905,221)
1063										
1064					B7	(5,854,860)	(949,639)	(4,905,221)	-	(4,905,221)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(949,639)	(4,905,221)	-	(4,905,221)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		244,798,537	138,981,800	105,816,737	-	105,816,737
1077						244,798,537	138,981,800	105,816,737	-	105,816,737
1078										
1079	428	Amortization of Debt Disc & Exp								
1080			GP	SNP		-	-	-	-	-
1081						-	-	-	-	-
1082										
1083	429	Amortization of Premium on Debt								
1084			GP	SNP		-	-	-	-	-
1085						-	-	-	-	-
1086										
1087	431	Other Interest Expense								
1088			NUTIL	OTH		-	-	-	-	-
1089			GP	SO		-	-	-	-	-
1090			GP	SNP		-	-	-	-	-
1091						-	-	-	-	-
1092										
1093	432	AFUDC - Borrowed								
1094			GP	SNP		-	-	-	-	-
1095						-	-	-	-	-
1096										
1097		Total Elec. Interest Deductions for Tax			B6	244,798,537	138,981,800	105,816,737	-	105,816,737
1098										
1099		Non-Utility Portion of Interest								
1100			427 NUTIL	NUTIL		-	-	-	-	-
1101			428 NUTIL	NUTIL		-	-	-	-	-
1102			429 NUTIL	NUTIL		-	-	-	-	-
1103			431 NUTIL	NUTIL		-	-	-	-	-
1104										
1105		Total Non-utility Interest				-	-	-	-	-
1106										
1107		Total Interest Deductions for Tax				244,798,537	138,981,800	105,816,737	-	105,816,737
1108										
1109										
1110	419	Interest & Dividends								
1111			GP	S		-	-	-	-	-
1112			GP	SNP		-	-	-	-	-
1113		Total Operating Deductions for Tax				-	-	-	-	-
1114										
1115										
1116	41010	Deferred Income Tax - Federal-DR								
1117			P	S		45,940,121	32,377,013	13,563,108	-	13,563,108
1118			P	TROJD		14,659	8,452	6,207	-	6,207
1119			PT	DGP		70,841	70,841	-	-	-
1120			LABOR	SO		9,157,432	5,296,701	3,860,731	-	3,860,731
1121			GP	SNP		32,363	18,337	14,026	-	14,026
1122			P	SE		5,561,204	3,258,668	2,302,536	-	2,302,536
1123			PT	SG		1,646,614	946,009	700,605	-	700,605
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		910,941	495,265	415,676	-	415,676
1130					B7	63,334,175	42,471,286	20,862,890	-	20,862,890
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(280,882)	(280,882)	-	-	-
1136			P	SE		(433,615)	(254,083)	(179,532)	-	(179,532)
1137			PT	DGP		(334,292)	(334,292)	-	-	-
1138			GP	SNP		(2,220,117)	(1,257,908)	(962,209)	-	(962,209)
1139			PT	SG		(5,071,203)	(2,913,496)	(2,157,707)	-	(2,157,707)
1140			GP	GPS		(289,462)	(167,426)	(122,036)	-	(122,036)
1141			LABOR	SO		(22,192,529)	(12,836,260)	(9,356,269)	-	(9,356,269)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(82,645)	(69,653)	-	(69,653)
1144			CUST	BADDEBT		240,132	154,740	85,392	-	85,392
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(351,301)	(258,000)	-	(258,000)
1147			P	SGCT		(356,221)	(204,128)	(152,093)	-	(152,093)
1148										
1149										
1150					B7	(31,699,788)	(18,527,681)	(13,172,107)	-	(13,172,107)
1151										
1152		**TOTAL DEFERRED INCOME TAXES**			B7	31,634,387	23,943,605	7,690,783	-	7,690,783
1153	SCHMAF	Additions - Flow Through								
1154			SCHMAF	S		-	-	-	-	-
1155			SCHMAF	SNP		-	-	-	-	-
1156			SCHMAF	SO		-	-	-	-	-
1157			SCHMAF	SE		-	-	-	-	-
1158			SCHMAF	TROJP		-	-	-	-	-
1159			SCHMAF	SG		-	-	-	-	-
1160					B6	-	-	-	-	-
1161										
1162	SCHMAP	Additions - Permanent								
1163			P	S		-	-	-	-	-
1164			P	SE		1,406,547	824,187	582,360	-	582,360
1165			LABOR	SNP		3,681,115	2,085,703	1,595,412	-	1,595,412
1166			SCHMAP-SO	SO		351,676	203,411	148,265	-	148,265
1167										
1168					B6	5,439,338	3,113,301	2,326,037	-	2,326,037
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		333,105	333,105	-	-	-
1172			P	SGCT		938,633	537,873	400,760	-	400,760
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		18,640,972	10,561,891	8,079,081	-	8,079,081
1175			P	TROJD		1,566,947	903,445	663,502	-	663,502
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		6,472,215	3,792,488	2,679,727	-	2,679,727
1178			P	SG		3,365,163	1,933,346	1,431,817	-	1,431,817
1179			SCHMAT-GPS	GPS		(29,140,895)	(16,855,227)	(12,285,668)	-	(12,285,668)
1180			SCHMAT-SO	SO		(6,262,077)	(3,622,014)	(2,640,063)	-	(2,640,063)
1181			SCHMAT-SNP	SNPD		54,598,910	29,684,618	24,914,292	-	24,914,292
1182			CUST	CN		401,301	217,766	183,535	-	183,535
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		421,197,464	248,165,341	173,032,123	-	173,032,123
1185					B6	472,111,738	275,652,632	196,459,106	-	196,459,106
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	477,551,076	278,765,933	198,785,143	-	198,785,143
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1189	SCHMDF	Deductions - Flow Through								
1190			SCHMDF	S		-	-	-	-	-
1191			SCHMDF	DGP		6,423	6,423	-	-	-
1192			SCHMDF	DGU		-	-	-	-	-
1193					B6	6,423	6,423	-	-	-
1194	SCHMDP	Deductions - Permanent								
1195			SCHMDP	S		-	-	-	-	-
1196			P	SE		8,579,558	5,027,317	3,552,241	-	3,552,241
1197			PTD	SNP		351,707	199,276	152,431	-	152,431
1198			SCHMDP	IBT		-	-	-	-	-
1199			P	SG		5,076,408	2,916,486	2,159,922	-	2,159,922
1200			SCHMDP-SO	SO		11,175,642	6,464,042	4,711,600	-	4,711,600
1201					B6	25,183,315	14,607,121	10,576,194	-	10,576,194
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		846,611	845,680	931	-	931
1205			DPW	BADDEBT		632,487	407,572	224,915	-	224,915
1206			SCHMDT-SNP	SNP		31,602,461	17,905,813	13,696,648	-	13,696,648
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		16,244,889	9,518,929	6,725,960	-	6,725,960
1209			SCHMDT-SG	SG		3,707,677	2,130,126	1,577,551	-	1,577,551
1210			SCHMDT-GPS	GPS		26,111,935	15,103,263	11,008,672	-	11,008,672
1211			SCHMDT-SO	SO		(27,001,934)	(15,618,042)	(11,383,892)	-	(11,383,892)
1212			TAXDEPR	TAXDEPR		488,893,848	288,051,374	200,842,474	-	200,842,474
1213			DPW	SNPD		2,400,000	1,304,844	1,095,156	-	1,095,156
1214					B6	543,437,974	319,649,559	223,788,415	-	223,788,415
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	568,627,712	334,263,103	234,364,609	-	234,364,609
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(91,076,636)	(55,497,170)	(35,579,466)	-	(35,579,466)
1219										
1220	NOTE:	Positive Schedule M amounts increase taxable income and therefore increase tax expense.								
1221		Negative Schedule M amounts decrease taxable income and therefore decrease tax expense.								
1222	40911	State Income Taxes								
1223			IBT	IBT		15,333,909	9,694,945	5,638,965	-	5,638,965
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	15,333,909	9,694,945	5,638,965	-	5,638,965
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				4,336,570,644	2,532,594,828	1,803,975,817	-	1,803,975,817
1232		Operating Deductions:								
1233		O & M Expenses				3,106,409,658	1,787,663,962	1,318,745,696	-	1,318,745,696
1234		Depreciation Expense				414,399,743	244,160,191	170,239,552	-	170,239,552
1235		Amortization Expense				69,672,214	42,518,257	27,153,957	-	27,153,957
1236		Taxes Other Than Income				106,204,200	70,812,226	35,391,974	-	35,391,974
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(9,678,129)	(5,927,504)	(3,750,625)	-	(3,750,625)
1239		Total Operating Deductions				3,687,007,686	2,139,227,132	1,547,780,554	-	1,547,780,554
1240		Other Deductions:								
1241		Interest Deductions				244,798,537	138,981,800	105,816,737	-	105,816,737
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(91,076,636)	(55,497,170)	(35,579,466)	-	(35,579,466)
1244										
1245		Income Before State Taxes				313,687,786	198,888,726	114,799,060	-	114,799,060
1246										
1247		State Income Taxes				15,333,909	9,694,945	5,638,965	-	5,638,965
1248										
1249	Total Taxable Income					298,353,877	189,193,781	109,160,096	-	109,160,096
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					104,423,857	66,217,823	38,206,033	-	38,206,033
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		(1,664,115)	(975,112)	(689,003)	-	(689,003)
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					102,759,742	65,242,711	37,517,031	-	37,517,031
1261										
1262	**TOTAL OPERATING EXPENSES**					**3,830,880,864**	**2,237,158,753**	**1,593,722,112**	-	**1,593,722,112**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,080,205	1,540,580	-	1,540,580
1265			P	SG		35,043,235	20,132,959	14,910,277	-	14,910,277
1266			P	SG		41,601,328	23,900,698	17,700,629	-	17,700,629
1267			P	S		-	-	-	-	-
1268			P	SG		1,231,557	707,551	524,006	-	524,006
1269					B8	81,496,905	46,821,413	34,675,492	-	34,675,492
1270										
1271	311	Structures and Improvements								
1272			P	SG		236,970,313	136,143,636	100,826,677	-	100,826,677
1273			P	SG		329,408,217	189,250,847	140,157,370	-	140,157,370
1274			P	SG		155,317,879	89,232,869	66,085,011	-	66,085,011
1275			P	SG		46,195,928	26,540,378	19,655,550	-	19,655,550
1276					B8	767,892,337	441,167,729	326,724,609	-	326,724,609
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		750,468,536	431,157,447	319,311,089	-	319,311,089
1280			P	SG		713,888,337	410,141,475	303,746,861	-	303,746,861
1281			P	SG		859,758,024	493,946,191	365,811,834	-	365,811,834
1282			P	SG		223,258,176	128,265,771	94,992,405	-	94,992,405
1283					B8	2,547,373,074	1,463,510,884	1,083,862,190	-	1,083,862,190
1284										
1285	314	Turbogenerator Units								
1286			P	SG		138,832,051	79,761,469	59,070,582	-	59,070,582
1287			P	SG		132,318,917	76,019,558	56,299,359	-	56,299,359
1288			P	SG		716,470,643	411,625,056	304,845,587	-	304,845,587
1289			P	SG		46,437,996	26,679,450	19,758,546	-	19,758,546
1290					B8	1,034,059,607	594,085,533	439,974,074	-	439,974,074
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,625,884	50,917,138	37,708,746	-	37,708,746
1294			P	SG		140,115,994	80,499,116	59,616,877	-	59,616,877
1295			P	SG		54,131,425	31,099,461	23,031,964	-	23,031,964
1296			P	SG		45,959,209	26,404,378	19,554,830	-	19,554,830
1297					B8	328,832,511	188,920,094	139,912,418	-	139,912,418
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,453,233	3,132,979	2,320,254	-	2,320,254
1303			P	SG		7,303,751	4,196,134	3,107,617	-	3,107,617
1304			P	SG		9,226,260	5,300,649	3,925,610	-	3,925,610
1305			P	SG		3,133,709	1,800,371	1,333,338	-	1,333,338
1306					B8	25,116,953	14,430,133	10,686,819	-	10,686,819
1307										
1308	317	Steam Plant ARO								
1309			P	S		-	-	-	-	-
1310						-	-	-	-	-
1311										
1312	SP	Unclassified Steam Plant - Account 300								
1313			P	SG		-	-	-	-	-
1314						-	-	-	-	-
1315										
1316										
1317	**Total Steam Production Plant**				B8	**4,784,771,387**	**2,748,935,786**	**2,035,835,601**	**-**	**2,035,835,601**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,784,771,387	2,748,935,786	2,035,835,601	-	2,035,835,601
1325		SSGCH				-	-	-	-	-
1326	Total Steam Production Plant by Factor				B8	4,784,771,387	2,748,935,786	2,035,835,601	-	2,035,835,601
1327	320	Land and Land Rights								
1328			P	SG		-	-	-	-	-
1329			P	SG		-	-	-	-	-
1330						-	-	-	-	-
1331										
1332	321	Structures and Improvements								
1333			P	SG		-	-	-	-	-
1334			P	SG		-	-	-	-	-
1335						-	-	-	-	-

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1336										
1337	322	Reactor Plant Equipment								
1338			P	SG		-	-	-	-	-
1339			P	SG		-	-	-	-	-
1340						-	-	-	-	-
1341										
1342	323	Turbogenerator Units								
1343			P	SG		-	-	-	-	-
1344			P	SG		-	-	-	-	-
1345						-	-	-	-	-
1346										
1347	324	Land and Land Rights								
1348			P	SG		-	-	-	-	-
1349			P	SG		-	-	-	-	-
1350						-	-	-	-	-
1351										
1352	325	Misc. Power Plant Equipment								
1353			P	SG		-	-	-	-	-
1354			P	SG		-	-	-	-	-
1355						-	-	-	-	-
1356										
1357										
1358	NP	Unclassified Nuclear Plant - Acct 300								
1359			P	SG		-	-	-	-	-
1360						-	-	-	-	-
1361										
1362										
1363	**Total Nuclear Production Plant**					-	-	-	-	-
1364										
1365										
1366										
1367	Summary of Nuclear Production Plant by Factor									
1368		DGP				-	-	-	-	-
1369		DGU				-	-	-	-	-
1370		SG				-	-	-	-	-
1371										
1372	Total Nuclear Plant by Factor					-	-	-	-	-
1373										
1374	330	Land and Land Rights								
1375			P	SG		10,597,066	6,088,202	4,508,864	-	4,508,864
1376			P	SG		5,271,966	3,028,838	2,243,128	-	2,243,128
1377			P	SG		3,156,027	1,813,194	1,342,834	-	1,342,834
1378			P	SG		635,700	365,221	270,479	-	270,479
1379					B8	19,660,759	11,295,454	8,365,305	-	8,365,305
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,839,088	12,546,942	9,292,146	-	9,292,146
1383			P	SG		6,482,540	3,724,334	2,758,206	-	2,758,206
1384			P	SG		45,396,412	26,081,041	19,315,370	-	19,315,370
1385			P	SG		5,503,303	3,161,745	2,341,558	-	2,341,558
1386					B8	79,221,342	45,514,062	33,707,280	-	33,707,280
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		157,524,736	90,500,747	67,023,989	-	67,023,989
1390			P	SG		22,232,225	12,772,807	9,459,419	-	9,459,419
1391			P	SG		163,334,393	93,838,497	69,495,895	-	69,495,895
1392			P	SG		43,122,569	24,774,678	18,347,890	-	18,347,890
1393					B8	386,213,923	221,886,730	164,327,194	-	164,327,194
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		31,953,161	18,357,656	13,595,505	-	13,595,505
1397			P	SG		10,084,029	5,793,453	4,290,576	-	4,290,576
1398			P	SG		32,203,653	18,501,568	13,702,085	-	13,702,085
1399			P	SG		7,844,006	4,506,520	3,337,486	-	3,337,486
1400					B8	82,084,849	47,159,198	34,925,652	-	34,925,652
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		5,967,516	3,428,443	2,539,072	-	2,539,072
1404			P	SG		4,428,870	2,544,464	1,884,406	-	1,884,406
1405			P	SG		25,208,873	14,482,943	10,725,930	-	10,725,930
1406			P	SG		3,571,149	2,051,688	1,519,461	-	1,519,461
1407					B8	39,176,408	22,507,539	16,668,869	-	16,668,869
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	990,969	733,902	-	733,902
1413			P	SG		234,869	134,936	99,933	-	99,933
1414			P	SG		1,120,102	643,518	476,584	-	476,584
1415			P	SG		109,665	63,005	46,661	-	46,661
1416					B8	3,189,506	1,832,428	1,357,078	-	1,357,078
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,649,794	2,671,389	1,978,405	-	1,978,405
1420			P	SG		843,537	484,627	358,910	-	358,910
1421			P	SG		7,149,096	4,107,282	3,041,814	-	3,041,814
1422			P	SG		509,600	292,774	216,826	-	216,826
1423					B8	13,152,027	7,556,072	5,595,955	-	5,595,955
1424										
1425	337	Hydro Plant ARO								
1426			P	S		-	-	-	-	-
1427						-	-	-	-	-
1428										
1429	HP	Unclassified Hydro Plant - Acct 300								
1430			P	S		-	-	-	-	-
1431			P	SG		-	-	-	-	-
1432			P	SG		-	-	-	-	-
1433			P	SG		-	-	-	-	-
1434						-	-	-	-	-
1435										
1436	**Total Hydraulic Plant**				B8	**622,698,815**	**357,751,482**	**264,947,333**	-	**264,947,333**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				622,698,815	357,751,482	264,947,333	-	264,947,333
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	622,698,815	357,751,482	264,947,333	-	264,947,333
1444										
1445	340	Land and Land Rights								
1446			P	SG		21,474,177	12,337,294	9,136,882	-	9,136,882
1447			P	SG		635	365	270	-	270
1448			P	SG		-	-	-	-	-
1449					B8	21,474,812	12,337,659	9,137,153	-	9,137,153
1450										
1451	341	Structures and Improvements								
1452			P	SG		14,689,139	8,439,170	6,249,969	-	6,249,969
1453			P	SG		173,937	99,930	74,007	-	74,007
1454			P	SG		4,561,305	2,620,550	1,940,755	-	1,940,755
1455					B8	19,424,380	11,159,650	8,264,730	-	8,264,730
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		324,116,422	186,210,617	137,905,805	-	137,905,805
1459			P	SG		119,895	68,882	51,013	-	51,013
1460			P	SG		2,025,848	1,163,885	861,962	-	861,962
1461					B8	326,262,165	187,443,384	138,818,781	-	138,818,781
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	470,195	348,222	-	348,222
1466			P	SG		270,498,018	155,405,895	115,092,123	-	115,092,123
1467			P	SG		50,536,093	29,033,879	21,502,214	-	21,502,214
1468					B8	321,852,528	184,909,970	136,942,558	-	136,942,558
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	50,463	37,372	-	37,372
1473			P	SG		59,581,707	34,230,744	25,350,963	-	25,350,963
1474			P	SG		15,873,643	9,119,689	6,753,955	-	6,753,955
1475					B8	75,543,186	43,400,896	32,142,290	-	32,142,290

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,770,592	6,762,414	5,008,179	-	5,008,179
1479			P	SG		157,667	90,583	67,085	-	67,085
1480			P	SG		5,000,729	2,873,007	2,127,722	-	2,127,722
1481					B8	16,928,988	9,726,003	7,202,985	-	7,202,985
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	285,732	211,611	-	211,611
1487			P	SG		11,813	6,787	5,026	-	5,026
1488					B8	509,156	292,519	216,637	-	216,637
1489										
1490	347	Other Production ARO								
1491			P	S		-	-	-	-	-
1492						-	-	-	-	-
1493										
1494	OP	Unclassified Other Prod Plant-Acct 300								
1495			P	S		-	-	-	-	-
1496			P	SG		644,625	370,348	274,277	-	274,277
1497						644,625	370,348	274,277	-	274,277
1498										
1499	**Total Other Production Plant**				B8	**782,639,841**	**449,640,430**	**332,999,410**	**-**	**332,999,410**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				782,639,841	449,640,430	332,999,410	-	332,999,410
1505		SSGCT				-	-	-	-	-
1506	Total of Other Production Plant by Factor				B8	782,639,841	449,640,430	332,999,410	-	332,999,410
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**6,190,110,043**	**3,556,327,699**	**2,633,782,344**	**-**	**2,633,782,344**
1514	350	Land and Land Rights								
1515			T	SG		21,335,861	12,257,829	9,078,031	-	9,078,031
1516			T	SG		49,297,775	28,322,444	20,975,331	-	20,975,331
1517			T	SG		17,572,807	10,095,889	7,476,919	-	7,476,919
1518					B8	88,206,443	50,676,161	37,530,281	-	37,530,281
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		7,636,881	4,387,523	3,249,358	-	3,249,358
1523			T	SG		18,224,246	10,470,152	7,754,094	-	7,754,094
1524			T	SG		25,105,317	14,423,449	10,681,868	-	10,681,868
1525					B8	50,966,444	29,281,124	21,685,321	-	21,685,321
1526										
1527	353	Station Equipment								
1528			T	SG		137,401,284	78,939,468	58,461,816	-	58,461,816
1529			T	SG		196,681,386	112,996,935	83,684,451	-	83,684,451
1530			T	SG		560,590,931	322,069,404	238,521,526	-	238,521,526
1531					B8	894,673,601	514,005,807	380,667,794	-	380,667,794
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	89,863,022	66,551,697	-	66,551,697
1535			T	SG		127,110,651	73,027,317	54,083,334	-	54,083,334
1536			T	SG		81,522,234	46,835,965	34,686,269	-	34,686,269
1537					B8	365,047,604	209,726,305	155,321,299	-	155,321,299
1538										
1539	355	Poles and Fixtures								
1540			T	SG		66,231,572	38,051,210	28,180,363	-	28,180,363
1541			T	SG		115,038,039	66,091,388	48,946,651	-	48,946,651
1542			T	SG		554,992,259	318,852,869	236,139,391	-	236,139,391
1543					B8	736,261,871	422,995,466	313,266,404	-	313,266,404
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,304,316	119,674,514	88,629,802	-	88,629,802
1547			T	SG		158,742,124	91,200,158	67,541,966	-	67,541,966
1548			T	SG		263,908,906	151,620,334	112,288,572	-	112,288,572
1549					B8	630,955,347	362,495,006	268,460,341	-	268,460,341
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,660	2,711	-	2,711
1553			T	SG		162,746	93,501	69,246	-	69,246
1554			T	SG		2,200,383	1,264,159	936,224	-	936,224
1555					B8	2,369,500	1,361,320	1,008,180	-	1,008,180
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	585,240	433,423	-	433,423
1560			T	SG		2,925,593	1,680,805	1,244,788	-	1,244,788
1561					B8	3,944,256	2,266,045	1,678,211	-	1,678,211
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,115,971	826,477	-	826,477
1565			T	SG		501,203	287,950	213,253	-	213,253
1566			T	SG		8,961,078	5,148,298	3,812,780	-	3,812,780
1567					B8	11,404,729	6,552,219	4,852,511	-	4,852,511
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,535,465	1,456,670	1,078,796	-	1,078,796
1571						2,535,465	1,456,670	1,078,796	-	1,078,796
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,786,365,261**	**1,600,816,122**	**1,185,549,139**	-	**1,185,549,139**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,786,365,261	1,600,816,122	1,185,549,139	-	1,185,549,139
1582	Total Transmission Plant by Factor				B8	2,786,365,261	1,600,816,122	1,185,549,139	-	1,185,549,139
1583	360	Land and Land Rights								
1584			DPW	S		37,008,628	15,141,882	21,866,746	-	21,866,746
1585					B8	37,008,628	15,141,882	21,866,746	-	21,866,746
1586										
1587	361	Structures and Improvements								
1588			DPW	S		39,179,951	19,996,470	19,183,481	-	19,183,481
1589					B8	39,179,951	19,996,470	19,183,481	-	19,183,481
1590										
1591	362	Station Equipment								
1592			DPW	S		629,521,753	323,351,437	306,170,316	-	306,170,316
1593					B8	629,521,753	323,351,437	306,170,316	-	306,170,316
1594										
1595	364	Poles, Towers & Fixtures								
1596			DPW	S		1,037,783,377	655,730,871	382,052,507	-	382,052,507
1597					B8	1,037,783,377	655,730,871	382,052,507	-	382,052,507
1598										
1599	365	Overhead Conductors								
1600			DPW	S		570,776,510	396,103,912	174,672,598	-	174,672,598
1601					B8	570,776,510	396,103,912	174,672,598	-	174,672,598
1602										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1603	366	Underground Conduit								
1604			DPW	S		241,424,966	115,840,750	125,584,216	-	125,584,216
1605					B8	241,424,966	115,840,750	125,584,216	-	125,584,216
1606										
1607										
1608										
1609										
1610	367	Underground Conductors								
1611			DPW	S		568,290,200	211,349,864	356,940,336	-	356,940,336
1612					B8	568,290,200	211,349,864	356,940,336	-	356,940,336
1613										
1614	368	Line Transformers								
1615			DPW	S		868,657,171	567,334,576	301,322,595	-	301,322,595
1616					B8	868,657,171	567,334,576	301,322,595	-	301,322,595
1617										
1618	369	Services								
1619			DPW	S		412,626,612	269,923,962	142,702,651	-	142,702,651
1620					B8	412,626,612	269,923,962	142,702,651	-	142,702,651
1621										
1622	370	Meters								
1623			DPW	S		186,385,134	104,030,842	82,354,292	-	82,354,292
1624					B8	186,385,134	104,030,842	82,354,292	-	82,354,292
1625										
1626	371	Installations on Customers' Premises								
1627			DPW	S		8,941,071	4,290,009	4,651,062	-	4,651,062
1628					B8	8,941,071	4,290,009	4,651,062	-	4,651,062
1629										
1630	372	Leased Property								
1631			DPW	S		49,658	4,873	44,785	-	44,785
1632					B8	49,658	4,873	44,785	-	44,785
1633										
1634	373	Street Lights								
1635			DPW	S		54,966,837	30,770,062	24,196,774	-	24,196,774
1636					B8	54,966,837	30,770,062	24,196,774	-	24,196,774
1637										
1638	DP	Unclassified Dist Plant - Acct 300								
1639			DPW	S		35,823,146	12,994,382	22,828,764	-	22,828,764
1640						35,823,146	12,994,382	22,828,764	-	22,828,764
1641										
1642	DS0	Unclassified Dist Sub Plant - Acct 300								
1643			DPW	S		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**TOTAL DISTRIBUTION PLANT**				B8	**4,691,435,014**	**2,726,863,892**	**1,964,571,122**	**-**	**1,964,571,122**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,691,435,014	2,726,863,892	1,964,571,122	-	1,964,571,122
1651										
1652	Total Distribution Plant by Factor				B8	4,691,435,014	2,726,863,892	1,964,571,122	-	1,964,571,122

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1653	389	Land and Land Rights								
1654			G-SITUS	S		8,117,452	4,007,022	4,110,429	-	4,110,429
1655			CUST	CN		1,109,264	601,942	507,322	-	507,322
1656			G-DGU	SG		332	191	141	-	141
1657			G-SG	SG		1,228	705	522	-	522
1658			PTD	SO		5,598,055	3,237,941	2,360,114	-	2,360,114
1659					B8	14,826,330	7,847,802	6,978,529	-	6,978,529
1660										
1661	390	Structures and Improvements								
1662			G-SITUS	S		99,227,684	64,090,878	35,136,806	-	35,136,806
1663			G-DGP	SG		382,515	219,762	162,754	-	162,754
1664			G-DGU	SG		1,585,414	910,848	674,566	-	674,566
1665			CUST	CN		11,722,571	6,361,256	5,361,315	-	5,361,315
1666			G-SG	SG		3,290,307	1,890,340	1,399,968	-	1,399,968
1667			PTD	SO		102,532,401	59,305,210	43,227,191	-	43,227,191
1668					B8	218,740,893	132,778,293	85,962,599	-	85,962,599
1669										
1670	391	Office Furniture & Equipment								
1671			G-SITUS	S		17,085,675	12,366,944	4,718,731	-	4,718,731
1672			G-DGP	SG		454,100	260,889	193,212	-	193,212
1673			G-DGU	SG		642,230	368,972	273,257	-	273,257
1674			CUST	CN		5,200,713	2,822,168	2,378,545	-	2,378,545
1675			G-SG	SG		6,752,982	3,879,707	2,873,274	-	2,873,274
1676			P	SE		149,785	87,769	62,016	-	62,016
1677			PTD	SO		86,452,786	50,004,687	36,448,099	-	36,448,099
1678			G-SG	SG		332,263	190,891	141,372	-	141,372
1679			G-SG	SG		6,617	3,801	2,815	-	2,815
1680					B8	117,077,151	69,985,829	47,091,322	-	47,091,322
1681										
1682	392	Transportation Equipment								
1683			G-SITUS	S		65,708,300	34,842,398	30,865,902	-	30,865,902
1684			PTD	SO		7,246,394	4,191,348	3,055,047	-	3,055,047
1685			G-SG	SG		11,055,659	6,351,672	4,703,987	-	4,703,987
1686			CUST	CN		19,078	10,353	8,726	-	8,726
1687			G-DGU	SG		1,201,253	690,141	511,112	-	511,112
1688			P	SE		754,045	441,844	312,201	-	312,201
1689			G-DGP	SG		229,062	131,600	97,462	-	97,462
1690			G-SG	SG		360,277	206,985	153,291	-	153,291
1691			G-DGU	SG		59,476	34,170	25,306	-	25,306
1692					B8	86,633,544	46,900,510	39,733,034	-	39,733,034
1693										
1694	393	Stores Equipment								
1695			G-SITUS	S		9,155,325	4,922,144	4,233,180	-	4,233,180
1696			G-DGP	SG		331,732	190,586	141,146	-	141,146
1697			G-DGU	SG		966,671	555,370	411,302	-	411,302
1698			PTD	SO		794,136	459,332	334,804	-	334,804
1699			G-SG	SG		2,086,434	1,198,693	887,741	-	887,741
1700			G-DGU	SG		100,541	57,763	42,779	-	42,779
1701					B8	13,434,840	7,383,888	6,050,952	-	6,050,952

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		53,906,904	28,955,829	24,951,075	-	24,951,075
1705			G-DGP	SG		2,686,850	1,543,643	1,143,207	-	1,143,207
1706			G-SG	SG		12,244,548	7,034,709	5,209,839	-	5,209,839
1707			PTD	SO		4,636,683	2,681,879	1,954,804	-	1,954,804
1708			P	SE		(8,378)	(4,909)	(3,469)	-	(3,469)
1709			G-DGU	SG		3,667,619	2,107,112	1,560,507	-	1,560,507
1710			G-SG	SG		1,873,161	1,076,164	796,997	-	796,997
1711			G-SG	SG		17,729	10,186	7,544	-	7,544
1712					B8	79,025,116	43,404,612	35,620,503	-	35,620,503
1713										
1714	395	Laboratory Equipment								
1715			G-SITUS	S		24,290,198	16,103,160	8,187,038	-	8,187,038
1716			G-DGP	SG		162,745	93,500	69,245	-	69,245
1717			G-DGU	SG		1,160,471	666,711	493,760	-	493,760
1718			PTD	SO		6,025,511	3,485,183	2,540,328	-	2,540,328
1719			P	SE		42,438	24,867	17,571	-	17,571
1720			G-SG	SG		4,933,978	2,834,657	2,099,320	-	2,099,320
1721			G-SG	SG		93,826	53,905	39,921	-	39,921
1722			G-SG	SG		105,770	60,767	45,003	-	45,003
1723					B8	36,814,937	23,322,751	13,492,186	-	13,492,186
1724										
1725	396	Power Operated Equipment								
1726			G-SITUS	S		87,993,229	52,610,356	35,382,872	-	35,382,872
1727			G-DGP	SG		1,952,492	1,121,741	830,751	-	830,751
1728			G-SG	SG		19,304,362	11,090,697	8,213,665	-	8,213,665
1729			PTD	SO		5,298,598	3,064,733	2,233,865	-	2,233,865
1730			G-DGU	SG		1,655,743	951,253	704,489	-	704,489
1731			P	SE		73,823	43,258	30,565	-	30,565
1732			G-SG	SG		987,734	567,471	420,263	-	420,263
1733					B8	117,265,980	69,449,510	47,816,470	-	47,816,470
1734	397	Communication Equipment								
1735			COM_EQ	S		110,478,439	80,762,629	29,715,810	-	29,715,810
1736			COM_EQ	SG		6,580,016	3,780,336	2,799,681	-	2,799,681
1737			COM_EQ	SG		12,403,597	7,126,086	5,277,511	-	5,277,511
1738			COM_EQ	SO		70,021,534	40,500,775	29,520,758	-	29,520,758
1739			COM_EQ	CN		5,311,026	2,882,029	2,428,996	-	2,428,996
1740			COM_EQ	SG		51,454,634	29,561,597	21,893,037	-	21,893,037
1741			COM_EQ	SE		49,244	28,855	20,389	-	20,389
1742			COM_EQ	SG		876,343	503,475	372,869	-	372,869
1743			COM_EQ	SG		14,880	8,549	6,331	-	6,331
1744					B8	257,189,712	165,154,331	92,035,381	-	92,035,381
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		1,007,125	675,207	331,917	-	331,917
1748			G-DGP	SG		53,506	30,740	22,766	-	22,766
1749			G-DGU	SG		451,498	259,394	192,105	-	192,105
1750			CUST	CN		42,433	23,026	19,407	-	19,407
1751			PTD	SO		3,105,167	1,796,043	1,309,124	-	1,309,124
1752			P	SE		4,207	2,465	1,742	-	1,742
1753			G-SG	SG		941,480	540,897	400,583	-	400,583
1754			G-SG	SG		2,650	1,522	1,128	-	1,128
1755					B8	5,608,065	3,329,295	2,278,771	-	2,278,771
1756										
1757	399	Coal Mine								
1758			P	SE		358,873,020	210,286,855	148,586,165	-	148,586,165
1759	MP		P	SE		-	-	-	-	-
1760					B8	358,873,020	210,286,855	148,586,165	-	148,586,165
1761										
1762	399L	WIDCO Capital Lease								
1763			P	SE		-	-	-	-	-
1764						-	-	-	-	-
1765										
1766		Remove Capital Leases				-	-	-	-	-
1767						-	-	-	-	-
1768										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
1769	1011390	General Capital Leases								
1770			G-SITUS	S		7,306,030	7,306,030	-	-	-
1771			P	SG		12,411,745	7,130,767	5,280,978	-	5,280,978
1772			PTD	SO		16,984,736	9,824,049	7,160,687	-	7,160,687
1773					B9	36,702,511	24,260,846	12,441,665	-	12,441,665
1774										
1775		Remove Capital Leases				(36,702,511)	(24,260,846)	(12,441,665)	-	(12,441,665)
1776					B9	-	-	-	-	-
1777										
1778	1011392	General Vehicles Capital Leases								
1779			LABOR	SO		-	-	-	-	-
1780					B9	-	-	-	-	-
1781										
1782		Remove Capital Leases				-	-	-	-	-
1783					B9	-	-	-	-	-
1784										
1785	GP	Unclassified Gen Plant - Acct 300								
1786			G-SITUS	S		-	-	-	-	-
1787			PTD	SO		25,152	14,548	10,604	-	10,604
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						25,152	14,548	10,604	-	10,604
1793										
1794	399G	Unclassified Gen Plant - Acct 300								
1795			G-SITUS	S		-	-	-	-	-
1796			PTD	SO		-	-	-	-	-
1797			G-SG	SG		-	-	-	-	-
1798			G-DGP	SG		-	-	-	-	-
1799			G-DGU	SG		-	-	-	-	-
1800						-	-	-	-	-
1801										
1802	**TOTAL GENERAL PLANT**				B8	**1,305,514,740**	**779,858,224**	**525,656,516**	-	**525,656,516**
1803										
1804	Summary of General Plant by Factor									
1805		S				484,276,359	306,642,599	177,633,761	-	177,633,761
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				165,876,471	95,298,967	70,577,505	-	70,577,505
1809		SO				308,721,152	178,565,726	130,155,425	-	130,155,425
1810		SE				359,938,184	210,911,004	149,027,181	-	149,027,181
1811		CN				23,405,085	12,700,775	10,704,310	-	10,704,310
1812		DEU				-	-	-	-	-
1813		SSGCT				-	-	-	-	-
1814		SSGCH				-	-	-	-	-
1815		Less Capital Leases				(36,702,511)	(24,260,846)	(12,441,665)	-	(12,441,665)
1816	Total General Plant by Factor				B8	1,305,514,740	779,858,224	525,656,516	-	525,656,516
1817	301	Organization								
1818			I-SITUS	S		16,787,669	6,759,599	10,028,071	-	10,028,071
1819			PTD	SO		-	-	-	-	-
1820			I-SG	SG		-	-	-	-	-
1821					B8	16,787,669	6,759,599	10,028,071	-	10,028,071
1822	302	Franchise & Consent								
1823			I-SITUS	S		880,694	945,904	(65,209)	-	(65,209)
1824			I-SG	SG		5,057,456	2,905,598	2,151,858	-	2,151,858
1825			I-SG	SG		64,694,832	37,168,325	27,526,507	-	27,526,507
1826			I-SG	SG		9,640,296	5,538,520	4,101,775	-	4,101,775
1827			I-DGP	SG		2,826,452	1,623,847	1,202,605	-	1,202,605
1828			I-DGU	SG		675,184	387,905	287,279	-	287,279
1829					B8	83,774,914	48,570,099	35,204,815	-	35,204,815
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		977,992	938,075	39,917	-	39,917
1833			I-SG	SG		33,499,720	19,246,181	14,253,538	-	14,253,538
1834			PTD	SO		412,209,127	238,423,645	173,785,482	-	173,785,482
1835			P	SE		2,521,088	1,477,268	1,043,820	-	1,043,820
1836			CUST	CN		101,394,809	55,021,917	46,372,892	-	46,372,892
1837			P	SG		28,699	16,488	12,211	-	12,211
1838			I-DGP	SG		-	-	-	-	-
1839					B8	550,631,434	315,123,574	235,507,860	-	235,507,860
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	550,631,434	315,123,574	235,507,860	-	235,507,860
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		581,472	336,326	245,146	-	245,146
1848						581,472	336,326	245,146	-	245,146
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**651,775,489**	**370,789,598**	**280,985,891**	**-**	**280,985,891**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				18,646,355	8,643,577	10,002,778	-	10,002,778
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				116,422,638	66,886,864	49,535,773	-	49,535,773
1857		SO				412,790,599	238,759,971	174,030,628	-	174,030,628
1858		CN				101,394,809	55,021,917	46,372,892	-	46,372,892
		SSGCT				-	-	-	-	-
1859		SSGCH				-	-	-	-	-
1860		SE				2,521,088	1,477,268	1,043,820	-	1,043,820
1861	Total Intangible Plant by Factor				B8	651,775,489	370,789,598	280,985,891	-	280,985,891
1862	Summary of Unclassified Plant (Account 106)									
1863		DP				35,823,146	12,994,382	22,828,764	-	22,828,764
1864		DS0				-	-	-	-	-
1865		GP				25,152	14,548	10,604	-	10,604
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				644,625	370,348	274,277	-	274,277
1869		TP				2,535,465	1,456,670	1,078,796	-	1,078,796
1870		TS0				-	-	-	-	-
1871		IP				581,472	336,326	245,146	-	245,146
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					39,609,860	15,172,274	24,437,586	-	24,437,586
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**15,625,200,547**	**9,034,655,535**	**6,590,545,012**	**-**	**6,590,545,012**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				5,194,357,728	3,042,150,068	2,152,207,661	-	2,152,207,661
1879		SE				362,459,272	212,388,272	150,071,000	-	150,071,000
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				9,258,774,413	5,319,329,652	3,939,444,761	-	3,939,444,761
1883		SO				721,511,751	417,325,698	304,186,053	-	304,186,053
1884		CN				124,799,894	67,722,692	57,077,202	-	57,077,202
1885		DEU				-	-	-	-	-
1886		SSGCH				-	-	-	-	-
1887		SSGCT				-	-	-	-	-
1888		Less Capital Leases				(36,702,511)	(24,260,846)	(12,441,665)	-	(12,441,665)
1889					B8	15,625,200,547	9,034,655,535	6,590,545,012	-	6,590,545,012
1890	105	Plant Held For Future Use								
1891			DPW	S		2,226,729	-	2,226,729	-	2,226,729
1892			P	SNPPS		-	-	-	-	-
1893			T	SNPT		119,475	68,641	50,835	-	50,835
1894			P	SNPP		-	-	-	-	-
1895			P	SE		4,453,014	2,609,308	1,843,706	-	1,843,706
1896			G	SNPG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	6,799,218	2,677,949	4,121,270	-	4,121,270
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	81,945,221	60,687,848	-	60,687,848
1904			P	SG		14,560,711	8,365,386	6,195,325	-	6,195,325
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	90,310,607	66,883,173	-	66,883,173
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(71,845,356)	(41,276,427)	(30,568,928)	-	(30,568,928)
1910			P	SG		(9,413,301)	(5,408,108)	(4,005,193)	-	(4,005,193)
1911					B15	(81,258,657)	(46,684,536)	(34,574,121)	-	(34,574,121)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		17,817,245	12,089,132	5,728,113	-	5,728,113
1919			DMSC	SO		(12,476,530)	(7,216,482)	(5,260,048)	-	(5,260,048)
1920					B16	5,340,715	4,872,650	468,065	-	468,065
1921										
1922	182W	Weatherization								
1923			DMSC	S		14,017,076	12,595,384	1,421,693	-	1,421,693
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	14,017,076	12,595,384	1,421,693	-	1,421,693
1928										
1929	186W	Weatherization								
1930			DMSC	S		-	-	-	-	-
1931			DMSC	CN		-	-	-	-	-
1932			DMSC	CNP		-	-	-	-	-
1933			DMSC	SG		-	-	-	-	-
1934			DMSC	SO		-	-	-	-	-
1935					B16	-	-	-	-	-
1936										
1937	**Total Weatherization**					19,357,791	17,468,034	1,889,758	-	1,889,758

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		75,727,827	44,373,819	31,354,008	-	31,354,008
1942			P	SE		-	-	-	-	-
1943			P	SE		12,341,673	7,231,783	5,109,891	-	5,109,891
1944	**Total Fuel Stock**				B13	88,069,500	51,605,602	36,463,898	-	36,463,898
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(253,723)	(179,277)	-	(179,277)
1952					B13	(433,000)	(253,723)	(179,277)	-	(179,277)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(679,343)	(480,016)	-	(480,016)
1956					B13	(1,159,359)	(679,343)	(480,016)	-	(480,016)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	86,477,141	50,672,536	35,804,605	-	35,804,605
1963	154	Materials and Supplies								
1964			MSS	S		46,239,977	26,097,975	20,142,002	-	20,142,002
1965			MSS	SG		-	-	-	-	-
1966			MSS	SE		3,330,629	1,951,631	1,378,999	-	1,378,999
1967			MSS	SO		(5,243,885)	(3,033,087)	(2,210,798)	-	(2,210,798)
1968			MSS	SNPPS		55,560,121	31,920,272	23,639,849	-	23,639,849
1969			MSS	SNPPH		(19,221)	(11,043)	(8,178)	-	(8,178)
1970			MSS	SNPD		240,591	130,806	109,785	-	109,785
1971			MSS	SNPT		14,590,876	8,382,717	6,208,160	-	6,208,160
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SNPPS		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SNPPS		763,701	438,760	324,941	-	324,941
1977	**Total Materials and Supplies**				B13	115,462,791	65,878,031	49,584,760	-	49,584,760
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(156,843)	(116,157)	-	(116,157)
1986										
1987					B13	(273,000)	(156,843)	(116,157)	-	(116,157)
1988										
1989		Total Materials & Supplies			B13	115,189,791	65,721,187	49,468,603	-	49,468,603
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	360,319	262,634	-	262,634
1994			PT	SG		2,781,190	1,597,843	1,183,347	-	1,183,347
1995			P	SE		3,067,854	1,797,654	1,270,200	-	1,270,200
1996			PTD	SO		8,754,272	5,063,511	3,690,761	-	3,690,761
1997	**Total Prepayments**				B15	19,627,378	10,806,123	8,821,255	-	8,821,255
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		43,859,682	38,084,799	5,774,883	-	5,774,883
2001			DEFSG	SG		-	-	-	-	-
2002			P	SGCT		11,598,392	6,646,322	4,952,070	-	4,952,070
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		2,652,052	1,554,008	1,098,044	-	1,098,044
2006			DDSO2	SO		(6,876,052)	(3,977,140)	(2,898,912)	-	(2,898,912)
2007					B11	51,234,074	42,307,989	8,926,084	-	8,926,084
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		6,820,209	3,918,331	2,901,878	-	2,901,878
2012			P	SG		1,318,235	757,349	560,886	-	560,886
2013			DEFSG	SG		24,457,337	14,051,172	10,406,164	-	10,406,164
2014			LABOR	SO		-	-	-	-	-
2015			P	SE		3,387,541	1,984,979	1,402,562	-	1,402,562
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	40,351,450	25,079,960	15,271,490	-	15,271,490
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		65,317,259	34,461,952	30,855,307	-	30,855,307
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	65,317,259	34,461,952	30,855,307	-	30,855,307
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(19,724)	(14,608)	-	(14,608)
2030	143	Other A/R	GP	SO		15,130,537	8,751,572	6,378,965	-	6,378,965
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(2,926,089)	(2,132,808)	-	(2,132,808)
2033	232	A/P	P	SE		(3,085,385)	(1,807,926)	(1,277,459)	-	(1,277,459)
2034	253	Deferred Hedge	P	SE		-	-	-	-	-
2035	2533	Other Msc. Df. Crd.	P	S		-	-	-	-	-
2036	2533	Other Msc. Df. Crd.	P	SE		(5,217,328)	(3,057,169)	(2,160,159)	-	(2,160,159)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(933,833)	(659,835)	-	(659,835)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(190,495)	(134,602)	-	(134,602)
2041	2533	Cholla Reclamation	P	SE		-	-	-	-	-
2042					B14	(184,170)	(183,665)	(505)	-	(505)
2043										
2044	**Total Working Capital**					65,133,089	34,278,287	30,854,802	-	30,854,802
2045	Miscellaneous Rate Base									
2046	18221	Unrec Plant & Reg Study Costs								
2047			P	S		-	-	-	-	-
2048										
2049						-	-	-	-	-
2050										
2051	18222	Nuclear Plant - Trojan								
2052			P	S		(1,317,589)	(1,317,589)	-	-	-
2053			P	TROJP		3,151,092	1,815,837	1,335,254	-	1,335,254
2054			P	TROJD		4,586,805	2,644,585	1,942,220	-	1,942,220
2055					B14	6,420,307	3,142,833	3,277,474	-	3,277,474
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2058										
2059	1869	Misc Deferred Debits-Trojan								
2060			P	S		-	-	-	-	-
2061			P	SNPPN		-	-	-	-	-
2062						-	-	-	-	-
2063										
2064	141	Impact Housing - Notes Receivable								
2065			P	SG		797,321	458,075	339,246	-	339,246
2066										
2067					B15	797,321	458,075	339,246	-	339,246
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					7,217,628	3,600,908	3,616,720	-	3,616,720
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**487,322,682**	**296,239,043**	**191,083,639**	**-**	**191,083,639**
2072	235	Customer Service Deposits								
2073			CUST	S		(9,745,692)	-	(9,745,692)	-	(9,745,692)
2074			CUST	CN		-	-	-	-	-
2075	**Total Customer Service Deposits**				B15	(9,745,692)	-	(9,745,692)	-	(9,745,692)
2076										
2077	2281	Prop Ins	PTD	SO		(342,293)	(197,984)	(144,309)	-	(144,309)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,039,471)	(1,486,557)	-	(1,486,557)
2079	2283	Pen & Ben	PTD	SO		(53,800,169)	(31,118,264)	(22,681,905)	-	(22,681,905)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,300,223)	(1,676,618)	-	(1,676,618)
2082					B15	(61,645,330)	(35,655,941)	(25,989,389)	-	(25,989,389)
2083										
2084	22844	Accum Hydro Relicensing Obligation								
2085			P	S		-	-	-	-	-
2086			P	SG		-	-	-	-	-
2087					B15	-	-	-	-	-
2088										
2089	22842	Prv-Trojan	P	TROJD		(2,796,239)	(1,612,210)	(1,184,029)	-	(1,184,029)
2090	230	ARO	P	TROJP		(2,370,303)	(1,365,903)	(1,004,400)	-	(1,004,400)
2091	254105	ARO	P	TROJP		-	-	-	-	-
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(9,320,895)	(7,132,465)	(2,188,430)	-	(2,188,430)
2094										
2095	252	Customer Advances for Construction								
2096			DPW	S		(2,524,019)	(1,307,371)	(1,216,648)	-	(1,216,648)
2097			DPW	SE		-	-	-	-	-
2098			T	SG		(3,165,381)	(1,818,567)	(1,346,813)	-	(1,346,813)
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		-	-	-	-	-
2101	**Total Customer Advances for Constr.**				B19	(5,689,399)	(3,125,938)	(2,563,462)	-	(2,563,462)
2102										
2103	25398	SO2 Emissions								
2104			P	SE		(23,977,069)	(14,049,711)	(9,927,357)	-	(9,927,357)
2105						(23,977,069)	(14,049,711)	(9,927,357)	-	(9,927,357)
2106										
2107	25399	Other Deferred Credits								
2108			P	S		(5,873,840)	(5,030,727)	(843,113)	-	(843,113)
2109			GP	GPS		-	-	-	-	-
2110			P	SG		(8,595,510)	(4,938,273)	(3,657,237)	-	(3,657,237)
2111			P	SE		(3,057,833)	(1,791,782)	(1,266,051)	-	(1,266,051)
2112					B19	(17,527,183)	(11,760,781)	(5,766,402)	-	(5,766,402)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		27,675,344	27,675,344	-	-	-
2116			P	CN		380,745	206,611	174,134	-	174,134
2117			LABOR	SO		146,137,412	84,526,547	61,610,864	-	61,610,864
2118			P	DGP		3,417	3,417	-	-	-
2119			CUST	BADDEBT		17,634,357	11,363,519	6,270,838	-	6,270,838
2120			P	TROJD		18,186	10,485	7,700	-	7,700
2121			P	SG		1,933,518	1,110,840	822,678	-	822,678
2122			P	SE		20,630,227	12,088,581	8,541,646	-	8,541,646
2123			PTD	SNP		29,017	16,441	12,576	-	12,576
2124			DPW	SNPD		(2,277,353)	(1,238,163)	(1,039,190)	-	(1,039,190)
2125										
2126	**Total Accum Deferred Income Taxes**				B19	212,164,868	135,763,622	76,401,246	-	76,401,246
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(216,615)	(216,615)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(216,615)	(216,615)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(1,319,516,067)	(735,479,545)	(584,036,523)	-	(584,036,523)
2136			ACCMDIT	DITBAL		(7,042,808)	(3,959,565)	(3,083,243)	-	(3,083,243)
2137			PT	DGP		-	-	-	-	-
2138			LABOR	SO		17,560,530	10,157,091	7,403,439	-	7,403,439
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(19,600,550)	(11,485,227)	(8,115,323)	-	(8,115,323)
2141			P	SG		16,984,243	9,757,748	7,226,495	-	7,226,495
2142					B19	(1,311,614,652)	(731,009,498)	(580,605,154)	-	(580,605,154)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(15,318,785)	(15,040,612)	(278,173)	-	(278,173)
2146			P	SG		(12,145,865)	(6,978,014)	(5,167,851)	-	(5,167,851)
2147			P	SE		(6,416,138)	(3,759,629)	(2,656,509)	-	(2,656,509)
2148			LABOR	SO		(40,304,872)	(23,312,522)	(16,992,350)	-	(16,992,350)
2149			GP	GPS		(1,003,081)	(580,187)	(422,894)	-	(422,894)
2150			PTD	SNP		(10,809,361)	(6,124,535)	(4,684,825)	-	(4,684,825)
2151			P	TROJD		(1,708,888)	(985,282)	(723,605)	-	(723,605)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(3,859,053)	(2,211,385)	(1,647,668)	-	(1,647,668)
2154										
2155					B19	(91,566,041)	(58,992,167)	(32,573,874)	-	(32,573,874)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,191,232,440)	(654,454,658)	(536,777,782)	-	(536,777,782)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(3,345,203)	(3,345,203)	-	-	-
2161			PTD	ITC85		(4,910,755)	(4,910,755)	-	-	-
2162			PTD	ITC86		(2,157,975)	(2,157,975)	-	-	-
2163			PTD	ITC88		(303,723)	(303,723)	-	-	-
2164			PTD	ITC89		(648,769)	(648,769)	-	-	-
2165			PTD	ITC90		(395,040)	(209,626)	(185,414)	-	(185,414)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(11,761,465)	(11,576,051)	(185,414)	-	(185,414)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,330,899,472)**	**(737,755,545)**	**(593,143,928)**	**-**	**(593,143,928)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2171										
2172										
2173	108SP	Steam Prod Plant Accumulated Depr								
2174			P	S		-	-	-	-	-
2175			P	SG		(833,952,255)	(479,120,320)	(354,831,935)	-	(354,831,935)
2176			P	SG		(933,122,298)	(536,095,264)	(397,027,035)	-	(397,027,035)
2177			P	SG		(426,450,904)	(245,003,587)	(181,447,318)	-	(181,447,318)
2178			P	SG		(209,716,788)	(120,486,004)	(89,230,784)	-	(89,230,784)
2179					B17	(2,403,242,246)	(1,380,705,175)	(1,022,537,072)	-	(1,022,537,072)
2180										
2181	108NP	Nuclear Prod Plant Accumulated Depr								
2182			P	SG		-	-	-	-	-
2183			P	SG		-	-	-	-	-
2184			P	SG		-	-	-	-	-
2185						-	-	-	-	-
2186										
2187										
2188	108HP	Hydraulic Prod Plant Accum Depr								
2189			P	S		-	-	-	-	-
2190			P	SG		(155,779,675)	(89,498,179)	(66,281,497)	-	(66,281,497)
2191			P	SG		(31,207,604)	(17,929,321)	(13,278,284)	-	(13,278,284)
2192			P	SG		(45,100,861)	(25,911,242)	(19,189,619)	-	(19,189,619)
2193			P	SG		(14,366,009)	(8,253,526)	(6,112,483)	-	(6,112,483)
2194					B17	(246,454,150)	(141,592,268)	(104,861,882)	-	(104,861,882)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,284,809)	(1,312,663)	(972,146)	-	(972,146)
2199			P	SG		-	-	-	-	-
2200			P	SG		(69,727,813)	(40,059,862)	(29,667,951)	-	(29,667,951)
2201			P	SG		(13,999,745)	(8,043,101)	(5,956,644)	-	(5,956,644)
2202					B17	(86,012,368)	(49,415,627)	(36,596,741)	-	(36,596,741)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,735,708,764)**	**(1,571,713,069)**	**(1,163,995,695)**	**-**	**(1,163,995,695)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,735,708,764)	(1,571,713,069)	(1,163,995,695)	-	(1,163,995,695)
2216		SSGCH				-	-	-	-	-
2217		SSGCT				-	-	-	-	-
2218	Total of Prod Plant Depreciation by Factor					(2,735,708,764)	(1,571,713,069)	(1,163,995,695)	-	(1,163,995,695)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(364,333,853)	(209,316,242)	(155,017,611)	-	(155,017,611)
2223			T	SG		(362,727,396)	(208,393,304)	(154,334,092)	-	(154,334,092)
2224			T	SG		(309,177,910)	(177,628,177)	(131,549,733)	-	(131,549,733)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(1,036,239,159)**	**(595,337,724)**	**(440,901,435)**	**-**	**(440,901,435)**

SEPTEMBER 2007 ROLLED-IN
BEGINNING/ENDING

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2226	108360	Land and Land Rights								
2227			DPW	S		(4,795,264)	(3,607,907)	(1,187,357)	-	(1,187,357)
2228					B17	(4,795,264)	(3,607,907)	(1,187,357)	-	(1,187,357)
2229										
2230	108361	Structures and Improvements								
2231			DPW	S		(13,648,368)	(7,473,482)	(6,174,885)	-	(6,174,885)
2232					B17	(13,648,368)	(7,473,482)	(6,174,885)	-	(6,174,885)
2233										
2234	108362	Station Equipment								
2235			DPW	S		(154,873,695)	(94,372,285)	(60,501,410)	-	(60,501,410)
2236					B17	(154,873,695)	(94,372,285)	(60,501,410)	-	(60,501,410)
2237										
2238	108364	Poles, Towers & Fixtures								
2239			DPW	S		(517,790,219)	(381,803,730)	(135,986,489)	-	(135,986,489)
2240					B17	(517,790,219)	(381,803,730)	(135,986,489)	-	(135,986,489)
2241										
2242	108365	Overhead Conductors								
2243			DPW	S		(220,261,886)	(171,646,159)	(48,615,727)	-	(48,615,727)
2244					B17	(220,261,886)	(171,646,159)	(48,615,727)	-	(48,615,727)
2245										
2246	108366	Underground Conduit								
2247			DPW	S		(99,652,506)	(47,141,745)	(52,510,761)	-	(52,510,761)
2248					B17	(99,652,506)	(47,141,745)	(52,510,761)	-	(52,510,761)
2249										
2250	108367	Underground Conductors								
2251			DPW	S		(207,181,021)	(78,058,956)	(129,122,065)	-	(129,122,065)
2252					B17	(207,181,021)	(78,058,956)	(129,122,065)	-	(129,122,065)
2253										
2254	108368	Line Transformers								
2255			DPW	S		(325,573,510)	(224,316,588)	(101,256,922)	-	(101,256,922)
2256					B17	(325,573,510)	(224,316,588)	(101,256,922)	-	(101,256,922)
2257										
2258	108369	Services								
2259			DPW	S		(128,847,700)	(77,622,232)	(51,225,468)	-	(51,225,468)
2260					B17	(128,847,700)	(77,622,232)	(51,225,468)	-	(51,225,468)
2261										
2262	108370	Meters								
2263			DPW	S		(86,560,714)	(47,421,210)	(39,139,503)	-	(39,139,503)
2264					B17	(86,560,714)	(47,421,210)	(39,139,503)	-	(39,139,503)
2265										
2266										
2267										
2268	108371	Installations on Customers' Premises								
2269			DPW	S		(5,760,478)	(2,465,611)	(3,294,867)	-	(3,294,867)
2270					B17	(5,760,478)	(2,465,611)	(3,294,867)	-	(3,294,867)
2271										
2272	108372	Leased Property								
2273			DPW	S		(42,195)	(4,802)	(37,393)	-	(37,393)
2274					B17	(42,195)	(4,802)	(37,393)	-	(37,393)
2275										
2276	108373	Street Lights								
2277			DPW	S		(19,065,216)	(10,228,534)	(8,836,681)	-	(8,836,681)
2278					B17	(19,065,216)	(10,228,534)	(8,836,681)	-	(8,836,681)
2279										
2280	108D00	Unclassified Dist Plant - Acct 300								
2281			DPW	S		-	-	-	-	-
2282						-	-	-	-	-
2283										
2284	108DS	Unclassified Dist Sub Plant - Acct 300								
2285			DPW	S		-	-	-	-	-
2286						-	-	-	-	-
2287										
2288	108DP	Unclassified Dist Sub Plant - Acct 300								
2289			DPW	S		-	-	-	-	-
2290						-	-	-	-	-
2291										
2292										
2293		**TOTAL DISTRIBUTION PLANT DEPR**			B17	**(1,784,052,771)**	**(1,146,163,241)**	**(637,889,530)**	-	**(637,889,530)**
2294										
2295		Summary of Distribution Plant Depr by Factor								
2296		S				(1,784,052,771)	(1,146,163,241)	(637,889,530)	-	(637,889,530)
2297										
2298		Total Distribution Depreciation by Factor			B17	(1,784,052,771)	(1,146,163,241)	(637,889,530)	-	(637,889,530)

SEPTEMBER 2007 ROLLED-IN
BEGINNING/ENDING

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(152,124,069)	(95,677,226)	(56,446,843)	-	(56,446,843)
2301			G-DGP	SG		(9,241,130)	(5,309,192)	(3,931,937)	-	(3,931,937)
2302			G-DGU	SG		(18,638,388)	(10,708,084)	(7,930,305)	-	(7,930,305)
2303			G-SG	SG		(37,980,811)	(21,820,648)	(16,160,163)	-	(16,160,163)
2304			CUST	CN		(5,798,827)	(3,146,735)	(2,652,092)	-	(2,652,092)
2305			PTD	SO		(111,854,116)	(64,696,932)	(47,157,184)	-	(47,157,184)
2306			P	SE		(754,163)	(441,913)	(312,250)	-	(312,250)
2307			G-SG	SG		(32,734)	(18,806)	(13,928)	-	(13,928)
2308			G-SG	SG		(2,725,687)	(1,565,956)	(1,159,732)	-	(1,159,732)
2309					B17	(339,149,926)	(203,385,492)	(135,764,433)	-	(135,764,433)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(133,268,000)	(78,090,319)	(55,177,681)	-	(55,177,681)
2315					B17	(133,268,000)	(78,090,319)	(55,177,681)	-	(55,177,681)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(133,268,000)	(78,090,319)	(55,177,681)	-	(55,177,681)
2319										
2320	1081390	Accum Depr - Capital Lease								
2321			PTD	SO		-	-	-	-	-
2322						-	-	-	-	-
2323										
2324		Remove Capital Leases				-	-	-	-	-
2325						-	-	-	-	-
2326										
2327	1081399	Accum Depr - Capital Lease								
2328			P	S		-	-	-	-	-
2329			P	SE		-	-	-	-	-
2330						-	-	-	-	-
2331										
2332		Remove Capital Leases				-	-	-	-	-
2333						-	-	-	-	-
2334										
2335										
2336	**TOTAL GENERAL PLANT ACCUM DEPR**				B17	**(472,417,926)**	**(281,475,811)**	**(190,942,115)**	**-**	**(190,942,115)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(152,124,069)	(95,677,226)	(56,446,843)	-	(56,446,843)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(134,022,164)	(78,532,232)	(55,489,932)	-	(55,489,932)
2345		SO				(111,854,116)	(64,696,932)	(47,157,184)	-	(47,157,184)
2346		CN				(5,798,827)	(3,146,735)	(2,652,092)	-	(2,652,092)
2347		SG				(68,618,750)	(39,422,686)	(29,196,065)	-	(29,196,065)
2348		DEU				-	-	-	-	-
2349		SSGCT				-	-	-	-	-
2350		SSGCH				-	-	-	-	-
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(472,417,926)	(281,475,811)	(190,942,115)	-	(190,942,115)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(6,028,418,620)**	**(3,594,689,845)**	**(2,433,728,775)**	**-**	**(2,433,728,775)**
2356	111SP	Accum Prov for Amort-Steam								
2357			P	SG		-	-	-	-	-
2358			P	SG		-	-	-	-	-
2359						-	-	-	-	-
2360										
2361										
2362	111GP	Accum Prov for Amort-General								
2363			G-SITUS	S		(14,687,197)	(14,647,582)	(39,615)	-	(39,615)
2364			CUST	CN		(1,716,183)	(931,287)	(784,896)	-	(784,896)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(8,334,096)	(4,820,479)	(3,513,617)	-	(3,513,617)
2367			P	SE		-	-	-	-	-
2368					B18	(24,737,476)	(20,399,348)	(4,338,127)	-	(4,338,127)
2369										

SEPTEMBER 2007 ROLLED-IN
BEGINNING/ENDING

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Test Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2370										
2371	111HP	Accum Prov for Amort-Hydro								
2372			P	SG		-	-	-	-	-
2373			P	SG		-	-	-	-	-
2374			P	SG		(227,380)	(130,634)	(96,746)	-	(96,746)
2375			P	SG		-	-	-	-	-
2376					B18	(227,380)	(130,634)	(96,746)	-	(96,746)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(21,280,691)	(10,121,302)	(11,159,389)	-	(11,159,389)
2381			I-DGP	SG		(2,886,051)	(1,658,088)	(1,227,964)	-	(1,227,964)
2382			I-DGU	SG		(343,004)	(197,062)	(145,942)	-	(145,942)
2383			P	SE		(1,065,700)	(624,462)	(441,238)	-	(441,238)
2384			I-SG	SG		(19,600,259)	(11,260,696)	(8,339,564)	-	(8,339,564)
2385			I-SG	SG		(12,317,503)	(7,076,624)	(5,240,880)	-	(5,240,880)
2386			I-SG	SG		(2,775,957)	(1,594,836)	(1,181,120)	-	(1,181,120)
2387			CUST	CN		(80,812,718)	(43,853,040)	(36,959,677)	-	(36,959,677)
2388			P	SG		(56,126)	(32,246)	(23,881)	-	(23,881)
2389			P	SG		(10,422)	(5,988)	(4,435)	-	(4,435)
2390			PTD	SO		(262,688,549)	(151,940,258)	(110,748,290)	-	(110,748,290)
2391					B18	(403,836,981)	(228,364,602)	(175,472,379)	-	(175,472,379)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(403,836,981)	(228,364,602)	(175,472,379)	-	(175,472,379)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(618,882)	(618,882)	-	-	-
2398			P	SG		(109,317)	(62,805)	(46,512)	-	(46,512)
2399			PTD	SO		2,795,612	1,616,995	1,178,617	-	1,178,617
2400						2,067,413	935,308	1,132,105	-	1,132,105
2401										
2402		Remove Capital Lease Amtr				(2,067,413)	(935,308)	(1,132,105)	-	(1,132,105)
2403										
2404		**TOTAL ACCUM PROV FOR AMORTIZ**			B18	**(428,801,837)**	**(248,894,584)**	**(179,907,253)**	-	**(179,907,253)**
2405		BEGINNING/ENDING								
2406										
2407										
2408										
2409		Summary of Amortization by Factor								
2410		S				(36,586,770)	(25,387,767)	(11,199,003)	-	(11,199,003)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(1,065,700)	(624,462)	(441,238)	-	(441,238)
2414		SO				(268,227,032)	(155,143,743)	(113,083,290)	-	(113,083,290)
2415		CN				(82,528,901)	(44,784,328)	(37,744,573)	-	(37,744,573)
2416		SSGCT				-	-	-	-	-
2417		SSGCH				-	-	-	-	-
2418		SG				(38,326,020)	(22,018,977)	(16,307,044)	-	(16,307,044)
2419		Less Capital Lease				(2,067,413)	(935,308)	(1,132,105)	-	(1,132,105)
2420		Total Provision For Amortization by Factor			B18	(428,801,837)	(248,894,584)	(179,907,253)	-	(179,907,253)

10. Factors

10.1 Allocation Code Factors

BEGINNING/ENDING AVERAGE FACTORS DESCRIPTION	Revised Protocol FACTOR	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
Situs	S	-	-	-	-	-	-	-	-	-		
System Generation	SG	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
System Generation (Pacific Costs on SG)	SG-P	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
System Generation (Utah Costs on SG)	SG-U	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
Divisional Generation - Pacific	DGP	3.5344%	54.1022%	16.9095%	0.0000%	25.4539%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.7803%	11.7079%	3.8295%	0.6823%		
System Capacity	SC	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%		
System Energy	SE	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%		
System Energy (Pacific Costs on SE)	SE-P	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%		
System Energy (Utah Costs on SE)	SE-U	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%		
Divisional Energy - Pacific	DEP	3.4078%	52.6630%	16.1768%	0.0000%	27.7524%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Energy - Utah	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.2238%	12.8449%	4.2607%	0.6706%		
System Overhead	SO	2.5069%	28.5297%	8.0399%	0.0000%	11.0888%	42.1393%	5.6381%	1.8346%	0.2226%		
System Overhead (Pacific Costs on SO)	SO-P	2.5069%	28.5297%	8.0399%	0.0000%	11.0888%	42.1393%	5.6381%	1.8346%	0.2226%		
System Overhead (Utah Costs on SO)	SO-U	2.5069%	28.5297%	8.0399%	0.0000%	11.0888%	42.1393%	5.6381%	1.8346%	0.2226%		
Divisional Overhead - Pacific	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Overhead - Utah	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Gross Plant-System	GPS	2.5069%	28.5297%	8.0399%	0.0000%	11.0888%	42.1393%	5.6381%	1.8346%	0.2226%		
System Gross Plant - Pacific	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Gross Plant - Utah	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Net Plant	SNP	2.4404%	28.0527%	7.8589%	0.0000%	10.7960%	43.3294%	5.4955%	1.8083%	0.2189%		
Seasonal System Capacity Combustion Turbine	SSCCT	1.7172%	25.6605%	8.2560%	0.0000%	11.7764%	44.2390%	6.0274%	1.9588%	0.3647%		
Seasonal System Energy Combustion Turbine	SSECT	1.7265%	25.5536%	7.8480%	0.0000%	13.5131%	41.8425%	6.8993%	2.2701%	0.3469%		
Seasonal System Capacity Cholla	SSCCH	1.7831%	27.9483%	8.5965%	0.0000%	12.3687%	41.6766%	5.4823%	1.8108%	0.3337%		
Seasonal System Energy Cholla	SSECH	1.6558%	26.7444%	8.2539%	0.0000%	13.9490%	40.9852%	6.0429%	2.0413%	0.3275%		
Seasonal System Generation Cholla	SSGCH	1.7512%	27.6473%	8.5109%	0.0000%	12.7638%	41.5038%	5.6224%	1.8684%	0.3322%		
Seasonal System Capacity Purchases	SSCP	1.6232%	23.4259%	8.0978%	0.0000%	10.9116%	47.2657%	6.1473%	2.1415%	0.3871%		
Seasonal System Energy Purchases	SSEP	1.7730%	24.1038%	7.5643%	0.0000%	12.8023%	43.3459%	7.4896%	2.5614%	0.3596%		
Seasonal System Generation Contracts	SSGC	1.6607%	23.5953%	7.9644%	0.0000%	11.3843%	46.2857%	6.4829%	2.2465%	0.3802%		
Seasonal System Generation Combustion Turbine	SSGCT	1.7196%	25.6338%	8.1540%	0.0000%	12.2106%	43.6399%	6.2454%	2.0366%	0.3603%		
Mid-Columbia	MC	0.5013%	70.6972%	10.5557%	0.0000%	3.6101%	12.2618%	1.7135%	0.5605%	0.0999%		
Division Net Plant Distribution	SNPD	3.7994%	30.2084%	6.9347%	0.0000%	7.4643%	45.6315%	4.4798%	1.4818%	0.0000%		
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.7803%	11.7079%	3.8295%	0.6823%		
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.2238%	12.8449%	4.2607%	0.6706%		
Division Net Plant General-Mine - Pacific	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant General-Mine - Utah	DNPGMU	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%		
Division Net Plant Intangible - Pacific	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Intangible - Utah	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Steam - Pacific	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Steam - Utah	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Hydro - Pacific	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Division Net Plant Hydro - Utah	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
System Net Hydro Plant-Pacific	SNPPH-P	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
System Net Hydro Plant-Utah	SNPPH-U	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
Customer - System	CN	2.6504%	32.5552%	7.4016%	0.0000%	6.7823%	45.7350%	4.0127%	0.8628%	0.0000%	0.00%	0.00%
Customer - Pacific	CNP	0.0000%	69.6529%	15.8361%	0.0000%	14.5110%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%
Customer - Utah	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.3666%	7.9286%	1.7049%	0.0000%	0.00%	0.00%
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Excise Tax - superfund	EXCTAX	2.1332%	44.2376%	6.1494%	0.0000%	12.5485%	21.8809%	5.7745%	-0.8768%	-0.1160%	8.2687%	0.0001%
Interest	INT	2.4404%	28.0527%	7.8589%	0.0000%	10.7960%	43.3294%	5.4955%	1.8083%	0.2189%		0.0000%
CIAC	CIAC	3.7994%	30.2084%	6.9347%	0.0000%	7.4643%	45.6315%	4.4798%	1.4818%	0.0000%		
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.0000%
Tax Depreciation (Accord)	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Bad Debt Expense	BADDEBT	5.3196%	47.4005%	8.3445%	0.0000%	3.7849%	35.5603%	-0.4150%	0.0052%	0.0000%	0.0000%	0.0000%
DIT Expense (Accord)	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Balance	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.00%	10.95%						0.61%
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.00%	11.61%						1.92%
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.00%	15.50%						1.98%
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.00%	16.71%						2.86%
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.00%	20.68%						2.82%
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	13.98%	13.54%			0.39%
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
System Net Steam Plant	SNPPS	1.7402%	26.6932%	8.3343%	0.0000%	12.5426%	42.4796%	5.9247%	1.9398%	0.3456%		
System Net Transmission Plant	SNPT	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		

BEGINNING/ENDING AVERAGE FACTORS DESCRIPTION	Revised Protocol FACTOR	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
System Net Production Plant	SNPP	1.7396%	26.6540%	8.3274%	0.0000%	12.5319%	42.5211%	5.9368%	1.9431%	0.3461%		
System Net Hydro Plant	SNPPH	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
System Net Nuclear Plant	SNPPN	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%		
System Net Other Production Plant	SNPPO	1.7376%	26.5350%	8.3065%	0.0000%	12.4979%	42.6485%	5.9734%	1.9532%	0.3478%		
System Net General Plant	SNPG	2.3043%	30.4377%	8.1038%	0.0000%	10.6311%	40.2539%	6.0434%	2.1034%	0.1223%		
System Net Intangible Plant	SNPI	2.2364%	28.1064%	8.1333%	0.0000%	11.1598%	42.5438%	5.8232%	1.7507%	0.2464%		
Trojan Plant Allocator	TROJP	1.7322%	26.5530%	8.2777%	0.0000%	12.7170%	42.3743%	6.0252%	1.9753%	0.3452%		
Trojan Decommissioning Allocator	TROJD	1.7309%	26.5401%	8.2699%	0.0000%	12.7506%	42.3436%	6.0392%	1.9807%	0.3449%		
Income Before Taxes	IBT	2.1458%	44.5204%	6.1782%	0.0000%	12.6135%	21.9527%	5.8041%	-0.8887%	-0.1177%	7.7938%	-0.0019%
DIT Expense	DITEXP	3.2733%	36.5474%	9.0297%	0.0000%	13.9521%	31.6921%	4.4898%	1.0100%	0.2129%	-0.0050%	-0.2021%
DIT Balance	DITBAL	2.5678%	28.0410%	7.0795%	0.0000%	9.8463%	43.7786%	6.4191%	2.0716%	0.2124%	0.0026%	-0.0188%
Tax Depreciation	TAXDEPR	2.4709%	29.3254%	8.3133%	0.0000%	11.1299%	41.0657%	5.6154%	1.8585%	0.2208%	0.0000%	0.0000%
DIT Expense (Modified Accord)	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Balance (Modified Accord)	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tax Depreciation (Modified Accord)	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT Depreciation Expense	SCHMDEXP	2.4709%	29.3254%	8.3133%	0.0000%	11.1299%	41.0657%	5.6154%	1.8585%	0.2208%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMAEXP	2.7035%	26.2813%	6.9424%	0.0000%	10.1742%	38.9628%	5.1998%	1.6845%	0.1947%	7.8569%	0.0000%
System Generation Cholla Transaction	SGCT	1.7455%	26.7187%	8.3509%	0.0000%	12.5706%	42.6962%	5.9666%	1.9516%			

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
STEAM :											
STEAM PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,418,554,812	76,858,475	1,176,490,345	367,708,939	0	553,513,142	1,880,016,925	262,723,991	85,932,666	15,310,328
	SSGCH	366,216,576	6,413,352	101,248,980	31,168,251	0	46,742,969	151,993,724	20,590,269	6,842,548	1,216,482
		4,784,771,387	83,271,827	1,277,739,325	398,877,191	0	600,256,111	2,032,010,649	283,314,260	92,775,214	16,526,810
LESS ACCUMULATED DEPRECIATION											
	DGP	(833,952,255)	(14,506,168)	(222,049,249)	(69,400,904)	0	(104,469,346)	(354,831,935)	(49,586,182)	(16,218,819)	(2,889,651)
	DGU	(933,122,298)	(16,231,180)	(248,454,398)	(77,653,764)	0	(116,892,395)	(397,027,035)	(55,482,760)	(18,147,492)	(3,233,276)
	SG	(426,450,904)	(7,417,893)	(113,547,391)	(35,488,936)	0	(53,421,580)	(181,447,318)	(25,356,454)	(8,293,676)	(1,477,656)
	SSGCH	(209,716,788)	(3,672,656)	(57,981,021)	(17,848,743)	0	(26,767,727)	(87,040,396)	(11,791,179)	(3,918,439)	(696,628)
		(2,403,242,246)	(41,827,897)	(642,032,059)	(200,392,347)	0	(301,551,049)	(1,020,346,683)	(142,216,575)	(46,578,426)	(8,297,211)
TOTAL NET STEAM PLANT		2,381,529,141	41,443,930	635,707,267	198,484,844	0	298,705,062	1,011,663,966	141,097,685	46,196,788	8,229,599
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.7402%	26.6932%	8.3343%	0.0000%	12.5426%	42.4796%	5.9247%	1.9398%	0.3456%

NUCLEAR :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
NUCLEAR PRODUCTION PLANT - PACIFIC											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0	0	0
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
HYDRO PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	622,698,815	10,831,524	165,800,624	51,820,546	0	78,005,591	264,947,333	37,025,210	12,110,333	2,157,656
		622,698,815	10,831,524	165,800,624	51,820,546	0	78,005,591	264,947,333	37,025,210	12,110,333	2,157,656
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(155,779,675)	(2,709,707)	(41,478,106)	(12,963,872)	0	(19,514,547)	(66,281,497)	(9,262,544)	(3,029,625)	(539,778)
	DGU	(31,207,604)	(542,840)	(8,309,379)	(2,597,074)	0	(3,909,382)	(13,278,284)	(1,855,581)	(606,930)	(108,135)
	SG	(59,694,250)	(1,038,351)	(15,894,271)	(4,967,712)	0	(7,477,909)	(25,398,847)	(3,549,376)	(1,160,942)	(206,841)
		(246,681,529)	(4,290,898)	(65,681,756)	(20,528,659)	0	(30,901,839)	(104,958,628)	(14,667,501)	(4,797,497)	(854,753)
TOTAL NET HYDRO PRODUCTION PLANT		376,017,286	6,540,626	100,118,868	31,291,887	0	47,103,752	159,988,705	22,357,709	7,312,836	1,302,903
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%

OTHER :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	704,642,223	12,256,887	187,618,986	58,639,817	0	88,270,656	299,812,803	41,897,504	13,703,980	2,441,591
	SSGCT	77,997,618	1,341,213	19,993,736	6,359,905	0	9,523,952	34,038,050	4,871,252	1,588,522	280,988
		782,639,841	13,598,099	207,612,721	64,999,722	0	97,794,608	333,850,853	46,768,756	15,292,501	2,722,579
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(2,284,809)	(39,743)	(608,356)	(190,140)	0	(286,218)	(972,146)	(135,853)	(44,435)	(7,917)
	SG	(69,727,813)	(1,212,879)	(18,565,821)	(5,802,698)	0	(8,734,816)	(29,667,951)	(4,145,964)	(1,356,076)	(241,607)
	SSGCT	(13,999,745)	(240,733)	(3,588,663)	(1,141,536)	0	(1,709,448)	(6,109,469)	(874,338)	(285,123)	(50,434)
		(86,012,368)	(1,493,356)	(22,762,841)	(7,134,374)	0	(10,730,482)	(36,749,566)	(5,156,155)	(1,685,634)	(299,959)
TOTAL NET OTHER PRODUCTION PLANT		696,627,473	12,104,744	184,849,880	57,865,348	0	87,064,125	297,101,287	41,612,601	13,606,867	2,422,620
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.7376%	26.5350%	8.3065%	0.0000%	12.4979%	42.6485%	5.9734%	1.9532%	0.3478%

PRODUCTION :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
TOTAL PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	5,745,895,850	99,946,886	1,529,909,955	478,169,302	0	719,789,388	2,444,777,061	341,646,704	111,746,979	19,909,575
	SSGCH	366,216,576	6,413,352	101,248,980	31,168,251	0	46,742,969	151,993,724	20,590,269	6,842,548	1,216,482
	SSGCT	77,997,618	1,341,213	19,993,736	6,359,905	0	9,523,952	34,038,050	4,871,252	1,588,522	280,988
		6,190,110,043	107,701,450	1,651,152,670	515,697,459	0	776,056,309	2,630,808,835	367,108,226	120,178,048	21,407,045
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG-P	(2,512,219,610)	(43,698,760)	(668,906,971)	(209,065,101)	0	(314,706,194)	(1,068,905,013)	(149,374,714)	(48,857,995)	(8,704,861)
	SSGCH	(209,716,788)	(3,672,656)	(57,981,021)	(17,848,743)	0	(26,767,727)	(87,040,396)	(11,791,179)	(3,918,439)	(696,628)
	SSGCT	(13,999,745)	(240,733)	(3,588,663)	(1,141,536)	0	(1,709,448)	(6,109,469)	(874,338)	(285,123)	(50,434)
		(2,735,936,143)	(47,612,150)	(730,476,655)	(228,055,380)	0	(343,183,370)	(1,162,054,877)	(162,040,231)	(53,061,556)	(9,451,924)
TOTAL NET PRODUCTION PLANT		3,454,173,900	60,089,300	920,676,015	287,642,079	0	432,872,940	1,468,753,958	205,067,995	67,116,492	11,955,122
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.7396%	26.6540%	8.3274%	0.0000%	12.5319%	42.5211%	5.9368%	1.9431%	0.3461%

TRANSMISSION :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
TRANSMISSION PLANT - PACIFIC											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	2,786,365,261	48,467,382	741,901,361	231,879,304	0	349,048,469	1,185,549,139	165,675,211	54,189,618	9,654,778
		2,786,365,261	48,467,382	741,901,361	231,879,304	0	349,048,469	1,185,549,139	165,675,211	54,189,618	9,654,778
LESS ACCUMULATED DEPRECIATION											
	DGP	(364,333,853)	(6,337,399)	(97,008,022)	(30,319,600)	0	(45,640,166)	(155,017,611)	(21,663,021)	(7,085,615)	(1,262,420)
	DGU	(362,727,396)	(6,309,455)	(96,580,284)	(30,185,912)	0	(45,438,925)	(154,334,092)	(21,567,502)	(7,054,373)	(1,256,853)
	SG	(309,177,910)	(5,377,990)	(82,322,126)	(25,729,562)	0	(38,730,771)	(131,549,733)	(18,383,489)	(6,012,935)	(1,071,304)
		(1,036,239,159)	(18,024,844)	(275,910,432)	(86,235,074)	0	(129,809,863)	(440,901,435)	(61,614,012)	(20,152,923)	(3,590,577)
TOTAL NET TRANSMISSION PLANT		1,750,126,102	30,442,538	465,990,929	145,644,230	0	219,238,606	744,647,704	104,061,200	34,036,695	6,064,201
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%

DISTRIBUTION :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DISTRIBUTION PLANT - PACIFIC											
	S	2,424,665,546	191,245,484	1,501,935,036	351,590,379	0	379,894,647	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,017,293,887)	(80,783,226)	(623,660,347)	(149,971,133)	0	(162,879,180)	0	0	0	0
		1,407,371,659	110,462,258	878,274,689	201,619,246	0	217,015,467	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.8488%	62.4053%	14.3259%	0.0000%	15.4199%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH											
	S	2,266,769,468	0	0	0	0	0	1,964,571,122	229,713,865	72,484,481	0
LESS ACCUMULATED DEPRECIATION											
	S	(766,758,884)	0	0	0	0	0	(637,889,530)	(99,467,506)	(29,401,848)	0
		1,500,010,584	0	0	0	0	0	1,326,681,592	130,246,359	43,082,634	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.4448%	8.6830%	2.8722%	0.0000%
TOTAL NET DISTRIBUTION PLANT		2,907,382,243	110,462,258	878,274,689	201,619,246	0	217,015,467	1,326,681,592	130,246,359	43,082,634	0
DNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.7994%	30.2084%	6.9347%	0.0000%	7.4643%	45.6315%	4.4798%	1.4818%	0.0000%

GENERAL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL PLANT											
	S	484,276,359	12,074,324	156,506,283	40,173,880	0	54,635,116	177,633,761	31,683,438	11,589,559	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,065,164	18,021	278,484	85,543	0	146,756	441,016	68,895	22,853	3,597
	SG	161,045,203	2,801,298	42,880,112	13,402,065	0	20,174,161	68,521,886	9,575,628	3,132,029	558,023
	SO	308,721,152	7,739,209	88,077,086	24,820,951	0	34,233,527	130,093,069	17,406,033	5,663,940	687,337
	CN	23,405,085	620,321	7,619,562	1,732,362	0	1,587,407	10,704,310	939,174	201,950	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	307,663	5,290	78,866	25,087	0	37,567	134,264	19,215	6,266	1,108
	SSGCH	4,523,605	79,219	1,250,654	384,999	0	577,382	1,877,467	254,336	84,521	15,026
		983,344,231	23,337,683	296,691,047	80,624,887	-	111,391,915	389,405,772	59,926,720	20,701,117	1,265,092
LESS ACCUMULATED DEPRECIATION											
	S	(166,811,266)	(4,644,721)	(52,911,473)	(14,429,990)	0	(22,993,317)	(56,486,457)	(11,292,626)	(4,052,683)	0
	DGP	(9,241,130)	(160,745)	(2,460,556)	(769,040)	0	(1,157,638)	(3,931,937)	(549,471)	(179,723)	(32,021)
	DGU	(18,638,388)	(324,205)	(4,962,682)	(1,551,073)	0	(2,334,834)	(7,930,305)	(1,108,225)	(362,482)	(64,582)
	SE	(754,163)	(12,759)	(197,174)	(60,567)	0	(103,907)	(312,250)	(48,779)	(16,180)	(2,547)
	SG	(37,980,811)	(660,657)	(10,112,822)	(3,160,736)	0	(4,757,863)	(16,160,163)	(2,258,311)	(738,656)	(131,604)
	SO	(120,188,212)	(3,012,951)	(34,289,285)	(9,663,043)	0	(13,327,452)	(50,646,524)	(6,776,342)	(2,205,028)	(267,587)
	CN	(7,515,010)	(199,175)	(2,446,523)	(556,235)	0	(509,692)	(3,436,988)	(301,554)	(64,843)	0
	SSGCT	(32,734)	(563)	(8,391)	(2,669)	0	(3,997)	(14,285)	(2,044)	(667)	(118)
	SSGCH	(2,725,687)	(47,733)	(753,579)	(231,980)	0	(347,900)	(1,131,263)	(153,250)	(50,928)	(9,054)
		(363,887,401.40)	(9,053,508.59)	(108,142,484.05)	(30,425,331.85)	-	(45,536,599.36)	(140,050,173.69)	(22,490,601.79)	(7,671,189.57)	(507,512.49)
TOTAL NET GENERAL PLANT		619,456,830	14,274,174	188,548,563	50,199,555	0	65,855,315	249,355,598	37,436,118	13,029,928	757,579
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.3043%	30.4377%	8.1038%	0.0000%	10.6311%	40.2539%	6.0434%	2.1034%	0.1223%

MINING :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL MINING PLANT - PACIFIC											
	SE	358,873,020	6,071,476	93,825,409	28,821,134	0	49,444,647	148,586,165	23,211,910	7,699,451	1,211,828
LESS ACCUMULATED DEPRECIATION											
	SE	(133,268,000)	(2,254,651)	(34,842,569)	(10,702,769)	0	(18,361,339)	(55,177,681)	(8,619,775)	(2,859,202)	(450,014)
		225,605,020	3,816,825	58,983,840	18,118,365	0	31,083,308	93,408,484	14,592,134	4,840,249	761,814
SNPM											
SYSTEM NET PLANT MINING UTAH		100.0000%	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%

INTANGIBLE :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
INTANGIBLE PLANT - PACIFIC											
	S	18,646,355	695,404	345,469	8,113	0	3,301,717	10,002,778	2,971,529	1,321,345	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	2,521,088	42,652	659,132	202,469	0	347,349	1,043,820	163,064	54,089	8,513
	CN	101,394,809	2,687,336	33,009,237	7,504,886	0	6,876,917	46,372,892	4,068,662	874,880	0
	SG	116,393,939	2,024,612	30,991,207	9,686,220	0	14,580,689	49,523,562	6,920,697	2,263,645	403,306
	SO	412,790,599	10,348,085	117,767,743	33,188,057	0	45,773,598	173,947,252	23,273,582	7,573,246	919,038
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	28,699	503	7,934	2,443	0	3,663	11,911	1,614	536	95
		651,775,489	15,798,592	182,780,721	50,592,187	0	70,883,934	280,902,215	37,399,148	12,087,741	1,330,952
LESS ACCUMULATED AMORTIZATION											
	S	(21,280,691)	(847,680)	(1,447,939)	(78,257)	0	(3,698,766)	(11,159,389)	(2,579,923)	(1,468,738)	0
	DGP	(2,886,051)	(50,201)	(768,444)	(240,175)	0	(361,536)	(1,227,964)	(171,602)	(56,128)	(10,000)
	DGU	(343,004)	(5,966)	(91,329)	(28,545)	0	(42,968)	(145,942)	(20,395)	(6,671)	(1,189)
	SE	(1,065,700)	(18,030)	(278,624)	(85,586)	0	(146,830)	(441,238)	(68,929)	(22,864)	(3,599)
	CN	(80,812,718)	(2,141,834)	(26,308,705)	(5,981,472)	0	(5,480,974)	(36,959,677)	(3,242,766)	(697,289)	0
	SG	(34,693,719)	(603,479)	(9,237,596)	(2,887,186)	0	(4,346,088)	(14,761,564)	(2,062,863)	(674,728)	(120,214)
	SO	(262,688,549)	(6,585,236)	(74,944,142)	(21,119,964)	0	(29,129,055)	(110,695,232)	(14,810,665)	(4,819,405)	(584,850)
	SSGCT	(56,126)	(965)	(14,387)	(4,577)	0	(6,853)	(24,494)	(3,505)	(1,143)	(202)
	SSGCH	(10,422)	(183)	(2,882)	(887)	0	(1,330)	(4,326)	(586)	(195)	(35)
		(403,836,981)	(10,253,575)	(113,094,048)	(30,426,649)	0	(43,214,401)	(175,419,825)	(22,961,235)	(7,747,161)	(720,089)
TOTAL NET INTANGIBLE PLANT		247,938,508	5,545,017	69,686,673	20,165,538	0	27,669,533	105,482,390	14,437,913	4,340,581	610,864
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.2364%	28.1064%	8.1333%	0.0000%	11.1598%	42.5438%	5.8232%	1.7507%	0.2464%

GROSS PLANT :	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
PRODUCTION PLANT	6,190,110,043	107,701,450	1,651,152,670	515,697,459	0	776,056,309	2,630,808,835	367,108,226	120,178,048	21,407,045
TRANSMISSION PLANT	2,786,365,261	48,467,382	741,901,361	231,879,304	0	349,048,469	1,185,549,139	165,675,211	54,189,618	9,654,778
DISTRIBUTION PLANT	4,691,435,014	191,245,484	1,501,935,036	351,590,379	0	379,894,647	1,964,571,122	229,713,865	72,484,481	0
GENERAL PLANT	1,342,217,252	29,409,159	390,517,456	109,446,021	0	160,836,562	537,991,937	83,138,629	28,400,568	2,476,920
INTANGIBLE PLANT	651,775,489	15,798,592	182,780,721	50,592,187	0	70,883,934	280,902,215	37,399,148	12,087,741	1,330,952
TOTAL GROSS PLANT	15,661,903,058	392,622,067	4,468,287,244	1,259,205,349	0	1,736,719,921	6,599,823,247	883,035,079	287,340,457	34,869,696
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)	100.0000%	2.5069%	28.5297%	8.0399%	0.0000%	11.0888%	42.1393%	5.6381%	1.8346%	0.2226%
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,735,936,143)	(47,612,150)	(730,476,655)	(228,055,380)	0	(343,183,370)	(1,162,054,877)	(162,040,231)	(53,061,556)	(9,451,924)
TRANSMISSION PLANT	(1,036,239,159)	(18,024,844)	(275,910,432)	(86,235,074)	0	(129,809,863)	(440,901,435)	(61,614,012)	(20,152,923)	(3,590,577)
DISTRIBUTION PLANT	(1,784,052,771)	(80,783,226)	(623,660,347)	(149,971,133)	0	(162,879,180)	(637,889,530)	(99,467,506)	(29,401,848)	0
GENERAL PLANT	(497,155,402)	(11,318,160)	(142,985,053)	(41,128,100)	0	(63,897,939)	(195,227,855)	(31,110,377)	(10,530,392)	(957,527)
INTANGIBLE PLANT	(403,836,981)	(10,253,575)	(113,094,048)	(30,426,649)	0	(43,214,401)	(175,419,825)	(22,961,235)	(7,747,161)	(720,089)
	(6,457,220,456)	(167,991,955)	(1,886,126,535)	(535,816,337)	0	(742,984,752)	(2,611,493,522)	(377,193,360)	(120,893,879)	(14,720,116)
NET PLANT	9,204,682,602	224,630,112	2,582,160,708	723,389,012	0	993,735,168	3,988,329,725	505,841,718	166,446,578	20,149,580
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.4404%	28.0527%	7.8589%	0.0000%	10.7960%	43.3294%	5.4955%	1.8083%	0.2189%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.4404%	28.0527%	7.8589%	0.0000%	10.7960%	43.3294%	5.4955%	1.8083%	0.2189%
TOTAL GROSS PLANT (LESS SO FACTOR)	14,940,391,308	374,534,774	4,262,442,415	1,201,196,341	0	1,656,712,796	6,295,782,927	842,355,464	274,103,271	33,263,320
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.5069%	28.5297%	8.0399%	0.0000%	11.0888%	42.1393%	5.6381%	1.8346%	0.2226%

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	313,686,800	6,693,283	138,808,784	19,293,973	0	39,372,388	68,647,982	18,118,119	(2,752,052)	(364,030)	25,868,351	0
Interest Synchronization	(2,316,361)	(12,007)	(185,557)	(56,998)	-	(97,785)	(293,853)	(45,905)	(15,227)	(2,397)	(1,600,654)	(5,977)
	311,370,439	6,681,276	138,623,227	19,236,975	0	39,274,604	68,354,128	18,072,214	(2,767,279)	(366,427)	24,267,697	(5,977)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.1458%	44.5204%	6.1782%	0.0000%	12.6135%	21.9527%	5.8041%	-0.8887%	-0.1177%	7.7938%	-0.0019%

See Calculation of EXCTAX

DITEXPRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	(2,000,351)	(80,346)	(1,182,160)	(294,278)	0	(486,965)	43,398	0	0	0	0	0
Transmission	S	(183,366)	(19,907)	(149,966)	(71,734)	0	(50,381)	108,622	0	0	0	0	0
Distribution	S	(2,646,140)	(221,834)	(1,575,240)	(353,065)	0	(496,001)	0	0	0	0	0	0
General	S	(757,261)	(42,624)	(396,678)	(92,143)	0	(142,693)	(74,240)	(6,654)	(1,977)	(252)	0	0
Mining Plant	S	(41,941)	(1,020)	(13,211)	(3,820)	0	(5,466)	(15,500)	(2,080)	(757)	(87)	0	0
Non-Utility	NUTIL	(1,291)	0	0	0	0	0	0	0	0	0	0	(1,291)
Total Pacific Division		(5,630,350)	(365,731)	(3,317,255)	(815,040)	0	(1,181,506)	62,280	(8,734)	(2,734)	(339)	0	(1,291)
Utah Division													
Production	S	(11,205,759)	0	0	0	0	0	(9,225,847)	(1,425,362)	(497,089)	(57,461)	0	0
Transmission	S	(3,581,914)	0	0	0	0	0	(3,122,753)	(329,716)	(116,554)	(12,891)	0	0
Distribution	S	(5,516,564)	0	0	0	0	0	(4,770,986)	(550,678)	(194,900)	0	0	0
General	S	(788,379)	(3,313)	(65,057)	(10,542)	0	(24,081)	(468,449)	(152,465)	(62,001)	(2,471)	0	0
Mining Plant	S	(52,685)	(982)	(14,093)	(4,469)	0	(7,199)	(21,043)	(3,566)	(1,145)	(188)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		(21,145,301)	(4,295)	(79,150)	(15,011)	0	(31,280)	(17,609,078)	(2,461,787)	(871,689)	(73,011)	0	0
PC (Post Merger)													
Production	S	24,396,576	472,545	6,983,747	1,859,007	0	3,191,437	9,913,795	1,400,061	481,189	94,795	0	0
Hydro - P	S	417,677	6,738	106,874	37,530	0	57,702	164,776	33,037	8,960	2,060	0	0
Hydro - U	S	2,244,437	45,352	638,144	164,387	0	292,410	927,236	124,065	44,102	8,741	0	0
Transmission	S	15,383,770	352,775	3,963,422	905,553	0	1,724,798	7,022,147	1,126,844	240,198	48,033	0	0
Distribution	S	23,444,597	906,288	6,710,753	1,495,891	0	1,521,491	11,146,501	1,344,918	318,755	0	0	0
General	S	11,645,717	287,572	3,684,595	1,000,130	0	1,419,648	4,328,510	662,445	246,314	19,137	(2,634)	0
Mining Plant	S	1,778,641	14,973	471,076	101,913	0	320,463	660,369	133,209	64,453	12,185	0	0
Non-Utility	NUTIL	(104,678)	0	0	0	0	0	0	0	0	0	0	(104,678)
Total PC (Post Merger)		79,206,737	2,086,243	22,558,611	5,564,411	0	8,527,949	34,163,334	4,824,579	1,403,971	184,951	(2,634)	(104,678)
Total Deferred Taxes		52,431,086	1,716,217	19,162,206	4,734,360	0	7,315,163	16,616,536	2,354,058	529,548	111,601	(2,634)	(105,969)
Percentage of Total (DITEXP)		100.0002%	3.2733%	36.5474%	9.0297%	0.0000%	13.9521%	31.6921%	4.4898%	1.0100%	0.2129%	-0.0050%	-0.2021%

DitbalRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	73,918,787	2,967,235	42,121,563	11,220,965	0	15,887,084	1,721,940	0	0	0	0	0
Transmission	S	11,533,560	372,539	5,816,059	1,442,701	0	2,746,369	1,155,892	0	0	0	0	0
Distribution	S	47,635,453	4,306,232	28,015,133	6,855,240	0	8,658,848	0	0	0	0	0	0
General	S	1,664,219	94,192	1,004,632	204,185	0	354,731	(18,452)	14,612	6,767	3,552	0	0
Mining Plant	S	4,815,816	123,861	1,570,398	445,838	0	619,316	1,747,646	217,293	83,156	8,308	0	0
Non-Utility Plant	NUTIL	146,598	0	0	0	0	0	0	0	0	0	0	146,598
Total Pacific Division		139,914,433	7,864,059	78,527,785	20,168,929	0	28,266,348	4,607,026	231,905	89,923	11,860	0	146,598
Utah Division													
Production	S	96,331,203	0	0	0	0	0	74,463,205	15,802,215	5,367,804	697,979	0	0
Transmission	S	47,070,684	0	0	0	0	0	39,271,386	5,632,383	1,908,727	258,188	0	0
Distribution	S	88,748,128	0	0	0	0	0	73,210,886	11,316,113	4,221,129	0	0	0
General	S	7,390,981	37,133	423,221	119,920	0	150,074	5,379,530	835,856	395,585	49,662	0	0
Mining Plant	S	1,383,276	36,357	456,208	129,033	0	176,746	499,385	59,918	23,434	2,195	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		240,924,272	73,490	879,429	248,953	0	326,820	192,824,392	33,646,485	11,916,679	1,008,024	0	0
PACIFICORP													
Production	S	322,284,870	6,765,091	98,577,611	27,315,985	0	39,894,858	125,365,265	17,515,615	5,826,690	1,023,755	0	0
Hydro - P	S	29,370,195	622,027	9,301,677	2,492,739	0	3,559,648	11,339,658	1,467,123	505,341	81,982	0	0
Hydro - U	S	10,641,168	235,764	3,323,313	849,644	0	1,332,911	4,164,647	510,237	191,796	32,856	0	0
Transmission	S	195,874,883	4,420,083	59,194,029	15,475,257	0	22,915,580	79,092,693	11,087,202	3,197,256	492,783	0	0
Distribution	S	273,550,052	11,694,797	82,269,265	16,263,862	0	18,656,783	125,915,432	15,258,822	3,491,091	0	0	0
General	S	131,048,209	3,124,385	42,804,968	12,488,014	0	15,562,535	47,024,970	7,261,874	2,578,217	167,547	35,699	0
Mining Plant	S	32,305,226	520,558	10,828,544	2,075,902	0	4,920,688	11,844,496	1,316,154	696,471	102,413	0	0
Non-Utility Plant	NUTIL	(405,864)	0	0	0	0	0	0	0	0	0	0	(405,864)
Total PC (Post Merger)		994,668,739	27,382,705	306,299,407	76,961,403	0	106,843,003	404,747,161	54,417,027	16,486,862	1,901,336	35,699	(405,864)
Total Deferred Taxes		1,375,507,444	35,320,254	385,706,621	97,379,285	0	135,436,171	602,178,579	88,295,417	28,493,464	2,921,220	35,699	(259,266)
Percentage of Total (DITBAL)		100.0001%	2.5678%	28.0410%	7.0795%	0.0000%	9.8463%	43.7786%	6.4191%	2.0716%	0.2124%	0.0026%	-0.0188%

OPRV-WY

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

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	11,680,845	621,374	5,536,776	974,707	0	442,114	4,153,749	(48,477)	602	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		5.3196%	47.4005%	8.3445%	0.0000%	3.7849%	35.5603%	-0.4150%	0.0052%	0.0000%	0.0000%	0.0000%

Customer Factors	Total	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY
Total Electric Customers	1,678,748	44,493	546,519	124,255	0	113,858	767,775	67,363	14,485	0	0	0
CN												
Customer System factor - CN		2.6504%	32.5552%	7.4016%	0.0000%	6.7823%	45.7350%	4.0127%	0.8628%	0.0000%	0.0000%	0.0000%
CNP												
Pacific Division Customers	784,632	0	546,519	124,255	0	113,858	0	0	0	0	0	0
Customer Service Pacific factor - CNP		0.00%	69.65%	15.84%	0.00%	14.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSU												
Utah Division Customers	849,623	0	0	0	0	0	767,775	67,363	14,485	0	0	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.37%	7.93%	1.70%	0.00%	0.00%	0.00%

CIAC

Contributions in Aid of Construction	Customer Adv. Received	Factor %
Oregon	30	30.2084%
Washington - Other	7	6.9347%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4	4.4798%
Montana	-	0.0000%
Wyoming PPL	7	7.4643%
Wyoming UPL	1	1.4818%
California	4	3.7994%
Utah	46	45.6315%
Total	100	100.0000%

IDSIT		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
	Payroll	0	0	0	0
Idaho State Income Tax Allocation			0.00%	0.00%	0.00%
	Property	0	0	0	0
			0.00%	0.00%	0.00%
	Sales	0	0	0	0
			0.00%	0.00%	0.00%
	Average		0.00%	0.00%	
	Idaho - PPL Factor		0.00%	0.00%	
	Idaho - UPL Factor		0.00%	0.00%	
			0.00%	0.00%	

EXCTAX Excise Tax (Superfund)			TOTAL	California	Oregon	Washington	State Specific Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Taxable Income			299,070,086	6,379,643	132,301,372	18,390,929	0	37,528,714	65,439,223	17,269,752	(2,622,147)	(346,829)	24,729,149	281
Less Other Electric Items:														
	419	OTH	0	0	0	0	0	0	0	0	0	0	0	0
	432	OTH	0	0	0	0	0	0	0	0	0	0	0	0
	40910	OTH	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT	OTH	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam)	OTH												
Total Taxable Income Excluding Other			299,070,086	6,379,643	132,301,372	18,390,929	0	37,528,714	65,439,223	17,269,752	(2,622,147)	(346,829)	24,729,149	281
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	2.1332%	44.2376%	6.1494%	0.0000%	12.5485%	21.8809%	5.7745%	-0.8768%	-0.1160%	8.2687%	0.0001%

Trojan Allocators		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Premerger													
Dec 1991 Plant		16,918,976											
Dec 1992 Plant		17,094,202											
Average	SG	17,006,589	295,821	4,528,197	1,415,276	0	2,130,418	7,236,003	1,011,199	330,746	58,928	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(141,639)	(2,168,095)	(677,632)	0	(1,020,041)	(3,464,588)	(484,161)	(158,361)	(28,215)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	67,583	1,034,502	323,331	0	486,711	1,653,121	231,016	75,562	13,463	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,218)	(49,259)	(15,396)	0	(23,175)	(78,715)	(11,000)	(3,598)	(641)	0	0
Net Plant		12,564,143	218,547	3,345,346	1,045,579	0	1,573,912	5,345,821	747,055	244,349	43,535	0	0
Division Net Plant Nuclear Pacific	**DNPPNP**	100.0000%	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	0.0000%	0.0000%
Division Net Plant Nuclear Utah	**DNPPNP**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	**SNNP**	100.0000%	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-merger	(101)	SG	17,094,202	297,345	4,551,525	1,422,567	0	2,141,394	7,273,281	1,016,409	332,450	59,232	0	0
	(108)	SG	(8,434,030)	(146,706)	(2,245,656)	(701,874)	0	(1,056,532)	(3,588,531)	(501,481)	(164,026)	(29,224)	0	0
Post-merger	(101)	SG	3,485,613	60,630	928,084	290,070	0	436,643	1,483,067	207,252	67,789	12,078	0	0
	(108)	SG	(240,609)	(4,185)	(64,065)	(20,023)	0	(30,141)	(102,375)	(14,306)	(4,679)	(834)	0	0
	(107)	SG	1,778,549	30,937	473,559	148,010	0	222,799	756,741	105,751	34,589	6,163	0	0
	(120)	SE	1,975,759	33,426	516,557	158,673	0	272,215	818,034	127,792	42,389	6,672	0	0
	(228)	SG	7,220,849	125,603	1,922,633	600,914	0	904,557	3,072,344	429,346	140,432	25,020	0	0
	(228)	SG	1,472,376	25,611	392,037	122,530	0	184,445	626,470	87,546	28,635	5,102	0	0
	(228)	SNNP	3,531,000	61,420	940,169	293,847	0	442,329	1,502,378	209,951	68,671	12,235	0	0
	(228)	SE	1,743,025	29,489	455,709	139,983	0	240,150	721,674	112,739	37,396	5,885	0	0
Total Acct 182.22			29,626,734	513,570	7,870,552	2,454,697	0	3,757,858	12,563,083	1,780,998	583,646	102,329	0	0
Revised Study	(228)	SNNP	112,680	1,960	30,002	9,377	0	14,115	47,943	6,700	2,191	390	0	0
	(228)	SE	941,950	15,936	246,270	75,648	0	129,780	390,001	60,925	20,209	3,181	0	0
December 1993 Adj.			1,054,630	17,896	276,273	85,025	0	143,895	437,944	67,625	22,401	3,571	0	0
Adjusted Acct 182.22			30,681,364	531,467	8,146,825	2,539,722	0	3,901,753	13,001,027	1,848,624	606,047	105,900	0	0
TROJP Trojan Plant Allocator			100.0000%	1.7322%	26.5530%	8.2777%	0.0000%	12.7170%	42.3743%	6.0252%	1.9753%	0.3452%	0.0000%	0.0000%

Account 228.42		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Plant - Premerger	SG	7,220,849	125,603	1,922,633	600,914	0	904,557	3,072,344	429,346	140,432	25,020	0	0
- Postmerger	SG	1,472,376	25,611	392,037	122,530	0	184,445	626,470	87,546	28,635	5,102	0	0
Storage Facility	SE	1,743,025	29,489	455,709	139,983	0	240,150	721,674	112,739	37,396	5,886	0	0
Transition Costs	SNNP	3,531,000	61,420	940,169	293,847	0	442,329	1,502,378	209,951	68,671	12,235	0	0
Total Acct 228.42		13,967,250	242,123	3,710,548	1,157,274	0	1,771,481	5,922,866	839,582	275,134	48,243	0	0
Transition Costs	SNNP	112,680	1,960	30,002	9,377	0	14,115	47,943	6,700	2,191	390	0	0
Storage Facility	SE	941,950	15,936	246,270	75,648	0	129,780	390,001	60,925	20,209	3,181	0	0
December 1993 Adj.		1,054,630	17,896	276,273	85,025	0	143,895	437,944	67,625	22,401	3,571	0	0
Adjusted Acct 228.42		15,021,880	260,019	3,986,821	1,242,299	0	1,915,376	6,360,810	907,207	297,535	51,814	0	0
TROJD		100.0000%	1.7309%	26.5401%	8.2699%	0.0000%	12.7506%	42.3436%	6.0392%	1.9807%	0.3449%	0.0000%	0.0000%
Trojan Decommissioning Allocator													

SCHMA		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Amortization Expense :													
Amortization of Limited Term Plant	Acct 404	54,655,788	1,371,644	15,809,157	4,200,733	0	5,939,432	23,166,323	3,069,909	992,880	105,711	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,479,353	95,311	1,458,940	455,988	0	686,400	2,331,368	325,798	106,563	18,986	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	9,537,073	416,611	1,042,683	180,209	0	462,729	1,648,522	227,135	74,181	10,950	5,474,052	0
Total Amortization Expense :		69,672,214	1,883,566	18,310,780	4,836,929	0	7,088,560	27,146,213	3,622,842	1,173,625	135,646	5,474,052	0
Schedule M Amortization Factor		100.0000%	2.7035%	26.2813%	6.9424%	0.0000%	10.1742%	38.9628%	5.1998%	1.6845%	0.1947%	7.8569%	0.0000%

SCHMD		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense :													
Steam	Acct 403.1	147,819,737	2,572,282	39,448,222	12,318,020	0	18,538,162	62,803,102	8,760,886	2,868,122	510,940	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	15,940,311	277,273	4,244,289	1,326,541	0	1,996,846	6,782,320	947,799	310,009	55,233	0	0
Other	Acct 403.4	23,805,065	413,452	6,307,201	1,975,765	0	2,972,126	10,162,920	1,424,837	465,848	82,917	0	0
Transmission	Acct 403.5	56,955,193	990,706	15,164,966	4,739,770	0	7,134,787	24,233,427	3,386,514	1,107,672	197,350	0	0
Distribution	Acct 403.6	127,242,030	5,038,071	43,356,709	10,422,598	0	10,548,691	49,516,352	6,263,954	2,095,655	0	0	0
General	Acct 403.7&8	42,637,406	947,785	13,002,895	3,667,735	0	4,931,477	16,678,079	2,486,355	854,373	68,708	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		414,399,743	10,239,570	121,524,281	34,450,430	0	46,122,089	170,176,200	23,270,345	7,701,680	915,149	0	0
Schedule M Depreciation Factor		100.0000%	2.4709%	29.3254%	8.3133%	0.0000%	11.1299%	41.0657%	5.6154%	1.8585%	0.2208%	0.0000%	0.0000%

ANNUAL EMBEDDED COSTS
September-07
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	26,487,401				Page 2.7, West only
403HP	Hydro Depreciation Expense	13,029,045				Page 2.15, West only
404IP	Hydro Relicensing Amortization	3,273,703				Page 2.16, West only
	Total West Hydro Operating Expense	**42,790,149**				
330 - 336	Hydro Electric Plant in Service	511,824,787				Page 2.23, West only
302 & 186M	Hydro Relicensing	74,341,493				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(200,880,537)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(15,203,555)				Page 2.39, West only
154	Materials and Supplies	(19,221)				Page 2.32, West only
	West Hydro Net Rate Base	**370,062,968**				
	Pre-tax Return	12.77%				
	Rate Base Revenue Requirement	**47,242,287**				
	Annual Embedded Cost					
	West Hydro-Electric Resources	**90,032,435**	3,924,128	22.94	(70,020,276)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	53,199,551	1,954,230	27.22	(26,507,299)	GRID
	Grant Reasonable Portion	(24,597,987)			(24,597,987)	GRID
		28,601,564			(51,105,286)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilites Costs	39,458,903	405,067	97.41	22,937,498	
555	Oregon Annual Qualified Facilites Costs	39,669,239	302,605	131.09	27,326,960	
555	Idaho Annual Qualified Facilites Costs	3,887,615	77,168	50.38	740,185	
555	WYU Annual Qualified Facilites Costs	-	-	-	-	
555	WYP Annual Qualified Facilites Costs	1,727,004	32,444	53.23	403,714	
555	California Annual Qualified Facilites Costs	4,092,234	36,437	112.31	2,606,098	
555	Washington Annual Qualified Facilites Costs	1,987,025	17,034	116.65	1,292,257	
	Total Qualified Facilities Costs	90,822,020	870,755	104.30	55,306,711	GRID

All Other Generation Resources
(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	785,051,148			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	13,144,439			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	278,332,748			Page 2.8
555	Other Purchased Power Contracts	1,108,476,246			GRID less QF and Mid-C
4118	SO2 Emission Allowances	(8,850,806)			Page 2.4
	James River and Little Mountain Offset	(8,536,704)			Page 5.2
403SP	Steam Depreciation Expense	147,819,737			Page 2.15
403HP	East Hydro Depreciation Expense	2,911,266			Page 2.15, East only
403OP	Other Generation Depreciation Expense	23,805,065			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	500,136			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	**2,348,132,627**			
310 - 316	Steam Electric Plant in Service	4,784,771,387			Page 2.21
330 - 336	East Hydro Electric Plant in Service	110,874,028			Page 2.23, East only
302 & 186M	East Hydro Relicensing	11,633,714			Page 2.29, East only
340 - 346	Other Electric Plant in Service	782,639,841			Page 2.24
399	Mining	358,873,020			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,403,242,246)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(86,012,368)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(133,268,000)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(45,573,613)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,118,961)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(81,258,657)			Page 2.31
151	Fuel Stock	88,069,500			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(1,865,359)			Page 2.32
253.98	SO2 Emission Allowances	(23,977,069)			Page 2.34
154	Materials & Supplies	55,560,121			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	**3,571,299,118**			
	Pre-tax Return	12.77%			
	Rate Base Revenue Requirement	**455,912,511**			
	Annual Embedded Cost				
	All Other Generation Resources	**2,804,045,138**	68,748,802	40.79	MWh from GRID
	Total Annual Embedded Costs	**3,013,501,158**	**75,497,915**	**39.92**	

Utah GRC

Capital Structure

	Actual		Derived from FY '06/'07 Budget			
	09/30/05	%	9/30/2006*	%	3/31/2007**	%
Long-Term Debt	$ 4,027,029,908	52.5%	$ 4,007,283,151	48.3%	$ 3,991,007,151	46.2%
Pfd Stock Mandatory Red	45,000,000		41,250,000		41,250,000	
Preferred Stock	41,463,300		41,463,300		41,463,300	
Preferred Equity	$ 86,463,300	1.1%	$ 82,713,300	1.0%	$ 82,713,300	1.0%
Common Equity	$ 3,563,980,373	46.4%	$ 4,208,844,000	50.7%	$ 4,557,281,000	52.8%
Total Capitalization	$ 7,677,473,581	100.0%	$ 8,298,840,451	100.0%	$ 8,631,001,451	100.0%

Ref#2.1

* assumes $100m new LT debt issuance (9/30/05 actual shortfall vs budget 06)
**assumes another $200m of additional LT debt issuance per budget 07

Pro Forma Cost of Debt Summary

As of March 31, 2007

DESCRIPTION	AMOUNT CURRENTLY OUTSTANDING	ISSUANCE EXPENSES	REDEMPTION EXPENSES	NET PROCEEDS TO COMPANY	ANNUAL DEBT SERVICE COST	SEGMENT	Coupon*	Weighted Average Maturity
Subtotal - First Mortgage Bonds	$2,305,278,000	($24,080,245)	($13,231,634)	$2,267,966,121	$146,211,164	6.342%	6.129%	14.52
Subtotal - Medium-Term Notes	$949,500,000	($10,708,983)	($26,756,479)	$912,034,537	$72,347,695	7.620%	6.442%	8.39
Total First Mortgage Bonds	$3,254,778,000	($34,789,229)	($39,988,113)	$3,180,000,658	$218,558,859	6.715%	6.220%	12.73
Subtotal - Pollution Control Obligations secured by First Mortgage Bonds	$398,329,151	($10,560,810)	($9,550,194)	$378,218,147	$19,737,962	4.955%	4.310%	14.78
Subtotal - Pollution Control Revenue Bonds	$337,900,000	($4,231,330)	($7,621,229)	$326,047,441	$17,419,991	5.155%	4.225%	11.06
Total PCRB	$736,229,151	($14,792,139)	($17,171,423)	$704,265,589	$37,157,953	5.047%	4.271%	13.07
Total Cost of Long Term Debt	$3,991,007,151	($49,581,368)	($57,159,537)	$3,884,266,246	$255,716,812	6.407%	5.861%	12.80

Ref#
2.1

10.1.14

PACIFICORP
Electric Operations
Cost of Preferred Stock
March 31, 2007
Pro-Forma

Line No.	Description of Issue	Issuance Date	Shares Issued and Outstanding	Total Book Value	Net Premium and (Expense)	Net Proceeds to Company	Annual Dividend Requirement	Cost of Money to Company	Annualized Cost	Line No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	**5% Preferred Stock, $100 Par Value**	(a)	126,243	$12,624,300	($98,049)	$12,526,251	$631,215	5.04%	636,156	1
2										2
3	**Serial Preferred, $100 Par Value**									3
4	4.52% Series	Nov-55	2,065	$206,500	($9,676)	$196,824	$9,334	4.74%	9,793	4
5	7.00% Series	(b)	18,046	$1,804,600	(c)	$1,804,600	$126,322	7.00%	126,322	5
6	6.00% Series	(b)	5,930	$593,000	(c)	$593,000	$35,580	6.00%	35,580	6
7	5.00% Series	(b)	41,908	$4,190,800	(c)	$4,190,800	$209,540	5.00%	209,540	7
8	5.40% Series	(b)	65,959	$6,595,900	(c)	$6,595,900	$356,179	5.40%	356,179	8
9	4.72% Series	Aug-63	69,890	$6,989,000	($30,349)	$6,958,651	$329,881	4.74%	331,320	9
10	4.56% Series	Feb-65	84,592	$8,459,200	($49,071)	$8,410,129	$385,740	4.59%	387,990	10
11										11
12	**No Par Serial Preferred, $100 Stated Value**									12
13	$7.48 Series (d)	Jun-92	412,500	41,250,000	(462,238)	$40,787,762	$3,085,500	7.67%	3,165,179	13
14										14
15	**No Par Serial Preferred, $25 Stated Value**									15
16	Unamortized expense (e)	May-95							67,955	16
17	Unamortized expense (f)	1995							84,019	17
18										18
19	**TOTAL**			$82,713,300	($649,383)	$82,063,917	$5,169,290		5,410,032	19
20										20
21										21
22						**Cost of Preferred Stock =**		**6.541%**		22
23										23
24										24

Ref# 2.1

25 (a) Issue replaced 6% and 7% preferred stock of Pacific Power & Light Company and Northwestern Electric Company
26 and 5% preferred stock of Mountain States Power Company, most of which sold in the 1920's and 1930's.
27 (b) These issues replaced an issue of The California Oregon Power Company as a result of the merger of that Company into Pacific Power & Light Co.
28 (c) Original issue expense/premium has been fully amortized or expensed.
29 (d) Annual 5% sinking fund begins June 15, 2002.
30 (e) Column 10 is the after-tax annual unamortized debt expense related to the 8.375% QUIDS due 6/30/35 which were redeemed November 2000.
31 (f) Column 10 is the after-tax annual unamortized debt expense related to the 8.55% QUIDS due 12/31/25 which were redeemed November 2000.
32

10.2 Demand and Energy Loads

September 2007
COINCIDENTAL PEAKS

METERED LOADS (CP)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	1,995	612	125	896	2,652	384	129	23	2,630	6,793
Nov-06	28	1900	2,161	641	135	952	3,189	397	136	24	3,165	7,612
Dec-06	19	1900	2,311	679	144	965	3,292	419	138	25	3,267	7,947
Jan-07	11	0900	2,352	709	140	959	3,163	375	124	23	3,140	7,821
Feb-07	1	0900	2,295	691	137	958	3,179	386	126	23	3,156	7,772
Mar-07	1	0800	2,065	656	138	933	3,086	371	121	23	3,063	7,371
Apr-07	5	0800	1,915	594	129	928	2,676	379	117	24	2,652	6,738
May-07	31	1500	1,713	514	121	870	2,974	494	115	26	2,948	6,802
Jun-07	28	1600	1,933	607	141	908	3,797	592	165	32	3,765	8,145
Jul-07	31	1600	2,116	759	144	941	4,495	563	185	36	4,459	9,203
Aug-07	7	1600	2,068	729	147	972	4,455	543	188	34	4,421	9,103
Sep-07	4	1500	1,888	608	126	934	3,529	441	193	29	3,500	7,720
			24,811	7,798	1,626	11,217	40,488	5,346	1,739	324	40,164	93,026

- (less)

Adjustments for Buy Through of Curtailment (Reduction)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-06	28	1900	-	-	-	-	-	-	-	-	-	-
Dec-06	19	1900	-	-	-	-	(80)	-	-	-	(80)	(80)
Jan-07	11	0900	-	-	-	-	-	-	-	-	-	-
Feb-07	1	0900	-	-	-	-	-	-	-	-	-	-
Mar-07	1	0800	-	-	-	-	-	-	-	-	-	-
Apr-07	5	0800	-	-	-	-	-	-	-	-	-	-
May-07	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-07	28	1600	-	-	-	-	(80)	-	-	-	(80)	(80)
Jul-07	31	1600	-	-	-	-	(80)	-	-	-	(80)	(80)
Aug-07	7	1600	-	-	-	-	(80)	-	-	-	(80)	(80)
Sep-07	4	1500	-	-	-	-	(80)	-	-	-	(80)	(80)
			-	-	-	-	(400)	-	-	-	(400)	(400)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	1,995	612	125	896	2,652	384	129	23	2,630	6,793
Nov-06	28	1900	2,161	641	135	952	3,189	397	136	24	3,165	7,612
Dec-06	19	1900	2,311	679	144	965	3,212	419	138	25	3,187	7,867
Jan-07	11	0900	2,352	709	140	959	3,163	375	124	23	3,140	7,821
Feb-07	1	0900	2,295	691	137	958	3,179	386	126	23	3,156	7,772
Mar-07	1	0800	2,065	656	138	933	3,086	371	121	23	3,063	7,371
Apr-07	5	0800	1,915	594	129	928	2,676	379	117	24	2,652	6,738
May-07	31	1500	1,713	514	121	870	2,974	494	115	26	2,948	6,802
Jun-07	28	1600	1,933	607	141	908	3,717	592	165	32	3,685	8,065
Jul-07	31	1600	2,116	759	144	941	4,415	563	185	36	4,379	9,123
Aug-07	7	1600	2,068	729	147	972	4,375	543	188	34	4,341	9,023
Sep-07	4	1500	1,888	608	126	934	3,449	441	193	29	3,420	7,640
			24,811	7,798	1,626	11,217	40,088	5,346	1,739	324	39,764	92,626

+ plus

Adjustments for Ancilary Services Contracts (Add backs) excluding Buy Through

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-06	28	1900	-	-	-	-	-	-	-	-	-	-
Dec-06	19	1900	-	-	-	-	-	-	-	-	-	-
Jan-07	11	0900	-	-	-	-	-	-	-	-	-	-
Feb-07	1	0900	-	-	-	-	-	-	-	-	-	-
Mar-07	1	0800	-	-	-	-	-	-	-	-	-	-
Apr-07	5	0800	-	-	-	-	-	-	-	-	-	-
May-07	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-07	28	1600	-	-	-	-	-	-	-	-	-	-
Jul-07	31	1600	-	-	-	-	-	-	-	-	-	-
Aug-07	7	1600	-	-	-	-	-	-	-	-	-	-
Sep-07	4	1500	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	1,995	612	125	896	2,652	384	129	23	2,630	6,793
Nov-06	28	1900	2,161	641	135	952	3,189	397	136	24	3,165	7,612
Dec-06	19	1900	2,311	679	144	965	3,212	419	138	25	3,187	7,867
Jan-07	11	0900	2,352	709	140	959	3,163	375	124	23	3,140	7,821
Feb-07	1	0900	2,295	691	137	958	3,179	386	126	23	3,156	7,772
Mar-07	1	0800	2,065	656	138	933	3,086	371	121	23	3,063	7,371
Apr-07	5	0800	1,915	594	129	928	2,676	379	117	24	2,652	6,738
May-07	31	1500	1,713	514	121	870	2,974	494	115	26	2,948	6,802
Jun-07	28	1600	1,933	607	141	908	3,717	592	165	32	3,685	8,065
Jul-07	31	1600	2,116	759	144	941	4,415	563	185	36	4,379	9,123
Aug-07	7	1600	2,068	729	147	972	4,375	543	188	34	4,341	9,023
Sep-07	4	1500	1,888	608	126	934	3,449	441	193	29	3,420	7,640
			24,811	7,798	1,626	11,217	40,088	5,346	1,739	324	39,764	92,626

September 2007
ENERGY

METERED LOADS (MWh)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	1,123,552	347,790	67,053	629,707	1,692,569	275,820	89,512	14,540	1,678,029	4,226,003
Nov-06	28	1900	1,226,668	381,724	73,807	643,633	1,896,895	255,000	89,797	14,233	1,882,662	4,567,524
Dec-06	19	1900	1,401,315	435,865	82,364	684,382	2,016,964	283,097	98,108	15,522	2,001,442	5,002,095
Jan-07	11	0900	1,411,173	441,668	81,033	683,279	2,078,529	262,135	89,885	15,225	2,063,304	5,047,702
Feb-07	1	0900	1,236,361	374,872	72,196	617,107	1,862,485	239,101	79,643	13,631	1,848,854	4,481,766
Mar-07	1	0800	1,201,419	377,849	72,347	656,269	1,911,593	250,160	84,262	14,577	1,897,016	4,553,900
Apr-07	5	0800	1,077,952	327,145	70,222	622,072	1,655,477	247,340	78,780	14,698	1,640,779	4,078,988
May-07	31	1500	1,136,671	327,091	78,094	620,387	1,783,669	333,184	84,195	15,805	1,767,864	4,363,292
Jun-07	28	1600	1,182,323	338,176	85,729	614,324	1,931,961	371,865	112,179	16,909	1,915,052	4,636,557
Jul-07	31	1600	1,258,891	412,059	97,871	649,540	2,396,116	447,650	132,329	19,696	2,376,420	5,394,456
Aug-07	7	1600	1,253,033	395,663	92,964	678,667	2,376,731	375,054	133,283	18,898	2,357,833	5,305,396
Sep-07	4	1500	1,162,391	346,892	75,723	632,351	1,844,478	289,268	131,998	15,761	1,828,717	4,483,102
			14,671,748	4,506,795	949,404	7,731,719	23,447,469	3,629,674	1,203,972	189,495	23,257,974	56,140,781

- (less)

Adjustments for Buy Through of Curtailment (Reduction)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-06	28	1900	-	-	-	-	-	-	-	-	-	-
Dec-06	19	1900	-	-	-	-	(3,679)	-	-	-	(3,679)	(3,679)
Jan-07	11	0900	-	-	-	-	(4,039)	-	-	-	(4,039)	(4,039)
Feb-07	1	0900	-	-	-	-	-	-	-	-	-	-
Mar-07	1	0800	-	-	-	-	-	-	-	-	-	-
Apr-07	5	0800	-	-	-	-	-	-	-	-	-	-
May-07	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-07	28	1600	-	-	-	-	(4,046)	-	-	-	(4,046)	(4,046)
Jul-07	31	1600	-	-	-	-	(3,698)	-	-	-	(3,698)	(3,698)
Aug-07	7	1600	-	-	-	-	(4,249)	-	-	-	(4,249)	(4,249)
Sep-07	4	1500	-	-	-	-	(3,665)	-	-	-	(3,665)	(3,665)
			-	-	-	-	(23,377)	-	-	-	(23,377)	(23,377)

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COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	1,123,552	347,790	67,053	629,707	1,692,569	275,820	89,512	14,540	1,678,029	4,226,003
Nov-06	28	1900	1,226,668	381,724	73,807	643,633	1,896,895	255,000	89,797	14,233	1,882,662	4,567,524
Dec-06	19	1900	1,401,315	435,865	82,364	684,382	2,013,285	283,097	98,108	15,522	1,997,763	4,998,417
Jan-07	11	0900	1,411,173	441,668	81,033	683,279	2,074,490	262,135	89,885	15,225	2,059,265	5,043,663
Feb-07	1	0900	1,236,361	374,872	72,196	617,107	1,862,485	239,101	79,643	13,631	1,848,854	4,481,766
Mar-07	1	0800	1,201,419	377,849	72,347	656,269	1,911,593	250,160	84,262	14,577	1,897,016	4,553,900
Apr-07	5	0800	1,077,952	327,145	70,222	622,072	1,655,477	247,340	78,780	14,698	1,640,779	4,078,988
May-07	31	1500	1,136,671	327,091	78,094	620,387	1,783,669	333,184	84,195	15,805	1,767,864	4,363,292
Jun-07	28	1600	1,182,323	338,176	85,729	614,324	1,927,915	371,865	112,179	16,909	1,911,006	4,632,511
Jul-07	31	1600	1,258,891	412,059	97,871	649,540	2,392,418	447,650	132,329	19,696	2,372,722	5,390,758
Aug-07	7	1600	1,253,033	395,663	92,964	678,667	2,372,482	375,054	133,283	18,898	2,353,584	5,301,147
Sep-07	4	1500	1,162,391	346,892	75,723	632,351	1,840,812	289,268	131,998	15,761	1,825,051	4,479,436
			14,671,748	4,506,795	949,404	7,731,719	23,424,092	3,629,674	1,203,972	189,495	23,234,597	56,117,405

+ plus

Adjustments for Ancilary Services Contracts (Add backs) excluding Buy Through

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-06	28	1900	-	-	-	-	-	-	-	-	-	-
Dec-06	19	1900	-	-	-	-	-	-	-	-	-	-
Jan-07	11	0900	-	-	-	-	-	-	-	-	-	-
Feb-07	1	0900	-	-	-	-	-	-	-	-	-	-
Mar-07	1	0800	-	-	-	-	-	-	-	-	-	-
Apr-07	5	0800	-	-	-	-	-	-	-	-	-	-
May-07	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-07	28	1600	-	-	-	-	-	-	-	-	-	-
Jul-07	31	1600	-	-	-	-	-	-	-	-	-	-
Aug-07	7	1600	-	-	-	-	-	-	-	-	-	-
Sep-07	4	1500	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Gross UT	ID	W. WY	UT	Net UT	Total
Oct-06	31	0800	1,123,552	347,790	67,053	629,707	1,692,569	275,820	89,512	14,540	1,678,029	4,226,003
Nov-06	28	1900	1,226,668	381,724	73,807	643,633	1,896,895	255,000	89,797	14,233	1,882,662	4,567,524
Dec-06	19	1900	1,401,315	435,865	82,364	684,382	2,013,285	283,097	98,108	15,522	1,997,763	4,998,417
Jan-07	11	0900	1,411,173	441,668	81,033	683,279	2,074,490	262,135	89,885	15,225	2,059,265	5,043,663
Feb-07	1	0900	1,236,361	374,872	72,196	617,107	1,862,485	239,101	79,643	13,631	1,848,854	4,481,766
Mar-07	1	0800	1,201,419	377,849	72,347	656,269	1,911,593	250,160	84,262	14,577	1,897,016	4,553,900
Apr-07	5	0800	1,077,952	327,145	70,222	622,072	1,655,477	247,340	78,780	14,698	1,640,779	4,078,988
May-07	31	1500	1,136,671	327,091	78,094	620,387	1,783,669	333,184	84,195	15,805	1,767,864	4,363,292
Jun-07	28	1600	1,182,323	338,176	85,729	614,324	1,927,915	371,865	112,179	16,909	1,911,006	4,632,511
Jul-07	31	1600	1,258,891	412,059	97,871	649,540	2,392,418	447,650	132,329	19,696	2,372,722	5,390,758
Aug-07	7	1600	1,253,033	395,663	92,964	678,667	2,372,482	375,054	133,283	18,898	2,353,584	5,301,147
Sep-07	4	1500	1,162,391	346,892	75,723	632,351	1,840,812	289,268	131,998	15,761	1,825,051	4,479,436
			14,671,748	4,506,795	949,404	7,731,719	23,424,092	3,629,674	1,203,972	189,495	23,234,597	56,117,405

September 07
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-04	124.9	1,995.0	611.6	0.0	896.3	2,629.5	384.5	128.7	22.8	
Nov-04	134.6	2,161.2	640.9	0.0	951.8	3,165.0	397.4	136.3	24.3	
Dec-04	143.7	2,311.0	678.6	0.0	965.3	3,186.6	419.0	138.0	25.0	
Jan-05	139.8	2,352.0	708.7	0.0	958.5	3,140.1	374.6	124.3	23.2	
Feb-05	136.7	2,295.0	690.8	0.0	957.9	3,155.8	386.2	126.5	23.4	
Mar-05	138.4	2,064.7	656.3	0.0	933.3	3,062.9	371.1	121.4	23.3	
Apr-05	128.8	1,914.9	593.8	0.0	928.2	2,652.2	379.1	116.9	23.8	
May-05	121.3	1,712.8	513.8	0.0	869.8	2,948.0	494.5	115.3	26.4	
Jun-05	141.4	1,933.4	607.3	0.0	908.1	3,685.0	592.3	165.3	31.9	
Jul-05	143.8	2,115.8	759.0	0.0	941.2	4,378.8	563.1	185.0	35.9	
Aug-05	146.8	2,067.8	729.1	0.0	972.5	4,340.5	543.4	188.3	34.3	
Sep-05	125.8	1,887.9	608.2	0.0	934.1	3,419.7	441.2	193.4	29.3	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	
Juris % by Division	3.5771%	54.5875%	17.1566%	0.0000%	24.6788%	84.2933%	11.3332%	3.6874%	0.6861%	200.00%
Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Subtotal	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	
System Capacity Factor	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%	100.00%

ENERGY ALLOCATION NOTE

MONTH	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-04	67,053	1,123,552	347,790	0	629,707	1,678,029	275,820	89,512	14,540	
Nov-04	73,807	1,226,668	381,724	0	643,633	1,882,662	255,000	89,797	14,233	
Dec-04	82,364	1,401,315	435,865	0	684,382	1,997,763	283,097	98,108	15,522	
Jan-05	81,033	1,411,173	441,668	0	683,279	2,059,265	262,135	89,885	15,225	
Feb-05	72,196	1,236,361	374,872	0	617,107	1,848,854	239,101	79,643	13,631	
Mar-05	72,347	1,201,419	377,849	0	656,269	1,897,016	250,160	84,262	14,577	
Apr-05	70,222	1,077,952	327,145	0	622,072	1,640,779	247,340	78,780	14,698	
May-05	78,094	1,136,671	327,091	0	620,387	1,767,864	333,184	84,195	15,805	
Jun-05	85,729	1,182,323	338,176	0	614,324	1,911,006	371,865	112,179	16,909	
Jul-05	97,871	1,258,891	412,059	0	649,540	2,372,722	447,650	132,329	19,696	
Aug-05	92,964	1,253,033	395,663	0	678,667	2,353,584	375,054	133,283	18,898	
Sep-05	75,723	1,162,391	346,892	0	632,351	1,825,051	289,268	131,998	15,761	
Load Curtailment	0	0	0	0	0	0	0	0	0	
Total	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	
Juris % by Division	3.4078%	52.6630%	16.1768%	0.0000%	27.7524%	82.2238%	12.8449%	4.2607%	0.6706%	200.00%

Total Hydro Adjustment	0	0	0	0	0	0	0	0	0	
Off-System Sales	0	0	0	0	0	0	0	0	0	
Subtotal	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	
System Energy Factor	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%	100.00%
Divisional Energy - Pacific	3.4078%	52.6630%	16.1768%	0.0000%	27.7524%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.2238%	12.8449%	4.2607%	0.6706%	100.00%
System Generation Factor	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	100.00%
Divisional Generation - Pacific	3.5344%	54.1022%	16.9095%	0.0000%	25.4539%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.7803%	11.7079%	3.8295%	0.6823%	100.00%
System Capacity (kw)										
Accord	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	92,626.1
Modified Accord	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	92,626.1
Rolled-In	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	92,626.1
Rolled-In with Hydro Adj.	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	92,626.1
Rolled-In with Off-Sys Adj.	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	92,626.1
System Capacity Factor										
Accord	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%	100.00%
Modified Accord	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%	100.00%
Rolled-In	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%	100.00%
Rolled-In with Hydro Adj.	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%	100.00%
Rolled-In with Off-Sys Adj.	1.7553%	26.7866%	8.4189%	0.0000%	12.1101%	42.9298%	5.7719%	1.8779%	0.3494%	100.00%
System Energy (kwh)										
Accord	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	56,117,405
Modified Accord	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	56,117,405
Rolled-In	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	56,117,405
Rolled-In with Hydro Adj.	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	56,117,405
Rolled-In with Off-Sys Adj.	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	56,117,405
System Energy Factor										
Accord	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%	100.00%
Modified Accord	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%	100.00%
Rolled-In	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%	100.00%
Rolled-In with Hydro Adj.	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%	100.00%
Rolled-In with Off-Sys Adj.	1.6918%	26.1447%	8.0310%	0.0000%	13.7778%	41.4035%	6.4680%	2.1455%	0.3377%	100.00%
System Generation Factor										
Accord	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	100.00%
Modified Accord	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	100.00%
Rolled-In	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	100.00%
Rolled-In with Hydro Adj.	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	100.00%
Rolled-In with Off-Sys Adj.	1.7394%	26.6261%	8.3219%	0.0000%	12.5270%	42.5482%	5.9459%	1.9448%	0.3465%	100.00%

September 07
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Oct-04	124.9	1,995.0	611.6	0.0	896.3	2,629.5	384.5	128.7	22.8	0.0	3,627.7	3,165.4	2,652.3	22.8
Nov-04	134.6	2,161.2	640.9	0.0	951.8	3,165.0	397.4	136.3	24.3	0.0	3,888.5	3,723.0	3,189.3	24.3
Dec-04	143.7	2,311.0	678.6	0.0	965.3	3,186.6	419.0	138.0	25.0	0.0	4,098.7	3,768.5	3,211.5	25.0
Jan-05	139.8	2,352.0	708.7	0.0	958.5	3,140.1	374.6	124.3	23.2	0.0	4,159.0	3,662.3	3,163.4	23.2
Feb-05	136.7	2,295.0	690.6	0.0	957.9	3,155.8	386.2	126.5	23.4	0.0	4,080.4	3,691.9	3,179.2	23.4
Mar-05	138.4	2,064.7	656.3	0.0	933.3	3,062.9	371.1	121.4	23.3	0.0	3,792.7	3,578.8	3,086.3	23.3
Apr-05	128.8	1,914.9	593.8	0.0	928.2	2,652.2	379.1	116.9	23.8	0.0	3,565.7	3,171.9	2,676.0	23.8
May-05	121.3	1,712.8	513.8	0.0	869.8	2,948.0	494.5	115.3	26.4	0.0	3,217.7	3,584.2	2,974.4	26.4
Jun-05	141.4	1,933.4	607.3	0.0	908.1	3,685.0	592.3	165.3	31.9	0.0	3,590.2	4,474.5	3,716.9	31.9
Jul-05	143.8	2,115.8	759.0	0.0	941.2	4,378.8	563.1	185.0	35.9	0.0	3,959.9	5,162.9	4,414.7	35.9
Aug-05	146.8	2,067.8	729.1	0.0	972.5	4,340.5	543.4	188.3	34.3	0.0	3,916.2	5,106.6	4,374.8	34.3
Sep-05	125.8	1,887.9	608.2	0.0	934.1	3,419.7	441.2	193.4	29.3	0.0	3,555.9	4,083.6	3,449.0	29.3
Total Coin. Peak	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7	0.0	45,452.5	47,173.6	40,087.9	323.7
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0

Coincidental System Peaks Temperature Adjustment

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	INDEGO	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Oct-04	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Nov-04	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Dec-04	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Jan-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Feb-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Mar-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Apr-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
May-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Jun-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Jul-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Aug-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Sep-05	0	0	0	0	0	0	0	0	0.0		0	0.00	0	0
Total Adj.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0	0	0	0
Net Coin. Peak	1,625.9	24,811.4	7,798.1	0.0	11,217.1	39,764.2	5,346.3	1,739.5	323.7					

Input Range for Expected Owned Hydro Peak at time of system peak

Input Range for Firm Off-system sales for resale peak at system peak

Hydro Data Input

Firm Off-system Data

MONTH	Pacific	Utah	MONTH	Pacific	Utah	Rolled-In Data Input	Pacific	Utah	Pacific	Utah
Oct-04	0	0	Jan-04	0	0	0	0	0	0	0
Nov-04	0	0	Feb-04	0	0	0	0	0	0	0
Dec-04	0	0	Mar-04	0	0	0	0	0	0	0
Jan-05	0	0	Apr-03	0	0	0	0	0	0	0
Feb-05	0	0	May-03	0	0	0	0	0	0	0
Mar-05	0	0	Jun-03	0	0	0	0	0	0	0
Apr-05	0	0	Jul-03	0	0	0	0	0	0	0
May-05	0	0	Aug-03	0	0	0	0	0	0	0
Jun-05	0	0	Sep-03	0	0	0	0	0	0	0
Jul-05	0	0	Oct-03	0	0	0	0	0	0	0
Aug-05	0	0	Nov-03	0	0	0	0	0	0	0
Sep-05	0	0	Dec-03	0	0	0	0	0	0	0
Total Pk	0.0	0.0	Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	0.0

September 07

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-06	31,191	7.82%	9.8	156.0	47.8	0.0	70.1	205.6	30.1	10.1	1.8	
Nov-06	18,295	4.59%	6.2	99.1	29.4	0.0	43.7	145.2	18.2	6.3	1.1	
Dec-06	20,065	5.03%	7.2	116.3	34.1	0.0	48.6	160.3	21.1	6.9	1.3	
Jan-07	30,020	7.53%	10.5	177.0	53.3	0.0	72.1	236.3	28.2	9.4	1.7	
Feb-07	15,470	3.88%	5.3	89.0	26.8	0.0	37.2	122.4	15.0	4.9	0.9	
Mar-07	8,750	2.19%	3.0	45.3	14.4	0.0	20.5	67.2	8.1	2.7	0.5	
Apr-07	24,185	6.06%	7.8	116.1	36.0	0.0	56.3	160.8	23.0	7.1	1.4	
May-07	43,910	11.01%	13.4	188.6	56.6	0.0	95.8	324.6	54.4	12.7	2.9	
Jun-07	45,960	11.52%	16.3	222.8	70.0	0.0	104.6	424.6	68.2	19.0	3.7	
Jul-07	57,855	14.51%	20.9	306.9	110.1	0.0	136.5	635.2	81.7	26.8	5.2	
Aug-07	59,192	14.84%	21.8	306.9	108.2	0.0	144.3	644.2	80.6	27.9	5.1	
Sep-07	43,956	11.02%	13.9	208.1	67.0	0.0	102.9	376.9	48.6	21.3	3.2	
	398,849	100.00%	136	2,032	654	-	933	3,503	477	155	29	
SSCCT Factor			1.72%	25.66%	8.26%	0.00%	11.78%	44.24%	6.03%	1.96%	0.36%	100.00%
SSGCT Factor			1.72%	25.63%	8.15%	0.00%	12.21%	43.64%	6.25%	2.04%	0.36%	100.00%

September 07
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MONTH	MWH Cholla IV	APS	Total	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC SHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-06	224,017	78,015	302,032	11.09%	13.8	221.2	67.8	0.0	99.4	291.5	42.6	14.3	2.5	
Nov-06	221,893	137,805	359,698	13.20%	17.8	285.3	84.6	0.0	125.7	417.9	52.5	18.0	3.2	
Dec-06	251,942	142,425	394,367	14.48%	20.8	334.5	98.2	0.0	139.7	461.3	60.7	20.0	3.6	
Jan-07	238,700	142,560	381,260	13.99%	19.6	329.1	99.2	0.0	134.1	439.4	52.4	17.4	3.3	
Feb-07	164,758	68,655	233,413	8.57%	11.7	196.6	59.2	0.0	82.1	270.4	33.1	10.8	2.0	
Mar-07	234,325	-	234,325	8.60%	11.9	177.6	56.4	0.0	80.3	263.4	31.9	10.4	2.0	
Apr-07	228,378	-	228,378	8.38%	10.8	160.5	49.8	0.0	77.8	222.3	31.8	9.8	2.0	
May-07	207,664	(78,040)	129,624	4.76%	5.8	81.5	24.4	0.0	41.4	140.3	23.5	5.5	1.3	
Jun-07	222,431	(137,820)	84,611	3.11%	4.4	60.0	18.9	0.0	28.2	114.4	18.4	5.1	1.0	
Jul-07	244,410	(142,550)	101,860	3.74%	5.4	79.1	28.4	0.0	35.2	163.7	21.1	6.9	1.3	
Aug-07	249,862	(142,410)	107,452	3.94%	5.8	81.6	28.8	0.0	38.4	171.2	21.4	7.4	1.4	
Sep-07	236,221	(68,810)	167,411	6.14%	7.7	116.0	37.4	0.0	57.4	210.1	27.1	11.9	1.8	
	2,724,601	(170)	2,724,430	100.00%	135	2,123	653	-	940	3,166	416	138	25	
SSCCH Factor					1.78%	27.95%	8.60%	0.00%	12.37%	41.68%	5.48%	1.81%	0.33%	100.00%
SSGCH Factor					1.75%	27.65%	8.51%	0.00%	12.76%	41.50%	5.62%	1.87%	0.33%	100.00%

September 07
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-07	56,800	9%	13.2	180.9	56.8	0.0	84.9	344.7	55.4	15.5	3.0	
Jul-07	207,200	34%	49.1	722.0	259.0	0.0	321.2	1494.2	192.2	63.1	12.3	
Aug-07	220,800	36%	53.4	751.9	265.1	0.0	353.6	1578.4	197.6	68.5	12.5	
Sep-07	122,400	20%	25.4	380.6	122.6	0.0	188.3	689.3	88.9	39.0	5.9	
	607,200	100%	141	2,035	704	-	948	4,107	534	186	34	
SSCC Factor			1.62%	23.43%	8.10%	0.00%	10.91%	47.27%	6.15%	2.14%	0.39%	100.00%
SSGC Factor			1.66%	23.60%	7.96%	0.00%	11.38%	46.29%	6.48%	2.25%	0.38%	100.00%

September 07

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYO	ERC-UP&L	OTHER	
Douglas - Wells	4,418	67,627	21,137	-	31,817	108,068	15,102	4,940	880	-	253,988
Chelan - Rocky Reach	5,378	82,327	25,731	-	38,733	131,557	18,384	6,013	1,071	-	309,195
Grant - Wanapum		510,051	159,415								669,466
Grant - Priest Rapids		-									-
Grant Displacement		442,472									442,472
Grant Surplus		35,228									35,228
Grant Meaningful Priority		243,881									243,881
Total	9,796	1,381,586	206,283	-	70,550	239,625	33,486	10,953	1,951	-	1,954,230
MC Factor	0.5013%	70.6972%	10.5557%	0.0000%	3.6101%	12.2618%	1.7135%	0.5605%	0.0999%	0.0000%	100.0000%

September 07

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

Jurisdictional Contribution to Firm System Retail Peak,(input level).

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Oct-04	67,053	1,123,552	347,790	0	629,707	1,678,029	275,820	89,512	14,540	0	2,168,101	2,057,901	1,692,569	14,540
Nov-04	73,807	1,226,668	381,724	0	643,633	1,882,662	255,000	89,797	14,233	0	2,325,832	2,241,692	1,896,895	14,233
Dec-04	82,364	1,401,315	435,865	0	684,382	1,997,763	283,097	98,108	15,522	0	2,603,926	2,394,491	2,013,285	15,522
Jan-05	81,033	1,411,173	441,668	0	683,279	2,059,265	262,135	89,885	15,225	0	2,617,153	2,426,510	2,074,490	15,225
Feb-05	72,196	1,236,361	374,872	0	617,107	1,848,854	239,101	79,643	13,631	0	2,300,536	2,181,230	1,862,485	13,631
Mar-05	72,347	1,201,419	377,849	0	656,269	1,897,016	250,160	84,262	14,577	0	2,307,884	2,246,016	1,911,593	14,577
Apr-05	70,222	1,077,952	327,145	0	622,072	1,640,779	247,340	78,780	14,698	0	2,097,391	1,981,597	1,655,477	14,698
May-05	78,094	1,136,671	327,091	0	620,387	1,767,864	333,184	84,195	15,805	0	2,162,244	2,201,048	1,783,669	15,805
Jun-05	85,729	1,182,323	338,176	0	614,324	1,911,006	371,865	112,179	16,909	0	2,220,552	2,411,959	1,927,915	16,909
Jul-05	97,871	1,258,891	412,059	0	649,540	2,372,722	447,650	132,329	19,696	0	2,418,361	2,972,397	2,392,418	19,696
Aug-05	92,964	1,253,033	395,663	0	678,667	2,353,584	375,054	133,283	18,898	0	2,420,328	2,880,819	2,372,482	18,898
Sep-05	75,723	1,162,391	346,892	0	632,351	1,825,051	289,268	131,998	15,761	0	2,217,357	2,262,079	1,840,812	15,761
Total Input	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495	0	27,859,666	28,257,738	23,424,092	189,495
Load Curtailment	0	0	0	0	0	0	0	0	0		0	0	0	0

Temperature Adjustment

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC
Oct-04	0	0	0	0	0	0	0	0	0
Nov-04	0	0	0	0	0	0	0	0	0
Dec-04	0	0	0	0	0	0	0	0	0
Jan-05	0	0	0	0	0	0	0	0	0
Feb-05	0	0	0	0	0	0	0	0	0
Mar-05	0	0	0	0	0	0	0	0	0
Apr-05	0	0	0	0	0	0	0	0	0
May-05	0	0	0	0	0	0	0	0	0
Jun-05	0	0	0	0	0	0	0	0	0
Jul-05	0	0	0	0	0	0	0	0	0
Aug-05	0	0	0	0	0	0	0	0	0
Sep-05	0	0	0	0	0	0	0	0	0
Total Adj.	0	0	0	0	0	0	0	0	0
Net Energy	949,404	14,671,748	4,506,795	0	7,731,719	23,234,597	3,629,674	1,203,972	189,495

Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
27,859,666	28,257,738	23,424,092	189,495

Input Range for Expected Owned Hydro Peak at time of system peak

MONTH	Pacific	Utah
Oct-04	0	0
Nov-04	0	0
Dec-04	0	0
Jan-05	0	0
Feb-05	0	0
Mar-05	0	0
Apr-05	0	0
May-05	0	0
Jun-05	0	0
Jul-05	0	0
Aug-05	0	0
Sep-05	0	0
Total Pk	0	0

Input Range for Firm Off-system sales for resale peak at system peak

MONTH	Pacific	Utah	Rolled-In Data Input
1-Jan	0	0	0
1-Feb	0	0	0
1-Mar	0	0	0
1-Apr	0	0	0
1-May	0	0	0
1-Jun	0	0	0
1-Jul	0	0	0
1-Aug	0	0	0
1-Sep	0	0	0
1-Oct	0	0	0
1-Nov	0	0	0
1-Dec	0	0	0
Total Pk	0	0	

Hydro Data Input		Firm Off-system Data				
Pacific	Utah	Pacific	Utah	Act	Ut Off Sys 100% LF	Days in Months
0	0	0	0	0	0	31
0	0	0	0	0	0	28
0	0	0	0	0	0	31
0	0	0	0	0	0	30
0	0	0	0	0	0	31
0	0	0	0	0	0	30
0	0	0	0	0	0	31
0	0	0	0	0	0	31
0	0	0	0	0	0	30
0	0	0	0	0	0	31
0	0	0	0	0	0	30
0	0	0	0	0	0	31
0	0	0	0	0	0	

September 07
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

MONTH	Total	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-06	31,191	7.82%	5,244	87,864	27,198	-	49,245	131,226	21,570	7,000	1,137	
Nov-06	18,295	4.59%	3,385	56,267	17,510	-	29,523	86,357	11,697	4,119	653	
Dec-06	20,065	5.03%	4,144	70,496	21,927	-	34,429	100,502	14,242	4,936	781	
Jan-07	30,020	7.53%	6,099	106,214	33,243	-	51,428	154,994	19,730	6,765	1,146	
Feb-07	15,470	3.88%	2,800	47,954	14,540	-	23,936	71,711	9,274	3,089	529	
Mar-07	8,750	2.19%	1,587	26,357	8,289	-	14,397	41,617	5,488	1,849	320	
Apr-07	24,185	6.06%	4,258	65,364	19,837	-	37,721	99,492	14,998	4,777	891	
May-07	43,910	11.01%	8,598	125,138	36,010	-	68,300	194,628	36,681	9,269	1,740	
Jun-07	45,960	11.52%	9,879	136,240	38,968	-	70,789	220,207	42,850	12,927	1,948	
Jul-07	57,855	14.51%	14,197	182,609	59,771	-	94,219	344,176	64,934	19,195	2,857	
Aug-07	59,192	14.84%	13,797	185,958	58,719	-	100,719	349,287	55,660	19,780	2,805	
Sep-07	43,956	11.02%	8,345	128,104	38,230	-	69,690	201,134	31,879	14,547	1,737	
	398,849	100.00%	82,332	1,218,567	374,243	-	644,395	1,995,331	329,004	108,253	16,543	
SSECT Factor			1.73%	25.55%	7.85%	0.00%	13.51%	41.84%	6.90%	2.27%	0.35%	100.00%

September 07
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

MONTH	MWH Cholla IV	APS	Total	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC SHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-06	224,017	78,015	302,032	11.09%	7,434	124,558	38,556	-	69,810	186,027	30,578	9,923	1,612	
Nov-06	221,893	137,805	359,698	13.20%	9,745	161,953	50,398	-	84,977	248,562	33,667	11,856	1,879	
Dec-06	251,942	142,425	394,367	14.48%	11,922	202,843	63,092	-	99,066	289,180	40,979	14,201	2,247	
Jan-07	238,700	142,560	381,260	13.99%	11,340	197,481	61,807	-	95,619	288,176	36,683	12,579	2,131	
Feb-07	164,758	68,655	233,413	8.57%	6,185	105,924	32,117	-	52,870	158,399	20,485	6,823	1,168	
Mar-07	234,325	-	234,325	8.60%	6,223	103,333	32,498	-	56,445	163,160	21,516	7,247	1,254	
Apr-07	228,378	-	228,378	8.38%	5,886	90,360	27,423	-	52,146	137,540	20,733	6,604	1,232	
May-07	207,664	(78,040)	129,624	4.76%	3,716	54,081	15,562	-	29,517	84,112	15,852	4,006	752	
Jun-07	222,431	(137,820)	84,611	3.11%	2,662	36,719	10,503	-	19,079	59,349	11,549	3,484	525	
Jul-07	244,410	(142,550)	101,860	3.74%	3,659	47,067	15,406	-	24,285	88,710	16,737	4,947	736	
Aug-07	249,862	(142,410)	107,452	3.94%	3,667	49,420	15,605	-	26,767	92,826	14,792	5,257	745	
Sep-07	236,221	(68,810)	167,411	6.14%	4,653	71,427	21,316	-	38,857	112,146	17,775	8,111	968	
	2,724,601	(170)	2,724,430	100.00%	77,091	1,245,165	384,284	-	649,436	1,908,187	281,346	95,038	15,249	
SSECH Factor					1.66%	26.74%	8.25%	0.00%	13.95%	40.99%	6.04%	2.04%	0.33%	100.00%

September 07

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	PACIFIC CALIFORNIA	PACIFIC OREGON	PACIFIC WASHINGTON	PACIFIC MONTANA	PACIFIC WYOMING	UTAH UTAH	UTAH IDAHO	UTAH WYOMING	UTAH FERC	
Oct-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-07	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-07	56,800	9%	8019.4	110599.4	31634.4	0.0	57466.4	178763.4	34785.8	10493.7	1581.7	
Jul-07	207,200	34%	33397.3	429582.0	140610.4	0.0	221648.2	809664.0	152755.3	45155.7	6721.0	
Aug-07	220,800	36%	33805.2	455648.3	143877.6	0.0	246788.2	855848.8	136383.1	48466.6	6872.0	
Sep-07	122,400	20%	15264.3	234316.1	69926.8	0.0	127470.0	367895.7	58311.0	26608.4	3177.1	
	607,200	100%	90,486	1,230,146	386,049	-	653,373	2,212,172	382,235	130,724	18,352	
SSEC Factor			1.77%	24.10%	7.56%	0.00%	12.80%	43.35%	7.49%	2.56%	0.36%	100.00%