PacifiCorp
Exhibit UP&L___(JTW-2)
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

UNADJUSTED DATA

Unadjusted to Test Period Comparison

Note: The Unadjusted results contain year-end rate base balances as of September 2005. The Test period results contain average rate base balances.

Description:	Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
Operating Revenues						
General Business Revenues	2,601,266,528	2,929,971,657	328,705,129	1,119,827,509	1,222,388,737	102,561,228
Interdepartmental	0	0	0	0	0	0
Special Sales	660,219,552	1,246,089,699	585,870,147	258,914,019	527,061,303	268,147,283
Other Operating Revenues	179,112,486	160,509,288	(18,603,198)	47,499,535	54,525,245	7,025,709
Total Operating Revenues	3,440,598,566	4,336,570,644	895,972,078	1,426,241,064	1,803,975,284	377,734,221
Operating Expenses:						
Steam Production	700,838,160	785,051,148	84,212,988	277,313,889	327,803,042	50,489,153
Nuclear Production	0	0	0	0	0	0
Hydro Production	33,270,438	39,631,840	6,361,402	13,194,938	16,862,647	3,667,709
Other Power Supply	823,589,738	1,555,271,831	731,682,093	419,256,720	704,937,604	285,680,885
Transmission	108,964,977	127,593,904	18,628,928	43,212,239	54,285,931	11,073,692
Distribution	197,874,045	228,104,440	30,230,396	88,631,054	107,512,976	18,881,922
Customer Accounts	86,527,325	101,693,609	15,166,284	36,275,256	43,652,527	7,377,271
Customer Service	47,609,885	17,819,197	(29,790,689)	37,057,936	6,808,776	(30,249,160)
Sales	0	0	0	0	0	0
Administrative & General	245,833,784	251,243,689	5,409,905	98,102,371	103,160,048	5,057,678
Total O & M Expenses	2,244,508,352	3,106,409,658	861,901,305	1,013,044,402	1,365,023,551	351,979,150
Depreciation	369,860,932	414,399,743	44,538,811	143,766,407	170,176,200	26,409,793
Amortization Expense	62,158,122	69,672,214	7,514,092	22,799,396	27,146,213	4,346,817
Taxes Other Than Income	95,521,057	106,204,200	10,683,143	30,488,656	35,375,111	4,886,455
Income Taxes - Federal	62,569,428	103,010,415	40,440,987	8,751,793	22,214,726	13,462,932
Income Taxes - State	6,589,692	14,616,713	8,027,021	931,641	3,208,759	2,277,118
Income Taxes - Def Net	107,777,712	31,634,387	(76,143,325)	39,764,707	7,693,717	(32,070,991)
Investment Tax Credit Adj.	(5,854,860)	(5,854,860)	0	(4,802,023)	(4,905,221)	(103,197)
Misc Revenue & Expense	(3,678,335)	(9,678,129)	(5,999,794)	(1,519,853)	(3,750,651)	(2,230,798)
Total Operating Expenses	2,939,452,101	3,830,414,341	890,962,241	1,253,225,125	1,622,182,404	368,957,279
Operating Revenue for Return	501,146,466	506,156,303	5,009,837	173,015,939	181,792,880	8,776,942
Rate Base:						
Electric Plant in Service	14,164,796,150	15,625,200,547	1,460,404,397	5,687,510,132	6,587,385,013	899,874,881
Plant Held for Future Use	3,299,218	6,799,218	3,500,000	2,651,161	4,121,270	1,470,109
Misc Deferred Debits	125,831,436	91,585,523	(34,245,913)	35,705,763	24,060,665	(11,645,098)
Elec Plant Acq Adj	84,154,157	75,935,123	(8,219,034)	33,375,240	32,309,052	(1,066,188)
Nuclear Fuel	0	0	0	0	0	0
Prepayments	36,638,543	19,627,378	(17,011,165)	15,321,089	8,819,361	(6,501,728)
Fuel Stock	52,420,616	86,477,141	34,056,525	20,731,266	35,752,973	15,021,706
Material & Supplies	115,187,098	115,189,791	2,692	47,449,012	49,423,740	1,974,727
Working Capital	46,822,398	65,166,423	18,344,024	23,241,596	31,482,739	8,241,144
Weatherization Loans	20,801,359	19,357,791	(1,443,567)	3,730,783	1,892,278	(1,838,505)
Miscellaneous Rate Base	9,729,922	7,217,628	(2,512,294)	4,584,147	3,616,720	(967,427)
Total Electric Plant	14,659,680,898	16,112,556,563	1,452,875,665	5,874,300,189	6,778,863,809	904,563,620
Rate Base Deductions:						
Accum Prov For Depr	(5,646,334,465)	(6,028,418,620)	(382,084,154)	(2,172,221,974)	(2,431,640,507)	(259,418,533)
Accum Prov For Amort	(354,131,154)	(428,801,837)	(74,670,682)	(142,466,325)	(179,853,015)	(37,386,690)
Accum Def Income Taxes	(1,177,081,594)	(1,191,232,440)	(14,150,846)	(563,546,209)	(536,801,307)	26,744,902
Unamortized ITC	(14,198,143)	(11,761,465)	2,436,678	(205,673)	(185,414)	20,259
Customer Adv for Const	(5,689,399)	(5,689,399)	0	1,609,121	(2,563,462)	(4,172,583)
Customer Service Deposits	0	(9,745,692)	(9,745,692)	0	(9,745,692)	(9,745,692)
Misc. Rate Base Deductions	(92,886,915)	(112,470,476)	(19,583,562)	(33,999,037)	(43,859,127)	(9,860,090)
Total Rate Base Deductions	(7,290,321,670)	(7,788,119,929)	(497,798,259)	(2,910,830,097)	(3,204,648,524)	(293,818,426)
Total Rate Base	7,369,359,228	8,324,436,634	955,077,406	2,963,470,092	3,574,215,286	610,745,194
Return on Rate Base	6.800%	6.080%	-0.720%	5.8383%	5.0862%	-0.752%
Return on Equity	7.378%	5.786%	-1.593%	5.3048%	3.9030%	-1.402%
100 Basis Points in Equity:						
Revenue Requirement Impact	55,106,893	70,834,852	15,727,959	22,160,357	30,413,951	8,253,595
Rate Base Decrease	(470,703,582)	(665,111,744)	(194,408,163)	(218,182,662)	(336,143,159)	(117,960,497)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
Sales to Ultimate Customers							
440	Residential Sales						
	S	946,093,309	1,128,046,478	181,953,169	417,906,497	452,899,129	34,992,632
		946,093,309	1,128,046,478	181,953,169	417,906,497	452,899,129	34,992,632
442	Commercial & Industrial Sales						
	S	1,620,611,363	1,766,700,338	146,088,975	675,097,131	742,180,000	67,082,869
	SE	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		1,620,611,363	1,766,700,338	146,088,975	675,097,131	742,180,000	67,082,869
444	Public Street & Highway Lighting						
	S	16,330,460	17,871,019	1,540,559	8,592,484	9,955,785	1,363,301
	SO	-	-	-	-	-	-
		16,330,460	17,871,019	1,540,559	8,592,484	9,955,785	1,363,301
445	Other Sales to Public Authority						
	S	18,231,397	17,353,823	(877,574)	18,231,397	17,353,823	(877,574)
		18,231,397	17,353,823	(877,574)	18,231,397	17,353,823	(877,574)
448	Interdepartmental						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
Total Sales to Ultimate Customers		2,601,266,528	2,929,971,657	328,705,129	1,119,827,509	1,222,388,737	102,561,228
447	Sales for Resale						
	S	7,351,247	7,351,247	-	-	-	-
	SG	641,156,334	1,238,738,452	597,582,118	254,280,325	527,061,303	272,780,978
	SE	11,711,971	(0)	(11,711,971)	4,633,694	(0)	(4,633,694)
	SG	-	-	-	-	-	-
		660,219,552	1,246,089,699	585,870,147	258,914,019	527,061,303	268,147,283
449	Provision for Rate Refund						
	S	2	2	-	2	2	-
	SG	-	-	-	-	-	-
		2	2	-	2	2	-
Total Sales from Electricity		3,261,486,082	4,176,061,358	914,575,276	1,378,741,530	1,749,450,041	370,708,511
450	Forfeited Discounts & Interest						
	S	5,460,622	5,460,622	-	2,278,272	2,278,272	-
	SO	-	-	-	-	-	-
		5,460,622	5,460,622	-	2,278,272	2,278,272	-
451	Misc Electric Revenue						
	S	7,470,535	7,470,535	-	5,040,970	5,040,970	-
	SG	-	-	-	-	-	-
	SO	3,582	3,582	-	1,438	1,509	72
		7,474,117	7,474,117	-	5,042,407	5,042,479	72
453	Water Sales						
	SG	170,132	170,132	-	67,474	72,388	4,914
		170,132	170,132	-	67,474	72,388	4,914
454	Rent of Electric Property						
	S	13,920,111	14,221,970	301,859	4,899,326	5,201,185	301,859
	SG	4,911,919	4,911,919	-	1,948,050	2,089,935	141,885
	SO	1,813,121	1,813,121	-	727,629	764,037	36,408
		20,645,152	20,947,011	301,859	7,575,005	8,055,157	480,152

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
456	Other Electric Revenue						
	S	64,583,545	35,337,845	(29,245,700)	512,830	512,830	-
	CN	-	-	-	-	-	-
	SE	17,672,627	17,672,627	-	6,991,953	7,317,095	325,142
	SO	818,929	818,929	-	328,647	345,091	16,444
	SG	62,287,360	72,628,002	10,340,643	24,702,946	30,901,930	6,198,985
		145,362,461	126,457,404	(18,905,057)	32,536,376	39,076,947	6,540,571
	Total Other Electric Revenues	179,112,484	160,509,286	(18,603,198)	47,499,534	54,525,243	7,025,709
Total Electric Operating Revenues		3,440,598,566	4,336,570,644	895,972,078	1,426,241,064	1,803,975,284	377,734,221
Summary of Revenues by Factor							
	S	2,700,052,590	2,999,813,879	299,761,288	1,132,558,908	1,235,421,995	102,863,087
	CN	-	-	-	-	-	-
	SE	29,384,598	17,672,627	(11,711,971)	11,625,647	7,317,095	(4,308,552)
	SO	2,635,632	2,635,632	-	1,057,714	1,110,638	52,924
	SG	708,525,745	1,316,448,506	607,922,761	280,998,795	560,125,556	279,126,762
	DGP	-	-	-	-	-	-
Total Electric Operating Revenues		3,440,598,566	4,336,570,644	895,972,078	1,426,241,064	1,803,975,284	377,734,221
Miscellaneous Revenues							
41160	Gain on Sale of Utility Plant - CR						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
41170	Loss on Sale of Utility Plant						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
4118	Gain from Emission Allowances						
	S	-	-	-	-	-	-
	SE	(2,266,270)	(8,850,806)	(6,584,536)	(896,621)	(3,664,548)	(2,767,927)
		(2,266,270)	(8,850,806)	(6,584,536)	(896,621)	(3,664,548)	(2,767,927)
41181	Gain from Disposition of NOX Credits						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
4194	Impact Housing Interest Income						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant						
	S	162,199	162,199	-	(1,888)	(1,888)	-
	SG	-	-	-	-	-	-
	SG	(182,282)	(182,282)	-	(72,293)	(77,558)	(5,265)
	CN	43,913	43,913	-	19,800	20,083	284
	SO	131,124	131,124	-	52,622	55,255	2,633
	SG	(1,567,017)	(1,567,017)	-	(621,474)	(666,738)	(45,265)
		(1,412,064)	(1,412,064)	-	(623,232)	(670,846)	(47,613)
Total Miscellaneous Revenues		(3,678,335)	(10,262,871)	(6,584,536)	(1,519,853)	(4,335,393)	(2,815,540)
Miscellaneous Expenses							
4311	Interest on Customer Deposits						
	S	-	584,742	584,742	-	584,742	584,742
		-	584,742	584,742	-	584,742	584,742
Total Miscellaneous Expenses		-	584,742	584,742	-	584,742	584,742
Net Misc Revenue and Expense		(3,678,335)	(9,678,129)	(5,999,794)	(1,519,853)	(3,750,651)	(2,230,798)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
500	Operation Supervision & Engineering						
	SG	20,723,299	22,327,583	1,604,285	8,218,787	9,499,992	1,281,205
	SSGCH	1,578,827	1,697,757	118,931	619,546	704,634	85,088
		22,302,126	24,025,341	1,723,215	8,838,332	10,204,625	1,366,293
501	Fuel Related						
	SE	404,789,829	456,604,160	51,814,332	160,150,006	189,050,325	28,900,319
	SE	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SSECT	-	-	-	-	-	-
	SSECH	53,377,947	48,603,735	(4,774,211)	20,993,493	19,920,333	(1,073,159)
		458,167,776	505,207,896	47,040,120	181,143,499	208,970,658	27,827,160
502	Steam Expenses						
	SG	30,490,036	32,841,139	2,351,103	12,092,240	13,973,324	1,881,084
	SSGCH	2,121,049	2,280,825	159,776	832,319	946,629	114,310
		32,611,085	35,121,964	2,510,879	12,924,559	14,919,952	1,995,394
503	Steam From Other Sources						
	SE	4,213,136	4,897,417	684,281	1,666,874	2,027,705	360,830
		4,213,136	4,897,417	684,281	1,666,874	2,027,705	360,830
505	Electric Expenses						
	SG	2,820,571	3,036,924	216,353	1,118,629	1,292,157	173,529
	SSGCH	1,153,993	1,240,921	86,929	452,837	515,029	62,192
		3,974,564	4,277,845	303,281	1,571,466	1,807,187	235,721
506	Misc. Steam Expense						
	SG	24,025,970	25,900,047	1,874,077	9,528,614	11,020,012	1,491,398
	SE	-	-	-	-	-	-
	SSGCH	1,564,185	1,681,998	117,813	613,800	698,093	84,293
		25,590,155	27,582,045	1,991,890	10,142,415	11,718,105	1,575,690
507	Rents						
	SG	863,824	928,894	65,071	342,589	395,228	52,639
	SSGCH	2,365	2,543	178	928	1,055	127
		866,189	931,437	65,249	343,517	396,284	52,766
510	Maint Supervision & Engineering						
	SG	5,078,781	5,410,543	331,762	2,014,227	2,302,091	287,864
	SSGCH	2,536,259	2,602,002	65,743	995,251	1,079,929	84,678
		7,615,041	8,012,545	397,505	3,009,477	3,382,020	372,542
511	Maintenance of Structures						
	SG	16,799,857	17,620,699	820,842	6,662,764	7,497,296	834,532
	SSGCH	727,546	745,345	17,799	285,496	309,346	23,851
		17,527,403	18,366,044	838,641	6,948,259	7,806,642	858,383
512	Maintenance of Boiler Plant						
	SG	85,163,099	89,016,321	3,853,222	33,775,382	37,874,870	4,099,488
	SSGCH	3,535,525	3,620,437	84,912	1,387,372	1,502,618	115,247
		88,698,624	92,636,758	3,938,135	35,162,754	39,377,489	4,214,735
513	Maintenance of Electric Plant						
	SG	29,489,606	30,885,950	1,396,344	11,695,473	13,141,426	1,445,952
	SSGCH	850,038	872,071	22,034	333,562	361,943	28,380
		30,339,644	31,758,022	1,418,378	12,029,035	13,503,368	1,474,333
514	Maintenance of Misc. Steam Plant						
	SG	6,815,662	29,752,356	22,936,694	2,703,068	12,659,101	9,956,034
	SSGCH	2,116,757	2,481,477	364,721	830,634	1,029,907	199,273
		8,932,419	32,233,833	23,301,414	3,533,702	13,689,008	10,155,306
Total Steam Power Generation		700,838,160	785,051,148	84,212,988	277,313,889	327,803,042	50,489,153

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
517	Operation Super & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
518	Nuclear Fuel Expense						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
519	Coolants and Water						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
520	Steam Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
523	Electric Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
524	Misc. Nuclear Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
528	Maintenance Super & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
529	Maintenance of Structures						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
530	Maintenance of Reactor Plant						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
531	Maintenance of Electric Plant						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
532	Maintenance of Misc Nuclear						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Nuclear Power Generation		-	-	-	-	-	-
535	Operation Super & Engineering						
	DGP	-	-	-	-	-	-
	SG	3,812,625	4,107,645	295,021	1,512,073	1,747,730	235,657
	SG	557,409	604,018	46,609	221,066	256,999	35,933
		4,370,033	4,711,663	341,630	1,733,140	2,004,729	271,590
536	Water For Power						
	DGP	-	-	-	-	-	-
	SG	87,293	93,930	6,638	34,620	39,966	5,346
	SG	72,006	77,427	5,421	28,557	32,944	4,386
		159,299	171,357	12,058	63,177	72,909	9,732

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
537	Hydraulic Expenses						
	DGP	-	-	-	-	-	-
	SG	3,626,657	3,901,368	274,711	1,438,319	1,659,963	221,644
	SG	602,000	648,530	46,530	238,751	275,938	37,187
		4,228,657	4,549,899	321,242	1,677,070	1,935,901	258,831
538	Electric Expenses						
	DGP	-	-	-	-	-	-
	SG	18,037	19,401	1,365	7,153	8,255	1,102
	SG	-	-	-	-	-	-
		18,037	19,401	1,365	7,153	8,255	1,102
539	Misc. Hydro Expenses						
	DGP	-	-	-	-	-	-
	SG	8,902,895	10,012,262	1,109,366	3,530,857	4,260,040	729,184
	SG	7,506,679	7,950,175	443,497	2,977,122	3,382,659	405,537
		16,409,574	17,962,437	1,552,863	6,507,979	7,642,699	1,134,720
540	Rents (Hydro Generation)						
	DGP	-	-	-	-	-	-
	SG	162,144	174,345	12,201	64,306	74,181	9,875
	SG	23,748	25,536	1,788	9,419	10,865	1,447
		185,892	199,881	13,989	73,724	85,046	11,322
541	Maint Supervision & Engineering						
	DGP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
542	Maintenance of Structures						
	DGP	-	-	-	-	-	-
	SG	946,160	984,736	38,577	375,244	418,988	43,744
	SG	109,335	116,032	6,697	43,362	49,369	6,008
		1,055,494	1,100,768	45,274	418,605	468,357	49,752
543	Maintenance of Dams & Waterways						
	DGP	-	-	-	-	-	-
	SG	969,106	1,014,767	45,661	384,344	431,765	47,421
	SG	1,012,175	1,065,958	53,783	401,425	453,546	52,121
		1,981,281	2,080,725	99,444	785,769	885,312	99,543
544	Maintenance of Electric Plant						
	DGP	-	-	-	-	-	-
	SG	1,535,741	1,619,881	84,139	609,070	689,231	80,161
	SG	816,438	868,488	52,051	323,796	369,526	45,730
		2,352,179	2,488,369	136,190	932,866	1,058,757	125,891
545	Maintenance of Misc. Hydro Plant						
	DGP	-	-	-	-	-	-
	SG	1,752,858	4,559,064	2,806,206	695,177	1,939,801	1,244,624
	SG	757,133	1,788,274	1,031,141	300,276	760,879	460,603
		2,509,991	6,347,339	3,837,348	995,453	2,700,680	1,705,227
Total Hydraulic Power Generation		33,270,438	39,631,840	6,361,402	13,194,938	16,862,647	3,667,709

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
546	Operation Super & Engineering						
	SG	426,018	459,104	33,087	168,957	195,341	26,384
	SSGCT	-	-	-	-	-	-
		426,018	459,104	33,087	168,957	195,341	26,384
547	Fuel						
	SE	54,761,271	205,557,372	150,796,101	21,665,608	85,108,046	63,442,438
	SSECT	10,600,732	28,125,217	17,524,485	4,220,769	11,768,302	7,547,533
		65,362,004	233,682,590	168,320,586	25,886,377	96,876,348	70,989,971
548	Generation Expense						
	SG	5,804,850	6,308,469	503,620	2,302,183	2,684,142	381,959
	SSGCT	3,583,412	3,873,568	290,156	1,437,659	1,690,420	252,760
		9,388,262	10,182,037	793,775	3,739,842	4,374,562	634,720
549	Miscellaneous Other						
	SG	1,456,467	6,732,155	5,275,688	577,630	2,864,413	2,286,783
	SSGCT	-	-	-	-	-	-
		1,456,467	6,732,155	5,275,688	577,630	2,864,413	2,286,783
550	Maint Supervision & Engineering						
	SG	338,728	349,475	10,747	134,338	148,696	14,357
	SSGCT	17,020,027	17,560,028	540,001	6,828,408	7,663,171	834,763
		17,358,756	17,909,504	550,748	6,962,747	7,811,867	849,120
551	Maint Supervision & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
552	Maintenance of Structures						
	SG	3,672	3,857	185	1,456	1,641	185
	SSGCT	146,961	154,917	7,956	58,961	67,606	8,645
		150,633	158,774	8,141	60,417	69,247	8,830
553	Maint of Generation & Electric Plant						
	SG	223,622	239,780	16,158	88,688	102,022	13,334
	SSGCT	1,090,123	1,135,078	44,956	437,355	495,347	57,991
		1,313,745	1,374,859	61,114	526,043	597,369	71,326
554	Maintenance of Misc. Other						
	SG	78,907	7,407,888	7,328,981	31,294	3,151,925	3,120,631
	SSGCT	190,475	425,838	235,363	76,418	185,835	109,417
		269,381	7,833,726	7,564,344	107,712	3,337,760	3,230,048
Total Other Power Generation		95,725,265	278,332,748	182,607,483	38,029,725	116,126,906	78,097,181
555	Purchased Power						
	S	(118,911,588)	(0)	118,911,588	-	-	-
	SG	683,960,382	1,107,082,159	423,121,777	271,256,259	471,043,878	199,787,620
	SE	117,144,127	76,582,391	(40,561,735)	46,346,601	31,707,828	(14,638,773)
	Seasonal SSGC	-	44,235,280	44,235,280	-	20,474,622	20,474,622
	DGP	-	-	-	-	-	-
		682,192,921	1,227,899,830	545,706,909	317,602,859	523,226,328	205,623,468
556	System Control & Load Dispatch						
	SG	1,403,054	1,515,496	112,442	556,446	644,817	88,371
		1,403,054	1,515,496	112,442	556,446	644,817	88,371

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
557	Other Expenses						
	S	(91,896)	(99,948)	(8,052)	-	-	-
	SG	44,300,775	47,559,403	3,258,629	17,569,530	20,235,685	2,666,155
	SGCT	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SSGCT	59,620	64,301	4,681	23,919	28,061	4,141
	TROJP	-	-	-	-	-	-
		44,268,498	47,523,756	3,255,258	17,593,449	20,263,746	2,670,297
Embedded Cost Differentials							
Company Owned Hydro	DGP	(89,160,075)	(70,020,276)	19,139,800	-	-	-
Company Owned Hydro	SG	89,160,075	70,020,276	(19,139,800)	35,360,569	29,792,389	(5,568,180)
Mid-C Contract	MC	(43,963,984)	(51,105,286)	(7,141,302)	(5,068,562)	(6,266,447)	(1,197,885)
Mid-C Contract	SG	43,963,984	51,105,286	7,141,302	17,435,960	21,744,395	4,308,435
Existing QF Contracts	S	57,176,682	55,306,711	(1,869,971)	20,422,342	22,937,498	2,515,156
Existing QF Contracts	SG	(57,176,682)	(55,306,711)	1,869,971	(22,676,069)	(23,532,027)	(855,958)
		-	-	-	45,474,240	44,675,808	(798,432)
Total Other Power Supply		727,864,473	1,276,939,082	549,074,609	381,226,995	588,810,698	207,583,703
TOTAL PRODUCTION EXPENSE		1,557,698,336	2,379,954,819	822,256,483	709,765,547	1,049,603,294	339,837,747
Summary of Production Expense by Factor							
	S	(61,826,802)	55,206,763	117,033,565	20,422,342	22,937,498	2,515,156
	SG	1,069,484,994	1,540,828,935	471,343,941	424,153,951	655,595,461	231,441,510
	SE	580,908,363	743,641,341	162,732,978	229,829,089	307,893,903	78,064,814
	SNPPH	-	-	-	-	-	-
	TROJP	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	DGP	(89,160,075)	(70,020,276)	19,139,800	-	-	-
	DEU	-	-	-	-	-	-
	DEP	-	-	-	-	-	-
	SNPPS	-	-	-	-	-	-
	SNPPO	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	MC	(43,963,984)	(51,105,286)	(7,141,302)	(5,068,562)	(6,266,447)	(1,197,885)
	SSGCT	22,090,618	23,213,730	1,123,112	8,862,721	10,130,439	1,267,718
	SSECT	10,600,732	28,125,217	17,524,485	4,220,769	11,768,302	7,547,533
	SSGC	-	44,235,280	44,235,280	-	20,474,622	20,474,622
	SSGCH	16,186,544	17,225,378	1,038,835	6,351,744	7,149,183	797,439
	SSECH	53,377,947	48,603,735	(4,774,211)	20,993,493	19,920,333	(1,073,159)
Total Production Expense by Factor		1,557,698,336	2,379,954,819	822,256,483	709,765,547	1,049,603,294	339,837,747
560	Operation Supervision & Engineering						
	SG	5,101,942	5,498,153	396,211	2,023,412	2,339,367	315,955
		5,101,942	5,498,153	396,211	2,023,412	2,339,367	315,955
561	Load Dispatching						
	SG	4,760,442	5,125,702	365,260	1,887,974	2,180,896	292,921
		4,760,442	5,125,702	365,260	1,887,974	2,180,896	292,921
562	Station Expense						
	SG	696,830	727,723	30,893	276,360	309,633	33,273
		696,830	727,723	30,893	276,360	309,633	33,273
563	Overhead Line Expense						
	SG	2,102,985	2,256,957	153,972	834,036	960,295	126,259
		2,102,985	2,256,957	153,972	834,036	960,295	126,259
564	Underground Line Expense						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
565	Transmission of Electricity by Others						
	SG	75,947,329	89,337,307	13,389,978	30,120,441	38,011,444	7,891,003
	SE	3,006,778	263,694	(2,743,084)	1,189,594	109,179	(1,080,415)
		78,954,107	89,601,001	10,646,894	31,310,035	38,120,623	6,810,588
566	Misc. Transmission Expense						
	SG	140,971	154,330	13,359	55,909	65,665	9,756
		140,971	154,330	13,359	55,909	65,665	9,756
567	Rents - Transmission						
	SG	1,723,163	610,175	(1,112,988)	683,400	259,619	(423,782)
		1,723,163	610,175	(1,112,988)	683,400	259,619	(423,782)
568	Maint Supervision & Engineering						
	SG	6,996	7,295	299	2,774	3,104	329
		6,996	7,295	299	2,774	3,104	329
569	Maintenance of Structures						
	SG	398	415	17	158	176	19
		398	415	17	158	176	19
570	Maintenance of Station Equipment						
	SG	6,793,267	7,266,969	473,701	2,694,186	3,091,967	397,781
		6,793,267	7,266,969	473,701	2,694,186	3,091,967	397,781
571	Maintenance of Overhead Lines						
	SG	7,986,875	8,345,962	359,087	3,167,566	3,551,059	383,493
		7,986,875	8,345,962	359,087	3,167,566	3,551,059	383,493
572	Maintenance of Underground Lines						
	SG	30,256	31,726	1,469	12,000	13,499	1,499
		30,256	31,726	1,469	12,000	13,499	1,499
573	Maint of Misc. Transmission Plant						
	SG	666,745	7,967,498	7,300,753	264,429	3,390,029	3,125,601
		666,745	7,967,498	7,300,753	264,429	3,390,029	3,125,601
TOTAL TRANSMISSION EXPENSE		108,964,977	127,593,904	18,628,928	43,212,239	54,285,931	11,073,692
Summary of Transmission Expense by Factor							
	SE	3,006,778	263,694	(2,743,084)	1,189,594	109,179	(1,080,415)
	SG	105,958,199	127,330,210	21,372,011	42,022,645	54,176,752	12,154,107
	SNPT	-	-	-	-	-	-
Total Transmission Expense by Factor		108,964,977	127,593,904	18,628,928	43,212,239	54,285,931	11,073,692
580	Operation Supervision & Engineering						
	S	(230,102)	(226,841)	3,261	(28,651)	(16,049)	12,603
	SNPD	25,572,432	27,768,643	2,196,211	11,401,865	12,671,243	1,269,379
		25,342,330	27,541,802	2,199,471	11,373,213	12,655,195	1,281,981
581	Load Dispatching						
	S	-	-	-	-	-	-
	SNPD	8,557,406	9,268,292	710,886	3,815,452	4,229,259	413,807
		8,557,406	9,268,292	710,886	3,815,452	4,229,259	413,807
582	Station Expense						
	S	2,847,330	3,042,513	195,182	1,158,723	1,236,423	77,700
	SNPD	326,145	349,235	23,090	145,417	159,361	13,944
		3,173,476	3,391,748	218,272	1,304,140	1,395,784	91,645

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
583	Overhead Line Expenses						
	S	16,809,730	18,051,699	1,241,969	6,234,567	6,691,196	456,629
	SNPD	2,307,330	2,468,204	160,875	1,028,759	1,126,278	97,520
		19,117,060	20,519,904	1,402,844	7,263,326	7,817,474	554,149
584	Underground Line Expense						
	S	1,219,253	1,309,826	90,573	407,055	437,294	30,239
	SNPD	-	-	-	-	-	-
		1,219,253	1,309,826	90,573	407,055	437,294	30,239
585	Street Lighting & Signal Systems						
	S	-	-	-	-	-	-
	SNPD	201,101	218,730	17,629	89,664	99,810	10,146
		201,101	218,730	17,629	89,664	99,810	10,146
586	Meter Expenses						
	S	3,246,517	3,483,594	237,077	1,013,616	1,087,332	73,716
	SNPD	1,538,536	1,651,954	113,418	685,980	753,811	67,831
		4,785,054	5,135,548	350,494	1,699,596	1,841,143	141,547
587	Customer Installation Expenses						
	S	468	492	25	-	-	-
	SNPD	38,884	41,774	2,890	17,337	19,062	1,725
		39,352	42,266	2,915	17,337	19,062	1,725
588	Misc. Distribution Expenses						
	S	11,418,709	12,205,508	786,799	4,519,044	4,840,547	321,503
	SNPD	11,846,986	12,668,344	821,359	5,282,162	5,780,753	498,591
		23,265,695	24,873,852	1,608,157	9,801,206	10,621,300	820,094
589	Rents						
	S	3,019,875	3,159,916	140,040	545,165	570,446	25,281
	SNPD	750,431	785,231	34,800	334,591	358,313	23,721
		3,770,306	3,945,147	174,840	879,756	928,758	49,002
590	Maint Supervision & Engineering						
	S	749,950	816,884	66,934	217,970	240,204	22,234
	SNPD	179,922	204,982	25,060	80,221	93,536	13,315
		929,872	1,021,866	91,994	298,191	333,740	35,549
591	Maintenance of Structures						
	S	1,770,032	1,857,785	87,754	981,207	1,029,695	48,488
	SNPD	304,348	319,388	15,040	135,698	145,742	10,043
		2,074,380	2,177,174	102,794	1,116,905	1,175,437	58,531
592	Maintenance of Station Equipment						
	S	7,463,828	7,967,944	504,116	2,827,416	3,015,289	187,873
	SNPD	1,807,721	1,976,962	169,240	806,001	902,117	96,116
		9,271,549	9,944,906	673,356	3,633,416	3,917,406	283,990
593	Maintenance of Overhead Lines						
	S	97,175,009	102,585,652	5,410,643	44,167,892	46,764,267	2,596,375
	SNPD	(45,604,797)	(48,121,854)	(2,517,057)	(20,333,605)	(21,958,715)	(1,625,110)
		51,570,212	54,463,798	2,893,587	23,834,288	24,805,552	971,264
594	Maintenance of Underground Lines						
	S	20,887,325	22,320,171	1,432,847	11,256,754	12,021,893	765,139
	SNPD	170,623	182,630	12,007	76,075	83,337	7,262
		21,057,948	22,502,801	1,444,853	11,332,829	12,105,230	772,401
595	Maintenance of Line Transformers						
	S	652,138	702,139	50,002	(109,371)	(113,447)	(4,076)
	SNPD	(70,103)	(74,055)	(3,952)	(31,257)	(33,793)	(2,536)
		582,034	628,084	46,050	(140,628)	(147,240)	(6,612)
596	Maint of Street Lighting & Signal Sys.						
	S	4,347,622	4,621,699	274,077	2,862,883	3,029,501	166,618
	SNPD	4,069	4,372	304	1,814	1,995	181
		4,351,691	4,626,072	274,381	2,864,697	3,031,496	166,800

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
597	Maintenance of Meters						
	S	2,637,998	2,833,990	195,992	1,048,125	1,126,624	78,499
	SNPD	1,454,319	1,564,612	110,293	648,431	713,956	65,525
		4,092,317	4,398,602	306,285	1,696,555	1,840,580	144,024
598	Maint of Misc. Distribution Plant						
	S	4,257,695	13,449,945	9,192,250	2,789,399	11,898,127	9,108,728
	SNPD	10,215,313	18,644,077	8,428,764	4,554,655	8,507,568	3,952,913
		14,473,008	32,094,022	17,621,014	7,344,055	20,405,696	13,061,641
TOTAL DISTRIBUTION EXPENSE		197,874,045	228,104,440	30,230,396	88,631,054	107,512,976	18,881,922
Summary of Distribution Expense by Factor							
	S	178,273,377	198,182,917	19,909,541	79,891,793	93,859,342	13,967,549
	SNPD	19,600,668	29,921,523	10,320,855	8,739,261	13,653,634	4,914,373
Total Distribution Expense by Factor		197,874,045	228,104,440	30,230,396	88,631,054	107,512,976	18,881,922
901	Supervision						
	S	2,134,635	2,313,062	178,427	(525,795)	(558,460)	(32,665)
	CN	5,604,043	6,024,116	420,073	2,526,815	2,755,128	228,314
		7,738,678	8,337,178	598,500	2,001,019	2,196,668	195,649
902	Meter Reading Expense						
	S	22,958,035	24,685,417	1,727,382	10,163,229	10,932,430	769,201
	CN	402,893	434,574	31,681	181,661	198,752	17,091
		23,360,928	25,119,991	1,759,063	10,344,890	11,131,182	786,292
903	Customer Receipts & Collections						
	S	6,364,517	6,841,360	476,843	3,198,040	3,437,818	239,779
	CN	42,407,132	48,588,294	6,181,162	19,121,009	22,221,845	3,100,836
		48,771,650	55,429,655	6,658,005	22,319,049	25,659,663	3,340,614
904	Uncollectible Accounts						
	S	10,439,168	11,611,033	1,171,864	3,319,458	4,121,820	802,362
	SG	-	-	-	-	-	-
	CN	(4,849,279)	69,813	4,919,091	(2,186,498)	31,929	2,218,427
		5,589,889	11,680,845	6,090,956	1,132,960	4,153,749	3,020,789
905	Misc. Customer Accounts Expense						
	S	16,691	17,557	866	4,132	4,347	214
	CN	1,049,489	1,108,382	58,893	473,206	506,918	33,713
		1,066,180	1,125,939	59,759	477,338	511,265	33,927
TOTAL CUSTOMER ACCOUNTS EXP		86,527,325	101,693,609	15,166,284	36,275,256	43,652,527	7,377,271
Summary of Customer Accts Exp by Factor							
	S	41,913,046	45,468,429	3,555,383	16,159,064	17,937,954	1,778,891
	CN	44,614,279	56,225,179	11,610,901	20,116,192	25,714,573	5,598,380
	SG	-	-	-	-	-	-
Total Customer Accounts Expense by Factor		86,527,325	101,693,609	15,166,284	36,275,256	43,652,527	7,377,271
907	Supervision						
	S	-	-	-	-	-	-
	CN	2,321,924	2,467,703	145,779	1,046,935	1,128,603	81,668
		2,321,924	2,467,703	145,779	1,046,935	1,128,603	81,668
908	Customer Assistance						
	S	43,354,826	13,339,300	(30,015,525)	35,163,503	4,786,685	(30,376,818)
	CN	1,008,647	1,094,558	85,911	454,790	500,596	45,806
		44,363,473	14,433,858	(29,929,615)	35,618,293	5,287,281	(30,331,012)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
909	Informational & Instructional Adv						
	S	56,641	59,266	2,625	11,361	11,887	526
	CN	574,344	551,957	(22,387)	258,967	252,437	(6,529)
		630,985	611,223	(19,762)	270,327	264,325	(6,003)
910	Misc. Customer Service						
	S	170,275	178,165	7,890	66,817	69,913	3,096
	CN	123,230	128,248	5,018	55,563	58,654	3,091
		293,504	306,413	12,908	122,380	128,567	6,187
TOTAL CUSTOMER SERVICE EXPENSE		47,609,885	17,819,197	(29,790,689)	37,057,936	6,808,776	(30,249,160)
Summary of Customer Service Exp by Factor							
	S	43,581,742	13,576,731	(30,005,011)	35,241,681	4,868,485	(30,373,195)
	CN	4,028,144	4,242,465	214,322	1,816,255	1,940,290	124,035
Total Customer Service Expense by Factor		47,609,885	17,819,197	(29,790,689)	37,057,936	6,808,776	(30,249,160)
911	Supervision						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
912	Demonstration & Selling Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
913	Advertising Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
916	Misc. Sales Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL SALES EXPENSE		-	-	-	-	-	-
Total Sales Expense by Factor							
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
Total Sales Expense by Factor		-	-	-	-	-	-
Total Customer Service Exp Including Sales		47,609,885	17,819,197	(29,790,689)	37,057,936	6,808,776	(30,249,160)
920	Administrative & General Salaries						
	S	706,967	764,357	57,390	260,497	283,535	23,038
	CN	-	-	-	-	-	-
	SO	136,233,653	147,148,458	10,914,805	54,672,362	62,007,395	7,335,033
		136,940,620	147,912,815	10,972,195	54,932,860	62,290,931	7,358,071
921	Office Supplies & expenses						
	S	106,643	115,623	8,980	58,258	63,163	4,906
	CN	4,707	5,103	396	2,122	2,334	212
	SO	12,490,013	11,155,500	(1,334,513)	5,012,407	4,700,854	(311,553)
		12,601,363	11,276,226	(1,325,137)	5,072,787	4,766,352	(306,435)
922	A&G Expenses Transferred						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SO	(27,880,339)	(30,186,742)	(2,306,403)	(11,188,748)	(12,720,495)	(1,531,747)
		(27,880,339)	(30,186,742)	(2,306,403)	(11,188,748)	(12,720,495)	(1,531,747)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
923	Outside Services						
	S	55,651	60,337	4,686	53,913	58,453	4,540
	CN	-	-	-	-	-	-
	SO	27,983,618	30,137,348	2,153,730	11,230,195	12,699,681	1,469,486
		28,039,268	30,197,684	2,158,416	11,284,108	12,758,134	1,474,025
924	Property Insurance						
	SO	21,160,040	21,524,600	364,560	8,491,803	9,070,325	578,522
		21,160,040	21,524,600	364,560	8,491,803	9,070,325	578,522
925	Injuries & Damages						
	SO	11,709,182	13,162,418	1,453,236	4,699,049	5,546,557	847,508
		11,709,182	13,162,418	1,453,236	4,699,049	5,546,557	847,508
926	Employee Pensions & Benefits						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
927	Franchise Requirements						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
928	Regulatory Commission Expense						
	S	7,052,750	7,646,564	593,814	3,026,666	3,281,528	254,862
	CN	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	1,350,622	1,464,352	113,730	535,652	623,056	87,404
		8,403,372	9,110,916	707,544	3,562,318	3,904,583	342,266
929	Duplicate Charges						
	S	-	-	-	-	-	-
	SO	(15,319,837)	(16,583,278)	(1,263,441)	(6,148,053)	(6,988,085)	(840,032)
		(15,319,837)	(16,583,278)	(1,263,441)	(6,148,053)	(6,988,085)	(840,032)
930	Misc General Expenses						
	S	27,059,354	17,774,502	(9,284,852)	10,178,043	4,822,363	(5,355,679)
	CN	3,654	3,961	308	1,647	1,812	164
	SO	16,043,934	16,433,232	389,298	6,438,643	6,924,856	486,214
		43,106,942	34,211,696	(8,895,246)	16,618,333	11,749,031	(4,869,301)
931	Rents						
	S	(484)	(525)	(41)	(591)	(640)	(50)
	SO	7,921,980	8,589,054	667,074	3,179,195	3,619,371	440,176
		7,921,496	8,588,529	667,033	3,178,605	3,618,731	440,126
935	Maintenance of General Plant						
	S	1,140,077	1,230,500	90,423	369,081	398,186	29,104
	CN	39,020	42,304	3,284	17,594	19,348	1,754
	SO	17,972,582	20,756,021	2,783,439	7,212,634	8,746,451	1,533,817
		19,151,678	22,028,825	2,877,147	7,599,309	9,163,985	1,564,675
TOTAL ADMINISTRATIVE & GEN EXP		245,833,784	251,243,689	5,409,905	98,102,371	103,160,048	5,057,678
Summary of A&G Expense by Factor							
	S	36,120,957	27,591,358	(8,529,599)	13,945,868	8,906,588	(5,039,280)
	SO	208,314,825	222,136,611	13,821,786	83,599,488	93,606,911	10,007,424
	SG	1,350,622	1,464,352	113,730	535,652	623,056	87,404
	CN	47,380	51,369	3,988	21,363	23,493	2,130
Total A&G Expense by Factor		245,833,784	251,243,689	5,409,905	98,102,371	103,160,048	5,057,678
TOTAL O&M EXPENSE		2,244,508,352	3,106,409,658	861,901,305	1,013,044,402	1,365,023,551	351,979,150

FERC ACCT			Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
403SP	Steam Depreciation							
		SG	38,517,779	37,794,660	(723,119)	15,276,014	16,080,959	804,945
		SG	41,944,025	40,926,211	(1,017,814)	16,634,851	17,413,379	778,528
		SG	45,860,269	60,330,441	14,470,173	18,188,020	25,669,536	7,481,516
		SSGCH	8,933,839	8,768,425	(165,415)	3,505,718	3,639,228	133,509
			135,255,912	147,819,737	12,563,825	53,604,604	62,803,102	9,198,498
403NP	Nuclear Depreciation							
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
403HP	Hydro Depreciation							
		SG	5,206,043	5,216,381	10,338	2,064,698	2,219,478	154,780
		SG	1,235,984	1,233,576	(2,408)	490,187	524,865	34,678
		SG	4,972,721	7,812,664	2,839,943	1,972,164	3,324,150	1,351,987
		SG	1,449,524	1,677,690	228,165	574,876	713,827	138,951
			12,864,273	15,940,311	3,076,038	5,101,925	6,782,320	1,680,395
403OP	Other Production Depreciation							
		SG	44,957	44,702	(255)	17,830	19,020	1,190
		SG	8,070,778	20,619,594	12,548,816	3,200,842	8,773,272	5,572,431
		SSGCT	3,123,872	3,140,769	16,897	1,253,292	1,370,627	117,335
		SSGCH	-	-	-	-	-	-
			11,239,607	23,805,065	12,565,458	4,471,964	10,162,920	5,690,955
403TP	Transmission Depreciation							
		SG	12,407,413	12,299,607	(107,806)	4,920,736	5,233,265	312,529
		SG	13,430,872	13,205,292	(225,580)	5,326,636	5,618,618	291,982
		SG	26,489,550	31,450,294	4,960,744	10,505,661	13,381,544	2,875,883
			52,327,835	56,955,193	4,627,358	20,753,034	24,233,427	3,480,394
403	Distribution Depreciation							
360	Land & Land F	S	269,410	-	(269,410)	112,089	-	(112,089)
361	Structures	S	719,329	-	(719,329)	329,256	-	(329,256)
362	Station Equipn	S	13,029,039	-	(13,029,039)	5,737,069	-	(5,737,069)
364	Poles & Tower	S	31,780,498	127,242,030	95,461,532	9,271,056	49,516,352	40,245,295
365	OH Conductor	S	15,821,679	-	(15,821,679)	4,728,773	-	(4,728,773)
366	UG Conduit	S	5,945,399	-	(5,945,399)	2,971,660	-	(2,971,660)
367	UG Conductor	S	12,526,878	-	(12,526,878)	7,710,699	-	(7,710,699)
368	Line Trans	S	21,549,155	-	(21,549,155)	6,926,485	-	(6,926,485)
369	Services	S	8,403,413	-	(8,403,413)	3,169,619	-	(3,169,619)
370	Meters	S	6,416,489	-	(6,416,489)	2,731,825	-	(2,731,825)
371	Inst Cust Prem	S	384,068	-	(384,068)	213,003	-	(213,003)
372	Leased Prope	S	1,293	-	(1,293)	1,166	-	(1,166)
373	Street Lighting	S	2,269,443	-	(2,269,443)	1,387,811	-	(1,387,811)
			119,116,094	127,242,030	8,125,937	45,290,509	49,516,352	4,225,843
403GP	General Depreciation							
		S	12,409,090	13,925,559	1,516,469	3,804,855	4,510,308	705,453
		SG	514,345	499,613	(14,732)	203,987	212,577	8,589
		SG	950,884	935,897	(14,987)	377,117	398,208	21,090
		SE	37,035	35,285	(1,751)	14,653	14,609	(43)
		CN	1,495,517	1,271,567	(223,950)	674,316	581,551	(92,765)
		SG	4,248,937	4,506,871	257,935	1,685,113	1,917,594	232,481
		SO	19,198,252	21,270,045	2,071,793	7,704,512	8,963,058	1,258,546
		SSGCT	11,374	11,792	418	4,563	5,146	583
		SSGCH	191,776	180,776	(11,000)	75,255	75,029	(226)
			39,057,211	42,637,406	3,580,195	14,544,371	16,678,079	2,133,707
403GV0	General Vehicles							
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
403MP	Mining Depreciation							
		SE	-	-	-	-	-	-
			-	-	-	-	-	-

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
403EP	Experimental Plant Depreciation						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
4031	ARO Depreciation						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		369,860,932	414,399,743	44,538,811	143,766,407	170,176,200	26,409,793
Summary	S	131,525,184	141,167,590	9,642,406	49,095,364	54,026,660	4,931,295
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	205,344,082	238,553,494	33,209,412	81,438,734	101,500,293	20,061,559
	SO	19,198,252	21,270,045	2,071,793	7,704,512	8,963,058	1,258,546
	CN	1,495,517	1,271,567	(223,950)	674,316	581,551	(92,765)
	SE	37,035	35,285	(1,751)	14,653	14,609	(43)
	SSGCH	9,125,616	8,949,201	(176,415)	3,580,973	3,714,257	133,284
	SSGCT	3,135,246	3,152,561	17,315	1,257,856	1,375,773	117,917
Total Depreciation Expense By Factor		369,860,932	414,399,743	44,538,811	143,766,407	170,176,200	26,409,793
404GP	Amort of LT Plant - Capital Lease Gen						
	S	988,702	988,702	-	32,370	32,370	-
	SG	-	-	-	-	-	-
	SO	1,293,898	1,293,898	-	519,258	545,240	25,982
	SG	-	-	-	-	-	-
	CN	140,386	140,386	-	63,299	64,206	907
	SG	-	-	-	-	-	-
		2,422,986	2,422,986	-	614,928	641,816	26,888
404SP	Amort of LT Plant - Cap Lease Steam						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant						
	S	1,140,481	1,566,916	426,435	670,225	840,567	170,342
	SE	90,814	213,197	122,383	35,930	88,271	52,342
	SG	2,061,249	3,246,781	1,185,532	817,484	1,381,448	563,964
	SO	35,732,295	34,865,702	(866,593)	14,339,842	14,692,178	352,337
	CN	3,872,263	8,520,549	4,648,286	1,745,970	3,896,871	2,150,901
	SG	2,796,680	3,136,665	339,985	1,109,153	1,334,596	225,442
	SG	664,179	467,400	(196,779)	263,411	198,871	(64,540)
	SG	296,570	137,038	(159,532)	117,618	58,307	(59,311)
	SSGCT	51,669	-	(51,669)	20,729	-	(20,729)
	SSGCH	5,777	2,412	(3,366)	2,267	1,001	(1,266)
	SG	18,380	32,736	14,356	7,289	13,928	6,639
		46,730,357	52,189,396	5,459,039	19,129,919	22,506,038	3,376,120
404MP	Amort of LT Plant - Mining Plant						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
404HP	Amortization of Other Electric Plant						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	43,406	43,406	-	17,215	18,468	1,254
		43,406	43,406	-	17,215	18,468	1,254
Total Amortization of Limited Term Plant		49,196,749	54,655,788	5,459,039	19,762,061	23,166,323	3,404,262
405	Amortization of Other Electric Plant						
	S	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
406	Amortization of Plant Acquisition Adj						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	5,479,353	5,479,353	-	2,173,092	2,331,368	158,276
	SO	-	-	-	-	-	-
		5,479,353	5,479,353	-	2,173,092	2,331,368	158,276
407	Amort of Prop Losses, Unrec Plant, etc						
	S	5,302,193	5,635,297	333,105	-	-	-
	SO	-	2,055,053	2,055,053	-	865,986	865,986
	SG	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SG	333,105	-	(333,105)	132,108	-	(132,108)
	TROJP	1,846,722	1,846,722	-	732,134	782,536	50,402
		7,482,020	9,537,073	2,055,053	864,243	1,648,522	784,280
TOTAL AMORTIZATION EXPENSE		62,158,122	69,672,214	7,514,092	22,799,396	27,146,213	4,346,817
Summary of Amortization Expense by Factor							
	S	7,431,376	8,190,916	759,540	702,595	872,938	170,342
	SE	90,814	213,197	122,383	35,930	88,271	52,342
	TROJP	1,846,722	1,846,722	-	732,134	782,536	50,402
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SO	37,026,193	38,214,653	1,188,460	14,859,100	16,103,404	1,244,304
	SSGCT	51,669	-	(51,669)	20,729	-	(20,729)
	SSGCH	5,777	2,412	(3,366)	2,267	1,001	(1,266)
	CN	4,012,650	8,660,935	4,648,286	1,809,269	3,961,077	2,151,808
	SG	11,692,921	12,543,378	850,457	4,637,371	5,336,986	699,615
Total Amortization Expense by Factor		62,158,122	69,672,214	7,514,092	22,799,396	27,146,213	4,346,817
408	Taxes Other Than Income						
	S	19,556,803	22,260,200	2,703,398	5,677	5,000	(677)
	GPS	67,491,825	75,000,000	7,508,175	27,085,360	31,604,508	4,519,148
	SO	8,035,751	8,490,000	454,249	3,224,853	3,577,630	352,778
	SE	436,679	454,000	17,321	172,767	187,972	15,205
	SG	-	-	-	-	-	-
	OPRV-ID	-	-	-	-	-	-
	EXCTAX	-	-	-	-	-	-
	SG	-	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME		95,521,057	106,204,200	10,683,143	30,488,656	35,375,111	4,886,455
41140	Deferred Investment Tax Credit - Fed						
	DGU	(5,854,860)	(5,854,860)	-	(4,802,023)	(4,905,221)	(103,197)
		(5,854,860)	(5,854,860)	-	(4,802,023)	(4,905,221)	(103,197)
41141	Deferred Investment Tax Credit - Idaho						
	DGU	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DEFERRED ITC		(5,854,860)	(5,854,860)	-	(4,802,023)	(4,905,221)	(103,197)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
427	Interest on Long-Term Debt						
	S	-	-	-	-	-	-
	SNP	241,606,178	244,799,523	3,193,345	97,923,424	105,797,988	7,874,564
		241,606,178	244,799,523	3,193,345	97,923,424	105,797,988	7,874,564
428	Amortization of Debt Disc & Exp						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
429	Amortization of Premium on Debt						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
431	Other Interest Expense						
	OTH	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
432	AFUDC - Borrowed						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Elec. Interest Deductions for Tax	241,606,178	244,799,523	3,193,345	97,923,424	105,797,988	7,874,564
	Non-Utility Portion of Interest						
	427 NUTIL	-	-	-	-	-	-
	428 NUTIL	-	-	-	-	-	-
	429 NUTIL	-	-	-	-	-	-
	431 NUTIL	-	-	-	-	-	-
	Total Non-utility Interest	-	-	-	-	-	-
	Total Interest Deductions for Tax	241,606,178	244,799,523	3,193,345	97,923,424	105,797,988	7,874,564
419	Interest & Dividends						
	S	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
	Total Operating Deductions for Tax	-	-	-	-	-	-
41010	Deferred Income Tax - Federal-DR						
	S	251,934,047	45,940,121	(205,993,926)	84,548,545	13,563,108	(70,985,437)
	TROJD	14,659	14,659	-	5,811	6,207	396
	DGP	70,849	70,841	(8)	-	-	-
	SO	96,717,382	9,157,432	(87,559,950)	38,813,961	3,858,882	(34,955,080)
	SNP	32,363	32,363	-	13,356	14,023	666
	SE	5,848,881	5,561,204	(287,677)	2,314,036	2,302,536	(11,500)
	SG	1,151,050	1,646,614	495,564	456,502	700,605	244,103
	GPS	-	-	-	-	-	-
	DITEXP	-	-	-	-	-	-
	BADDEBT	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	SNPD	3,877,105	910,941	(2,966,164)	1,728,667	415,676	(1,312,991)
		359,646,336	63,334,175	(296,312,161)	127,880,880	20,861,037	(107,019,843)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
41110	Deferred Income Tax - Federal-CR						
	S	(182,747,589)	(280,882)	182,466,707	(60,943,364)	-	60,943,364
	SE	(7,319,224)	(433,615)	6,885,609	(2,895,759)	(179,532)	2,716,227
	DGP	(334,300)	(334,292)	8	-	-	-
	SNP	(2,220,117)	(2,220,117)	-	(916,241)	(961,962)	(45,722)
	SG	(5,722,466)	(5,071,203)	651,263	(2,269,510)	(2,157,707)	111,803
	GPS	(289,462)	(289,462)	-	(116,165)	(121,977)	(5,812)
	SO	(50,142,091)	(22,192,529)	27,949,562	(20,122,683)	(9,351,786)	10,770,896
	SNPD	-	-	-	-	-	-
	CN	(152,298)	(152,298)	-	(68,670)	(69,653)	(984)
	BADDEBT	(1,975,555)	240,132	2,215,687	(400,406)	85,392	485,798
	DITEXP	-	-	-	-	-	-
	TROJD	(609,301)	(609,301)	-	(241,542)	(258,000)	(16,458)
	SGCT	(356,221)	(356,221)	-	(141,833)	(152,093)	(10,259)
		(251,868,624)	(31,699,788)	220,168,836	(88,116,172)	(13,167,320)	74,948,852
TOTAL DEFERRED INCOME TAXES		107,777,712	31,634,387	(76,143,325)	39,764,707	7,693,717	(32,070,991)
SCHMAF	Additions - Flow Through						
	S	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	TROJP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
SCHMAP	Additions - Permanent						
	S	2,798,105	-	(2,798,105)	-	-	-
	SE	1,406,547	1,406,547	-	556,483	582,360	25,878
	SNP	3,681,115	3,681,115	-	1,519,194	1,595,003	75,810
	SO	351,676	351,676	-	141,132	148,194	7,062
		8,237,443	5,439,338	(2,798,105)	2,216,808	2,325,558	108,749
SCHMAT	Additions - Temporary						
	S	27,328,216	333,105	(26,995,111)	7,188,250	-	(7,188,250)
	SGCT	938,633	938,633	-	373,727	400,760	27,033
	CIAC	-	-	-	-	-	-
	SNP	14,016,080	18,640,972	4,624,892	5,784,426	8,077,013	2,292,587
	TROJD	1,566,947	1,566,947	-	621,177	663,502	42,325
	SG	-	-	-	-	-	-
	SE	16,289,407	6,472,215	(9,817,192)	6,444,699	2,679,727	(3,764,972)
	SG	3,365,163	3,365,163	-	1,334,612	1,431,817	97,206
	GPS	(6,041,503)	(29,140,895)	(23,099,392)	(2,424,535)	(12,279,782)	(9,855,247)
	SO	(71,620,996)	(6,262,077)	65,358,919	(28,742,451)	(2,638,798)	26,103,652
	SNPD	74,730,136	54,598,910	(20,131,226)	33,319,587	24,914,292	(8,405,296)
	CN	401,301	401,301	-	180,943	183,535	2,592
	BADDEBT	-	-	-	-	-	-
	SCHMDEXP	390,150,721	421,197,464	31,046,743	151,653,128	172,967,732	21,314,604
		451,124,105	472,111,738	20,987,633	175,733,564	196,399,798	20,666,234
TOTAL SCHEDULE - M ADDITIONS		459,361,548	477,551,076	18,189,528	177,950,372	198,725,356	20,774,983

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
SCHMDF	Deductions - Flow Through						
	S	-	-	-	-	-	-
	DGP	6,423	6,423	-	-	-	-
	DGU	-	-	-	-	-	-
		6,423	6,423	-	-	-	-
SCHMDP	Deductions - Permanent	-			-		
	S	-	-	-	-	-	-
	SE	8,579,558	8,579,558	-	3,394,394	3,552,241	157,847
	SNP	351,707	351,707	-	145,149	152,392	7,243
	IBT	-	-	-	-	-	-
	SG	-	5,076,408	5,076,408	-	2,159,922	2,159,922
	SO	11,175,642	11,175,642	-	4,484,933	4,709,342	224,410
		20,106,907	25,183,315	5,076,408	8,024,476	10,573,898	2,549,422
SCHMDT	Deductions - Temporary						
	S	(875,558)	846,611	1,722,169	(4,790,613)	931	4,791,544
	BADDEBT	(5,205,950)	632,487	5,838,437	(1,055,143)	224,915	1,280,058
	SNP	(5,734,899)	31,602,461	37,337,360	(2,366,789)	13,693,143	16,059,932
	DGP	-	-	-	-	-	-
	SE	11,124,077	16,244,889	5,120,812	4,401,101	6,725,960	2,324,859
	SG	1,624,282	3,707,677	2,083,395	644,184	1,577,551	933,367
	GPS	26,175,675	26,111,935	(63,740)	10,504,644	11,003,398	498,754
	SO	21,502,686	(27,001,934)	(48,504,620)	8,629,312	(11,378,438)	(20,007,750)
	TAXDEPR	625,684,700	488,893,848	(136,790,852)	243,206,117	200,767,733	(42,438,384)
	SNPD	10,215,978	2,400,000	(7,815,978)	4,554,952	1,095,156	(3,459,796)
		684,510,991	543,437,974	(141,073,017)	263,727,765	223,710,349	(40,017,416)
TOTAL SCHEDULE - M DEDUCTIONS		704,624,321	568,627,712	(135,996,609)	271,752,241	234,284,247	(37,467,994)
TOTAL SCHEDULE - M ADJUSTMENTS		(245,262,773)	(91,076,636)	154,186,137	(93,801,869)	(35,558,891)	58,242,978
NOTE:	Positive Schedule M amounts increase taxable income and therefore increase tax exp						
	Negative Schedule M amounts decrease taxable income and therefore decrease tax e						
40911	State Income Taxes						
	IBT	6,589,692	14,616,713	8,027,021	931,641	3,208,759	2,277,118
	IBT	-	-	-	-	-	-
	IBT	-	-	-	-	-	-
	IBT	-	-	-	-	-	-
TOTAL STATE TAXES		6,589,692	14,616,713	8,027,021	931,641	3,208,759	2,277,118
Calculation of Taxable Income:							
	Operating Revenues	3,440,598,566	4,336,570,644	895,972,078	1,426,241,064	1,803,975,284	377,734,221
	Operating Deductions:						
	O & M Expenses	2,244,508,352	3,106,409,658	861,901,305	1,013,044,402	1,365,023,551	351,979,150
	Depreciation Expense	369,860,932	414,399,743	44,538,811	143,766,407	170,176,200	26,409,793
	Amortization Expense	62,158,122	69,672,214	7,514,092	22,799,396	27,146,213	4,346,817
	Taxes Other Than Income	95,521,057	106,204,200	10,683,143	30,488,656	35,375,111	4,886,455
	Interest & Dividends (AFUDC-Equity)	-	-	-	-	-	-
	Misc Revenue & Expense	(3,678,335)	(9,678,129)	(5,999,794)	(1,519,853)	(3,750,651)	(2,230,798)
	Total Operating Deductions	2,768,370,129	3,687,007,686	918,637,557	1,208,579,006	1,593,970,423	385,391,417
	Other Deductions:						
	Interest Deductions	241,606,178	244,799,523	3,193,345	97,923,424	105,797,988	7,874,564
	Interest on PCRBS	-	-	-	-	-	-
	Schedule M Adjustments	(245,262,773)	(91,076,636)	154,186,137	(93,801,869)	(35,558,891)	58,242,978
	Income Before State Taxes	185,359,487	313,686,800	128,327,313	25,936,764	68,647,982	42,711,218
	State Income Taxes	6,589,692	14,616,713	8,027,021	931,641	3,208,759	2,277,118
Total Taxable Income		178,769,795	299,070,086	120,300,292	25,005,124	65,439,223	40,434,100
Tax Rate		35.0%	35.0%	0.0%	35.0%	35.0%	0.0%
Federal Income Tax - Calculated		62,569,428	104,674,530	42,105,102	8,751,793	22,903,728	14,151,935
Adjustments to Calculated Tax:							
40910	Energy C SE	-	(1,664,115)	(1,664,115)	-	(689,003)	(689,003)
40910	DMD SG	-	-	-	-	-	-
FITOTH	FIT True- OTH	-	-	-	-	-	-
40910	IRS Settl S	-	-	-	-	-	-
FEDERAL INCOME TAX		62,569,428	103,010,415	40,440,987	8,751,793	22,214,726	13,462,932
TOTAL OPERATING EXPENSES		2,939,452,101	3,830,414,341	890,962,241	1,253,225,125	1,622,182,404	368,957,279

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
310	Land and Land Rights						
	SG	3,620,785	3,620,785	-	1,435,991	1,540,580	104,590
	SG	35,043,235	35,043,235	(0)	13,898,023	14,910,277	1,012,254
	SG	41,601,328	41,601,328	0	16,498,939	17,700,629	1,201,690
	S	-	-	-	-	-	-
	SSGCH	1,231,557	1,231,557	-	483,274	511,143	27,869
		81,496,905	81,496,905	-	32,316,226	34,662,629	2,346,403
311	Structures and Improvements						
	SG	236,970,313	236,970,313	(0)	93,981,585	100,826,677	6,845,092
	SG	329,408,217	329,408,217	0	130,642,129	140,157,370	9,515,241
	SG	155,317,879	155,317,879	0	61,598,519	66,085,011	4,486,491
	SSGCH	46,195,928	46,195,928	-	18,127,694	19,173,057	1,045,362
		767,892,337	767,892,337	-	304,349,928	326,242,115	21,892,187
312	Boiler Plant Equipment						
	SG	750,468,536	750,468,536	0	297,633,157	319,311,089	21,677,933
	SG	713,888,337	713,888,337	0	283,125,579	303,746,861	20,621,282
	SG	859,758,024	859,758,024	(0)	340,976,979	365,811,834	24,834,854
	SSGCH	223,258,176	223,258,176	-	87,608,500	92,660,584	5,052,083
		2,547,373,074	2,547,373,074	-	1,009,344,216	1,081,530,368	72,186,152
314	Turbogenerator Units						
	SG	153,528,667	138,832,051	(14,696,616)	60,888,924	59,070,582	(1,818,342)
	SG	158,365,420	132,318,917	(26,046,503)	62,807,163	56,299,359	(6,507,804)
	SG	340,292,131	716,470,643	376,178,512	134,958,651	304,845,587	169,886,936
	SSGCH	52,116,134	46,437,996	(5,678,138)	20,450,836	19,273,524	(1,177,312)
		704,302,352	1,034,059,607	329,757,256	279,105,574	439,489,052	160,383,478
315	Accessory Electric Equipment						
	SG	88,625,884	88,625,884	0	35,148,711	37,708,746	2,560,035
	SG	140,115,994	140,115,994	0	55,569,506	59,616,877	4,047,372
	SG	54,131,425	54,131,425	(0)	21,468,331	23,031,964	1,563,633
	SSGCH	45,959,209	45,959,209	-	18,034,804	19,074,809	1,040,006
		328,832,511	328,832,511	0	130,221,351	139,432,396	9,211,046
316	Misc Power Plant Equipment						
	SG	5,453,233	5,453,233	0	2,162,733	2,320,254	157,521
	SG	7,303,751	7,303,751	0	2,896,642	3,107,617	210,975
	SG	9,226,260	9,226,260	-	3,659,102	3,925,610	266,508
	SSGCH	3,133,709	3,133,709	-	1,229,695	1,300,608	70,912
		25,116,953	25,116,953	0	9,948,172	10,654,089	705,917
317	Steam Plant ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
SP	Unclassified Steam Plant - Account 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Steam Production Plant		4,455,014,132	4,784,771,387	329,757,256	1,765,285,466	2,032,010,649	266,725,184
Summary of Steam Production Plant by Factor							
	S	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	4,083,119,419	4,418,554,812	335,435,393	1,619,350,662	1,880,016,925	260,666,263
	SSGCH	371,894,713	366,216,576	(5,678,138)	145,934,803	151,993,724	6,058,920
Total Steam Production Plant by Factor		4,455,014,132	4,784,771,387	329,757,256	1,765,285,466	2,032,010,649	266,725,184
320	Land and Land Rights						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
321	Structures and Improvements						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
322	Reactor Plant Equipment						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
323	Turbogenerator Units						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
324	Land and Land Rights						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
325	Misc. Power Plant Equipment						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Nuclear Production Plant		-	-	-	-	-	-
Summary of Nuclear Production Plant by Factor							
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	-	-	-	-	-	-
Total Nuclear Plant by Factor		-	-	-	-	-	-
330	Land and Land Rights						
	SG	10,597,066	10,597,066	0	4,202,759	4,508,864	306,105
	SG	5,271,966	5,271,966	-	2,090,843	2,243,128	152,285
	SG	3,156,027	3,156,027	-	1,251,669	1,342,834	91,165
	SG	635,700	635,700	-	252,116	270,479	18,363
		19,660,759	19,660,759	0	7,797,387	8,365,305	567,918
331	Structures and Improvements						
	SG	21,839,088	21,839,088	-	8,661,305	9,292,146	630,841
	SG	6,482,540	6,482,540	0	2,570,953	2,758,206	187,254
	SG	45,396,412	45,396,412	(0)	18,004,056	19,315,370	1,311,315
	SG	5,503,303	5,503,303	0	2,182,590	2,341,558	158,968
		79,221,342	79,221,342	-	31,418,903	33,707,280	2,288,377
332	Reservoirs, Dams & Waterways						
	SG	158,711,075	157,524,736	(1,186,338)	62,944,249	67,023,989	4,079,741
	SG	22,309,224	22,232,225	(76,999)	8,847,759	9,459,419	611,660
	SG	63,146,525	163,334,393	100,187,868	25,043,687	69,495,895	44,452,208
	SG	34,959,856	43,122,569	8,162,712	13,864,955	18,347,890	4,482,935
		279,126,680	386,213,923	107,087,243	110,700,650	164,327,194	53,626,544
333	Water Wheel, Turbines, & Generators						
	SG	31,953,161	31,953,161	(0)	12,672,510	13,595,505	922,995
	SG	10,084,029	10,084,029	(0)	3,999,290	4,290,576	291,286
	SG	32,203,653	32,203,653	0	12,771,855	13,702,085	930,230
	SG	7,844,006	7,844,006	(0)	3,110,905	3,337,486	226,581
		82,084,849	82,084,849	-	32,554,560	34,925,652	2,371,092
334	Accessory Electric Equipment						
	SG	5,967,516	5,967,516	-	2,366,696	2,539,072	172,377
	SG	4,428,870	4,428,870	-	1,756,474	1,884,406	127,932
	SG	25,208,873	25,208,873	0	9,997,750	10,725,930	728,180
	SG	3,571,149	3,571,149	-	1,416,305	1,519,461	103,156
		39,176,408	39,176,408	0	15,537,224	16,668,869	1,131,644

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
335	Misc. Power Plant Equipment						
	SG	1,724,870	1,724,870	-	684,077	733,902	49,824
	SG	234,869	234,869	-	93,148	99,933	6,784
	SG	1,120,102	1,120,102	-	444,228	476,584	32,355
	SG	109,665	109,665	-	43,493	46,661	3,168
		3,189,506	3,189,506	-	1,264,947	1,357,078	92,132
336	Roads, Railroads & Bridges						
	SG	4,649,794	4,649,794	-	1,844,092	1,978,405	134,313
	SG	843,537	843,537	-	334,544	358,910	24,366
	SG	7,149,096	7,149,096	0	2,835,306	3,041,814	206,508
	SG	509,600	509,600	-	202,106	216,826	14,720
		13,152,027	13,152,027	-	5,216,047	5,595,955	379,908
337	Hydro Plant ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Hydraulic Plant		515,611,572	622,698,815	107,087,243	204,489,718	264,947,333	60,457,614
Summary of Hydraulic Plant by Factor							
	S	-	-	-	-	-	-
	SG	515,611,572	622,698,815	107,087,243	204,489,718	264,947,333	60,457,614
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
Total Hydraulic Plant by Factor		515,611,572	622,698,815	107,087,243	204,489,718	264,947,333	60,457,614
340	Land and Land Rights						
	SG	21,474,177	21,474,177	(0)	8,516,582	9,136,882	620,300
	SG	635	635	-	252	270	18
	SSGCT	-	-	-	-	-	-
		21,474,812	21,474,812	(0)	8,516,834	9,137,153	620,319
341	Structures and Improvements						
	SG	14,689,139	14,689,139	0	5,825,660	6,249,969	424,308
	SG	173,937	173,937	-	68,983	74,007	5,024
	SSGCT	4,561,305	4,561,305	-	1,829,988	1,990,547	160,559
		19,424,380	19,424,380	0	7,724,631	8,314,523	589,891
342	Fuel Holders, Producers & Accessories						
	SG	25,322	324,116,422	324,091,101	10,042	137,905,805	137,895,763
	SG	121,339	119,895	(1,444)	48,123	51,013	2,891
	SSGCT	2,282,762	2,025,848	(256,915)	915,841	884,077	(31,764)
		2,429,423	326,262,165	323,832,742	974,006	138,840,896	137,866,890
343	Prime Movers						
	S	-	-	-	-	-	-
	SG	818,416	818,416	-	324,581	348,222	23,641
	SG	270,498,018	270,498,018	-	107,278,553	115,092,123	7,813,569
	SSGCT	50,536,093	50,536,093	(0)	20,275,001	22,053,880	1,778,879
		321,852,528	321,852,528	(0)	127,878,135	137,494,224	9,616,089
344	Generators						
	S	-	-	-	-	-	-
	SG	87,835	87,835	-	34,835	37,372	2,537
	SG	59,581,707	59,581,707	-	23,629,893	25,350,963	1,721,069
	SSGCT	15,873,643	15,873,643	-	6,368,481	6,927,236	558,755
		75,543,186	75,543,186	-	30,033,209	32,315,570	2,282,361

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
345	Accessory Electric Plant						
	SG	11,770,592	11,770,592	(0)	4,668,175	5,008,179	340,004
	SG	157,667	157,667	-	62,530	67,085	4,554
	SSGCT	5,000,729	5,000,729	-	2,006,284	2,182,311	176,026
		16,928,988	16,928,988	(0)	6,736,990	7,257,574	520,585
346	Misc. Power Plant Equipment						
	SG	497,343	497,343	-	197,245	211,611	14,366
	SG	11,813	11,813	-	4,685	5,026	341
		509,156	509,156	-	201,930	216,637	14,707
347	Other Production ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300						
	S	-	-	-	-	-	-
	SG	644,625	644,625	-	255,656	274,277	18,621
		644,625	644,625	-	255,656	274,277	18,621
Total Other Production Plant		458,807,098	782,639,841	323,832,742	182,321,391	333,850,853	151,529,462
Summary of Other Production Plant by Factor							
	S	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	380,552,565	704,642,223	324,089,657	150,925,796	299,812,803	148,887,007
	SSGCT	78,254,533	77,997,618	(256,915)	31,395,595	34,038,050	2,642,455
Total of Other Production Plant by Factor		458,807,098	782,639,841	323,832,742	182,321,391	333,850,853	151,529,462
Experimental Plant							
103	Experimental Plant						
	SG	-	-	-	-	-	-
Total Experimental Plant		-	-	-	-	-	-
TOTAL PRODUCTION PLANT		5,429,432,802	6,190,110,043	760,677,241	2,152,096,575	2,630,808,835	478,712,260
350	Land and Land Rights						
	SG	21,335,861	21,335,861	(0)	8,461,727	9,078,031	616,305
	SG	49,297,775	49,297,775	(0)	19,551,322	20,975,331	1,424,009
	SG	17,572,807	17,572,807	(0)	6,969,313	7,476,919	507,606
		88,206,443	88,206,443	(0)	34,982,362	37,530,281	2,547,919
352	Structures and Improvements						
	S	-	-	-	-	-	-
	SG	7,636,881	7,636,881	(0)	3,028,760	3,249,358	220,598
	SG	18,224,246	18,224,246	0	7,227,671	7,754,094	526,423
	SG	25,105,317	25,105,317	0	9,956,680	10,681,868	725,189
		50,966,444	50,966,444	0	20,213,111	21,685,321	1,472,210
353	Station Equipment						
	SG	137,401,284	137,401,284	-	54,492,861	58,461,816	3,968,955
	SG	196,681,386	196,681,386	-	78,003,139	83,684,451	5,681,312
	SG	560,590,931	560,590,931	(0)	222,328,372	238,521,526	16,193,154
		894,673,601	894,673,601	(0)	354,824,373	380,667,794	25,843,421
354	Towers and Fixtures						
	SG	156,414,719	156,414,719	-	62,033,522	66,551,697	4,518,174
	SG	127,110,651	127,110,651	0	50,411,633	54,083,334	3,671,701
	SG	81,522,234	81,522,234	-	32,331,428	34,686,269	2,354,840
		365,047,604	365,047,604	-	144,776,583	155,321,299	10,544,716
355	Poles and Fixtures						
	SG	69,877,604	66,231,572	(3,646,031)	27,713,209	28,180,363	467,153
	SG	118,946,354	115,038,039	(3,908,315)	47,173,701	48,946,651	1,772,950
	SG	310,529,423	554,992,259	244,462,836	123,154,866	236,139,391	112,984,524
		499,353,380	736,261,871	236,908,490	198,041,777	313,266,404	115,224,627

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
356	Clearing and Grading						
	SG	208,304,316	208,304,316	-	82,612,752	88,629,802	6,017,050
	SG	158,742,124	158,742,124	(0)	62,956,563	67,541,966	4,585,404
	SG	263,908,906	263,908,906	0	104,665,335	112,288,572	7,623,237
		630,955,347	630,955,347	0	250,234,650	268,460,341	18,225,691
357	Underground Conduit						
	SG	6,371	6,371	-	2,527	2,711	184
	SG	162,746	162,746	-	64,545	69,246	4,701
	SG	2,200,383	2,200,383	-	872,664	936,224	63,560
		2,369,500	2,369,500	-	939,735	1,008,180	68,445
358	Underground Conductors						
	SG	-	-	-	-	-	-
	SG	1,018,663	1,018,663	-	403,998	433,423	29,425
	SG	2,925,593	2,925,593	-	1,160,280	1,244,788	84,508
		3,944,256	3,944,256	-	1,564,278	1,678,211	113,933
359	Roads and Trails						
	SG	1,942,448	1,942,448	-	770,368	826,477	56,109
	SG	501,203	501,203	-	198,775	213,253	14,478
	SG	8,961,078	8,961,078	(0)	3,553,932	3,812,780	258,848
		11,404,729	11,404,729	(0)	4,523,075	4,852,511	329,435
TP	Unclassified Trans Plant - Acct 300						
	SG	2,535,465	2,535,465	-	1,005,556	1,078,796	73,239
		2,535,465	2,535,465	-	1,005,556	1,078,796	73,239
TS0	Unclassified Trans Sub Plant - Acct 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL TRANSMISSION PLANT		2,549,456,770	2,786,365,261	236,908,490	1,011,105,502	1,185,549,139	174,443,637
Summary of Transmission Plant by Factor							
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	2,549,456,770	2,786,365,261	236,908,490	1,011,105,502	1,185,549,139	174,443,637
Total Transmission Plant by Factor		2,549,456,770	2,786,365,261	236,908,490	1,011,105,502	1,185,549,139	174,443,637
360	Land and Land Rights						
	S	37,008,628	37,008,628	-	21,866,746	21,866,746	0
		37,008,628	37,008,628	-	21,866,746	21,866,746	0
361	Structures and Improvements						
	S	39,179,951	39,179,951	-	19,183,481	19,183,481	(0)
		39,179,951	39,179,951	-	19,183,481	19,183,481	(0)
362	Station Equipment						
	S	629,521,753	629,521,753	-	306,170,316	306,170,316	-
		629,521,753	629,521,753	-	306,170,316	306,170,316	-
364	Poles, Towers & Fixtures						
	S	762,269,620	1,037,783,377	275,513,757	242,569,390	382,052,507	139,483,116
		762,269,620	1,037,783,377	275,513,757	242,569,390	382,052,507	139,483,116
365	Overhead Conductors						
	S	570,776,510	570,776,510	0	174,672,598	174,672,598	0
		570,776,510	570,776,510	0	174,672,598	174,672,598	0

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
366	Underground Conduit						
	S	241,424,966	241,424,966	(0)	125,584,216	125,584,216	(0)
		241,424,966	241,424,966	(0)	125,584,216	125,584,216	(0)
367	Underground Conductors						
	S	568,290,200	568,290,200	0	356,940,336	356,940,336	0
		568,290,200	568,290,200	0	356,940,336	356,940,336	0
368	Line Transformers						
	S	868,657,171	868,657,171	-	301,322,595	301,322,595	-
		868,657,171	868,657,171	-	301,322,595	301,322,595	-
369	Services						
	S	412,626,612	412,626,612	(0)	142,702,651	142,702,651	(0)
		412,626,612	412,626,612	(0)	142,702,651	142,702,651	(0)
370	Meters						
	S	186,385,134	186,385,134	0	82,354,292	82,354,292	-
		186,385,134	186,385,134	0	82,354,292	82,354,292	-
371	Installations on Customers' Premises						
	S	8,941,071	8,941,071	-	4,651,062	4,651,062	-
		8,941,071	8,941,071	-	4,651,062	4,651,062	-
372	Leased Property						
	S	49,658	49,658	-	44,785	44,785	-
		49,658	49,658	-	44,785	44,785	-
373	Street Lights						
	S	54,966,837	54,966,837	0	24,196,774	24,196,774	0
		54,966,837	54,966,837	0	24,196,774	24,196,774	0
DP	Unclassified Dist Plant - Acct 300						
	S	35,823,146	35,823,146	(0)	22,828,764	22,828,764	(0)
		35,823,146	35,823,146	(0)	22,828,764	22,828,764	(0)
DS0	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT		4,415,921,257	4,691,435,014	275,513,757	1,825,088,005	1,964,571,122	139,483,116
Summary of Distribution Plant by Factor							
	S	4,415,921,257	4,691,435,014	275,513,757	1,825,088,005	1,964,571,122	139,483,116
Total Distribution Plant by Factor		4,415,921,257	4,691,435,014	275,513,757	1,825,088,005	1,964,571,122	139,483,116

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
389	Land and Land Rights						
	S	8,117,452	8,117,452	-	4,110,429	4,110,429	-
	CN	1,109,264	1,109,264	-	500,158	507,322	7,164
	SG	332	332	-	132	141	10
	SG	1,228	1,228	-	487	522	35
	SO	5,598,055	5,598,055	-	2,246,573	2,358,984	112,410
		14,826,330	14,826,330	-	6,857,779	6,977,398	119,619
390	Structures and Improvements						
	S	99,227,684	99,227,684	0	35,136,806	35,136,806	-
	SG	382,515	382,515	-	151,704	162,754	11,049
	SG	1,585,414	1,585,414	-	628,770	674,566	45,796
	CN	11,722,571	11,722,571	-	5,285,606	5,361,315	75,709
	SG	3,290,307	3,290,307	-	1,304,924	1,399,968	95,043
	SO	102,532,401	102,532,401	-	41,147,605	43,206,481	2,058,876
		218,740,893	218,740,893	-	83,655,415	85,941,889	2,286,474
391	Office Furniture & Equipment						
	S	17,085,675	17,085,675	-	4,718,731	4,718,731	-
	SG	454,100	454,100	-	180,095	193,212	13,117
	SG	642,230	642,230	-	254,706	273,257	18,551
	CN	5,200,713	5,200,713	-	2,344,957	2,378,545	33,588
	SG	6,752,982	6,752,982	0	2,678,209	2,873,274	195,066
	SE	164,847	149,785	(15,061)	65,219	62,016	(3,203)
	SO	86,452,786	86,452,786	0	34,694,644	36,430,637	1,735,993
	SSGCH	332,263	332,263	-	130,383	137,902	7,519
	SSGCT	6,617	6,617	-	2,655	2,888	233
		117,092,212	117,077,151	(15,061)	45,069,597	47,070,462	2,000,865
392	Transportation Equipment						
	S	65,708,300	65,708,300	0	30,865,902	30,865,902	0
	SO	7,246,394	7,246,394	(0)	2,908,074	3,053,583	145,509
	SG	11,055,659	11,055,659	(0)	4,384,635	4,703,987	319,352
	CN	19,078	19,078	-	8,602	8,726	123
	SG	1,201,253	1,201,253	-	476,413	511,112	34,699
	SE	754,045	754,045	-	298,328	312,201	13,873
	SG	229,062	229,062	-	90,845	97,462	6,617
	SSGCH	360,277	360,277	-	141,376	149,528	8,153
	SSGCT	59,476	59,476	-	23,862	25,955	2,094
		86,633,544	86,633,544	0	39,198,037	39,728,457	530,420
393	Stores Equipment						
	S	9,155,325	9,155,325	-	4,233,180	4,233,180	-
	SG	331,732	331,732	-	131,564	141,146	9,582
	SG	966,671	966,671	-	383,378	411,302	27,923
	SO	794,136	794,136	-	318,697	334,644	15,946
	SG	2,086,434	2,086,434	-	827,472	887,741	60,268
	SSGCT	100,541	100,541	-	40,337	43,876	3,539
		13,434,840	13,434,840	-	5,934,629	6,051,889	117,259

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
394	Tools, Shop & Garage Equipment						
	S	29,254,740	53,906,904	24,652,163	11,877,037	24,951,075	13,074,038
	SG	3,471,616	2,686,850	(784,767)	1,376,831	1,143,207	(233,624)
	SG	15,266,182	12,244,548	(3,021,634)	6,054,513	5,209,839	(844,675)
	SO	4,636,683	4,636,683	-	1,860,762	1,953,868	93,106
	SE	56,759	(8,378)	(65,137)	22,456	(3,469)	(25,925)
	SG	5,119,055	3,667,619	(1,451,436)	2,030,199	1,560,507	(469,692)
	SSGCH	2,149,789	1,873,161	(276,628)	843,596	777,433	(66,164)
	SSGCT	36,544	17,729	(18,814)	14,661	7,737	(6,924)
		59,991,368	79,025,116	19,033,748	24,080,055	35,600,196	11,520,141
395	Laboratory Equipment						
	S	24,290,198	24,290,198	(0)	8,187,038	8,187,038	0
	SG	162,745	162,745	-	64,544	69,245	4,701
	SG	1,160,471	1,160,471	-	460,239	493,760	33,521
	SO	6,025,511	6,025,511	-	2,418,117	2,539,111	120,994
	SE	42,438	42,438	-	16,790	17,571	781
	SG	4,933,978	4,933,978	-	1,956,798	2,099,320	142,522
	SSGCH	93,826	93,826	-	36,818	38,941	2,123
	SSGCT	105,770	105,770	-	42,435	46,158	3,723
		36,814,937	36,814,937	(0)	13,182,778	13,491,144	308,365
396	Power Operated Equipment						
	S	87,993,229	87,993,229	0	35,382,872	35,382,872	0
	SG	1,952,492	1,952,492	-	774,351	830,751	56,399
	SG	19,304,362	19,304,362	0	7,656,041	8,213,665	557,623
	SO	5,298,598	5,298,598	-	2,126,397	2,232,794	106,397
	SG	1,655,743	1,655,743	-	656,662	704,489	47,828
	SE	73,823	73,823	-	29,207	30,565	1,358
	SSGCH	987,734	987,734	-	387,596	409,947	22,351
		117,265,980	117,265,980	0	47,013,127	47,805,084	791,957
397	Communication Equipment						
	S	110,478,439	110,478,439	(0)	29,715,810	29,715,810	0
	SG	6,580,016	6,580,016	-	2,609,611	2,799,681	190,069
	SG	12,403,597	12,403,597	(0)	4,919,222	5,277,511	358,289
	SO	46,951,675	70,021,534	23,069,858	18,842,327	29,506,615	10,664,288
	CN	5,311,026	5,311,026	-	2,394,696	2,428,996	34,301
	SG	51,454,634	51,454,634	0	20,406,725	21,893,037	1,486,312
	SE	49,244	49,244	-	19,483	20,389	906
	SSGCH	876,343	876,343	-	343,885	363,716	19,831
	SSGCT	14,880	14,880	-	5,970	6,493	524
		234,119,853	257,189,712	23,069,858	79,257,728	92,012,247	12,754,519
398	Misc. Equipment						
	S	1,007,125	1,007,125	-	331,917	331,917	-
	SG	53,506	53,506	-	21,220	22,766	1,546
	SG	451,498	451,498	-	179,063	192,105	13,042
	CN	168,942	42,433	(126,510)	76,175	19,407	(56,768)
	SO	3,105,167	3,105,167	-	1,246,144	1,308,497	62,353
	SE	4,207	4,207	-	1,664	1,742	77
	SG	941,480	941,480	-	373,388	400,583	27,195
	SSGCT	2,650	2,650	-	1,063	1,156	93
		5,734,575	5,608,065	(126,510)	2,230,634	2,278,172	47,538
399	Coal Mine						
	SE	276,170,655	358,873,020	82,702,366	109,263,447	148,586,165	39,322,718
MP	SE	-	-	-	-	-	-
		276,170,655	358,873,020	82,702,366	109,263,447	148,586,165	39,322,718
399L	WIDCO Capital Lease						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
1011390	General Capital Leases						
	S	7,306,030	7,306,030	0	-	-	-
	SG	12,411,745	12,411,745	-	4,922,454	5,280,978	358,524
	SO	16,984,736	16,984,736	0	6,816,199	7,157,256	341,058
		36,702,511	36,702,511	0	11,738,653	12,438,234	699,582
	Remove Capital Leases	(36,702,511)	(36,702,511)	-	(11,738,653)	(12,438,234)	(699,582)
		-	-	-	-	-	-
1011392	General Vehicles Capital Leases						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300						
	S	-	-	-	-	-	-
	SO	25,152	25,152	-	10,094	10,599	505
	CN	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		25,152	25,152	-	10,094	10,599	505
399G	Unclassified Gen Plant - Acct 300						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL GENERAL PLANT		1,180,850,339	1,305,514,740	124,664,401	455,753,321	525,553,702	69,800,381
Summary of General Plant by Factor							
	S	459,624,196	484,276,359	24,652,163	164,559,723	177,633,761	13,074,038
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	166,303,039	161,045,203	(5,257,836)	65,955,195	68,521,886	2,566,691
	SO	285,651,293	308,721,152	23,069,858	114,635,633	130,093,069	15,457,436
	SE	277,316,017	359,938,184	82,622,167	109,716,595	149,027,181	39,310,586
	CN	23,531,595	23,405,085	(126,510)	10,610,193	10,704,310	94,118
	DEU	-	-	-	-	-	-
	SSGCT	326,478	307,663	(18,814)	130,982	134,264	3,282
	SSGCH	4,800,233	4,523,605	(276,628)	1,883,654	1,877,467	(6,187)
	Less Capital Leases	(36,702,511)	(36,702,511)	-	(11,738,653)	(12,438,234)	(699,582)
Total General Plant by Factor		1,180,850,339	1,305,514,740	124,664,401	455,753,321	525,553,702	69,800,381
301	Organization						
	S	16,787,669	16,787,669	(0)	10,028,071	10,028,071	(0)
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		16,787,669	16,787,669	(0)	10,028,071	10,028,071	(0)
302	Franchise & Consent						
	S	1,000,000	880,694	(119,306)	-	(65,209)	(65,209)
	SG	2,945,256	5,057,456	2,112,200	1,168,078	2,151,858	983,780
	SG	65,116,586	64,694,832	(421,754)	25,825,007	27,526,507	1,701,500
	SG	9,703,142	9,640,296	(62,846)	3,848,232	4,101,775	253,544
	SG	2,844,878	2,826,452	(18,426)	1,128,269	1,202,605	74,337
	SG	679,586	675,184	(4,402)	269,521	287,279	17,758
		82,289,448	83,774,914	1,485,465	32,239,107	35,204,815	2,965,708

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
303	Miscellaneous Intangible Plant						
	S	980,244	977,992	(2,252)	39,917	39,917	-
	SG	33,887,713	33,499,720	(387,993)	13,439,746	14,253,538	813,792
	SO	350,178,630	412,209,127	62,030,497	140,531,304	173,702,223	33,170,919
	SE	2,345,105	2,521,088	175,983	927,811	1,043,820	116,009
	CN	102,055,816	101,394,809	(661,006)	46,016,085	46,372,892	356,807
	SSGCH	28,886	28,699	(187)	11,335	11,911	576
	SSGCT	-	-	-	-	-	-
		489,476,392	550,631,434	61,155,042	200,966,199	235,424,301	34,458,102
303	Less Non-Utility Plant						
	S	-	-	-	-	-	-
		489,476,392	550,631,434	61,155,042	200,966,199	235,424,301	34,458,102
IP	Unclassified Intangible Plant - Acct 300						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	581,472	581,472	-	233,352	245,029	11,676
		581,472	581,472	-	233,352	245,029	11,676
TOTAL INTANGIBLE PLANT		589,134,982	651,775,489	62,640,507	243,466,728	280,902,215	37,435,487
Summary of Intangible Plant by Factor							
	S	18,767,913	18,646,355	(121,558)	10,067,988	10,002,778	(65,209)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	115,177,161	116,393,939	1,216,778	45,678,853	49,523,562	3,844,709
	SO	350,760,102	412,790,599	62,030,497	140,764,657	173,947,252	33,182,595
	CN	102,055,816	101,394,809	(661,006)	46,016,085	46,372,892	356,807
	SSGCT	-	-	-	-	-	-
	SSGCH	28,886	28,699	(187)	11,335	11,911	576
	SE	2,345,105	2,521,088	175,983	927,811	1,043,820	116,009
Total Intangible Plant by Factor		589,134,982	651,775,489	62,640,507	243,466,728	280,902,215	37,435,487
Summary of Unclassified Plant (Account 106)							
	DP	35,823,146	35,823,146	(0)	22,828,764	22,828,764	(0)
	DS0	-	-	-	-	-	-
	GP	25,152	25,152	-	10,094	10,599	505
	HP	-	-	-	-	-	-
	NP	-	-	-	-	-	-
	OP	644,625	644,625	-	255,656	274,277	18,621
	TP	2,535,465	2,535,465	-	1,005,556	1,078,796	73,239
	TS0	-	-	-	-	-	-
	IP	581,472	581,472	-	233,352	245,029	11,676
	MP						
	SP	-	-	-	-	-	-
Total Unclassified Plant by Factor		39,609,860	39,609,860	(0)	24,333,423	24,437,464	104,041
TOTAL ELECTRIC PLANT IN SERVICE		14,164,796,150	15,625,200,547	1,460,404,397	5,687,510,132	6,587,385,013	899,874,881

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
Summary of Electric Plant by Factor							
	S	4,894,313,366	5,194,357,728	300,044,362	1,999,715,716	2,152,207,661	152,491,945
	SE	279,661,122	362,459,272	82,798,150	110,644,406	150,071,000	39,426,594
	DGU	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	SG	7,810,220,526	8,809,700,253	999,479,727	3,097,505,726	3,748,371,648	650,865,922
	SO	636,411,395	721,511,751	85,100,356	255,400,290	304,040,321	48,640,031
	CN	125,587,410	124,799,894	(787,516)	56,626,277	57,077,202	450,925
	DEU	-	-	-	-	-	-
	SSGCH	376,723,832	370,768,879	(5,954,953)	147,829,793	153,883,102	6,053,309
	SSGCT	78,581,010	78,305,281	(275,729)	31,526,577	34,172,314	2,645,737
	Less Capital Leases	(36,702,511)	(36,702,511)	-	(11,738,653)	(12,438,234)	(699,582)
		14,164,796,150	15,625,200,547	1,460,404,397	5,687,510,132	6,587,385,013	899,874,881
105	Plant Held For Future Use						
	S	2,226,729	2,226,729	-	2,226,729	2,226,729	-
	SG	-	-	-	-	-	-
	SG	119,475	119,475	-	47,383	50,835	3,451
	SG	-	-	-	-	-	-
	SE	953,014	4,453,014	3,500,000	377,048	1,843,706	1,466,658
	SG	-	-	-	-	-	-
Total Plant Held For Future Use		3,299,218	6,799,218	3,500,000	2,651,161	4,121,270	1,470,109
114	Electric Plant Acquisition Adjustments						
	S	-	-	-	-	-	-
	SG	142,633,069	142,633,069	-	56,567,769	60,687,848	4,120,080
	SG	14,560,711	14,560,711	-	5,774,726	6,195,325	420,599
Total Electric Plant Acquisition Adjustments		157,193,780	157,193,780	-	62,342,495	66,883,173	4,540,678
115	Accum Provision for Asset Acquisition Adjustments						
	S	-	-	-	-	-	-
	SG	(63,626,322)	(71,845,356)	(8,219,034)	(25,233,973)	(30,568,928)	(5,334,955)
	SG	(9,413,301)	(9,413,301)	-	(3,733,282)	(4,005,193)	(271,911)
		(73,039,623)	(81,258,657)	(8,219,034)	(28,967,255)	(34,574,121)	(5,606,866)
120	Nuclear Fuel						
	SE	-	-	-	-	-	-
Total Nuclear Fuel		-	-	-	-	-	-
124	Weatherization						
	S	20,076,957	17,817,245	(2,259,712)	6,268,254	5,728,113	(540,141)
	SO	(12,473,516)	(12,476,530)	(3,014)	(5,005,786)	(5,257,528)	(251,741)
		7,603,441	5,340,715	(2,262,726)	1,262,468	470,585	(791,883)
182W	Weatherization						
	S	13,197,918	14,017,076	819,159	2,468,315	1,421,693	(1,046,622)
	SG	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		13,197,918	14,017,076	819,159	2,468,315	1,421,693	(1,046,622)
186W	Weatherization						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	CNP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
Total Weatherization		20,801,359	19,357,791	(1,443,567)	3,730,783	1,892,278	(1,838,505)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
151	Fuel Stock						
	DEU	-	-	-	-	-	-
	SE	50,467,302	75,727,827	25,260,525	19,966,753	31,354,008	11,387,254
	SSECT	-	-	-	-	-	-
	SSECH	3,545,673	12,341,673	8,796,000	1,394,510	5,058,258	3,663,749
Total Fuel Stock		54,012,975	88,069,500	34,056,525	21,361,263	36,412,266	15,051,003
152	Fuel Stock - Undistributed						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
25316	DG&T Working Capital Deposit						
	SE	(433,000)	(433,000)	-	(171,311)	(179,277)	(7,966)
		(433,000)	(433,000)	-	(171,311)	(179,277)	(7,966)
25317	DG&T Working Capital Deposit						
	SE	(1,159,359)	(1,159,359)	-	(458,686)	(480,016)	(21,330)
		(1,159,359)	(1,159,359)	-	(458,686)	(480,016)	(21,330)
25319	Provo Working Capital Deposit						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Fuel Stock	52,420,616	86,477,141	34,056,525	20,731,266	35,752,973	15,021,706
154	Materials and Supplies						
	S	46,239,977	46,239,977	-	20,142,002	20,142,002	-
	SG	-	-	-	-	-	-
	SE	3,330,629	3,330,629	-	1,317,722	1,378,999	61,277
	SO	(5,243,885)	(5,243,885)	-	(2,104,440)	(2,209,739)	(105,299)
	SNPPS	55,557,429	55,560,121	2,692	22,015,890	23,601,715	1,585,825
	SNPPH	(19,221)	(19,221)	-	(7,623)	(8,178)	(555)
	SNPD	240,591	240,591	-	107,271	109,785	2,514
	SNPT	14,590,876	14,590,876	-	5,786,690	6,208,160	421,470
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SSGCT	-	-	-	-	-	-
	SNPP	-	-	-	-	-	-
	SSGCH	763,701	763,701	-	299,683	316,965	17,282
Total Materials and Supplies		115,460,098	115,462,791	2,692	47,557,195	49,539,709	1,982,514
163	Stores Expense Undistributed						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
25318	Provo Working Capital Deposit						
	SNPPS	(273,000)	(273,000)	-	(108,182)	(115,969)	(7,787)
		(273,000)	(273,000)	-	(108,182)	(115,969)	(7,787)
	Total Materials & Supplies	115,187,098	115,189,791	2,692	47,449,012	49,423,740	1,974,727
165	Prepayments						
	S	4,401,108	4,401,108	-	2,414,312	2,414,312	-
	GPS	622,954	622,954	-	249,999	262,509	12,509
	SG	2,781,190	2,781,190	-	1,103,010	1,183,347	80,337
	SE	3,067,854	3,067,854	-	1,213,758	1,270,200	56,443
	SO	25,765,437	8,754,272	(17,011,165)	10,340,010	3,688,993	(6,651,017)
Total Prepayments		36,638,543	19,627,378	(17,011,165)	15,321,089	8,819,361	(6,501,728)

FERC ACCT			Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
182M	Misc Regulatory Assets							
		S	63,486,807	43,859,682	(19,627,125)	12,748,088	5,774,883	(6,973,205)
		SG	-	-	-	-	-	-
		SSGCH	13,282,030	11,598,392	(1,683,638)	5,211,987	4,813,771	(398,216)
		SG	-	-	-	-	-	-
		SG	-	-	-	-	-	-
		SE	4,195,965	2,652,052	(1,543,913)	1,660,081	1,098,044	(562,037)
		SO	6,464,902	(6,876,052)	(13,340,954)	2,594,450	(2,897,523)	(5,491,974)
			87,429,703	51,234,074	(36,195,629)	22,214,606	8,789,175	(13,425,432)
186M	Misc Deferred Debits							
		S	4,368,128	4,368,128	-	-	-	-
		SG	-	6,820,209	6,820,209	-	2,901,878	2,901,878
		SG	-	1,318,235	1,318,235	-	560,886	560,886
		SG	26,635,201	24,457,337	(2,177,865)	10,563,426	10,406,164	(157,262)
		SO	113,641	-	(113,641)	45,606	-	(45,606)
		SE	7,284,762	3,387,541	(3,897,221)	2,882,125	1,402,562	(1,479,562)
		SNPPS	-	-	-	-	-	-
		EXCTAX	-	-	-	-	-	-
Total Misc. Deferred Debits			38,401,733	40,351,450	1,949,716	13,491,157	15,271,490	1,780,334
Working Capital								
CWC	Cash Working Capital							
		S	47,006,568	65,350,592	18,344,024	23,257,329	31,485,278	8,227,950
		SO	-	-	-	-	-	-
		SE	-	-	-	-	-	-
			47,006,568	65,350,592	18,344,024	23,257,329	31,485,278	8,227,950
OWC	Other Work. Cap.							
131	Cash	SNP	-	-	-	-	-	-
135	Working Fund:	SG	(34,332)	(34,332)	-	(13,616)	(14,608)	(992)
143	Other A/R	SO	15,130,537	15,130,537	-	6,072,084	6,375,909	303,825
232	A/P	S	-	-	-	-	-	-
232	A/P	SO	(5,058,897)	(5,058,897)	-	(2,030,202)	(2,131,786)	(101,584)
232	A/P	SE	(3,085,385)	(3,085,385)	-	(1,220,694)	(1,277,459)	(56,765)
253	Deferred Hedg	SE	-	-	-	-	-	-
2533	Other Msc. Df.	S	-	-	-	-	-	-
2533	Other Msc. Df.	SE	(5,217,328)	(5,217,328)	-	(2,064,170)	(2,160,159)	(95,989)
230	Asset Retir. Ol	SE	(1,593,668)	(1,593,668)	-	(630,515)	(659,835)	(29,320)
230	Asset Retir. Ol	S	-	-	-	-	-	-
254105	ARO Reg Liab	S	-	-	-	-	-	-
254105	ARO Reg Liab	SE	(325,097)	(325,097)	-	(128,621)	(134,602)	(5,981)
2533	Cholla Reclam	SSECH	-	-	-	-	-	-
			(184,170)	(184,170)	-	(15,733)	(2,539)	13,194
Total Working Capital			46,822,398	65,166,423	18,344,024	23,241,596	31,482,739	8,241,144
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		S	-	-	-	-	-	-
			-	-	-	-	-	-
18222	Nuclear Plant - Trojan							
		S	(1,833,167)	(1,317,589)	515,578	-	-	-
		TROJP	4,384,127	3,151,092	(1,233,036)	1,738,091	1,335,254	(402,836)
		TROJD	6,381,641	4,586,805	(1,794,836)	2,529,842	1,942,220	(587,623)
			8,932,601	6,420,307	(2,512,294)	4,267,933	3,277,474	(990,459)

FERC ACCT			Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
1869	Misc Deferred Debits-Trojan							
		S	-	-	-	-	-	-
		SNPPN	-	-	-	-	-	-
			-	-	-	-	-	-
141	Impact Housing - Notes Receivable							
		SG	797,321	797,321	-	316,215	339,246	23,031
			797,321	797,321	-	316,215	339,246	23,031
TOTAL MISCELLANEOUS RATE BASE			9,729,922	7,217,628	(2,512,294)	4,584,147	3,616,720	(967,427)
TOTAL RATE BASE ADDITIONS			494,884,747	487,356,016	(7,528,732)	186,790,057	191,478,796	4,688,739
235	Customer Service Deposits							
		S	-	(9,745,692)	(9,745,692)	-	(9,745,692)	(9,745,692)
		CN	-	-	-	-	-	-
Total Customer Service Deposits			-	(9,745,692)	(9,745,692)	-	(9,745,692)	(9,745,692)
2281	Prop Ins	SO	(342,293)	(342,293)	-	(137,367)	(144,240)	(6,873)
2282	Inj & Dam	SO	(3,526,028)	(3,526,028)	-	(1,415,042)	(1,485,845)	(70,804)
2283	Pen & Ben	SO	(55,525,872)	(53,800,169)	1,725,703	(22,283,265)	(22,671,038)	(387,773)
2283	Pen & Ben	S	-	-	-	-	-	-
254	Ins Prov	SO	(3,976,840)	(3,976,840)	-	(1,595,958)	(1,675,814)	(79,856)
			(63,371,033)	(61,645,330)	1,725,703	(25,431,632)	(25,976,938)	(545,306)
22844	Accum Hydro Relicensing Obligation							
		S	-	-	-	-	-	-
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
22842	Prv-Trojan	TROJD	(2,796,239)	(2,796,239)	-	(1,108,499)	(1,184,029)	(75,530)
230	ARO	TROJP	(2,370,303)	(2,370,303)	-	(939,708)	(1,004,400)	(64,692)
254105	ARO	TROJP	(967,207)	-	967,207	(383,450)	-	383,450
254		S	(4,154,353)	(4,154,353)	-	-	-	-
			(10,288,102)	(9,320,895)	967,207	(2,431,658)	(2,188,430)	243,228
252	Customer Advances for Construction							
		S	7,803,450	(2,524,019)	(10,327,469)	7,692,930	(1,216,648)	(8,909,579)
		SE	-	-	-	-	-	-
		SG	-	(3,165,381)	(3,165,381)	-	(1,346,813)	(1,346,813)
		SO	-	-	-	-	-	-
		CN	(13,492,850)	-	13,492,850	(6,083,809)	-	6,083,809
Total Customer Advances for Constr.			(5,689,399)	(5,689,399)	0	1,609,121	(2,563,462)	(4,172,583)
25398	SO2 Emissions							
		SE	-	(23,977,069)	(23,977,069)	-	(9,927,357)	(9,927,357)
			-	(23,977,069)	(23,977,069)	-	(9,927,357)	(9,927,357)
25399	Other Deferred Credits							
		S	(5,873,840)	(5,873,840)	-	(843,113)	(843,113)	-
		GPS	-	-	-	-	-	-
		SG	(9,714,234)	(8,595,510)	1,118,724	(3,852,631)	(3,657,237)	195,393
		SE	(3,639,706)	(3,057,833)	581,873	(1,440,004)	(1,266,051)	173,953
			(19,227,780)	(17,527,183)	1,700,597	(6,135,748)	(5,766,402)	369,346

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
190	Accumulated Deferred Income Taxes						
	S	28,840,899	27,675,344	(1,165,555)	-	-	-
	CN	152,298	380,745	228,447	68,670	174,134	105,464
	SO	83,383,394	146,137,412	62,754,018	33,462,856	61,581,347	28,118,491
	DGP	7,072	3,417	(3,656)	-	-	-
	BADDEBT	17,994,555	17,634,357	(360,198)	3,647,141	6,270,838	2,623,698
	TROJD	40,174	18,186	(21,989)	15,926	7,700	(8,226)
	SG	3,464,589	1,933,518	(1,531,071)	1,374,044	822,678	(551,366)
	SE	25,143,774	20,630,227	(4,513,547)	9,947,818	8,541,646	(1,406,172)
	SNP	77,561	29,017	(48,545)	32,009	12,573	(19,437)
	SNPD	19,092,813	(2,277,353)	(21,370,166)	8,512,826	(1,039,190)	(9,552,016)
Total Accum Deferred Income Taxes		178,197,129	212,164,868	33,967,739	57,061,290	76,371,726	19,310,436
281	Accumulated Deferred Income Taxes						
	S	-	-	-	-	-	-
	DGP	(718,053)	(216,615)	501,438	-	-	-
	SNPT	-	-	-	-	-	-
		(718,053)	(216,615)	501,438	-	-	-
282	Accumulated Deferred Income Taxes						
	S	(1,042,164)	(1,319,516,067)	(1,318,473,903)	-	(584,036,523)	(584,036,523)
	DITBAL	(1,245,820,912)	(7,042,808)	1,238,778,104	(581,150,539)	(3,083,243)	578,067,296
	DGP	-	-	-	-	-	-
	SO	17,560,530	17,560,530	-	7,047,272	7,399,892	352,620
	CN	-	-	-	-	-	-
	SE	(19,164,572)	(19,600,550)	(435,978)	(7,582,222)	(8,115,323)	(533,101)
	SG	14,328,667	16,984,243	2,655,576	5,682,698	7,226,495	1,543,797
		(1,234,138,451)	(1,311,614,652)	(77,476,202)	(576,002,790)	(580,608,701)	(4,605,911)
283	Accumulated Deferred Income Taxes						
	S	(33,340,798)	(15,318,785)	18,022,014	(9,689,237)	(278,173)	9,411,065
	SG	(12,099,193)	(12,145,865)	(46,672)	(4,798,497)	(5,167,851)	(369,354)
	SE	(19,526,396)	(6,416,138)	13,110,259	(7,725,373)	(2,656,509)	5,068,864
	SO	(32,676,532)	(40,304,872)	(7,628,340)	(13,113,523)	(16,984,209)	(3,870,685)
	GPS	(1,437,274)	(1,003,081)	434,193	(576,797)	(422,692)	154,105
	SNP	(14,325,803)	(10,809,361)	3,516,443	(5,912,249)	(4,683,626)	1,228,622
	TROJD	(2,622,839)	(1,708,888)	913,952	(1,039,759)	(723,605)	316,154
	SNPD	-	-	-	-	-	-
	SGCT	(4,393,384)	(3,859,053)	534,332	(1,749,274)	(1,647,668)	101,606
		(120,422,219)	(91,566,041)	28,856,179	(44,604,709)	(32,564,332)	12,040,377
TOTAL ACCUM DEF INCOME TAX		(1,177,081,594)	(1,191,232,440)	(14,150,846)	(563,546,209)	(536,801,307)	26,744,902
255	Accumulated Investment Tax Credit						
	S	-	-	-	-	-	-
	ITC84	(4,217,879)	(3,345,203)	872,676	-	-	-
	ITC85	(5,928,853)	(4,910,755)	1,018,098	-	-	-
	ITC86	(2,527,911)	(2,157,975)	369,936	-	-	-
	ITC88	(348,165)	(303,723)	44,442	-	-	-
	ITC89	(737,131)	(648,769)	88,362	-	-	-
	ITC90	(438,204)	(395,040)	43,164	(205,673)	(185,414)	20,259
	DGU	-	-	-	-	-	-
Total Accumulated ITC		(14,198,143)	(11,761,465)	2,436,678	(205,673)	(185,414)	20,259
TOTAL RATE BASE DEDUCTIONS		(1,289,856,051)	(1,330,899,472)	(41,043,422)	(596,141,798)	(593,155,002)	2,986,797

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
108SP	Steam Prod Plant Accumulated Depr						
	S	-	-	-	-	-	-
	SG	(791,631,744)	(833,952,255)	(42,320,511)	(313,958,339)	(354,831,935)	(40,873,596)
	SG	(897,217,650)	(933,122,298)	(35,904,648)	(355,833,334)	(397,027,035)	(41,193,701)
	SG	(370,098,497)	(426,450,904)	(56,352,407)	(146,779,750)	(181,447,318)	(34,667,568)
	SSGCH	(202,265,545)	(209,716,788)	(7,451,244)	(79,370,804)	(87,040,396)	(7,669,591)
		(2,261,213,437)	(2,403,242,246)	(142,028,810)	(895,942,227)	(1,020,346,683)	(124,404,456)
108NP	Nuclear Prod Plant Accumulated Depr						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr						
	S	-	-	-	-	-	-
	SG	(149,122,498)	(155,779,675)	(6,657,177)	(59,141,453)	(66,281,497)	(7,140,043)
	SG	(29,432,864)	(31,207,604)	(1,774,740)	(11,672,969)	(13,278,284)	(1,605,314)
	SG	(35,871,949)	(45,100,861)	(9,228,912)	(14,226,688)	(19,189,619)	(4,962,931)
	SG	(12,167,998)	(14,366,009)	(2,198,011)	(4,825,785)	(6,112,483)	(1,286,698)
		(226,595,309)	(246,454,150)	(19,858,841)	(89,866,895)	(104,861,882)	(14,994,987)
108OP	Other Production Plant - Accum Depr						
	S	-	-	-	-	-	-
	SG	(2,219,166)	(2,284,809)	(65,643)	(880,113)	(972,146)	(92,033)
	SG	-	-	-	-	-	-
	SG	(47,857,692)	(69,727,813)	(21,870,122)	(18,980,191)	(29,667,951)	(10,687,761)
	SSGCT	(9,538,086)	(13,999,745)	(4,461,659)	(3,826,665)	(6,109,469)	(2,282,804)
		(59,614,943)	(86,012,368)	(26,397,425)	(23,686,969)	(36,749,566)	(13,062,598)
108EP	Experimental Plant - Accum Depr						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR		(2,547,423,689)	(2,735,708,764)	(188,285,075)	(1,009,496,090)	(1,161,958,131)	(152,462,041)
Summary of Prod Plant Depreciation by Factor							
	S	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	(2,335,620,058)	(2,511,992,230)	(176,372,172)	(926,298,621)	(1,068,808,267)	(142,509,645)
	SSGCH	(202,265,545)	(209,716,788)	(7,451,244)	(79,370,804)	(87,040,396)	(7,669,591)
	SSGCT	(9,538,086)	(13,999,745)	(4,461,659)	(3,826,665)	(6,109,469)	(2,282,804)
Total of Prod Plant Depreciation by Factor		(2,547,423,689)	(2,735,708,764)	(188,285,075)	(1,009,496,090)	(1,161,958,131)	(152,462,041)
108TP	Transmission Plant Accumulated Depr						
	SG	(349,476,818)	(364,333,853)	(14,857,035)	(138,601,265)	(155,017,611)	(16,416,346)
	SG	(346,772,272)	(362,727,396)	(15,955,124)	(137,528,652)	(154,334,092)	(16,805,440)
	SG	(268,603,954)	(309,177,910)	(40,573,956)	(106,527,374)	(131,549,733)	(25,022,358)
TOTAL TRANS PLANT ACCUM DEPR		(964,853,044)	(1,036,239,159)	(71,386,115)	(382,657,291)	(440,901,435)	(58,244,144)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
108360	Land and Land Rights						
	S	(4,795,264)	(4,795,264)	-	(1,187,357)	(1,187,357)	-
		(4,795,264)	(4,795,264)	-	(1,187,357)	(1,187,357)	-
108361	Structures and Improvements						
	S	(13,648,368)	(13,648,368)	-	(6,174,885)	(6,174,885)	-
		(13,648,368)	(13,648,368)	-	(6,174,885)	(6,174,885)	-
108362	Station Equipment						
	S	(154,873,695)	(154,873,695)	0	(60,501,410)	(60,501,410)	0
		(154,873,695)	(154,873,695)	0	(60,501,410)	(60,501,410)	0
108364	Poles, Towers & Fixtures						
	S	(384,864,238)	(517,790,219)	(132,925,981)	(90,458,575)	(135,986,489)	(45,527,914)
		(384,864,238)	(517,790,219)	(132,925,981)	(90,458,575)	(135,986,489)	(45,527,914)
108365	Overhead Conductors						
	S	(220,261,886)	(220,261,886)	-	(48,615,727)	(48,615,727)	(0)
		(220,261,886)	(220,261,886)	-	(48,615,727)	(48,615,727)	(0)
108366	Underground Conduit						
	S	(99,652,506)	(99,652,506)	(0)	(52,510,761)	(52,510,761)	-
		(99,652,506)	(99,652,506)	(0)	(52,510,761)	(52,510,761)	-
108367	Underground Conductors						
	S	(207,181,021)	(207,181,021)	(0)	(129,122,065)	(129,122,065)	(0)
		(207,181,021)	(207,181,021)	(0)	(129,122,065)	(129,122,065)	(0)
108368	Line Transformers						
	S	(325,573,510)	(325,573,510)	-	(101,256,922)	(101,256,922)	(0)
		(325,573,510)	(325,573,510)	-	(101,256,922)	(101,256,922)	(0)
108369	Services						
	S	(128,847,700)	(128,847,700)	-	(51,225,468)	(51,225,468)	-
		(128,847,700)	(128,847,700)	-	(51,225,468)	(51,225,468)	-
108370	Meters						
	S	(86,560,714)	(86,560,714)	-	(39,139,503)	(39,139,503)	-
		(86,560,714)	(86,560,714)	-	(39,139,503)	(39,139,503)	-
108371	Installations on Customers' Premises						
	S	(5,760,478)	(5,760,478)	-	(3,294,867)	(3,294,867)	-
		(5,760,478)	(5,760,478)	-	(3,294,867)	(3,294,867)	-
108372	Leased Property						
	S	(42,195)	(42,195)	-	(37,393)	(37,393)	-
		(42,195)	(42,195)	-	(37,393)	(37,393)	-
108373	Street Lights						
	S	(19,065,216)	(19,065,216)	-	(8,836,681)	(8,836,681)	(0)
		(19,065,216)	(19,065,216)	-	(8,836,681)	(8,836,681)	(0)
108D00	Unclassified Dist Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR		(1,651,126,790)	(1,784,052,771)	(132,925,981)	(592,361,617)	(637,889,530)	(45,527,914)
Summary of Distribution Plant Depr by Factor							
	S	(1,651,126,790)	(1,784,052,771)	(132,925,981)	(592,361,617)	(637,889,530)	(45,527,914)
Total Distribution Depreciation by Factor		(1,651,126,790)	(1,784,052,771)	(132,925,981)	(592,361,617)	(637,889,530)	(45,527,914)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
108GP	General Plant Accumulated Depr						
	S	(147,619,070)	(152,124,069)	(4,504,999)	(54,159,428)	(56,446,843)	(2,287,415)
	SG	(9,202,960)	(9,241,130)	(38,170)	(3,649,861)	(3,931,937)	(282,076)
	SG	(18,169,104)	(18,638,388)	(469,285)	(7,205,802)	(7,930,305)	(724,503)
	SG	(35,360,933)	(37,980,811)	(2,619,878)	(14,024,021)	(16,160,163)	(2,136,143)
	CN	(5,266,614)	(5,798,827)	(532,213)	(2,374,671)	(2,652,092)	(277,421)
	SO	(95,681,355)	(111,854,116)	(16,172,761)	(38,398,190)	(47,134,591)	(8,736,401)
	SE	(576,280)	(754,163)	(177,883)	(227,998)	(312,250)	(84,252)
	SSGCT	(33,347)	(32,734)	613	(13,379)	(14,285)	(906)
	SSGCH	(2,723,281)	(2,725,687)	(2,406)	(1,068,640)	(1,131,263)	(62,624)
		(314,632,944)	(339,149,926)	(24,516,982)	(121,121,989)	(135,713,730)	(14,591,741)
108MP	Mining Plant Accumulated Depr.						
	S	-	-	-	-	-	-
	SE	(168,297,999)	(133,268,000)	35,029,999	(66,584,987)	(55,177,681)	11,407,306
		(168,297,999)	(133,268,000)	35,029,999	(66,584,987)	(55,177,681)	11,407,306
108MP	Less Centralia Situs Depreciation						
	S	-	-	-	-	-	-
		(168,297,999)	(133,268,000)	35,029,999	(66,584,987)	(55,177,681)	11,407,306
1081390	Accum Depr - Capital Lease						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
1081399	Accum Depr - Capital Lease						
	S	-	-	-	-	-	-
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR		(482,930,943)	(472,417,926)	10,513,017	(187,706,976)	(190,891,411)	(3,184,435)
Summary of General Depreciation by Factor							
	S	(147,619,070)	(152,124,069)	(4,504,999)	(54,159,428)	(56,446,843)	(2,287,415)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SE	(168,874,279)	(134,022,164)	34,852,115	(66,812,985)	(55,489,932)	11,323,053
	SO	(95,681,355)	(111,854,116)	(16,172,761)	(38,398,190)	(47,134,591)	(8,736,401)
	CN	(5,266,614)	(5,798,827)	(532,213)	(2,374,671)	(2,652,092)	(277,421)
	SG	(62,732,997)	(65,860,329)	(3,127,332)	(24,879,684)	(28,022,405)	(3,142,721)
	DEU	-	-	-	-	-	-
	SSGCT	(33,347)	(32,734)	613	(13,379)	(14,285)	(906)
	SSGCH	(2,723,281)	(2,725,687)	(2,406)	(1,068,640)	(1,131,263)	(62,624)
	Remove Capital Leases	-	-	-	-	-	-
Total General Depreciation by Factor		(482,930,943)	(472,417,926)	10,513,017	(187,706,976)	(190,891,411)	(3,184,435)
TOTAL ACCUM DEPR - PLANT IN SERV		(5,646,334,465)	(6,028,418,620)	(382,084,154)	(2,172,221,974)	(2,431,640,507)	(259,418,533)
111SP	Accum Prov for Amort-Steam						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
111GP	Accum Prov for Amort-General						
	S	(14,687,197)	(14,687,197)	0	(39,615)	(39,615)	-
	CN	(1,716,183)	(1,716,183)	-	(773,812)	(784,896)	(11,084)
	SG	-	-	-	-	-	-
	SO	(8,334,096)	(8,334,096)	0	(3,344,583)	(3,511,933)	(167,351)
	SE	-	-	-	-	-	-
		(24,737,476)	(24,737,476)	0	(4,158,009)	(4,336,444)	(178,435)

FERC ACCT		Total Co. Unadjusted	Total Co. Test	Incremental Change	Utah Unadjusted	Utah Test	Incremental Change
111HP	Accum Prov for Amort-Hydro						
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	(227,380)	(227,380)	-	(90,178)	(96,746)	(6,568)
	SG	-	-	-	-	-	-
		(227,380)	(227,380)	-	(90,178)	(96,746)	(6,568)
111IP	Accum Prov for Amort-Intangible Plant						
	S	(17,561,498)	(21,280,691)	(3,719,193)	(9,911,263)	(11,159,389)	(1,248,126)
	SG	(2,698,280)	(2,886,051)	(187,771)	(1,070,128)	(1,227,964)	(157,835)
	SG	(298,150)	(343,004)	(44,855)	(118,245)	(145,942)	(27,697)
	SE	(780,932)	(1,065,700)	(284,768)	(308,966)	(441,238)	(132,272)
	SG	(15,044,876)	(19,600,259)	(4,555,384)	(5,966,744)	(8,339,564)	(2,372,819)
	SG	(8,019,599)	(12,317,503)	(4,297,904)	(3,180,545)	(5,240,880)	(2,060,335)
	SG	(2,135,518)	(2,775,957)	(640,439)	(846,939)	(1,181,120)	(334,182)
	CN	(68,442,496)	(80,812,718)	(12,370,222)	(30,860,130)	(36,959,677)	(6,099,548)
	SSGCT	(56,126)	(56,126)	-	(22,518)	(24,494)	(1,976)
	SSGCH	(6,981)	(10,422)	(3,442)	(2,739)	(4,326)	(1,586)
	SO	(214,121,844)	(262,688,549)	(48,566,705)	(85,929,921)	(110,695,232)	(24,765,311)
		(329,166,299)	(403,836,981)	(74,670,682)	(138,218,137)	(175,419,825)	(37,201,688)
111IP	Less Non-Utility Plant						
	OTH	-	-	-	-	-	-
		(329,166,299)	(403,836,981)	(74,670,682)	(138,218,137)	(175,419,825)	(37,201,688)
111390	Accum Amtr - Capital Lease						
	S	(618,882)	(618,882)	-	-	-	-
	SG	(109,317)	(109,317)	-	(43,355)	(46,512)	(3,158)
	SO	2,795,612	2,795,612	-	1,121,916	1,178,053	56,137
		2,067,413	2,067,413	-	1,078,561	1,131,540	52,979
	Remove Capital Lease Amtr	(2,067,413)	(2,067,413)	-	(1,078,561)	(1,131,540)	(52,979)
TOTAL ACCUM PROV FOR AMORTIZ YEAR-END		(354,131,154)	(428,801,837)	(74,670,682)	(142,466,325)	(179,853,015)	(37,386,690)
Summary of Amortization by Factor							
	S	(32,867,577)	(36,586,770)	(3,719,193)	(9,950,877)	(11,199,003)	(1,248,126)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SE	(780,932)	(1,065,700)	(284,768)	(308,966)	(441,238)	(132,272)
	SO	(219,660,327)	(268,227,032)	(48,566,705)	(88,152,587)	(113,029,112)	(24,876,525)
	CN	(70,158,679)	(82,528,901)	(12,370,222)	(31,633,942)	(37,744,573)	(6,110,632)
	SSGCT	(56,126)	(56,126)	-	(22,518)	(24,494)	(1,976)
	SSGCH	(6,981)	(10,422)	(3,442)	(2,739)	(4,326)	(1,586)
	SG	(28,533,119)	(38,259,472)	(9,726,352)	(11,316,134)	(16,278,729)	(4,962,595)
	Less Capital Lease	(2,067,413)	(2,067,413)	-	(1,078,561)	(1,131,540)	(52,979)
Total Provision For Amortization by Factor		(354,131,154)	(428,801,837)	(74,670,682)	(142,466,325)	(179,853,015)	(37,386,690)

1. Summary

PACIFICORP
UTAH
Unadjusted Results of Operations
12 Months Ended JAM SEPTEMBER 2005

(1)	September 2005 Rolled-In Revenue Requirement	1,209,721,033	Page 1.4
(2)	Rate Mitigation Cap	101.50%	
(3)	Capped Revised Protocol Revenue Requirement	1,227,866,849	
(4)	Unadjusted September 2005 General Business Revenues	1,119,827,509	Page 1.1
(5)	**Capped Revised Protocol Price Change**	**108,039,340**	

Revised Protocol

(6)	Filed Revised Protocol Revenue Requirement	1,255,302,047	Page 1.1
(7)	September 2005 General Business Revenues	1,119,827,509	Page 1.1
(8)	Revised Protocol Price Change	135,474,538	Page 1.1
(9)	**Capped Revised Protocol Price Change**	**108,039,340**	From Above
(10)	Reduction to Revised Protocol Revenue Requirement	(27,435,198)	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2005

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,119,827,509	135,474,538	1,255,302,047
3	Interdepartmental	-		
4	Special Sales	258,914,019		
5	Other Operating Revenues	47,499,535		
6	Total Operating Revenues	1,426,241,064		
7				
8	Operating Expenses:			
9	Steam Production	277,313,889		
10	Nuclear Production	-		
11	Hydro Production	13,194,938		
12	Other Power Supply	419,256,720		
13	Transmission	43,212,239		
14	Distribution	88,631,054		
15	Customer Accounting	36,275,256	401,582	36,676,838
16	Customer Service & Info	37,057,936		
17	Sales	-		
18	Administrative & General	98,102,371		
19	Total O&M Expenses	1,013,044,402		
20	Depreciation	143,766,407		
21	Amortization	22,799,396		
22	Taxes Other Than Income	30,488,656	-	30,488,656
23	Income Taxes - Federal	8,751,793	45,129,225	53,881,019
24	Income Taxes - State	931,641	6,132,312	7,063,953
25	Income Taxes - Def Net	39,764,707		
26	Investment Tax Credit Adj.	(4,802,023)		
27	Misc Revenue & Expense	(1,519,853)		
28	Total Operating Expenses:	1,253,225,125	51,663,119	1,304,888,244
29				
30	Operating Rev For Return:	173,015,939	83,811,419	256,827,357
31				
32	Rate Base:			
33	Electric Plant In Service	5,687,510,132		
34	Plant Held for Future Use	2,651,161		
35	Misc Deferred Debits	35,705,763		
36	Elec Plant Acq Adj	33,375,240		
37	Nuclear Fuel	-		
38	Prepayments	15,321,089		
39	Fuel Stock	20,731,266		
40	Material & Supplies	47,449,012		
41	Working Capital	23,241,596		
42	Weatherization Loans	3,730,783		
43	Misc Rate Base	4,584,147		
44	Total Electric Plant:	5,874,300,189	-	5,874,300,189
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,172,221,974)		
48	Accum Prov For Amort	(142,466,325)		
49	Accum Def Income Tax	(563,546,209)		
50	Unamortized ITC	(205,673)		
51	Customer Adv For Const	1,609,121		
52	Customer Service Deposits	-		
53	Misc Rate Base Deductions	(33,999,037)		
54				
55	Total Rate Base Deductions	(2,910,830,097)	-	(2,910,830,097)
56				
57	Total Rate Base:	2,963,470,092	-	2,963,470,092
58				
59	Return on Rate Base	5.838%		8.666%
60	Return on Equity	5.305%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	217,662,057	135,072,956	352,735,013
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	97,923,424	-	97,923,424
67	Schedule "M" Additions	177,950,372	-	177,950,372
68	Schedule "M" Deductions	271,752,241	-	271,752,241
69	Income Before Tax	25,936,764	135,072,956	161,009,721
70				
71	State Income Taxes	931,641	6,132,312	7,063,953
72	Taxable Income	25,005,124	128,940,644	153,945,768
73				
74	Federal Income Taxes + Other	8,751,793	45,129,225	53,881,019

Ref. Page 2.2 Ref. Page 1.1

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2005

Net Rate Base	$	2,963,470,092	Ref. Page 1.1
Return on Rate Base Requested		8.666%	Ref. Page 2.1
Revenues Required to Earn Requested Return		256,827,357	
Less Current Operating Revenues		(173,015,939)	
Increase to Current Revenues		83,811,419	
Net to Gross Bump-up		161.64%	
Price Change Required for Requested Return	$	135,474,538	
Requested Price Change	$	135,474,538	
Uncollectible Percent		0.296%	Ref. Page 1.3
Increased Uncollectible Expense	$	401,582	
Requested Price Change	$	135,474,538	
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	$	135,474,538	
Uncollectible Expense		(401,582)	
Taxes Other Than Income		-	
Income Before Taxes	$	135,072,956	
State Effective Tax Rate		4.540%	Ref. Page 2.1
State Income Taxes	$	6,132,312	
Taxable Income	$	128,940,644	
Federal Income Tax Rate		35.00%	Ref. Page 2.1
Federal Income Taxes	$	45,129,225	
Operating Income		100.000%	
Net Operating Income		61.865%	Ref. Page 1.3
Net to Gross Bump-Up		161.64%	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2005

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.296%
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	99.704%
State Income Tax @ 4.54%	4.527%
Sub-Total	95.177%
Federal Income Tax @ 35.00%	33.312%
Net Operating Income	61.865%

PACIFICORP
UTAH
Normalized Results of Operations - ROLLED-IN
12 Months Ended SEPTEMBER 2005

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,119,827,509	89,893,524	1,209,721,033
3	Interdepartmental	-		
4	Special Sales	258,914,019		
5	Other Operating Revenues	47,499,771		
6	Total Operating Revenues	1,426,241,300		
7				
8	Operating Expenses:			
9	Steam Production	277,506,492		
10	Nuclear Production	-		
11	Hydro Production	13,194,938		
12	Other Power Supply	373,654,097		
13	Transmission	43,212,239		
14	Distribution	88,631,054		
15	Customer Accounting	36,275,256	266,468	36,541,724
16	Customer Service & Info	37,057,936		
17	Sales	-		
18	Administrative & General	98,121,043		
19	Total O&M Expenses	967,653,054		
20	Depreciation	143,791,913		
21	Amortization	22,802,501		
22	Taxes Other Than Income	30,495,426	-	30,495,426
23	Income Taxes - Federal	23,920,722	29,945,296	53,866,018
24	Income Taxes - State	2,923,666	4,069,068	6,992,735
25	Income Taxes - Def Net	39,768,742		
26	Investment Tax Credit Adj.	(4,802,023)		
27	Misc Revenue & Expense	(1,519,842)		
28	Total Operating Expenses:	1,225,034,159	34,280,832	1,259,314,991
29				
30	Operating Rev For Return:	201,207,141	55,612,692	256,819,833
31				
32	Rate Base:			
33	Electric Plant In Service	5,688,781,569		
34	Plant Held for Future Use	2,651,161		
35	Misc Deferred Debits	35,782,751		
36	Elec Plant Acq Adj	33,375,240		
37	Nuclear Fuel	-		
38	Prepayments	15,323,455		
39	Fuel Stock	20,739,557		
40	Material & Supplies	47,469,641		
41	Working Capital	22,619,259		
42	Weatherization Loans	3,729,665		
43	Misc Rate Base	4,584,147		
44	Total Electric Plant:	5,875,056,444	-	5,875,056,444
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,173,044,900)		
48	Accum Prov For Amort	(142,486,036)		
49	Accum Def Income Tax	(563,540,966)		
50	Unamortized ITC	(205,673)		
51	Customer Adv For Const	1,609,121		
52	Customer Service Deposits	-		
53	Misc Rate Base Deductions	(34,004,717)		
54				
55	Total Rate Base Deductions	(2,911,673,171)	-	(2,911,673,171)
56				
57	Total Rate Base:	2,963,383,273	-	2,963,383,273
58				
59	Return on Rate Base	6.790%		8.666%
60	Return on Equity	7.355%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	263,018,248	89,627,057	352,645,305
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	97,920,555	-	97,920,555
67	Schedule "M" Additions	177,971,277	-	177,971,277
68	Schedule "M" Deductions	271,800,383	-	271,800,383
69	Income Before Tax	71,268,587	89,627,057	160,895,644
70				
71	State Income Taxes	2,923,666	4,069,068	6,992,735
72	Taxable Income	68,344,921	85,557,988	153,902,909
73				
74	Federal Income Taxes + Other	23,920,722	29,945,296	53,866,018

Ref. Page 2.2 Ref. Page 1.1

2. Results of Operations

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2005
FILE:	JAM SEPTEMBER 2005
PREPARED BY:	Revenue Requirement Department
DATE:	February 23, 2006
TIME:	1:11:07 PM
TYPE OF AVG:	YEAR-END
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	1.616
FEDERAL/STATE COMBINED RATE	37.950%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	52.50%	6.29%	3.304%
PREFERRED	1.10%	6.59%	0.072%
COMMON	46.40%	11.40%	5.290%
	100.00%		8.666%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENTS	UTAH ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,601,266,528	1,481,439,019	1,119,827,509	0	1,119,827,509
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	660,219,552	401,305,533	258,914,019	0	258,914,019
5	Other Operating Revenues	2.4	179,112,486	131,612,950	47,499,535	0	47,499,535
6	Total Operating Revenues	2.4	3,440,598,566	2,014,357,503	1,426,241,064	0	1,426,241,064
7							
8	Operating Expenses:						
9	Steam Production	2.5	700,838,160	423,524,271	277,313,889	0	277,313,889
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	33,270,438	20,075,500	13,194,938	0	13,194,938
12	Other Power Supply	2.9	823,589,738	404,333,018	419,256,720	0	419,256,720
13	Transmission	2.10	108,964,977	65,752,737	43,212,239	0	43,212,239
14	Distribution	2.12	197,874,045	109,242,991	88,631,054	0	88,631,054
15	Customer Accounts	2.12	86,527,325	50,252,069	36,275,256	0	36,275,256
16	Customer Service	2.13	47,609,885	10,551,950	37,057,936	0	37,057,936
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	245,833,784	147,731,414	98,102,371	0	98,102,371
19							
20	Total O & M Expenses	2.14	2,244,508,352	1,231,463,951	1,013,044,402	0	1,013,044,402
21							
22	Depreciation	2.16	369,860,932	226,094,525	143,766,407	0	143,766,407
23	Amortization Expense	2.17	62,158,122	39,358,726	22,799,396	0	22,799,396
24	Taxes Other Than Income	2.17	95,521,057	65,032,401	30,488,656	0	30,488,656
25	Income Taxes - Federal	2.20	62,569,428	53,817,635	8,751,793	0	8,751,793
26	Income Taxes - State	2.20	6,589,692	5,658,051	931,641	0	931,641
27	Income Taxes - Def Net	2.19	107,777,712	68,013,005	39,764,707	0	39,764,707
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(1,052,837)	(4,802,023)	0	(4,802,023)
29	Misc Revenue & Expense	2.4	(3,678,335)	(2,158,481)	(1,519,853)	0	(1,519,853)
30							
31	Total Operating Expenses	2.20	2,939,452,101	1,686,226,976	1,253,225,125	0	1,253,225,125
32							
33	Operating Revenue for Return		501,146,466	328,130,527	173,015,939	0	173,015,939
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	14,164,796,150	8,477,286,018	5,687,510,132	0	5,687,510,132
37	Plant Held for Future Use	2.31	3,299,218	648,058	2,651,161	0	2,651,161
38	Misc Deferred Debits	2.33	125,831,436	90,125,673	35,705,763	0	35,705,763
39	Elec Plant Acq Adj	2.31	84,154,157	50,778,917	33,375,240	0	33,375,240
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	36,638,543	21,317,453	15,321,089	0	15,321,089
42	Fuel Stock	2.32	52,420,616	31,689,350	20,731,266	0	20,731,266
43	Material & Supplies	2.32	115,187,098	67,738,086	47,449,012	0	47,449,012
44	Working Capital	2.33	46,822,398	23,580,803	23,241,596	0	23,241,596
45	Weatherization Loans	2.31	20,801,359	17,070,576	3,730,783	0	3,730,783
46	Miscellaneous Rate Base	2.34	9,729,922	5,145,775	4,584,147	0	4,584,147
47							
48	Total Electric Plant		14,659,680,898	8,785,380,709	5,874,300,189	0	5,874,300,189
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(5,646,334,465)	(3,474,112,491)	(2,172,221,974)	0	(2,172,221,974)
52	Accum Prov For Amort	2.39	(354,131,154)	(211,664,830)	(142,466,325)	0	(142,466,325)
53	Accum Def Income Taxes	2.35	(1,177,081,594)	(613,535,385)	(563,546,209)	0	(563,546,209)
54	Unamortized ITC	2.35	(14,198,143)	(13,992,470)	(205,673)	0	(205,673)
55	Customer Adv for Const	2.34	(5,689,399)	(7,298,520)	1,609,121	0	1,609,121
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(92,886,915)	(58,887,878)	(33,999,037)	0	(33,999,037)
58							
59	Total Rate Base Deductions		(7,290,321,670)	(4,379,491,573)	(2,910,830,097)	0	(2,910,830,097)
60							
61	Total Rate Base		7,369,359,228	4,405,889,136	2,963,470,092	0	2,963,470,092
62							
63	Return on Rate Base		6.800%		5.838%		5.838%
64							
65	Return on Equity		7.378%		5.305%		5.305%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		55,106,893		22,160,357		22,160,357
69	Rate Base Decrease		(470,703,582)		(218,182,662)		(218,182,662)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		946,093,309	528,186,812	417,906,497	-	417,906,497
73										
74					B1	946,093,309	528,186,812	417,906,497	-	417,906,497
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,620,611,363	945,514,232	675,097,131	-	675,097,131
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,620,611,363	945,514,232	675,097,131	-	675,097,131
83										
84	444	Public Street & Highway Lighting								
85			0	S		16,330,460	7,737,975	8,592,484	-	8,592,484
86			0	SO		-	-	-	-	-
87					B1	16,330,460	7,737,975	8,592,484	-	8,592,484
88										
89	445	Other Sales to Public Authority								
90			0	S		18,231,397	-	18,231,397	-	18,231,397
91										
92					B1	18,231,397	-	18,231,397	-	18,231,397
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,601,266,528**	**1,481,439,019**	**1,119,827,509**	**-**	**1,119,827,509**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		641,156,334	386,876,009	254,280,325	-	254,280,325
106			WSF	SE		11,711,971	7,078,277	4,633,694	-	4,633,694
107			WSF	SG		-	-	-	-	-
108										
109					B1	660,219,552	401,305,533	258,914,019	-	258,914,019
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**					**3,261,486,082**	**1,882,744,552**	**1,378,741,530**	**-**	**1,378,741,530**
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	2,144	1,438	-	1,438
127					B1	7,474,117	2,431,710	5,042,407	-	5,042,407
128										
129	453	Water Sales								
130			P	SG		170,132	102,658	67,474	-	67,474
131						170,132	102,658	67,474	-	67,474
132										
133	454	Rent of Electric Property								
134			DPW	S		13,920,111	9,020,786	4,899,326	-	4,899,326
135			T	SG		4,911,919	2,963,870	1,948,050	-	1,948,050
136			GP	SO		1,813,121	1,085,492	727,629	-	727,629
137					B1	20,645,152	13,070,147	7,575,005	-	7,575,005
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
140										
141	456	Other Electric Revenue								
142			DMSC	S		64,583,545	64,070,715	512,830	-	512,830
143			CUST	CN		-	-	-	-	-
144			OTHSE	SE		17,672,627	10,680,675	6,991,953	-	6,991,953
145			OTHSO	SO		818,929	490,282	328,647	-	328,647
146			OTHSGR	SG		62,287,360	37,584,414	24,702,946	-	24,702,946
147										
148										
149					B1	145,362,461	112,826,085	32,536,376	-	32,536,376
150										
151		**Total Other Electric Revenues**				**179,112,484**	**131,612,950**	**47,499,534**	**-**	**47,499,534**
152										
153		**Total Electric Operating Revenues**			**B1**	**3,440,598,566**	**2,014,357,503**	**1,426,241,064**	**-**	**1,426,241,064**
154										
155		Summary of Revenues by Factor								
156		S				2,700,052,590	1,567,493,682	1,132,558,908	-	1,132,558,908
157		CN				-	-	-	-	-
158		SE				29,384,598	17,758,951	11,625,647	-	11,625,647
159		SO				2,635,632	1,577,918	1,057,714	-	1,057,714
160		SG				708,525,745	427,526,951	280,998,795	-	280,998,795
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	3,440,598,566	2,014,357,503	1,426,241,064	-	1,426,241,064
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		(2,266,270)	(1,369,649)	(896,621)	-	(896,621)
181					B1	(2,266,270)	(1,369,649)	(896,621)	-	(896,621)
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)	(109,990)	(72,293)	-	(72,293)
195			PTD	CN		43,913	24,113	19,800	-	19,800
196			PTD	SO		131,124	78,502	52,622	-	52,622
197			P	SG		(1,567,017)	(945,544)	(621,474)	-	(621,474)
198					B1	(1,412,064)	(788,832)	(623,232)	-	(623,232)
199										
200		**Total Miscellaneous Revenues**				**(3,678,335)**	**(2,158,481)**	**(1,519,853)**	**-**	**(1,519,853)**
201		Miscellaneous Expenses								
202	4311	Interest on Customer Deposits								
203			CUST	S		-	-	-	-	-
204						-	-	-	-	-
205		**Total Miscellaneous Expenses**				**-**	**-**	**-**	**-**	**-**
206										
207		**Net Misc Revenue and Expense**				**(3,678,335)**	**(2,158,481)**	**(1,519,853)**	**-**	**(1,519,853)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SG		20,723,299	12,504,512	8,218,787	-	8,218,787
211			P	SSGCH		1,578,827	959,281	619,546	-	619,546
212					B2	22,302,126	13,463,793	8,838,332	-	8,838,332
213										
214	501	Fuel Related								
215			P	SE		404,789,829	244,639,823	160,150,006	-	160,150,006
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SSECT		-	-	-	-	-
219			P	SSECH		53,377,947	32,384,454	20,993,493	-	20,993,493
220					B2	458,167,776	277,024,277	181,143,499	-	181,143,499
221										
222	502	Steam Expenses								
223			P	SG		30,490,036	18,397,796	12,092,240	-	12,092,240
224			P	SSGCH		2,121,049	1,288,731	832,319	-	832,319
225					B2	32,611,085	19,686,526	12,924,559	-	12,924,559
226										
227	503	Steam From Other Sources								
228			P	SE		4,213,136	2,546,262	1,666,874	-	1,666,874
229					B2	4,213,136	2,546,262	1,666,874	-	1,666,874
230										
231	505	Electric Expenses								
232			P	SG		2,820,571	1,701,943	1,118,629	-	1,118,629
233			P	SSGCH		1,153,993	701,156	452,837	-	452,837
234					B2	3,974,564	2,403,098	1,571,466	-	1,571,466
235										
236	506	Misc. Steam Expense								
237			P	SG		24,025,970	14,497,355	9,528,614	-	9,528,614
238			P	SE		-	-	-	-	-
239			P	SSGCH		1,564,185	950,385	613,800	-	613,800
240					B2	25,590,155	15,447,741	10,142,415	-	10,142,415
241										
242	507	Rents								
243			P	SG		863,824	521,234	342,589	-	342,589
244			P	SSGCH		2,365	1,437	928	-	928
245					B2	866,189	522,671	343,517	-	343,517
246										
247	510	Maint Supervision & Engineering								
248			P	SG		5,078,781	3,064,555	2,014,227	-	2,014,227
249			P	SSGCH		2,536,259	1,541,009	995,251	-	995,251
250					B2	7,615,041	4,605,563	3,009,477	-	3,009,477
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SG		16,799,857	10,137,093	6,662,764	-	6,662,764
256			P	SSGCH		727,546	442,050	285,496	-	285,496
257					B2	17,527,403	10,579,144	6,948,259	-	6,948,259
258										
259	512	Maintenance of Boiler Plant								
260			P	SG		85,163,099	51,387,716	33,775,382	-	33,775,382
261			P	SSGCH		3,535,525	2,148,153	1,387,372	-	1,387,372
262					B2	88,698,624	53,535,870	35,162,754	-	35,162,754
263										
264	513	Maintenance of Electric Plant								
265			P	SG		29,489,606	17,794,133	11,695,473	-	11,695,473
266			P	SSGCH		850,038	516,475	333,562	-	333,562
267					B2	30,339,644	18,310,608	12,029,035	-	12,029,035
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SG		6,815,662	4,112,595	2,703,068	-	2,703,068
271			P	SSGCH		2,116,757	1,286,122	830,634	-	830,634
272					B2	8,932,419	5,398,717	3,533,702	-	3,533,702
273										
274	**Total Steam Power Generation**				B2	**700,838,160**	**423,524,271**	**277,313,889**	**-**	**277,313,889**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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		3,812,625	2,300,551	1,512,073	-	1,512,073
327			P	SG		557,409	336,342	221,066	-	221,066
328										
329					B2	4,370,033	2,636,894	1,733,140	-	1,733,140
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SG		87,293	52,673	34,620	-	34,620
334			P	SG		72,006	43,449	28,557	-	28,557
335										
336					B2	159,299	96,122	63,177	-	63,177
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SG		3,626,657	2,188,338	1,438,319	-	1,438,319
341			P	SG		602,000	363,249	238,751	-	238,751
342										
343					B2	4,228,657	2,551,587	1,677,070	-	1,677,070
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SG		18,037	10,883	7,153	-	7,153
348			P	SG		-	-	-	-	-
349										
350					B2	18,037	10,883	7,153	-	7,153
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SG		8,902,895	5,372,039	3,530,857	-	3,530,857
355			P	SG		7,506,679	4,529,557	2,977,122	-	2,977,122
356										
357										
358					B2	16,409,574	9,901,595	6,507,979	-	6,507,979
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SG		162,144	97,838	64,306	-	64,306
363			P	SG		23,748	14,330	9,419	-	9,419
364										
365					B2	185,892	112,168	73,724	-	73,724
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		946,160	570,916	375,244	-	375,244
377			P	SG		109,335	65,973	43,362	-	43,362
378										
379					B2	1,055,494	636,889	418,605	-	418,605
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SG		969,106	584,762	384,344	-	384,344
387			P	SG		1,012,175	610,750	401,425	-	401,425
388										
389					B2	1,981,281	1,195,512	785,769	-	785,769
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SG		1,535,741	926,672	609,070	-	609,070
394			P	SG		816,438	492,641	323,796	-	323,796
395										
396					B2	2,352,179	1,419,313	932,866	-	932,866
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SG		1,752,858	1,057,681	695,177	-	695,177
401			P	SG		757,133	456,856	300,276	-	300,276
402										
403					B2	2,509,991	1,514,537	995,453	-	995,453
404										
405	**Total Hydraulic Power Generation**				B2	**33,270,438**	**20,075,500**	**13,194,938**	**-**	**13,194,938**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SG		426,018	257,060	168,957	-	168,957
409			P	SSGCT		-	-	-	-	-
410					B2	426,018	257,060	168,957	-	168,957
411										
412	547	Fuel								
413			P	SE		54,761,271	33,095,663	21,665,608	-	21,665,608
414			P	SSECT		10,600,732	6,379,963	4,220,769	-	4,220,769
415					B2	65,362,004	39,475,626	25,886,377	-	25,886,377
416										
417	548	Generation Expense								
418			P	SG		5,804,850	3,502,667	2,302,183	-	2,302,183
419			P	SSGCT		3,583,412	2,145,753	1,437,659	-	1,437,659
420					B2	9,388,262	5,648,420	3,739,842	-	3,739,842
421										
422	549	Miscellaneous Other								
423			P	SG		1,456,467	878,837	577,630	-	577,630
424			P	SSGCT		-	-	-	-	-
425					B2	1,456,467	878,837	577,630	-	577,630
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SG		338,728	204,390	134,338	-	134,338
432			P	SSGCT		17,020,027	10,191,619	6,828,408	-	6,828,408
433					B2	17,358,756	10,396,009	6,962,747	-	6,962,747
434										
435	551	Maint Supervision & Engineering								
436			P	SG		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SG		3,672	2,215	1,456	-	1,456
441			P	SSGCT		146,961	88,001	58,961	-	58,961
442					B2	150,633	90,216	60,417	-	60,417
443										
444	553	Maint of Generation & Electric Plant								
445			P	SG		223,622	134,934	88,688	-	88,688
446			P	SSGCT		1,090,123	652,767	437,355	-	437,355
447					B2	1,313,745	787,702	526,043	-	526,043
448										
449	554	Maintenance of Misc. Other								
450			P	SG		78,907	47,613	31,294	-	31,294
451			P	SSGCT		190,475	114,056	76,418	-	76,418
452					B2	269,381	161,669	107,712	-	107,712
453										
454	**Total Other Power Generation**				**B2**	**95,725,265**	**57,695,540**	**38,029,725**	**-**	**38,029,725**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(118,911,588)	(118,911,588)	-	-	-
459			P	SG		683,960,382	412,704,123	271,256,259	-	271,256,259
460			P	SE		117,144,127	70,797,526	46,346,601	-	46,346,601
461		Seasonal (	P	SSGC		-	-	-	-	-
462				DGP		-	-	-	-	-
463										
464					B2	682,192,921	364,590,061	317,602,859	-	317,602,859
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,403,054	846,608	556,446	-	556,446
468										
469					B2	1,403,054	846,608	556,446	-	556,446
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(91,896)	(91,896)	-	-	-
475			P	SG		44,300,775	26,731,245	17,569,530	-	17,569,530
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SSGCT		59,620	35,700	23,919	-	23,919
479			P	TROJP		-	-	-	-	-
480										
481					B2	44,268,498	26,675,049	17,593,449	-	17,593,449
482										
483	Embedded Cost Differentials									
484	Company Owned Hy		P	DGP		(89,160,075)	(89,160,075)	-	-	-
485	Company Owned Hy		P	SG		89,160,075	53,799,506	35,360,569	-	35,360,569
486	Mid-C Contract		P	MC		(43,963,984)	(38,895,422)	(5,068,562)	-	(5,068,562)
487	Mid-C Contract		P	SG		43,963,984	26,528,024	17,435,960	-	17,435,960
488	Existing QF Contract		P	S		57,176,682	36,754,340	20,422,342	-	20,422,342
489	Existing QF Contract		P	SG		(57,176,682)	(34,500,613)	(22,676,069)	-	(22,676,069)
490										
491						-	(45,474,240)	45,474,240	-	45,474,240
492										
493	**Total Other Power Supply**				B2	**727,864,473**	**346,637,478**	**381,226,995**	**-**	**381,226,995**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**1,557,698,336**	**847,932,790**	**709,765,547**	**-**	**709,765,547**
496										
497										
498	Summary of Production Expense by Factor									
499		S				(61,826,802)	(82,249,144)	20,422,342	-	20,422,342
500		SG				1,069,484,994	645,331,043	424,153,951	-	424,153,951
501		SE				580,908,363	351,079,274	229,829,089	-	229,829,089
502		SNPPH				-	-	-	-	-
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				(89,160,075)	(89,160,075)	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				-	-	-	-	-
509		SNPPO				-	-	-	-	-
510		DGU				-	-	-	-	-
511		MC				(43,963,984)	(38,895,422)	(5,068,562)	-	(5,068,562)
512		SSGCT				22,090,618	13,227,897	8,862,721	-	8,862,721
513		SSECT				10,600,732	6,379,963	4,220,769	-	4,220,769
514		SSGC				-	-	-	-	-
515		SSGCH				16,186,544	9,834,799	6,351,744	-	6,351,744
516		SSECH				53,377,947	32,384,454	20,993,493	-	20,993,493
517	Total Production Expense by Factor				B2	1,557,698,336	847,932,790	709,765,547	-	709,765,547
518	560	Operation Supervision & Engineering								
519			T	SG		5,101,942	3,078,530	2,023,412	-	2,023,412
520										
521					B2	5,101,942	3,078,530	2,023,412	-	2,023,412
522										
523	561	Load Dispatching								
524			T	SG		4,760,442	2,872,468	1,887,974	-	1,887,974
525										
526					B2	4,760,442	2,872,468	1,887,974	-	1,887,974
527	562	Station Expense								
528			T	SG		696,830	420,470	276,360	-	276,360
529										
530					B2	696,830	420,470	276,360	-	276,360
531										
532	563	Overhead Line Expense								
533			T	SG		2,102,985	1,268,948	834,036	-	834,036
534										
535					B2	2,102,985	1,268,948	834,036	-	834,036
536										
537	564	Underground Line Expense								
538			T	SG		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		75,947,329	45,826,888	30,120,441	-	30,120,441
544			T	SE		3,006,778	1,817,184	1,189,594	-	1,189,594
545										
546										
547					B2	78,954,107	47,644,072	31,310,035	-	31,310,035
548										
549	566	Misc. Transmission Expense								
550			T	SG		140,971	85,063	55,909	-	55,909
551										
552					B2	140,971	85,063	55,909	-	55,909
553										
554	567	Rents - Transmission								
555			T	SG		1,723,163	1,039,763	683,400	-	683,400
556										
557					B2	1,723,163	1,039,763	683,400	-	683,400
558										
559	568	Maint Supervision & Engineering								
560			T	SG		6,996	4,221	2,774	-	2,774
561										
562					B2	6,996	4,221	2,774	-	2,774
563										
564	569	Maintenance of Structures								
565			T	SG		398	240	158	-	158
566										
567					B2	398	240	158	-	158
568										
569	570	Maintenance of Station Equipment								
570			T	SG		6,793,267	4,099,082	2,694,186	-	2,694,186
571										
572					B2	6,793,267	4,099,082	2,694,186	-	2,694,186
573										
574	571	Maintenance of Overhead Lines								
575			T	SG		7,986,875	4,819,309	3,167,566	-	3,167,566
576										
577					B2	7,986,875	4,819,309	3,167,566	-	3,167,566
578										
579	572	Maintenance of Underground Lines								
580			T	SG		30,256	18,257	12,000	-	12,000
581										
582					B2	30,256	18,257	12,000	-	12,000
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SG		666,745	402,316	264,429	-	264,429
586										
587					B2	666,745	402,316	264,429	-	264,429
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**108,964,977**	**65,752,737**	**43,212,239**	**-**	**43,212,239**
590										
591	Summary of Transmission Expense by Factor									
592		SE				3,006,778	1,817,184	1,189,594	-	1,189,594
593		SG				105,958,199	63,935,553	42,022,645	-	42,022,645
594		SNPT				-	-	-	-	-
595	Total Transmission Expense by Factor				B2	108,964,977	65,752,737	43,212,239	-	43,212,239
596	580	Operation Supervision & Engineering								
597			DPW	S		(230,102)	(201,451)	(28,651)	-	(28,651)
598			DPW	SNPD		25,572,432	14,170,568	11,401,865	-	11,401,865
599					B2	25,342,330	13,969,117	11,373,213	-	11,373,213
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		8,557,406	4,741,954	3,815,452	-	3,815,452
604					B2	8,557,406	4,741,954	3,815,452	-	3,815,452
605										
606	582	Station Expense								
607			DPW	S		2,847,330	1,688,608	1,158,723	-	1,158,723
608			DPW	SNPD		326,145	180,728	145,417	-	145,417
609					B2	3,173,476	1,869,336	1,304,140	-	1,304,140
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		16,809,730	10,575,163	6,234,567	-	6,234,567
613			DPW	SNPD		2,307,330	1,278,571	1,028,759	-	1,028,759
614					B2	19,117,060	11,853,734	7,263,326	-	7,263,326
615										
616	584	Underground Line Expense								
617			DPW	S		1,219,253	812,198	407,055	-	407,055
618			DPW	SNPD		-	-	-	-	-
619					B2	1,219,253	812,198	407,055	-	407,055
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		201,101	111,437	89,664	-	89,664
624					B2	201,101	111,437	89,664	-	89,664
625										
626	586	Meter Expenses								
627			DPW	S		3,246,517	2,232,901	1,013,616	-	1,013,616
628			DPW	SNPD		1,538,536	852,556	685,980	-	685,980
629					B2	4,785,054	3,085,457	1,699,596	-	1,699,596
630										
631	587	Customer Installation Expenses								
632			DPW	S		468	468	-	-	-
633			DPW	SNPD		38,884	21,547	17,337	-	17,337
634					B2	39,352	22,014	17,337	-	17,337
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		11,418,709	6,899,665	4,519,044	-	4,519,044
638			DPW	SNPD		11,846,986	6,564,824	5,282,162	-	5,282,162
639					B2	23,265,695	13,464,489	9,801,206	-	9,801,206
640										
641	589	Rents								
642			DPW	S		3,019,875	2,474,710	545,165	-	545,165
643			DPW	SNPD		750,431	415,840	334,591	-	334,591
644					B2	3,770,306	2,890,550	879,756	-	879,756
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		749,950	531,980	217,970	-	217,970
648			DPW	SNPD		179,922	99,701	80,221	-	80,221
649					B2	929,872	631,681	298,191	-	298,191
650										
651	591	Maintenance of Structures								
652			DPW	S		1,770,032	788,825	981,207	-	981,207
653			DPW	SNPD		304,348	168,650	135,698	-	135,698
654					B2	2,074,380	957,475	1,116,905	-	1,116,905
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,463,828	4,636,412	2,827,416	-	2,827,416
658			DPW	SNPD		1,807,721	1,001,721	806,001	-	806,001
659					B2	9,271,549	5,638,133	3,633,416	-	3,633,416
660	593	Maintenance of Overhead Lines								
661			DPW	S		97,175,009	53,007,117	44,167,892	-	44,167,892
662			DPW	SNPD		(45,604,797)	(25,271,193)	(20,333,605)	-	(20,333,605)
663					B2	51,570,212	27,735,924	23,834,288	-	23,834,288
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		20,887,325	9,630,571	11,256,754	-	11,256,754
667			DPW	SNPD		170,623	94,548	76,075	-	76,075
668					B2	21,057,948	9,725,119	11,332,829	-	11,332,829
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		652,138	761,509	(109,371)	-	(109,371)
672			DPW	SNPD		(70,103)	(38,847)	(31,257)	-	(31,257)
673					B2	582,034	722,662	(140,628)	-	(140,628)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,347,622	1,484,740	2,862,883	-	2,862,883
677			DPW	SNPD		4,069	2,255	1,814	-	1,814
678					B2	4,351,691	1,486,994	2,864,697	-	2,864,697
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,637,998	1,589,873	1,048,125	-	1,048,125
682			DPW	SNPD		1,454,319	805,888	648,431	-	648,431
683					B2	4,092,317	2,395,762	1,696,555	-	1,696,555
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		4,257,695	1,468,295	2,789,399	-	2,789,399
687			DPW	SNPD		10,215,313	5,660,658	4,554,655	-	4,554,655
688					B2	14,473,008	7,128,953	7,344,055	-	7,344,055
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**197,874,045**	**109,242,991**	**88,631,054**	**-**	**88,631,054**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				178,273,377	98,381,584	79,891,793	-	79,891,793
695		SNPD				19,600,668	10,861,407	8,739,261	-	8,739,261
696										
697	Total Distribution Expense by Factor				B2	197,874,045	109,242,991	88,631,054	-	88,631,054
698										
699	901	Supervision								
700			CUST	S		2,134,635	2,660,430	(525,795)	-	(525,795)
701			CUST	CN		5,604,043	3,077,228	2,526,815	-	2,526,815
702					B2	7,738,678	5,737,659	2,001,019	-	2,001,019
703										
704	902	Meter Reading Expense								
705			CUST	S		22,958,035	12,794,806	10,163,229	-	10,163,229
706			CUST	CN		402,893	221,232	181,661	-	181,661
707					B2	23,360,928	13,016,038	10,344,890	-	10,344,890
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,364,517	3,166,478	3,198,040	-	3,198,040
711			CUST	CN		42,407,132	23,286,123	19,121,009	-	19,121,009
712					B2	48,771,650	26,452,601	22,319,049	-	22,319,049
713										
714	904	Uncollectible Accounts								
715			CUST	S		10,439,168	7,119,710	3,319,458	-	3,319,458
716			P	SG		-	-	-	-	-
717			CUST	CN		(4,849,279)	(2,662,781)	(2,186,498)	-	(2,186,498)
718					B2	5,589,889	4,456,929	1,132,960	-	1,132,960
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		16,691	12,559	4,132	-	4,132
722			CUST	CN		1,049,489	576,284	473,206	-	473,206
723					B2	1,066,180	588,842	477,338	-	477,338
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**86,527,325**	**50,252,069**	**36,275,256**	**-**	**36,275,256**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				41,913,046	25,753,983	16,159,064	-	16,159,064
729		CN				44,614,279	24,498,086	20,116,192	-	20,116,192
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	86,527,325	50,252,069	36,275,256	-	36,275,256
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,321,924	1,274,988	1,046,935	-	1,046,935
736					B2	2,321,924	1,274,988	1,046,935	-	1,046,935
737										
738	908	Customer Assistance								
739			CUST	S		43,354,826	8,191,323	35,163,503	-	35,163,503
740			CUST	CN		1,008,647	553,857	454,790	-	454,790
741										
742										
743					B2	44,363,473	8,745,179	35,618,293	-	35,618,293
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		56,641	45,280	11,361	-	11,361
747			CUST	CN		574,344	315,377	258,967	-	258,967
748					B2	630,985	360,657	270,327	-	270,327
749										
750	910	Misc. Customer Service								
751			CUST	S		170,275	103,458	66,817	-	66,817
752			CUST	CN		123,230	67,666	55,563	-	55,563
753										
754					B2	293,504	171,125	122,380	-	122,380
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**47,609,885**	**10,551,950**	**37,057,936**	**-**	**37,057,936**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				43,581,742	8,340,061	35,241,681	-	35,241,681
761		CN				4,028,144	2,211,888	1,816,255	-	1,816,255
762										
763	Total Customer Service Expense by Factor				B2	47,609,885	10,551,950	37,057,936	-	37,057,936
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**					**47,609,885**	**10,551,950**	**37,057,936**	**-**	**37,057,936**
795	920	Administrative & General Salaries								
796			PTD	S		706,967	446,470	260,497	-	260,497
797			CUST	CN		-	-	-	-	-
798			PTD	SO		136,233,653	81,561,290	54,672,362	-	54,672,362
799					B2	136,940,620	82,007,760	54,932,860	-	54,932,860
800										
801	921	Office Supplies & expenses								
802			PTD	S		106,643	48,386	58,258	-	58,258
803			CUST	CN		4,707	2,585	2,122	-	2,122
804			PTD	SO		12,490,013	7,477,606	5,012,407	-	5,012,407
805					B2	12,601,363	7,528,576	5,072,787	-	5,072,787
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(27,880,339)	(16,691,591)	(11,188,748)	-	(11,188,748)
811					B2	(27,880,339)	(16,691,591)	(11,188,748)	-	(11,188,748)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		55,651	1,738	53,913	-	53,913
815			CUST	CN		-	-	-	-	-
816			PTD	SO		27,983,618	16,753,423	11,230,195	-	11,230,195
817					B2	28,039,268	16,755,160	11,284,108	-	11,284,108
818										
819	924	Property Insurance								
820			PTD	SO		21,160,040	12,668,237	8,491,803	-	8,491,803
821					B2	21,160,040	12,668,237	8,491,803	-	8,491,803
822										
823	925	Injuries & Damages								
824			PTD	SO		11,709,182	7,010,133	4,699,049	-	4,699,049
825					B2	11,709,182	7,010,133	4,699,049	-	4,699,049
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		7,052,750	4,026,084	3,026,666	-	3,026,666
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,350,622	814,970	535,652	-	535,652
843					B2	8,403,372	4,841,054	3,562,318	-	3,562,318
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(15,319,837)	(9,171,785)	(6,148,053)	-	(6,148,053)
848					B2	(15,319,837)	(9,171,785)	(6,148,053)	-	(6,148,053)
849										
850	930	Misc General Expenses								
851			PTD	S		27,059,354	16,881,311	10,178,043	-	10,178,043
852			CUST	CN		3,654	2,006	1,647	-	1,647
853			LABOR	SO		16,043,934	9,605,292	6,438,643	-	6,438,643
854					B2	43,106,942	26,488,609	16,618,333	-	16,618,333
855										
856	931	Rents								
857			PTD	S		(484)	106	(591)	-	(591)
858			PTD	SO		7,921,980	4,742,785	3,179,195	-	3,179,195
859					B2	7,921,496	4,742,891	3,178,605	-	3,178,605
860										
861	935	Maintenance of General Plant								
862			G	S		1,140,077	770,995	369,081	-	369,081
863			CUST	CN		39,020	21,426	17,594	-	17,594
864			G	SO		17,972,582	10,759,948	7,212,634	-	7,212,634
865					B2	19,151,678	11,552,369	7,599,309	-	7,599,309
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**245,833,784**	**147,731,414**	**98,102,371**	**-**	**98,102,371**
868										
869	Summary of A&G Expense by Factor									
870		S				36,120,957	22,175,089	13,945,868	-	13,945,868
871		SO				208,314,825	124,715,337	83,599,488	-	83,599,488
872		SG				1,350,622	814,970	535,652	-	535,652
873		CN				47,380	26,017	21,363	-	21,363
874	Total A&G Expense by Factor				B2	245,833,784	147,731,414	98,102,371	-	98,102,371
875										
876	**TOTAL O&M EXPENSE**				B2	**2,244,508,352**	**1,231,463,951**	**1,013,044,402**	**-**	**1,013,044,402**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		38,517,779	23,241,764	15,276,014	-	15,276,014
879			P	SG		41,944,025	25,309,174	16,634,851	-	16,634,851
880			P	SG		45,860,269	27,672,249	18,188,020	-	18,188,020
881			P	SSGCH		8,933,839	5,428,121	3,505,718	-	3,505,718
882					B3	135,255,912	81,651,308	53,604,604	-	53,604,604
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,206,043	3,141,345	2,064,698	-	2,064,698
890			P	SG		1,235,984	745,797	490,187	-	490,187
891			P	SG		4,972,721	3,000,558	1,972,164	-	1,972,164
892			P	SG		1,449,524	874,648	574,876	-	574,876
893					B3	12,864,273	7,762,348	5,101,925	-	5,101,925
894										
895	403OP	Other Production Depreciation								
896			P	SG		44,957	27,127	17,830	-	17,830
897			P	SG		8,070,778	4,869,936	3,200,842	-	3,200,842
898			P	SSGCT		3,123,872	1,870,579	1,253,292	-	1,253,292
899			P	SSGCH		-	-	-	-	-
900					B3	11,239,607	6,767,643	4,471,964	-	4,471,964
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,407,413	7,486,677	4,920,736	-	4,920,736
904			T	SG		13,430,872	8,104,236	5,326,636	-	5,326,636
905			T	SG		26,489,550	15,983,889	10,505,661	-	10,505,661
906					B3	52,327,835	31,574,802	20,753,034	-	20,753,034
907										
908										
909										
910	403	Distribution Depreciation								
911	360	Land & Land Rights	DPW	S		269,410	157,322	112,089	-	112,089
912	361	Structures	DPW	S		719,329	390,074	329,256	-	329,256
913	362	Station Equipment	DPW	S		13,029,039	7,291,971	5,737,069	-	5,737,069
914	364	Poles & Towers	DPW	S		31,780,498	22,509,442	9,271,056	-	9,271,056
915	365	OH Conductors	DPW	S		15,821,679	11,092,907	4,728,773	-	4,728,773
916	366	UG Conduit	DPW	S		5,945,399	2,973,739	2,971,660	-	2,971,660
917	367	UG Conductor	DPW	S		12,526,878	4,816,179	7,710,699	-	7,710,699
918	368	Line Trans	DPW	S		21,549,155	14,622,669	6,926,485	-	6,926,485
919	369	Services	DPW	S		8,403,413	5,233,794	3,169,619	-	3,169,619
920	370	Meters	DPW	S		6,416,489	3,684,664	2,731,825	-	2,731,825
921	371	Inst Cust Prem	DPW	S		384,068	171,065	213,003	-	213,003
922	372	Leased Property	DPW	S		1,293	127	1,166	-	1,166
923	373	Street Lighting	DPW	S		2,269,443	881,633	1,387,811	-	1,387,811
924					B3	119,116,094	73,825,585	45,290,509	-	45,290,509
925										
926	403GP	General Depreciation								
927			G-SITUS	S		12,409,090	8,604,235	3,804,855	-	3,804,855
928			G-DGP	SG		514,345	310,358	203,987	-	203,987
929			G-DGU	SG		950,884	573,767	377,117	-	377,117
930			P	SE		37,035	22,383	14,653	-	14,653
931			CUST	CN		1,495,517	821,202	674,316	-	674,316
932			G-SG	SG		4,248,937	2,563,824	1,685,113	-	1,685,113
933			PTD	SO		19,198,252	11,493,740	7,704,512	-	7,704,512
934			G-SG	SSGCT		11,374	6,811	4,563	-	4,563
935			G-SG	SSGCH		191,776	116,521	75,255	-	75,255
936					B3	39,057,211	24,512,840	14,544,371	-	14,544,371
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	UNADJUSTED 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	**369,860,932**	**226,094,525**	**143,766,407**	**-**	**143,766,407**
956										
957	Summary	S				131,525,184	82,429,820	49,095,364	-	49,095,364
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				205,344,082	123,905,348	81,438,734	-	81,438,734
961		SO				19,198,252	11,493,740	7,704,512	-	7,704,512
962		CN				1,495,517	821,202	674,316	-	674,316
963		SE				37,035	22,383	14,653	-	14,653
964		SSGCH				9,125,616	5,544,643	3,580,973	-	3,580,973
965		SSGCT				3,135,246	1,877,390	1,257,856	-	1,257,856
966	Total Depreciation Expense By Factor				B3	369,860,932	226,094,525	143,766,407	-	143,766,407
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	774,639	519,258	-	519,258
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	77,087	63,299	-	63,299
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,808,058	614,928	-	614,928
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		1,140,481	470,256	670,225	-	670,225
984			P	SE		90,814	54,885	35,930	-	35,930
985			I-SG	SG		2,061,249	1,243,765	817,484	-	817,484
986			PTD	SO		35,732,295	21,392,454	14,339,842	-	14,339,842
987			CUST	CN		3,872,263	2,126,293	1,745,970	-	1,745,970
988			I-SG	SG		2,796,680	1,687,527	1,109,153	-	1,109,153
989			I-SG	SG		664,179	400,768	263,411	-	263,411
990			I-DGP	SG		296,570	178,951	117,618	-	117,618
991			I-SG	SSGCT		51,669	30,939	20,729	-	20,729
992			I-SG	SSGCH		5,777	3,510	2,267	-	2,267
993			I-DGU	SG		18,380	11,091	7,289	-	7,289
994					B4	46,730,357	27,600,439	19,129,919	-	19,129,919
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	26,191	17,215	-	17,215
1004					B4	43,406	26,191	17,215	-	17,215
1005										
1006	**Total Amortization of Limited Term Plant**				B4	49,196,749	29,434,688	19,762,061	-	19,762,061
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1014	406	Amortization of Plant Acquisition Adj								
1015			P	S		-	-	-	-	-
1016			P	SG		-	-	-	-	-
1017			P	SG		-	-	-	-	-
1018			P	SG		5,479,353	3,306,261	2,173,092	-	2,173,092
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,306,261	2,173,092	-	2,173,092
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,302,193	5,302,193	-	-	-
1023			GP	SO		-	-	-	-	-
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		333,105	200,997	132,108	-	132,108
1027			P	TROJP		1,846,722	1,114,588	732,134	-	732,134
1028					B4	7,482,020	6,617,777	864,243	-	864,243
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**62,158,122**	**39,358,726**	**22,799,396**	**-**	**22,799,396**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				7,431,376	6,728,780	702,595	-	702,595
1036		SE				90,814	54,885	35,930	-	35,930
1037		TROJP				1,846,722	1,114,588	732,134	-	732,134
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				37,026,193	22,167,093	14,859,100	-	14,859,100
1041		SSGCT				51,669	30,939	20,729	-	20,729
1042		SSGCH				5,777	3,510	2,267	-	2,267
1043		CN				4,012,650	2,203,381	1,809,269	-	1,809,269
1044		SG				11,692,921	7,055,550	4,637,371	-	4,637,371
1045	Total Amortization Expense by Factor				B4	62,158,122	39,358,726	22,799,396	-	22,799,396
1046	408	Taxes Other Than Income								
1047			DMSC	S		19,556,803	19,551,126	5,677	-	5,677
1048			GP	GPS		67,491,825	40,406,465	27,085,360	-	27,085,360
1049			GP	SO		8,035,751	4,810,898	3,224,853	-	3,224,853
1050			P	SE		436,679	263,913	172,767	-	172,767
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	95,521,057	65,032,401	30,488,656	-	30,488,656
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1063										
1064					B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		241,606,178	143,682,754	97,923,424	-	97,923,424
1077						241,606,178	143,682,754	97,923,424	-	97,923,424
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	241,606,178	143,682,754	97,923,424	-	97,923,424
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				241,606,178	143,682,754	97,923,424	-	97,923,424
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		251,934,047	167,385,502	84,548,545	-	84,548,545
1118			P	TROJD		14,659	8,848	5,811	-	5,811
1119			PT	DGP		70,849	70,849	-	-	-
1120			LABOR	SO		96,717,382	57,903,421	38,813,961	-	38,813,961
1121			GP	SNP		32,363	19,007	13,356	-	13,356
1122			P	SE		5,848,881	3,534,845	2,314,036	-	2,314,036
1123			PT	SG		1,151,050	694,548	456,502	-	456,502
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		3,877,105	2,148,438	1,728,667	-	1,728,667
1130					B7	359,646,336	231,765,456	127,880,880	-	127,880,880
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(182,747,589)	(121,804,225)	(60,943,364)	-	(60,943,364)
1136			P	SE		(7,319,224)	(4,423,465)	(2,895,759)	-	(2,895,759)
1137			PT	DGP		(334,300)	(334,300)	-	-	-
1138			GP	SNP		(2,220,117)	(1,303,876)	(916,241)	-	(916,241)
1139			PT	SG		(5,722,466)	(3,452,956)	(2,269,510)	-	(2,269,510)
1140			GP	GPS		(289,462)	(173,297)	(116,165)	-	(116,165)
1141			LABOR	SO		(50,142,091)	(30,019,408)	(20,122,683)	-	(20,122,683)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(83,628)	(68,670)	-	(68,670)
1144			CUST	BADDEBT		(1,975,555)	(1,575,149)	(400,406)	-	(400,406)
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(367,759)	(241,542)	-	(241,542)
1147			P	SGCT		(356,221)	(214,388)	(141,833)	-	(141,833)
1148										
1149										
1150					B7	(251,868,624)	(163,752,452)	(88,116,172)	-	(88,116,172)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	107,777,712	68,013,005	39,764,707	-	39,764,707
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		2,798,105	2,798,105	-	-	-
1164			P	SE		1,406,547	850,064	556,483	-	556,483
1165			LABOR	SNP		3,681,115	2,161,921	1,519,194	-	1,519,194
1166			SCHMAP-SO	SO		351,676	210,544	141,132	-	141,132
1167										
1168					B6	8,237,443	6,020,635	2,216,808	-	2,216,808
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		27,328,216	20,139,966	7,188,250	-	7,188,250
1172			P	SGCT		938,633	564,906	373,727	-	373,727
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		14,016,080	8,231,654	5,784,426	-	5,784,426
1175			P	TROJD		1,566,947	945,770	621,177	-	621,177
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		16,289,407	9,844,708	6,444,699	-	6,444,699
1178			P	SG		3,365,163	2,030,551	1,334,612	-	1,334,612
1179			SCHMAT-GPS	GPS		(6,041,503)	(3,616,968)	(2,424,535)	-	(2,424,535)
1180			SCHMAT-SO	SO		(71,620,996)	(42,878,545)	(28,742,451)	-	(28,742,451)
1181			SCHMAT-SNP	SNPD		74,730,136	41,410,549	33,319,587	-	33,319,587
1182			CUST	CN		401,301	220,358	180,943	-	180,943
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		390,150,721	238,497,593	151,653,128	-	151,653,128
1185					B6	451,124,105	275,390,541	175,733,564	-	175,733,564
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	459,361,548	281,411,176	177,950,372	-	177,950,372
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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	5,185,164	3,394,394	-	3,394,394
1197			PTD	SNP		351,707	206,558	145,149	-	145,149
1198			SCHMDP	IBT		-	-	-	-	-
1199			SCHMDP	SG		-	-	-	-	-
1200			SCHMDP-SO	SO		11,175,642	6,690,709	4,484,933	-	4,484,933
1201					B6	20,106,907	12,082,431	8,024,476	-	8,024,476
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		(875,558)	3,915,055	(4,790,613)	-	(4,790,613)
1205			DPW	BADDEBT		(5,205,950)	(4,150,807)	(1,055,143)	-	(1,055,143)
1206			SCHMDT-SNP	SNP		(5,734,899)	(3,368,110)	(2,366,789)	-	(2,366,789)
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		11,124,077	6,722,976	4,401,101	-	4,401,101
1209			SCHMDT-SG	SG		1,624,282	980,098	644,184	-	644,184
1210			SCHMDT-GPS	GPS		26,175,675	15,671,031	10,504,644	-	10,504,644
1211			SCHMDT-SO	SO		21,502,686	12,873,374	8,629,312	-	8,629,312
1212			TAXDEPR	TAXDEPR		625,684,700	382,478,583	243,206,117	-	243,206,117
1213			DPW	SNPD		10,215,978	5,661,026	4,554,952	-	4,554,952
1214					B6	684,510,991	420,783,226	263,727,765	-	263,727,765
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	704,624,321	432,872,080	271,752,241	-	271,752,241
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(245,262,773)	(151,460,904)	(93,801,869)	-	(93,801,869)
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		6,589,692	5,658,051	931,641	-	931,641
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	6,589,692	5,658,051	931,641	-	931,641
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				3,440,598,566	2,014,357,503	1,426,241,064	-	1,426,241,064
1232		Operating Deductions:								
1233		O & M Expenses				2,244,508,352	1,231,463,951	1,013,044,402	-	1,013,044,402
1234		Depreciation Expense				369,860,932	226,094,525	143,766,407	-	143,766,407
1235		Amortization Expense				62,158,122	39,358,726	22,799,396	-	22,799,396
1236		Taxes Other Than Income				95,521,057	65,032,401	30,488,656	-	30,488,656
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(3,678,335)	(2,158,481)	(1,519,853)	-	(1,519,853)
1239		Total Operating Deductions				2,768,370,129	1,559,791,122	1,208,579,006	-	1,208,579,006
1240		Other Deductions:								
1241		Interest Deductions				241,606,178	143,682,754	97,923,424	-	97,923,424
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(245,262,773)	(151,460,904)	(93,801,869)	-	(93,801,869)
1244										
1245		Income Before State Taxes				185,359,487	159,422,722	25,936,764	-	25,936,764
1246										
1247		State Income Taxes				6,589,692	5,658,051	931,641	-	931,641
1248										
1249	Total Taxable Income					178,769,795	153,764,671	25,005,124	-	25,005,124
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					62,569,428	53,817,635	8,751,793	-	8,751,793
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		-	-	-	-	-
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					62,569,428	53,817,635	8,751,793	-	8,751,793
1261										
1262	**TOTAL OPERATING EXPENSES**					**2,939,452,101**	**1,686,226,976**	**1,253,225,125**	**-**	**1,253,225,125**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,184,795	1,435,991	-	1,435,991
1265			P	SG		35,043,235	21,145,213	13,898,023	-	13,898,023
1266			P	SG		41,601,328	25,102,389	16,498,939	-	16,498,939
1267			P	S		-	-	-	-	-
1268			P	SSGCH		1,231,557	748,283	483,274	-	483,274
1269					B8	81,496,905	49,180,679	32,316,226	-	32,316,226
1270										
1271	311	Structures and Improvements								
1272			P	SG		236,970,313	142,988,728	93,981,585	-	93,981,585
1273			P	SG		329,408,217	198,766,088	130,642,129	-	130,642,129
1274			P	SG		155,317,879	93,719,360	61,598,519	-	61,598,519
1275			P	SSGCH		46,195,928	28,068,234	18,127,694	-	18,127,694
1276					B8	767,892,337	463,542,410	304,349,928	-	304,349,928
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		750,468,536	452,835,380	297,633,157	-	297,633,157
1280			P	SG		713,888,337	430,762,758	283,125,579	-	283,125,579
1281			P	SG		859,758,024	518,781,045	340,976,979	-	340,976,979
1282			P	SSGCH		223,258,176	135,649,676	87,608,500	-	87,608,500
1283					B8	2,547,373,074	1,538,028,858	1,009,344,216	-	1,009,344,216
1284										
1285	314	Turbogenerator Units								
1286			P	SG		153,528,667	92,639,743	60,888,924	-	60,888,924
1287			P	SG		158,365,420	95,558,257	62,807,163	-	62,807,163
1288			P	SG		340,292,131	205,333,480	134,958,651	-	134,958,651
1289			P	SSGCH		52,116,134	31,665,298	20,450,836	-	20,450,836
1290					B8	704,302,352	425,196,778	279,105,574	-	279,105,574
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,625,884	53,477,173	35,148,711	-	35,148,711
1294			P	SG		140,115,994	84,546,488	55,569,506	-	55,569,506
1295			P	SG		54,131,425	32,663,094	21,468,331	-	21,468,331
1296			P	SSGCH		45,959,209	27,924,405	18,034,804	-	18,034,804
1297					B8	328,832,511	198,611,160	130,221,351	-	130,221,351
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,453,233	3,290,500	2,162,733	-	2,162,733
1303			P	SG		7,303,751	4,407,109	2,896,642	-	2,896,642
1304			P	SG		9,226,260	5,567,158	3,659,102	-	3,659,102
1305			P	SSGCH		3,133,709	1,904,014	1,229,695	-	1,229,695
1306					B8	25,116,953	15,168,781	9,948,172	-	9,948,172
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	**4,455,014,132**	**2,689,728,666**	**1,765,285,466**	**-**	**1,765,285,466**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,083,119,419	2,463,768,756	1,619,350,662	-	1,619,350,662
1325		SSGCH				371,894,713	225,959,910	145,934,803	-	145,934,803
1326	Total Steam Production Plant by Factor				B8	4,455,014,132	2,689,728,666	1,765,285,466	-	1,765,285,466
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	UNADJUSTED 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	6,394,307	4,202,759	-	4,202,759
1376			P	SG		5,271,966	3,181,123	2,090,843	-	2,090,843
1377			P	SG		3,156,027	1,904,358	1,251,669	-	1,251,669
1378			P	SG		635,700	383,583	252,116	-	252,116
1379					B8	19,660,759	11,863,372	7,797,387	-	7,797,387
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,839,088	13,177,783	8,661,305	-	8,661,305
1383			P	SG		6,482,540	3,911,588	2,570,953	-	2,570,953
1384			P	SG		45,396,412	27,392,356	18,004,056	-	18,004,056
1385			P	SG		5,503,303	3,320,712	2,182,590	-	2,182,590
1386					B8	79,221,342	47,802,439	31,418,903	-	31,418,903
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		158,711,075	95,766,826	62,944,249	-	62,944,249
1390			P	SG		22,309,224	13,461,465	8,847,759	-	8,847,759
1391			P	SG		63,146,525	38,102,837	25,043,687	-	25,043,687
1392			P	SG		34,959,856	21,094,901	13,864,955	-	13,864,955
1393					B8	279,126,680	168,426,030	110,700,650	-	110,700,650
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		31,953,161	19,280,651	12,672,510	-	12,672,510
1397			P	SG		10,084,029	6,084,739	3,999,290	-	3,999,290
1398			P	SG		32,203,653	19,431,799	12,771,855	-	12,771,855
1399			P	SG		7,844,006	4,733,101	3,110,905	-	3,110,905
1400					B8	82,084,849	49,530,290	32,554,560	-	32,554,560
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		5,967,516	3,600,820	2,366,696	-	2,366,696
1404			P	SG		4,428,870	2,672,396	1,756,474	-	1,756,474
1405			P	SG		25,208,873	15,211,124	9,997,750	-	9,997,750
1406			P	SG		3,571,149	2,154,844	1,416,305	-	1,416,305
1407					B8	39,176,408	23,639,183	15,537,224	-	15,537,224
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	1,040,793	684,077	-	684,077
1413			P	SG		234,869	141,721	93,148	-	93,148
1414			P	SG		1,120,102	675,874	444,228	-	444,228
1415			P	SG		109,665	66,172	43,493	-	43,493
1416					B8	3,189,506	1,924,559	1,264,947	-	1,264,947
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,649,794	2,805,702	1,844,092	-	1,844,092
1420			P	SG		843,537	508,993	334,544	-	334,544
1421			P	SG		7,149,096	4,313,790	2,835,306	-	2,835,306
1422			P	SG		509,600	307,495	202,106	-	202,106
1423					B8	13,152,027	7,935,980	5,216,047	-	5,216,047
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	**515,611,572**	**311,121,853**	**204,489,718**	**-**	**204,489,718**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				515,611,572	311,121,853	204,489,718	-	204,489,718
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	515,611,572	311,121,853	204,489,718	-	204,489,718
1444										
1445	340	Land and Land Rights								
1446			P	SG		21,474,177	12,957,595	8,516,582	-	8,516,582
1447			P	SG		635	383	252	-	252
1448			P	SSGCT		-	-	-	-	-
1449					B8	21,474,812	12,957,978	8,516,834	-	8,516,834
1450										
1451	341	Structures and Improvements								
1452			P	SG		14,689,139	8,863,478	5,825,660	-	5,825,660
1453			P	SG		173,937	104,954	68,983	-	68,983
1454			P	SSGCT		4,561,305	2,731,317	1,829,988	-	1,829,988
1455					B8	19,424,380	11,699,749	7,724,631	-	7,724,631
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		25,322	15,279	10,042	-	10,042
1459			P	SG		121,339	73,216	48,123	-	48,123
1460			P	SSGCT		2,282,762	1,366,922	915,841	-	915,841
1461					B8	2,429,423	1,455,417	974,006	-	974,006
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	493,835	324,581	-	324,581
1466			P	SG		270,498,018	163,219,465	107,278,553	-	107,278,553
1467			P	SSGCT		50,536,093	30,261,093	20,275,001	-	20,275,001
1468					B8	321,852,528	193,974,393	127,878,135	-	127,878,135
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	53,000	34,835	-	34,835
1473			P	SG		59,581,707	35,951,814	23,629,893	-	23,629,893
1474			P	SSGCT		15,873,643	9,505,163	6,368,481	-	6,368,481
1475					B8	75,543,186	45,509,977	30,033,209	-	30,033,209

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,770,592	7,102,417	4,668,175	-	4,668,175
1479			P	SG		157,667	95,137	62,530	-	62,530
1480			P	SSGCT		5,000,729	2,994,444	2,006,284	-	2,006,284
1481					B8	16,928,988	10,191,998	6,736,990	-	6,736,990
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	300,099	197,245	-	197,245
1487			P	SG		11,813	7,128	4,685	-	4,685
1488					B8	509,156	307,227	201,930	-	201,930
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	388,969	255,656	-	255,656
1497						644,625	388,969	255,656	-	255,656
1498										
1499	**Total Other Production Plant**				B8	**458,807,098**	**276,485,707**	**182,321,391**	**-**	**182,321,391**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				380,552,565	229,626,769	150,925,796	-	150,925,796
1505		SSGCT				78,254,533	46,858,938	31,395,595	-	31,395,595
1506	Total of Other Production Plant by Factor				B8	458,807,098	276,485,707	182,321,391	-	182,321,391
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**5,429,432,802**	**3,277,336,227**	**2,152,096,575**	**-**	**2,152,096,575**
1514	350	Land and Land Rights								
1515			T	SG		21,335,861	12,874,134	8,461,727	-	8,461,727
1516			T	SG		49,297,775	29,746,452	19,551,322	-	19,551,322
1517			T	SG		17,572,807	10,603,494	6,969,313	-	6,969,313
1518					B8	88,206,443	53,224,081	34,982,362	-	34,982,362
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		7,636,881	4,608,121	3,028,760	-	3,028,760
1523			T	SG		18,224,246	10,996,575	7,227,671	-	7,227,671
1524			T	SG		25,105,317	15,148,638	9,956,680	-	9,956,680
1525					B8	50,966,444	30,753,334	20,213,111	-	20,213,111
1526										
1527	353	Station Equipment								
1528			T	SG		137,401,284	82,908,423	54,492,861	-	54,492,861
1529			T	SG		196,681,386	118,678,247	78,003,139	-	78,003,139
1530			T	SG		560,590,931	338,262,558	222,328,372	-	222,328,372
1531					B8	894,673,601	539,849,228	354,824,373	-	354,824,373
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	94,381,197	62,033,522	-	62,033,522
1535			T	SG		127,110,651	76,699,018	50,411,633	-	50,411,633
1536			T	SG		81,522,234	49,190,805	32,331,428	-	32,331,428
1537					B8	365,047,604	220,271,020	144,776,583	-	144,776,583
1538										
1539	355	Poles and Fixtures								
1540			T	SG		69,877,604	42,164,394	27,713,209	-	27,713,209
1541			T	SG		118,946,354	71,772,652	47,173,701	-	47,173,701
1542			T	SG		310,529,423	187,374,557	123,154,866	-	123,154,866
1543					B8	499,353,380	301,311,603	198,041,777	-	198,041,777
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,304,316	125,691,564	82,612,752	-	82,612,752
1547			T	SG		158,742,124	95,785,561	62,956,563	-	62,956,563
1548			T	SG		263,908,906	159,243,571	104,665,335	-	104,665,335
1549					B8	630,955,347	380,720,697	250,234,650	-	250,234,650
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,844	2,527	-	2,527
1553			T	SG		162,746	98,202	64,545	-	64,545
1554			T	SG		2,200,383	1,327,719	872,664	-	872,664
1555					B8	2,369,500	1,429,765	939,735	-	939,735
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	614,665	403,998	-	403,998
1560			T	SG		2,925,593	1,765,313	1,160,280	-	1,160,280
1561					B8	3,944,256	2,379,978	1,564,278	-	1,564,278
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,172,080	770,368	-	770,368
1565			T	SG		501,203	302,428	198,775	-	198,775
1566			T	SG		8,961,078	5,407,146	3,553,932	-	3,553,932
1567					B8	11,404,729	6,881,654	4,523,075	-	4,523,075
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,535,465	1,529,909	1,005,556	-	1,005,556
1571						2,535,465	1,529,909	1,005,556	-	1,005,556
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,549,456,770**	**1,538,351,269**	**1,011,105,502**	**-**	**1,011,105,502**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,549,456,770	1,538,351,269	1,011,105,502	-	1,011,105,502
1582	Total Transmission Plant by Factor				B8	2,549,456,770	1,538,351,269	1,011,105,502	-	1,011,105,502
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		762,269,620	519,700,230	242,569,390	-	242,569,390
1597					B8	762,269,620	519,700,230	242,569,390	-	242,569,390
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	UNADJUSTED 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	**4,415,921,257**	**2,590,833,252**	**1,825,088,005**	**-**	**1,825,088,005**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,415,921,257	2,590,833,252	1,825,088,005	-	1,825,088,005
1651										
1652	Total Distribution Plant by Factor				B8	4,415,921,257	2,590,833,252	1,825,088,005	-	1,825,088,005

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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	609,107	500,158	-	500,158
1656			G-DGU	SG		332	201	132	-	132
1657			G-SG	SG		1,228	741	487	-	487
1658			PTD	SO		5,598,055	3,351,482	2,246,573	-	2,246,573
1659					B8	14,826,330	7,968,552	6,857,779	-	6,857,779
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	230,811	151,704	-	151,704
1664			G-DGU	SG		1,585,414	956,645	628,770	-	628,770
1665			CUST	CN		11,722,571	6,436,965	5,285,606	-	5,285,606
1666			G-SG	SG		3,290,307	1,985,383	1,304,924	-	1,304,924
1667			PTD	SO		102,532,401	61,384,796	41,147,605	-	41,147,605
1668					B8	218,740,893	135,085,477	83,655,415	-	83,655,415
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	274,006	180,095	-	180,095
1673			G-DGU	SG		642,230	387,524	254,706	-	254,706
1674			CUST	CN		5,200,713	2,855,757	2,344,957	-	2,344,957
1675			G-SG	SG		6,752,982	4,074,773	2,678,209	-	2,678,209
1676			P	SE		164,847	99,627	65,219	-	65,219
1677			PTD	SO		86,452,786	51,758,142	34,694,644	-	34,694,644
1678			G-SG	SSGCH		332,263	201,880	130,383	-	130,383
1679			G-SG	SSGCT		6,617	3,962	2,655	-	2,655
1680					B8	117,092,212	72,022,615	45,069,597	-	45,069,597
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	4,338,321	2,908,074	-	2,908,074
1685			G-SG	SG		11,055,659	6,671,024	4,384,635	-	4,384,635
1686			CUST	CN		19,078	10,476	8,602	-	8,602
1687			G-DGU	SG		1,201,253	724,840	476,413	-	476,413
1688			P	SE		754,045	455,717	298,328	-	298,328
1689			G-DGP	SG		229,062	138,217	90,845	-	90,845
1690			G-SG	SSGCH		360,277	218,901	141,376	-	141,376
1691			G-DGU	SSGCT		59,476	35,614	23,862	-	23,862
1692					B8	86,633,544	47,435,507	39,198,037	-	39,198,037
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	200,168	131,564	-	131,564
1697			G-DGU	SG		966,671	583,293	383,378	-	383,378
1698			PTD	SO		794,136	475,439	318,697	-	318,697
1699			G-SG	SG		2,086,434	1,258,962	827,472	-	827,472
1700			G-DGU	SSGCT		100,541	60,204	40,337	-	40,337
1701					B8	13,434,840	7,500,211	5,934,629	-	5,934,629

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		29,254,740	17,377,704	11,877,037	-	11,877,037
1705			G-DGP	SG		3,471,616	2,094,786	1,376,831	-	1,376,831
1706			G-SG	SG		15,266,182	9,211,668	6,054,513	-	6,054,513
1707			PTD	SO		4,636,683	2,775,921	1,860,762	-	1,860,762
1708			P	SE		56,759	34,303	22,456	-	22,456
1709			G-DGU	SG		5,119,055	3,088,856	2,030,199	-	2,030,199
1710			G-SG	SSGCH		2,149,789	1,306,193	843,596	-	843,596
1711			G-SG	SSGCT		36,544	21,882	14,661	-	14,661
1712					B8	59,991,368	35,911,312	24,080,055	-	24,080,055
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	98,201	64,544	-	64,544
1717			G-DGU	SG		1,160,471	700,232	460,239	-	460,239
1718			PTD	SO		6,025,511	3,607,394	2,418,117	-	2,418,117
1719			P	SE		42,438	25,648	16,790	-	16,790
1720			G-SG	SG		4,933,978	2,977,180	1,956,798	-	1,956,798
1721			G-SG	SSGCH		93,826	57,008	36,818	-	36,818
1722			G-SG	SSGCT		105,770	63,335	42,435	-	42,435
1723					B8	36,814,937	23,632,158	13,182,778	-	13,182,778
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	1,178,141	774,351	-	774,351
1728			G-SG	SG		19,304,362	11,648,321	7,656,041	-	7,656,041
1729			PTD	SO		5,298,598	3,172,200	2,126,397	-	2,126,397
1730			G-DGU	SG		1,655,743	999,081	656,662	-	656,662
1731			P	SE		73,823	44,616	29,207	-	29,207
1732			G-SG	SSGCH		987,734	600,139	387,596	-	387,596
1733					B8	117,265,980	70,252,854	47,013,127	-	47,013,127
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	3,970,405	2,609,611	-	2,609,611
1737			COM_EQ	SG		12,403,597	7,484,374	4,919,222	-	4,919,222
1738			COM_EQ	SO		46,951,675	28,109,348	18,842,327	-	18,842,327
1739			COM_EQ	CN		5,311,026	2,916,330	2,394,696	-	2,394,696
1740			COM_EQ	SG		51,454,634	31,047,909	20,406,725	-	20,406,725
1741			COM_EQ	SE		49,244	29,761	19,483	-	19,483
1742			COM_EQ	SSGCH		876,343	532,458	343,885	-	343,885
1743			COM_EQ	SSGCT		14,880	8,910	5,970	-	5,970
1744					B8	234,119,853	154,862,125	79,257,728	-	79,257,728
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		1,007,125	675,207	331,917	-	331,917
1748			G-DGP	SG		53,506	32,286	21,220	-	21,220
1749			G-DGU	SG		451,498	272,436	179,063	-	179,063
1750			CUST	CN		168,942	92,768	76,175	-	76,175
1751			PTD	SO		3,105,167	1,859,022	1,246,144	-	1,246,144
1752			P	SE		4,207	2,542	1,664	-	1,664
1753			G-SG	SG		941,480	568,092	373,388	-	373,388
1754			G-SG	SSGCT		2,650	1,587	1,063	-	1,063
1755					B8	5,734,575	3,503,940	2,230,634	-	2,230,634
1756										
1757	399	Coal Mine								
1758			P	SE		276,170,655	166,907,208	109,263,447	-	109,263,447
1759	MP		P	SE		-	-	-	-	-
1760					B8	276,170,655	166,907,208	109,263,447	-	109,263,447
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	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	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	7,489,291	4,922,454	-	4,922,454
1772			PTD	SO		16,984,736	10,168,537	6,816,199	-	6,816,199
1773					B9	36,702,511	24,963,859	11,738,653	-	11,738,653
1774										
1775		Remove Capital Leases				(36,702,511)	(24,963,859)	(11,738,653)	-	(11,738,653)
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	15,058	10,094	-	10,094
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						25,152	15,058	10,094	-	10,094
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	**1,180,850,339**	**725,097,018**	**455,753,321**	**-**	**455,753,321**
1803										
1804	Summary of General Plant by Factor									
1805		S				459,624,196	295,064,474	164,559,723	-	164,559,723
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				166,303,039	100,347,845	65,955,195	-	65,955,195
1809		SO				285,651,293	171,015,660	114,635,633	-	114,635,633
1810		SE				277,316,017	167,599,422	109,716,595	-	109,716,595
1811		CN				23,531,595	12,921,402	10,610,193	-	10,610,193
1812		DEU				-	-	-	-	-
1813		SSGCT				326,478	195,495	130,982	-	130,982
1814		SSGCH				4,800,233	2,916,579	1,883,654	-	1,883,654
1815		Less Capital Leases				(36,702,511)	(24,963,859)	(11,738,653)	-	(11,738,653)
1816	Total General Plant by Factor				B8	1,180,850,339	725,097,018	455,753,321	-	455,753,321
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		1,000,000	1,000,000	-	-	-
1824			I-SG	SG		2,945,256	1,777,178	1,168,078	-	1,168,078
1825			I-SG	SG		65,116,586	39,291,579	25,825,007	-	25,825,007
1826			I-SG	SG		9,703,142	5,854,910	3,848,232	-	3,848,232
1827			I-DGP	SG		2,844,878	1,716,610	1,128,269	-	1,128,269
1828			I-DGU	SG		679,586	410,064	269,521	-	269,521
1829					B8	82,289,448	50,050,342	32,239,107	-	32,239,107
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		980,244	940,327	39,917	-	39,917
1833			I-SG	SG		33,887,713	20,447,966	13,439,746	-	13,439,746
1834			PTD	SO		350,178,630	209,647,325	140,531,304	-	140,531,304
1835			P	SE		2,345,105	1,417,294	927,811	-	927,811
1836			CUST	CN		102,055,816	56,039,731	46,016,085	-	46,016,085
1837			P	SSGCH		28,886	17,551	11,335	-	11,335
1838			I-DGP	SSGCT		-	-	-	-	-
1839					B8	489,476,392	288,510,194	200,966,199	-	200,966,199
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	489,476,392	288,510,194	200,966,199	-	200,966,199
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		581,472	348,120	233,352	-	233,352
1848						581,472	348,120	233,352	-	233,352
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**589,134,982**	**345,668,254**	**243,466,728**	**-**	**243,466,728**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				18,767,913	8,699,926	10,067,988	-	10,067,988
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				115,177,161	69,498,308	45,678,853	-	45,678,853
1857		SO				350,760,102	209,995,445	140,764,657	-	140,764,657
1858		CN				102,055,816	56,039,731	46,016,085	-	46,016,085
		SSGCT				-	-	-	-	-
1859		SSGCH				28,886	17,551	11,335	-	11,335
1860		SE				2,345,105	1,417,294	927,811	-	927,811
1861	Total Intangible Plant by Factor				B8	589,134,982	345,668,254	243,466,728	-	243,466,728
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	15,058	10,094	-	10,094
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				644,625	388,969	255,656	-	255,656
1869		TP				2,535,465	1,529,909	1,005,556	-	1,005,556
1870		TS0				-	-	-	-	-
1871		IP				581,472	348,120	233,352	-	233,352
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					39,609,860	15,276,437	24,333,423	-	24,333,423
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**14,164,796,150**	**8,477,286,018**	**5,687,510,132**	**-**	**5,687,510,132**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				4,894,313,366	2,894,597,651	1,999,715,716	-	1,999,715,716
1879		SE				279,661,122	169,016,715	110,644,406	-	110,644,406
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				7,810,220,526	4,712,714,800	3,097,505,726	-	3,097,505,726
1883		SO				636,411,395	381,011,106	255,400,290	-	255,400,290
1884		CN				125,587,410	68,961,133	56,626,277	-	56,626,277
1885		DEU				-	-	-	-	-
1886		SSGCH				376,723,832	228,894,039	147,829,793	-	147,829,793
1887		SSGCT				78,581,010	47,054,433	31,526,577	-	31,526,577
1888		Less Capital Leases				(36,702,511)	(24,963,859)	(11,738,653)	-	(11,738,653)
1889					B8	14,164,796,150	8,477,286,018	5,687,510,132	-	5,687,510,132
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	72,092	47,383	-	47,383
1894			P	SG		-	-	-	-	-
1895			P	SE		953,014	575,966	377,048	-	377,048
1896			G	SG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	3,299,218	648,058	2,651,161	-	2,651,161
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	86,065,300	56,567,769	-	56,567,769
1904			P	SG		14,560,711	8,785,985	5,774,726	-	5,774,726
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	94,851,285	62,342,495	-	62,342,495
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(63,626,322)	(38,392,348)	(25,233,973)	-	(25,233,973)
1910			P	SG		(9,413,301)	(5,680,020)	(3,733,282)	-	(3,733,282)
1911					B15	(73,039,623)	(44,072,368)	(28,967,255)	-	(28,967,255)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		20,076,957	13,808,703	6,268,254	-	6,268,254
1919			DMSC	SO		(12,473,516)	(7,467,729)	(5,005,786)	-	(5,005,786)
1920					B16	7,603,441	6,340,973	1,262,468	-	1,262,468
1921										
1922	182W	Weatherization								
1923			DMSC	S		13,197,918	10,729,602	2,468,315	-	2,468,315
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	13,197,918	10,729,602	2,468,315	-	2,468,315
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**					20,801,359	17,070,576	3,730,783	-	3,730,783

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		50,467,302	30,500,548	19,966,753	-	19,966,753
1942			P	SSECT		-	-	-	-	-
1943			P	SSECH		3,545,673	2,151,163	1,394,510	-	1,394,510
1944	**Total Fuel Stock**				B13	54,012,975	32,651,712	21,361,263	-	21,361,263
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(261,689)	(171,311)	-	(171,311)
1952					B13	(433,000)	(261,689)	(171,311)	-	(171,311)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(700,673)	(458,686)	-	(458,686)
1956					B13	(1,159,359)	(700,673)	(458,686)	-	(458,686)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	52,420,616	31,689,350	20,731,266	-	20,731,266
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	2,012,908	1,317,722	-	1,317,722
1967			MSS	SO		(5,243,885)	(3,139,444)	(2,104,440)	-	(2,104,440)
1968			MSS	SNPPS		55,557,429	33,541,539	22,015,890	-	22,015,890
1969			MSS	SNPPH		(19,221)	(11,598)	(7,623)	-	(7,623)
1970			MSS	SNPD		240,591	133,320	107,271	-	107,271
1971			MSS	SNPT		14,590,876	8,804,187	5,786,690	-	5,786,690
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SSGCT		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SSGCH		763,701	464,018	299,683	-	299,683
1977	**Total Materials and Supplies**				B13	115,460,098	67,902,904	47,557,195	-	47,557,195
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(164,818)	(108,182)	-	(108,182)
1986										
1987					B13	(273,000)	(164,818)	(108,182)	-	(108,182)
1988										
1989		Total Materials & Supplies			B13	115,187,098	67,738,086	47,449,012	-	47,449,012
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	372,954	249,999	-	249,999
1994			PT	SG		2,781,190	1,678,180	1,103,010	-	1,103,010
1995			P	SE		3,067,854	1,854,096	1,213,758	-	1,213,758
1996			PTD	SO		25,765,437	15,425,427	10,340,010	-	10,340,010
1997	**Total Prepayments**				B15	36,638,543	21,317,453	15,321,089	-	15,321,089
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		63,486,807	50,738,718	12,748,088	-	12,748,088
2001			DEFSG	SG		-	-	-	-	-
2002			P	SSGCH		13,282,030	8,070,043	5,211,987	-	5,211,987
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		4,195,965	2,535,884	1,660,081	-	1,660,081
2006			DDSO2	SO		6,464,902	3,870,451	2,594,450	-	2,594,450
2007					B11	87,429,703	65,215,096	22,214,606	-	22,214,606
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		-	-	-	-	-
2012			P	SG		-	-	-	-	-
2013			DEFSG	SG		26,635,201	16,071,775	10,563,426	-	10,563,426
2014			LABOR	SO		113,641	68,036	45,606	-	45,606
2015			P	SE		7,284,762	4,402,638	2,882,125	-	2,882,125
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	38,401,733	24,910,577	13,491,157	-	13,491,157
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		47,006,568	23,749,239	23,257,329	-	23,257,329
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	47,006,568	23,749,239	23,257,329	-	23,257,329
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(20,716)	(13,616)	-	(13,616)
2030	143	Other A/R	GP	SO		15,130,537	9,058,453	6,072,084	-	6,072,084
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(3,028,695)	(2,030,202)	-	(2,030,202)
2033	232	A/P	P	SE		(3,085,385)	(1,864,691)	(1,220,694)	-	(1,220,694)
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)	(3,153,158)	(2,064,170)	-	(2,064,170)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(963,153)	(630,515)	-	(630,515)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(196,476)	(128,621)	-	(128,621)
2041	2533	Cholla Reclamation	P	SSECH		-	-	-	-	-
2042					B14	(184,170)	(168,437)	(15,733)	-	(15,733)
2043										
2044	**Total Working Capital**					46,822,398	23,580,803	23,241,596	-	23,241,596
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		(1,833,167)	(1,833,167)	-	-	-
2053			P	TROJP		4,384,127	2,646,037	1,738,091	-	1,738,091
2054			P	TROJD		6,381,641	3,851,799	2,529,842	-	2,529,842
2055					B14	8,932,601	4,664,668	4,267,933	-	4,267,933
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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	481,106	316,215	-	316,215
2066										
2067					B15	797,321	481,106	316,215	-	316,215
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					9,729,922	5,145,775	4,584,147	-	4,584,147
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**494,884,747**	**308,094,690**	**186,790,057**	**-**	**186,790,057**
2072	235	Customer Service Deposits								
2073			CUST	S		-	-	-	-	-
2074			CUST	CN		-	-	-	-	-
2075	**Total Customer Service Deposits**				B15	-	-	-	-	-
2076										
2077	2281	Prop Ins	PTD	SO		(342,293)	(204,926)	(137,367)	-	(137,367)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,110,987)	(1,415,042)	-	(1,415,042)
2079	2283	Pen & Ben	PTD	SO		(55,525,872)	(33,242,607)	(22,283,265)	-	(22,283,265)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,380,882)	(1,595,958)	-	(1,595,958)
2082					B15	(63,371,033)	(37,939,401)	(25,431,632)	-	(25,431,632)
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)	(1,687,740)	(1,108,499)	-	(1,108,499)
2090	230	ARO	P	TROJP		(2,370,303)	(1,430,595)	(939,708)	-	(939,708)
2091	254105	ARO	P	TROJP		(967,207)	(583,757)	(383,450)	-	(383,450)
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(10,288,102)	(7,856,444)	(2,431,658)	-	(2,431,658)
2094										
2095	252	Customer Advances for Construction								
2096			DPW	S		7,803,450	110,520	7,692,930	-	7,692,930
2097			DPW	SE		-	-	-	-	-
2098			T	SG		-	-	-	-	-
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		(13,492,850)	(7,409,041)	(6,083,809)	-	(6,083,809)
2101	**Total Customer Advances for Constr.**				B19	(5,689,399)	(7,298,520)	1,609,121	-	1,609,121
2102										
2103	25398	SO2 Emissions								
2104			P	SE		-	-	-	-	-
2105						-	-	-	-	-
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		(9,714,234)	(5,861,603)	(3,852,631)	-	(3,852,631)
2111			P	SE		(3,639,706)	(2,199,702)	(1,440,004)	-	(1,440,004)
2112					B19	(19,227,780)	(13,092,032)	(6,135,748)	-	(6,135,748)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		28,840,899	28,840,899	-	-	-
2116			P	CN		152,298	83,628	68,670	-	68,670
2117			LABOR	SO		83,383,394	49,920,538	33,462,856	-	33,462,856
2118			P	DGP		7,072	7,072	-	-	-
2119			CUST	BADDEBT		17,994,555	14,347,414	3,647,141	-	3,647,141
2120			P	TROJD		40,174	24,248	15,926	-	15,926
2121			P	SG		3,464,589	2,090,545	1,374,044	-	1,374,044
2122			P	SE		25,143,774	15,195,956	9,947,818	-	9,947,818
2123			PTD	SNP		77,561	45,552	32,009	-	32,009
2124			DPW	SNPD		19,092,813	10,579,987	8,512,826	-	8,512,826
2125										
2126	**Total Accum Deferred Income Taxes**				B19	178,197,129	121,135,839	57,061,290	-	57,061,290
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(718,053)	(718,053)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(718,053)	(718,053)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(1,042,164)	(1,042,164)	-	-	-
2136			ACCMDIT	DITBAL		(1,245,820,912)	(664,670,373)	(581,150,539)	-	(581,150,539)
2137			PT	DGP		-	-	-	-	-
2138			LABOR	SO		17,560,530	10,513,258	7,047,272	-	7,047,272
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(19,164,572)	(11,582,350)	(7,582,222)	-	(7,582,222)
2141			P	SG		14,328,667	8,645,969	5,682,698	-	5,682,698
2142					B19	(1,234,138,451)	(658,135,661)	(576,002,790)	-	(576,002,790)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(33,340,798)	(23,651,561)	(9,689,237)	-	(9,689,237)
2146			P	SG		(12,099,193)	(7,300,696)	(4,798,497)	-	(4,798,497)
2147			P	SE		(19,526,396)	(11,801,023)	(7,725,373)	-	(7,725,373)
2148			LABOR	SO		(32,676,532)	(19,563,009)	(13,113,523)	-	(13,113,523)
2149			GP	GPS		(1,437,274)	(860,477)	(576,797)	-	(576,797)
2150			PTD	SNP		(14,325,803)	(8,413,554)	(5,912,249)	-	(5,912,249)
2151			P	TROJD		(2,622,839)	(1,583,080)	(1,039,759)	-	(1,039,759)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(4,393,384)	(2,644,110)	(1,749,274)	-	(1,749,274)
2154										
2155					B19	(120,422,219)	(75,817,510)	(44,604,709)	-	(44,604,709)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,177,081,594)	(613,535,385)	(563,546,209)	-	(563,546,209)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(4,217,879)	(4,217,879)	-	-	-
2161			PTD	ITC85		(5,928,853)	(5,928,853)	-	-	-
2162			PTD	ITC86		(2,527,911)	(2,527,911)	-	-	-
2163			PTD	ITC88		(348,165)	(348,165)	-	-	-
2164			PTD	ITC89		(737,131)	(737,131)	-	-	-
2165			PTD	ITC90		(438,204)	(232,531)	(205,673)	-	(205,673)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(14,198,143)	(13,992,470)	(205,673)	-	(205,673)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,289,856,051)**	**(693,714,252)**	**(596,141,798)**	**-**	**(596,141,798)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
2171										
2172										
2173	108SP	Steam Prod Plant Accumulated Depr								
2174			P	S		-	-	-	-	-
2175			P	SG		(791,631,744)	(477,673,406)	(313,958,339)	-	(313,958,339)
2176			P	SG		(897,217,650)	(541,384,316)	(355,833,334)	-	(355,833,334)
2177			P	SG		(370,098,497)	(223,318,747)	(146,779,750)	-	(146,779,750)
2178			P	SSGCH		(202,265,545)	(122,894,740)	(79,370,804)	-	(79,370,804)
2179					B17	(2,261,213,437)	(1,365,271,210)	(895,942,227)	-	(895,942,227)
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		(149,122,498)	(89,981,045)	(59,141,453)	-	(59,141,453)
2191			P	SG		(29,432,864)	(17,759,895)	(11,672,969)	-	(11,672,969)
2192			P	SG		(35,871,949)	(21,645,261)	(14,226,688)	-	(14,226,688)
2193			P	SG		(12,167,998)	(7,342,213)	(4,825,785)	-	(4,825,785)
2194					B17	(226,595,309)	(136,728,414)	(89,866,895)	-	(89,866,895)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,219,166)	(1,339,053)	(880,113)	-	(880,113)
2199			P	SG		-	-	-	-	-
2200			P	SG		(47,857,692)	(28,877,501)	(18,980,191)	-	(18,980,191)
2201			P	SSGCT		(9,538,086)	(5,711,421)	(3,826,665)	-	(3,826,665)
2202					B17	(59,614,943)	(35,927,974)	(23,686,969)	-	(23,686,969)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,547,423,689)**	**(1,537,927,598)**	**(1,009,496,090)**	**-**	**(1,009,496,090)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,335,620,058)	(1,409,321,437)	(926,298,621)	-	(926,298,621)
2216		SSGCH				(202,265,545)	(122,894,740)	(79,370,804)	-	(79,370,804)
2217		SSGCT				(9,538,086)	(5,711,421)	(3,826,665)	-	(3,826,665)
2218	Total of Prod Plant Depreciation by Factor					(2,547,423,689)	(1,537,927,598)	(1,009,496,090)	-	(1,009,496,090)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(349,476,818)	(210,875,553)	(138,601,265)	-	(138,601,265)
2223			T	SG		(346,772,272)	(209,243,620)	(137,528,652)	-	(137,528,652)
2224			T	SG		(268,603,954)	(162,076,580)	(106,527,374)	-	(106,527,374)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(964,853,044)**	**(582,195,753)**	**(382,657,291)**	**-**	**(382,657,291)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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		(384,864,238)	(294,405,663)	(90,458,575)	-	(90,458,575)
2240					B17	(384,864,238)	(294,405,663)	(90,458,575)	-	(90,458,575)
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	**(1,651,126,790)**	**(1,058,765,173)**	**(592,361,617)**	**-**	**(592,361,617)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,651,126,790)	(1,058,765,173)	(592,361,617)	-	(592,361,617)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,651,126,790)	(1,058,765,173)	(592,361,617)	-	(592,361,617)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(147,619,070)	(93,459,642)	(54,159,428)	-	(54,159,428)
2301			G-DGP	SG		(9,202,960)	(5,553,099)	(3,649,861)	-	(3,649,861)
2302			G-DGU	SG		(18,169,104)	(10,963,302)	(7,205,802)	-	(7,205,802)
2303			G-SG	SG		(35,360,933)	(21,336,913)	(14,024,021)	-	(14,024,021)
2304			CUST	CN		(5,266,614)	(2,891,943)	(2,374,671)	-	(2,374,671)
2305			PTD	SO		(95,681,355)	(57,283,165)	(38,398,190)	-	(38,398,190)
2306			P	SE		(576,280)	(348,282)	(227,998)	-	(227,998)
2307			G-SG	SSGCT		(33,347)	(19,968)	(13,379)	-	(13,379)
2308			G-SG	SSGCH		(2,723,281)	(1,654,641)	(1,068,640)	-	(1,068,640)
2309					B17	(314,632,944)	(193,510,955)	(121,121,989)	-	(121,121,989)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(168,297,999)	(101,713,012)	(66,584,987)	-	(66,584,987)
2315					B17	(168,297,999)	(101,713,012)	(66,584,987)	-	(66,584,987)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(168,297,999)	(101,713,012)	(66,584,987)	-	(66,584,987)
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	**(482,930,943)**	**(295,223,967)**	**(187,706,976)**	**-**	**(187,706,976)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(147,619,070)	(93,459,642)	(54,159,428)	-	(54,159,428)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(168,874,279)	(102,061,294)	(66,812,985)	-	(66,812,985)
2345		SO				(95,681,355)	(57,283,165)	(38,398,190)	-	(38,398,190)
2346		CN				(5,266,614)	(2,891,943)	(2,374,671)	-	(2,374,671)
2347		SG				(62,732,997)	(37,853,313)	(24,879,684)	-	(24,879,684)
2348		DEU				-	-	-	-	-
2349		SSGCT				(33,347)	(19,968)	(13,379)	-	(13,379)
2350		SSGCH				(2,723,281)	(1,654,641)	(1,068,640)	-	(1,068,640)
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(482,930,943)	(295,223,967)	(187,706,976)	-	(187,706,976)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(5,646,334,465)**	**(3,474,112,491)**	**(2,172,221,974)**	**-**	**(2,172,221,974)**
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)	(942,371)	(773,812)	-	(773,812)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(8,334,096)	(4,989,513)	(3,344,583)	-	(3,344,583)
2367			P	SE		-	-	-	-	-
2368					B18	(24,737,476)	(20,579,466)	(4,158,009)	-	(4,158,009)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	ADJUSTMENT	UTAH ADJ TOTAL
2370										
2371	111HP	Accum Prov for Amort-Hydro								
2372			P	DGP		-	-	-	-	-
2373			P	DGU		-	-	-	-	-
2374			P	SG		(227,380)	(137,202)	(90,178)	-	(90,178)
2375			P	SG		-	-	-	-	-
2376					B18	(227,380)	(137,202)	(90,178)	-	(90,178)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(17,561,498)	(7,650,235)	(9,911,263)	-	(9,911,263)
2381			I-DGP	SG		(2,698,280)	(1,628,152)	(1,070,128)	-	(1,070,128)
2382			I-DGU	SG		(298,150)	(179,904)	(118,245)	-	(118,245)
2383			P	SE		(780,932)	(471,966)	(308,966)	-	(308,966)
2384			I-SG	SG		(15,044,876)	(9,078,131)	(5,966,744)	-	(5,966,744)
2385			I-SG	SG		(8,019,599)	(4,839,055)	(3,180,545)	-	(3,180,545)
2386			I-SG	SG		(2,135,518)	(1,288,579)	(846,939)	-	(846,939)
2387			CUST	CN		(68,442,496)	(37,582,366)	(30,860,130)	-	(30,860,130)
2388			P	SSGCT		(56,126)	(33,609)	(22,518)	-	(22,518)
2389			P	SSGCH		(6,981)	(4,241)	(2,739)	-	(2,739)
2390			PTD	SO		(214,121,844)	(128,191,923)	(85,929,921)	-	(85,929,921)
2391					B18	(329,166,299)	(190,948,162)	(138,218,137)	-	(138,218,137)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(329,166,299)	(190,948,162)	(138,218,137)	-	(138,218,137)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(618,882)	(618,882)	-	-	-
2398			P	SG		(109,317)	(65,962)	(43,355)	-	(43,355)
2399			PTD	SO		2,795,612	1,673,696	1,121,916	-	1,121,916
2400						2,067,413	988,852	1,078,561	-	1,078,561
2401										
2402		Remove Capital Lease Amtr				(2,067,413)	(988,852)	(1,078,561)	-	(1,078,561)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(354,131,154)**	**(211,664,830)**	**(142,466,325)**	**-**	**(142,466,325)**
2405	YEAR-END									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(32,867,577)	(22,916,700)	(9,950,877)	-	(9,950,877)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(780,932)	(471,966)	(308,966)	-	(308,966)
2414		SO				(219,660,327)	(131,507,740)	(88,152,587)	-	(88,152,587)
2415		CN				(70,158,679)	(38,524,737)	(31,633,942)	-	(31,633,942)
2416		SSGCT				(56,126)	(33,609)	(22,518)	-	(22,518)
2417		SSGCH				(6,981)	(4,241)	(2,739)	-	(2,739)
2418		SG				(28,533,119)	(17,216,985)	(11,316,134)	-	(11,316,134)
2419		Less Capital Lease				(2,067,413)	(988,852)	(1,078,561)	-	(1,078,561)
2420	Total Provision For Amortization by Factor				B18	(354,131,154)	(211,664,830)	(142,466,325)	-	(142,466,325)

9. Rolled-In Methodology

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2005
FILE:	JAM SEPTEMBER 2005
PREPARED BY:	Revenue Requirement Department
DATE:	February 24, 2006
TIME:	1:58:20 PM
TYPE OF AVG:	YEAR-END
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	1.616
FEDERAL/STATE COMBINED RATE	37.950%

CAPITAL STRUCTURE INFORMATION

MERGED COMPANY CAPITAL STRUCTURE

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	52.50%	6.29%	3.304%
PREFERRED	1.10%	6.59%	0.072%
COMMON	46.40%	11.40%	5.290%
	100.00%		8.666%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	UNADJUSTED RESULTS TOTAL	UNADJUSTED RESULTS OTHER	UTAH	UTAH ADJUSTMENTS	UTAH ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,601,266,528	1,481,439,019	1,119,827,509	0	1,119,827,509
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	660,219,552	401,305,533	258,914,019	0	258,914,019
5	Other Operating Revenues	2.4	179,112,486	131,612,714	47,499,771	0	47,499,771
6	Total Operating Revenues	2.4	3,440,598,566	2,014,357,267	1,426,241,300	0	1,426,241,300
7							
8	Operating Expenses:						
9	Steam Production	2.5	700,838,160	423,331,669	277,506,492	0	277,506,492
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	33,270,438	20,075,500	13,194,938	0	13,194,938
12	Other Power Supply	2.9	823,589,738	449,935,641	373,654,097	0	373,654,097
13	Transmission	2.10	108,964,977	65,752,737	43,212,239	0	43,212,239
14	Distribution	2.12	197,874,045	109,242,991	88,631,054	0	88,631,054
15	Customer Accounts	2.12	86,527,325	50,252,069	36,275,256	0	36,275,256
16	Customer Service	2.13	47,609,885	10,551,950	37,057,936	0	37,057,936
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	245,833,784	147,712,741	98,121,043	0	98,121,043
19							
20	Total O & M Expenses	2.14	2,244,508,352	1,276,855,299	967,653,054	0	967,653,054
21							
22	Depreciation	2.16	369,860,932	226,069,019	143,791,913	0	143,791,913
23	Amortization Expense	2.17	62,158,122	39,355,621	22,802,501	0	22,802,501
24	Taxes Other Than Income	2.17	95,521,057	65,025,631	30,495,426	0	30,495,426
25	Income Taxes - Federal	2.20	62,242,383	38,321,661	23,920,722	0	23,920,722
26	Income Taxes - State	2.20	7,526,044	4,602,378	2,923,666	0	2,923,666
27	Income Taxes - Def Net	2.19	107,777,712	68,008,970	39,768,742	0	39,768,742
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(1,052,837)	(4,802,023)	0	(4,802,023)
29	Misc Revenue & Expense	2.4	(3,678,335)	(2,158,493)	(1,519,842)	0	(1,519,842)
30							
31	Total Operating Expenses	2.20	2,940,061,408	1,715,027,249	1,225,034,159	0	1,225,034,159
32							
33	Operating Revenue for Return		500,537,159	299,330,018	201,207,141	0	201,207,141
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	14,164,796,150	8,476,014,582	5,688,781,569	0	5,688,781,569
37	Plant Held for Future Use	2.31	3,299,218	648,058	2,651,161	0	2,651,161
38	Misc Deferred Debits	2.33	125,831,436	90,048,686	35,782,751	0	35,782,751
39	Elec Plant Acq Adj	2.31	84,154,157	50,778,917	33,375,240	0	33,375,240
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	36,638,543	21,315,088	15,323,455	0	15,323,455
42	Fuel Stock	2.32	52,420,616	31,681,058	20,739,557	0	20,739,557
43	Material & Supplies	2.32	115,187,098	67,717,458	47,469,641	0	47,469,641
44	Working Capital	2.33	46,763,764	24,144,505	22,619,259	0	22,619,259
45	Weatherization Loans	2.31	20,801,359	17,071,694	3,729,665	0	3,729,665
46	Miscellaneous Rate Base	2.34	9,729,922	5,145,775	4,584,147	0	4,584,147
47							
48	Total Electric Plant		14,659,622,263	8,784,565,819	5,875,056,444	0	5,875,056,444
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(5,646,334,465)	(3,473,289,566)	(2,173,044,900)	0	(2,173,044,900)
52	Accum Prov For Amort	2.39	(354,131,154)	(211,645,119)	(142,486,036)	0	(142,486,036)
53	Accum Def Income Taxes	2.35	(1,177,081,594)	(613,540,627)	(563,540,966)	0	(563,540,966)
54	Unamortized ITC	2.35	(14,198,143)	(13,992,470)	(205,673)	0	(205,673)
55	Customer Adv for Const	2.34	(5,689,399)	(7,298,520)	1,609,121	0	1,609,121
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(92,886,915)	(58,882,197)	(34,004,717)	0	(34,004,717)
58							
59	Total Rate Base Deductions		(7,290,321,670)	(4,378,648,499)	(2,911,673,171)	0	(2,911,673,171)
60							
61	Total Rate Base		7,369,300,593	4,405,917,320	2,963,383,273	0	2,963,383,273
62							
63	Return on Rate Base		6.792%		6.790%		6.790%
64							
65	Return on Equity		7.361%		7.355%		7.355%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		55,106,454		22,159,707		22,159,707
69	Rate Base Decrease		(471,232,673)		(189,557,754)		(189,557,754)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		946,093,309	528,186,812	417,906,497	-	417,906,497
73										
74					B1	946,093,309	528,186,812	417,906,497	-	417,906,497
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,620,611,363	945,514,232	675,097,131	-	675,097,131
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,620,611,363	945,514,232	675,097,131	-	675,097,131
83										
84	444	Public Street & Highway Lighting								
85			0	S		16,330,460	7,737,975	8,592,484	-	8,592,484
86			0	SO		-	-	-	-	-
87					B1	16,330,460	7,737,975	8,592,484	-	8,592,484
88										
89	445	Other Sales to Public Authority								
90			0	S		18,231,397	-	18,231,397	-	18,231,397
91										
92					B1	18,231,397	-	18,231,397	-	18,231,397
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,601,266,528**	**1,481,439,019**	**1,119,827,509**	**-**	**1,119,827,509**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		641,156,334	386,876,009	254,280,325	-	254,280,325
106			WSF	SE		11,711,971	7,078,277	4,633,694	-	4,633,694
107			WSF	SG		-	-	-	-	-
108										
109					B1	660,219,552	401,305,533	258,914,019	-	258,914,019
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**					**3,261,486,082**	**1,882,744,552**	**1,378,741,530**	**-**	**1,378,741,530**
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	2,144	1,438	-	1,438
127					B1	7,474,117	2,431,710	5,042,408	-	5,042,408
128										
129	453	Water Sales								
130			P	SG		170,132	102,658	67,474	-	67,474
131						170,132	102,658	67,474	-	67,474
132										
133	454	Rent of Electric Property								
134			DPW	S		13,920,111	9,020,786	4,899,326	-	4,899,326
135			T	SG		4,911,919	2,963,870	1,948,050	-	1,948,050
136			GP	SO		1,813,121	1,085,329	727,792	-	727,792
137					B1	20,645,152	13,069,984	7,575,168	-	7,575,168
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
140										
141	456	Other Electric Revenue								
142			DMSC	S		64,583,545	64,070,715	512,830	-	512,830
143			CUST	CN		-	-	-	-	-
144			OTHSE	SE		17,672,627	10,680,675	6,991,953	-	6,991,953
145			OTHSO	SO		818,929	490,209	328,721	-	328,721
146			OTHSGR	SG		62,287,360	37,584,414	24,702,946	-	24,702,946
147										
148										
149					B1	145,362,461	112,826,012	32,536,449	-	32,536,449
150										
151		**Total Other Electric Revenues**				**179,112,484**	**131,612,714**	**47,499,770**	**-**	**47,499,770**
152										
153		**Total Electric Operating Revenues**			**B1**	**3,440,598,566**	**2,014,357,267**	**1,426,241,300**	**-**	**1,426,241,300**
154										
155		Summary of Revenues by Factor								
156		S				2,700,052,590	1,567,493,682	1,132,558,908	-	1,132,558,908
157		CN				-	-	-	-	-
158		SE				29,384,598	17,758,951	11,625,647	-	11,625,647
159		SO				2,635,632	1,577,682	1,057,950	-	1,057,950
160		SG				708,525,745	427,526,951	280,998,795	-	280,998,795
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	3,440,598,566	2,014,357,267	1,426,241,300	-	1,426,241,300
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		(2,266,270)	(1,369,649)	(896,621)	-	(896,621)
181					B1	(2,266,270)	(1,369,649)	(896,621)	-	(896,621)
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)	(109,990)	(72,293)	-	(72,293)
195			PTD	CN		43,913	24,113	19,800	-	19,800
196			PTD	SO		131,124	78,491	52,634	-	52,634
197			P	SG		(1,567,017)	(945,544)	(621,474)	-	(621,474)
198					B1	(1,412,064)	(788,844)	(623,220)	-	(623,220)
199										
200		**Total Miscellaneous Revenues**				**(3,678,335)**	**(2,158,493)**	**(1,519,842)**	**-**	**(1,519,842)**
201		Miscellaneous Expenses								
202	4311	Interest on Customer Deposits								
203			CUST	S		-	-	-	-	-
204						-	-	-	-	-
205		**Total Miscellaneous Expenses**				-	-	-	-	-
206										
207		**Net Misc Revenue and Expense**				**(3,678,335)**	**(2,158,493)**	**(1,519,842)**	**-**	**(1,519,842)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SNPPS		20,723,299	12,504,512	8,218,787	-	8,218,787
211			P	SNPPS		1,578,827	952,670	626,157	-	626,157
212					B2	22,302,126	13,457,182	8,844,944	-	8,844,944
213										
214	501	Fuel Related								
215			P	SE		404,789,829	244,639,823	160,150,006	-	160,150,006
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SE		-	-	-	-	-
219			P	SE		53,377,947	32,259,633	21,118,313	-	21,118,313
220					B2	458,167,776	276,899,456	181,268,319	-	181,268,319
221										
222	502	Steam Expenses								
223			P	SNPPS		30,490,036	18,397,796	12,092,240	-	12,092,240
224			P	SNPPS		2,121,049	1,279,849	841,201	-	841,201
225					B2	32,611,085	19,677,644	12,933,440	-	12,933,440
226										
227	503	Steam From Other Sources								
228			P	SE		4,213,136	2,546,262	1,666,874	-	1,666,874
229					B2	4,213,136	2,546,262	1,666,874	-	1,666,874
230										
231	505	Electric Expenses								
232			P	SNPPS		2,820,571	1,701,943	1,118,629	-	1,118,629
233			P	SNPPS		1,153,993	696,323	457,669	-	457,669
234					B2	3,974,564	2,398,266	1,576,298	-	1,576,298
235										
236	506	Misc. Steam Expense								
237			P	SNPPS		24,025,970	14,497,355	9,528,614	-	9,528,614
238			P	SE		-	-	-	-	-
239			P	SNPPS		1,564,185	943,835	620,350	-	620,350
240					B2	25,590,155	15,441,190	10,148,965	-	10,148,965
241										
242	507	Rents								
243			P	SNPPS		863,824	521,234	342,589	-	342,589
244			P	SNPPS		2,365	1,427	938	-	938
245					B2	866,189	522,661	343,527	-	343,527
246										
247	510	Maint Supervision & Engineering								
248			P	SNPPS		5,078,781	3,064,555	2,014,227	-	2,014,227
249			P	SNPPS		2,536,259	1,530,388	1,005,871	-	1,005,871
250					B2	7,615,041	4,594,943	3,020,098	-	3,020,098
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SNPPS		16,799,857	10,137,093	6,662,764	-	6,662,764
256			P	SNPPS		727,546	439,004	288,542	-	288,542
257					B2	17,527,403	10,576,097	6,951,306	-	6,951,306
258										
259	512	Maintenance of Boiler Plant								
260			P	SNPPS		85,163,099	51,387,716	33,775,382	-	33,775,382
261			P	SNPPS		3,535,525	2,133,348	1,402,177	-	1,402,177
262					B2	88,698,624	53,521,064	35,177,559	-	35,177,559
263										
264	513	Maintenance of Electric Plant								
265			P	SNPPS		29,489,606	17,794,133	11,695,473	-	11,695,473
266			P	SNPPS		850,038	512,916	337,122	-	337,122
267					B2	30,339,644	18,307,049	12,032,595	-	12,032,595
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SNPPS		6,815,662	4,112,595	2,703,068	-	2,703,068
271			P	SNPPS		2,116,757	1,277,258	839,498	-	839,498
272					B2	8,932,419	5,389,853	3,542,566	-	3,542,566
273										
274	**Total Steam Power Generation**				B2	**700,838,160**	**423,331,669**	**277,506,492**	**-**	**277,506,492**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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		3,812,625	2,300,551	1,512,073	-	1,512,073
327			P	SNPPH		557,409	336,342	221,066	-	221,066
328										
329					B2	4,370,033	2,636,894	1,733,140	-	1,733,140
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SNPPH		87,293	52,673	34,620	-	34,620
334			P	SNPPH		72,006	43,449	28,557	-	28,557
335										
336					B2	159,299	96,122	63,177	-	63,177
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SNPPH		3,626,657	2,188,338	1,438,319	-	1,438,319
341			P	SNPPH		602,000	363,249	238,751	-	238,751
342										
343					B2	4,228,657	2,551,587	1,677,070	-	1,677,070
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SNPPH		18,037	10,883	7,153	-	7,153
348			P	SNPPH		-	-	-	-	-
349										
350					B2	18,037	10,883	7,153	-	7,153
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SNPPH		8,902,895	5,372,039	3,530,857	-	3,530,857
355			P	SNPPH		7,506,679	4,529,557	2,977,122	-	2,977,122
356										
357										
358					B2	16,409,574	9,901,595	6,507,979	-	6,507,979
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SNPPH		162,144	97,838	64,306	-	64,306
363			P	SNPPH		23,748	14,330	9,419	-	9,419
364										
365					B2	185,892	112,168	73,724	-	73,724
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		946,160	570,916	375,244	-	375,244
377			P	SNPPH		109,335	65,973	43,362	-	43,362
378										
379					B2	1,055,494	636,889	418,605	-	418,605
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SNPPH		969,106	584,762	384,344	-	384,344
387			P	SNPPH		1,012,175	610,750	401,425	-	401,425
388										
389					B2	1,981,281	1,195,512	785,769	-	785,769
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SNPPH		1,535,741	926,672	609,070	-	609,070
394			P	SNPPH		816,438	492,641	323,796	-	323,796
395										
396					B2	2,352,179	1,419,313	932,866	-	932,866
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SNPPH		1,752,858	1,057,681	695,177	-	695,177
401			P	SNPPH		757,133	456,856	300,276	-	300,276
402										
403					B2	2,509,991	1,514,537	995,453	-	995,453
404										
405	**Total Hydraulic Power Generation**				B2	**33,270,438**	**20,075,500**	**13,194,938**	**-**	**13,194,938**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SNPPO		426,018	257,060	168,957	-	168,957
409			P	SNPPO		-	-	-	-	-
410					B2	426,018	257,060	168,957	-	168,957
411										
412	547	Fuel								
413			P	SE		54,761,271	33,095,663	21,665,608	-	21,665,608
414			P	SE		10,600,732	6,406,686	4,194,046	-	4,194,046
415					B2	65,362,004	39,502,349	25,859,655	-	25,859,655
416										
417	548	Generation Expense								
418			P	SNPPO		5,804,850	3,502,667	2,302,183	-	2,302,183
419			P	SNPPO		3,583,412	2,162,244	1,421,169	-	1,421,169
420					B2	9,388,262	5,664,911	3,723,351	-	3,723,351
421										
422	549	Miscellaneous Other								
423			P	SNPPO		1,456,467	878,837	577,630	-	577,630
424			P	SNPPO		-	-	-	-	-
425					B2	1,456,467	878,837	577,630	-	577,630
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SNPPO		338,728	204,390	134,338	-	134,338
432			P	SNPPO		17,020,027	10,269,945	6,750,082	-	6,750,082
433					B2	17,358,756	10,474,335	6,884,421	-	6,884,421
434										
435	551	Maint Supervision & Engineering								
436			P	SNPPO		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SNPPO		3,672	2,215	1,456	-	1,456
441			P	SNPPO		146,961	88,677	58,284	-	58,284
442					B2	150,633	90,892	59,741	-	59,741
443										
444	553	Maint of Generation & Electric Plant								
445			P	SNPPO		223,622	134,934	88,688	-	88,688
446			P	SNPPO		1,090,123	657,784	432,339	-	432,339
447					B2	1,313,745	792,718	521,027	-	521,027
448										
449	554	Maintenance of Misc. Other								
450			P	SNPPO		78,907	47,613	31,294	-	31,294
451			P	SNPPO		190,475	114,933	75,542	-	75,542
452					B2	269,381	162,546	106,836	-	106,836
453										
454	**Total Other Power Generation**				**B2**	**95,725,265**	**57,823,649**	**37,901,616**	**-**	**37,901,616**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(118,911,588)	(118,911,588)	-	-	-
459			P	SG		683,960,382	412,704,123	271,256,259	-	271,256,259
460			P	SE		117,144,127	70,797,526	46,346,601	-	46,346,601
461		Seasonal (	P	SG		-	-	-	-	-
462				DGP		-	-	-	-	-
463										
464					B2	682,192,921	364,590,061	317,602,859	-	317,602,859
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,403,054	846,608	556,446	-	556,446
468										
469					B2	1,403,054	846,608	556,446	-	556,446
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(91,896)	(91,896)	-	-	-
475			P	SG		44,300,775	26,731,245	17,569,530	-	17,569,530
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SG		59,620	35,975	23,645	-	23,645
479			P	TROJP		-	-	-	-	-
480										
481					B2	44,268,498	26,675,323	17,593,175	-	17,593,175
482										
483	Embedded Cost Differentials									
484		Company Owned Hy	P	DGP		-	-	-	-	-
485		Company Owned Hy	P	SG		-	-	-	-	-
486		Mid-C Contract	P	MC		-	-	-	-	-
487		Mid-C Contract	P	SG		-	-	-	-	-
488		Existing QF Contract	P	S		-	-	-	-	-
489		Existing QF Contract	P	SG		-	-	-	-	-
490										
491						-	-	-	-	-
492										
493	**Total Other Power Supply**				B2	**727,864,473**	**392,111,992**	**335,752,481**	**-**	**335,752,481**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**1,557,698,336**	**893,342,810**	**664,355,526**	**-**	**664,355,526**
496										
497										
498	Summary of Production Expense by Factor									
499		S				(119,003,484)	(119,003,484)	-	-	-
500		SG				729,723,831	440,317,951	289,405,880	-	289,405,880
501		SE				644,887,042	389,745,593	255,141,449	-	255,141,449
502		SNPPH				33,270,438	20,075,500	13,194,938	-	13,194,938
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				-	-	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				238,457,248	143,885,950	94,571,298	-	94,571,298
509		SNPPO				30,363,262	18,321,300	12,041,962	-	12,041,962
510		DGU				-	-	-	-	-
511		MC				-	-	-	-	-
512		SSGCT				-	-	-	-	-
513		SSECT				-	-	-	-	-
514		SSGC				-	-	-	-	-
515		SSGCH				-	-	-	-	-
516		SSECH				-	-	-	-	-
517	Total Production Expense by Factor				B2	1,557,698,336	893,342,810	664,355,526	-	664,355,526
518	560	Operation Supervision & Engineering								
519			T	SNPT		5,101,942	3,078,530	2,023,412	-	2,023,412
520										
521					B2	5,101,942	3,078,530	2,023,412	-	2,023,412
522										
523	561	Load Dispatching								
524			T	SNPT		4,760,442	2,872,468	1,887,974	-	1,887,974
525										
526					B2	4,760,442	2,872,468	1,887,974	-	1,887,974
527	562	Station Expense								
528			T	SNPT		696,830	420,470	276,360	-	276,360
529										
530					B2	696,830	420,470	276,360	-	276,360
531										
532	563	Overhead Line Expense								
533			T	SNPT		2,102,985	1,268,948	834,036	-	834,036
534										
535					B2	2,102,985	1,268,948	834,036	-	834,036
536										
537	564	Underground Line Expense								
538			T	SNPT		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		75,947,329	45,826,888	30,120,441	-	30,120,441
544			T	SE		3,006,778	1,817,184	1,189,594	-	1,189,594
545										
546										
547					B2	78,954,107	47,644,072	31,310,035	-	31,310,035
548										
549	566	Misc. Transmission Expense								
550			T	SNPT		140,971	85,063	55,909	-	55,909
551										
552					B2	140,971	85,063	55,909	-	55,909
553										
554	567	Rents - Transmission								
555			T	SNPT		1,723,163	1,039,763	683,400	-	683,400
556										
557					B2	1,723,163	1,039,763	683,400	-	683,400
558										
559	568	Maint Supervision & Engineering								
560			T	SNPT		6,996	4,221	2,774	-	2,774
561										
562					B2	6,996	4,221	2,774	-	2,774
563										
564	569	Maintenance of Structures								
565			T	SNPT		398	240	158	-	158
566										
567					B2	398	240	158	-	158
568										
569	570	Maintenance of Station Equipment								
570			T	SNPT		6,793,267	4,099,082	2,694,186	-	2,694,186
571										
572					B2	6,793,267	4,099,082	2,694,186	-	2,694,186
573										
574	571	Maintenance of Overhead Lines								
575			T	SNPT		7,986,875	4,819,309	3,167,566	-	3,167,566
576										
577					B2	7,986,875	4,819,309	3,167,566	-	3,167,566
578										
579	572	Maintenance of Underground Lines								
580			T	SNPT		30,256	18,257	12,000	-	12,000
581										
582					B2	30,256	18,257	12,000	-	12,000
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SNPT		666,745	402,316	264,429	-	264,429
586										
587					B2	666,745	402,316	264,429	-	264,429
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**108,964,977**	**65,752,737**	**43,212,239**	**-**	**43,212,239**
590										
591	Summary of Transmission Expense by Factor									
592		SE				3,006,778	1,817,184	1,189,594	-	1,189,594
593		SG				75,947,329	45,826,888	30,120,441	-	30,120,441
594		SNPT				30,010,870	18,108,666	11,902,204	-	11,902,204
595	Total Transmission Expense by Factor				B2	108,964,977	65,752,737	43,212,239	-	43,212,239
596	580	Operation Supervision & Engineering								
597			DPW	S		(230,102)	(201,451)	(28,651)	-	(28,651)
598			DPW	SNPD		25,572,432	14,170,568	11,401,865	-	11,401,865
599					B2	25,342,330	13,969,117	11,373,213	-	11,373,213
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		8,557,406	4,741,954	3,815,452	-	3,815,452
604					B2	8,557,406	4,741,954	3,815,452	-	3,815,452
605										
606	582	Station Expense								
607			DPW	S		2,847,330	1,688,608	1,158,723	-	1,158,723
608			DPW	SNPD		326,145	180,728	145,417	-	145,417
609					B2	3,173,476	1,869,336	1,304,140	-	1,304,140
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		16,809,730	10,575,163	6,234,567	-	6,234,567
613			DPW	SNPD		2,307,330	1,278,571	1,028,759	-	1,028,759
614					B2	19,117,060	11,853,734	7,263,326	-	7,263,326
615										
616	584	Underground Line Expense								
617			DPW	S		1,219,253	812,198	407,055	-	407,055
618			DPW	SNPD		-	-	-	-	-
619					B2	1,219,253	812,198	407,055	-	407,055
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		201,101	111,437	89,664	-	89,664
624					B2	201,101	111,437	89,664	-	89,664
625										
626	586	Meter Expenses								
627			DPW	S		3,246,517	2,232,901	1,013,616	-	1,013,616
628			DPW	SNPD		1,538,536	852,556	685,980	-	685,980
629					B2	4,785,054	3,085,457	1,699,596	-	1,699,596
630										
631	587	Customer Installation Expenses								
632			DPW	S		468	468	-	-	-
633			DPW	SNPD		38,884	21,547	17,337	-	17,337
634					B2	39,352	22,014	17,337	-	17,337
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		11,418,709	6,899,665	4,519,044	-	4,519,044
638			DPW	SNPD		11,846,986	6,564,824	5,282,162	-	5,282,162
639					B2	23,265,695	13,464,489	9,801,206	-	9,801,206
640										
641	589	Rents								
642			DPW	S		3,019,875	2,474,710	545,165	-	545,165
643			DPW	SNPD		750,431	415,840	334,591	-	334,591
644					B2	3,770,306	2,890,550	879,756	-	879,756
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		749,950	531,980	217,970	-	217,970
648			DPW	SNPD		179,922	99,701	80,221	-	80,221
649					B2	929,872	631,681	298,191	-	298,191
650										
651	591	Maintenance of Structures								
652			DPW	S		1,770,032	788,825	981,207	-	981,207
653			DPW	SNPD		304,348	168,650	135,698	-	135,698
654					B2	2,074,380	957,475	1,116,905	-	1,116,905
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,463,828	4,636,412	2,827,416	-	2,827,416
658			DPW	SNPD		1,807,721	1,001,721	806,001	-	806,001
659					B2	9,271,549	5,638,133	3,633,416	-	3,633,416
660	593	Maintenance of Overhead Lines								
661			DPW	S		97,175,009	53,007,117	44,167,892	-	44,167,892
662			DPW	SNPD		(45,604,797)	(25,271,193)	(20,333,605)	-	(20,333,605)
663					B2	51,570,212	27,735,924	23,834,288	-	23,834,288
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		20,887,325	9,630,571	11,256,754	-	11,256,754
667			DPW	SNPD		170,623	94,548	76,075	-	76,075
668					B2	21,057,948	9,725,119	11,332,829	-	11,332,829
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		652,138	761,509	(109,371)	-	(109,371)
672			DPW	SNPD		(70,103)	(38,847)	(31,257)	-	(31,257)
673					B2	582,034	722,662	(140,628)	-	(140,628)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,347,622	1,484,740	2,862,883	-	2,862,883
677			DPW	SNPD		4,069	2,255	1,814	-	1,814
678					B2	4,351,691	1,486,994	2,864,697	-	2,864,697
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,637,998	1,589,873	1,048,125	-	1,048,125
682			DPW	SNPD		1,454,319	805,888	648,431	-	648,431
683					B2	4,092,317	2,395,762	1,696,555	-	1,696,555
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		4,257,695	1,468,295	2,789,399	-	2,789,399
687			DPW	SNPD		10,215,313	5,660,658	4,554,655	-	4,554,655
688					B2	14,473,008	7,128,953	7,344,055	-	7,344,055
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**197,874,045**	**109,242,991**	**88,631,054**	**-**	**88,631,054**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				178,273,377	98,381,584	79,891,793	-	79,891,793
695		SNPD				19,600,668	10,861,407	8,739,261	-	8,739,261
696										
697	Total Distribution Expense by Factor				B2	197,874,045	109,242,991	88,631,054	-	88,631,054
698										
699	901	Supervision								
700			CUST	S		2,134,635	2,660,430	(525,795)	-	(525,795)
701			CUST	CN		5,604,043	3,077,228	2,526,815	-	2,526,815
702					B2	7,738,678	5,737,659	2,001,019	-	2,001,019
703										
704	902	Meter Reading Expense								
705			CUST	S		22,958,035	12,794,806	10,163,229	-	10,163,229
706			CUST	CN		402,893	221,232	181,661	-	181,661
707					B2	23,360,928	13,016,038	10,344,890	-	10,344,890
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,364,517	3,166,478	3,198,040	-	3,198,040
711			CUST	CN		42,407,132	23,286,123	19,121,009	-	19,121,009
712					B2	48,771,650	26,452,601	22,319,049	-	22,319,049
713										
714	904	Uncollectible Accounts								
715			CUST	S		10,439,168	7,119,710	3,319,458	-	3,319,458
716			P	SG		-	-	-	-	-
717			CUST	CN		(4,849,279)	(2,662,781)	(2,186,498)	-	(2,186,498)
718					B2	5,589,889	4,456,929	1,132,960	-	1,132,960
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		16,691	12,559	4,132	-	4,132
722			CUST	CN		1,049,489	576,284	473,206	-	473,206
723					B2	1,066,180	588,842	477,338	-	477,338
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**86,527,325**	**50,252,069**	**36,275,256**	**-**	**36,275,256**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				41,913,046	25,753,983	16,159,064	-	16,159,064
729		CN				44,614,279	24,498,086	20,116,192	-	20,116,192
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	86,527,325	50,252,069	36,275,256	-	36,275,256
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,321,924	1,274,988	1,046,935	-	1,046,935
736					B2	2,321,924	1,274,988	1,046,935	-	1,046,935
737										
738	908	Customer Assistance								
739			CUST	S		43,354,826	8,191,323	35,163,503	-	35,163,503
740			CUST	CN		1,008,647	553,857	454,790	-	454,790
741										
742										
743					B2	44,363,473	8,745,179	35,618,293	-	35,618,293
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		56,641	45,280	11,361	-	11,361
747			CUST	CN		574,344	315,377	258,967	-	258,967
748					B2	630,985	360,657	270,327	-	270,327
749										
750	910	Misc. Customer Service								
751			CUST	S		170,275	103,458	66,817	-	66,817
752			CUST	CN		123,230	67,666	55,563	-	55,563
753										
754					B2	293,504	171,125	122,380	-	122,380
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**47,609,885**	**10,551,950**	**37,057,936**	**-**	**37,057,936**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				43,581,742	8,340,061	35,241,681	-	35,241,681
761		CN				4,028,144	2,211,888	1,816,255	-	1,816,255
762										
763	Total Customer Service Expense by Factor				B2	47,609,885	10,551,950	37,057,936	-	37,057,936
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**					**47,609,885**	**10,551,950**	**37,057,936**	**-**	**37,057,936**
795	920	Administrative & General Salaries								
796			PTD	S		706,967	446,470	260,497	-	260,497
797			CUST	CN		-	-	-	-	-
798			PTD	SO		136,233,653	81,549,079	54,684,574	-	54,684,574
799					B2	136,940,620	81,995,549	54,945,071	-	54,945,071
800										
801	921	Office Supplies & expenses								
802			PTD	S		106,643	48,386	58,258	-	58,258
803			CUST	CN		4,707	2,585	2,122	-	2,122
804			PTD	SO		12,490,013	7,476,486	5,013,527	-	5,013,527
805					B2	12,601,363	7,527,456	5,073,906	-	5,073,906
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(27,880,339)	(16,689,092)	(11,191,247)	-	(11,191,247)
811					B2	(27,880,339)	(16,689,092)	(11,191,247)	-	(11,191,247)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		55,651	1,738	53,913	-	53,913
815			CUST	CN		-	-	-	-	-
816			PTD	SO		27,983,618	16,750,914	11,232,703	-	11,232,703
817					B2	28,039,268	16,752,652	11,286,616	-	11,286,616
818										
819	924	Property Insurance								
820			PTD	SO		21,160,040	12,666,340	8,493,700	-	8,493,700
821					B2	21,160,040	12,666,340	8,493,700	-	8,493,700
822										
823	925	Injuries & Damages								
824			PTD	SO		11,709,182	7,009,083	4,700,099	-	4,700,099
825					B2	11,709,182	7,009,083	4,700,099	-	4,700,099
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		7,052,750	4,026,084	3,026,666	-	3,026,666
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,350,622	814,970	535,652	-	535,652
843					B2	8,403,372	4,841,054	3,562,318	-	3,562,318
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(15,319,837)	(9,170,411)	(6,149,426)	-	(6,149,426)
848					B2	(15,319,837)	(9,170,411)	(6,149,426)	-	(6,149,426)
849										
850	930	Misc General Expenses								
851			PTD	S		27,059,354	16,881,311	10,178,043	-	10,178,043
852			CUST	CN		3,654	2,006	1,647	-	1,647
853			LABOR	SO		16,043,934	9,603,854	6,440,081	-	6,440,081
854					B2	43,106,942	26,487,171	16,619,771	-	16,619,771
855										
856	931	Rents								
857			PTD	S		(484)	106	(591)	-	(591)
858			PTD	SO		7,921,980	4,742,075	3,179,905	-	3,179,905
859					B2	7,921,496	4,742,181	3,179,315	-	3,179,315
860										
861	935	Maintenance of General Plant								
862			G	S		1,140,077	770,995	369,081	-	369,081
863			CUST	CN		39,020	21,426	17,594	-	17,594
864			G	SO		17,972,582	10,758,337	7,214,245	-	7,214,245
865					B2	19,151,678	11,550,758	7,600,920	-	7,600,920
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**245,833,784**	**147,712,741**	**98,121,043**	**-**	**98,121,043**
868										
869	Summary of A&G Expense by Factor									
870		S				36,120,957	22,175,089	13,945,868	-	13,945,868
871		SO				208,314,825	124,696,665	83,618,160	-	83,618,160
872		SG				1,350,622	814,970	535,652	-	535,652
873		CN				47,380	26,017	21,363	-	21,363
874	Total A&G Expense by Factor				B2	245,833,784	147,712,741	98,121,043	-	98,121,043
875										
876	**TOTAL O&M EXPENSE**				B2	**2,244,508,352**	**1,276,855,299**	**967,653,054**	**-**	**967,653,054**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		38,517,779	23,241,764	15,276,014	-	15,276,014
879			P	SG		41,944,025	25,309,174	16,634,851	-	16,634,851
880			P	SG		45,860,269	27,672,249	18,188,020	-	18,188,020
881			P	SG		8,933,839	5,390,710	3,543,129	-	3,543,129
882					B3	135,255,912	81,613,897	53,642,014	-	53,642,014
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,206,043	3,141,345	2,064,698	-	2,064,698
890			P	SG		1,235,984	745,797	490,187	-	490,187
891			P	SG		4,972,721	3,000,558	1,972,164	-	1,972,164
892			P	SG		1,449,524	874,648	574,876	-	574,876
893					B3	12,864,273	7,762,348	5,101,925	-	5,101,925
894										
895	403OP	Other Production Depreciation								
896			P	SG		44,957	27,127	17,830	-	17,830
897			P	SG		8,070,778	4,869,936	3,200,842	-	3,200,842
898			P	SG		3,123,872	1,884,955	1,238,916	-	1,238,916
899			P	SG		-	-	-	-	-
900					B3	11,239,607	6,782,019	4,457,588	-	4,457,588
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,407,413	7,486,677	4,920,736	-	4,920,736
904			T	SG		13,430,872	8,104,236	5,326,636	-	5,326,636
905			T	SG		26,489,550	15,983,889	10,505,661	-	10,505,661
906					B3	52,327,835	31,574,802	20,753,034	-	20,753,034
907										
908										
909										
910	403	Distribution Depreciation								
911	360	Land & Land Rights	DPW	S		269,410	157,322	112,089	-	112,089
912	361	Structures	DPW	S		719,329	390,074	329,256	-	329,256
913	362	Station Equipment	DPW	S		13,029,039	7,291,971	5,737,069	-	5,737,069
914	364	Poles & Towers	DPW	S		31,780,498	22,509,442	9,271,056	-	9,271,056
915	365	OH Conductors	DPW	S		15,821,679	11,092,907	4,728,773	-	4,728,773
916	366	UG Conduit	DPW	S		5,945,399	2,973,739	2,971,660	-	2,971,660
917	367	UG Conductor	DPW	S		12,526,878	4,816,179	7,710,699	-	7,710,699
918	368	Line Trans	DPW	S		21,549,155	14,622,669	6,926,485	-	6,926,485
919	369	Services	DPW	S		8,403,413	5,233,794	3,169,619	-	3,169,619
920	370	Meters	DPW	S		6,416,489	3,684,664	2,731,825	-	2,731,825
921	371	Inst Cust Prem	DPW	S		384,068	171,065	213,003	-	213,003
922	372	Leased Property	DPW	S		1,293	127	1,166	-	1,166
923	373	Street Lighting	DPW	S		2,269,443	881,633	1,387,811	-	1,387,811
924					B3	119,116,094	73,825,585	45,290,509	-	45,290,509
925										
926	403GP	General Depreciation								
927			G-SITUS	S		12,409,090	8,604,235	3,804,855	-	3,804,855
928			G-DGP	SG		514,345	310,358	203,987	-	203,987
929			G-DGU	SG		950,884	573,767	377,117	-	377,117
930			P	SE		37,035	22,383	14,653	-	14,653
931			CUST	CN		1,495,517	821,202	674,316	-	674,316
932			G-SG	SG		4,248,937	2,563,824	1,685,113	-	1,685,113
933			PTD	SO		19,198,252	11,492,019	7,706,233	-	7,706,233
934			G-SG	SG		11,374	6,863	4,511	-	4,511
935			G-SG	SG		191,776	115,718	76,058	-	76,058
936					B3	39,057,211	24,510,368	14,546,843	-	14,546,843
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	UNADJUSTED 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	**369,860,932**	**226,069,019**	**143,791,913**	**-**	**143,791,913**
956										
957	Summary	S				131,525,184	82,429,820	49,095,364	-	49,095,364
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				217,604,943	131,303,595	86,301,348	-	86,301,348
961		SO				19,198,252	11,492,019	7,706,233	-	7,706,233
962		CN				1,495,517	821,202	674,316	-	674,316
963		SE				37,035	22,383	14,653	-	14,653
964		SSGCH				-	-	-	-	-
965		SSGCT				-	-	-	-	-
966	Total Depreciation Expense By Factor				B3	369,860,932	226,069,019	143,791,913	-	143,791,913
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	774,523	519,374	-	519,374
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	77,087	63,299	-	63,299
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,807,942	615,044	-	615,044
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		1,140,481	470,256	670,225	-	670,225
984			P	SE		90,814	54,885	35,930	-	35,930
985			I-SG	SG		2,061,249	1,243,765	817,484	-	817,484
986			PTD	SO		35,732,295	21,389,251	14,343,044	-	14,343,044
987			CUST	CN		3,872,263	2,126,293	1,745,970	-	1,745,970
988			I-SG	SG		2,796,680	1,687,527	1,109,153	-	1,109,153
989			I-SG	SG		664,179	400,768	263,411	-	263,411
990			I-DGP	SG		296,570	178,951	117,618	-	117,618
991			I-SG	SG		51,669	31,177	20,492	-	20,492
992			I-SG	SG		5,777	3,486	2,291	-	2,291
993			I-DGU	SG		18,380	11,091	7,289	-	7,289
994					B4	46,730,357	27,597,449	19,132,908	-	19,132,908
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	26,191	17,215	-	17,215
1004					B4	43,406	26,191	17,215	-	17,215
1005										
1006	**Total Amortization of Limited Term Plant**				B4	49,196,749	29,431,583	19,765,166	-	19,765,166
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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	3,306,261	2,173,092	-	2,173,092
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,306,261	2,173,092	-	2,173,092
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,302,193	5,302,193	-	-	-
1023			GP	SO		-	-	-	-	-
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		333,105	200,997	132,108	-	132,108
1027			P	TROJP		1,846,722	1,114,588	732,134	-	732,134
1028					B4	7,482,020	6,617,777	864,243	-	864,243
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**62,158,122**	**39,355,621**	**22,802,501**	**-**	**22,802,501**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				7,431,376	6,728,780	702,595	-	702,595
1036		SE				90,814	54,885	35,930	-	35,930
1037		TROJP				1,846,722	1,114,588	732,134	-	732,134
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				37,026,193	22,163,774	14,862,419	-	14,862,419
1041		SSGCT				-	-	-	-	-
1042		SSGCH				-	-	-	-	-
1043		CN				4,012,650	2,203,381	1,809,269	-	1,809,269
1044		SG				11,750,367	7,090,213	4,660,154	-	4,660,154
1045	Total Amortization Expense by Factor				B4	62,158,122	39,355,621	22,802,501	-	22,802,501
1046	408	Taxes Other Than Income								
1047			DMSC	S		19,556,803	19,551,126	5,677	-	5,677
1048			GP	GPS		67,491,825	40,400,415	27,091,409	-	27,091,409
1049			GP	SO		8,035,751	4,810,178	3,225,573	-	3,225,573
1050			P	SE		436,679	263,913	172,767	-	172,767
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	95,521,057	65,025,631	30,495,426	-	30,495,426
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1063										
1064					B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		241,604,241	143,683,686	97,920,555	-	97,920,555
1077						241,604,241	143,683,686	97,920,555	-	97,920,555
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	241,604,241	143,683,686	97,920,555	-	97,920,555
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				241,604,241	143,683,686	97,920,555	-	97,920,555
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		251,934,047	167,385,502	84,548,545	-	84,548,545
1118			P	TROJD		14,659	8,848	5,811	-	5,811
1119			PT	DGP		70,849	70,849	-	-	-
1120			LABOR	SO		96,717,382	57,894,751	38,822,631	-	38,822,631
1121			GP	SNP		32,363	19,005	13,358	-	13,358
1122			P	SE		5,848,881	3,534,845	2,314,036	-	2,314,036
1123			PT	SG		1,151,050	694,548	456,502	-	456,502
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		3,877,105	2,148,438	1,728,667	-	1,728,667
1130					B7	359,646,336	231,756,785	127,889,551	-	127,889,551
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(182,747,589)	(121,804,225)	(60,943,364)	-	(60,943,364)
1136			P	SE		(7,319,224)	(4,423,465)	(2,895,759)	-	(2,895,759)
1137			PT	DGP		(334,300)	(334,300)	-	-	-
1138			GP	SNP		(2,220,117)	(1,303,760)	(916,357)	-	(916,357)
1139			PT	SG		(5,722,466)	(3,452,956)	(2,269,510)	-	(2,269,510)
1140			GP	GPS		(289,462)	(173,271)	(116,191)	-	(116,191)
1141			LABOR	SO		(50,142,091)	(30,014,914)	(20,127,177)	-	(20,127,177)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(83,628)	(68,670)	-	(68,670)
1144			CUST	BADDEBT		(1,975,555)	(1,575,149)	(400,406)	-	(400,406)
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(367,759)	(241,542)	-	(241,542)
1147			P	SGCT		(356,221)	(214,388)	(141,833)	-	(141,833)
1148										
1149										
1150					B7	(251,868,624)	(163,747,815)	(88,120,809)	-	(88,120,809)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	107,777,712	68,008,970	39,768,742	-	39,768,742
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		2,798,105	2,798,105	-	-	-
1164			P	SE		1,406,547	850,064	556,483	-	556,483
1165			LABOR	SNP		3,681,115	2,161,728	1,519,387	-	1,519,387
1166			SCHMAP-SO	SO		351,676	210,512	141,164	-	141,164
1167										
1168					B6	8,237,443	6,020,410	2,217,033	-	2,217,033
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		27,328,216	20,139,966	7,188,250	-	7,188,250
1172			P	SGCT		938,633	564,906	373,727	-	373,727
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		14,016,080	8,230,918	5,785,162	-	5,785,162
1175			P	TROJD		1,566,947	945,770	621,177	-	621,177
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		16,289,407	9,844,708	6,444,699	-	6,444,699
1178			P	SG		3,365,163	2,030,551	1,334,612	-	1,334,612
1179			SCHMAT-GPS	GPS		(6,041,503)	(3,616,427)	(2,425,076)	-	(2,425,076)
1180			SCHMAT-SO	SO		(71,620,996)	(42,872,126)	(28,748,870)	-	(28,748,870)
1181			SCHMAT-SNP	SNPD		74,730,136	41,410,549	33,319,587	-	33,319,587
1182			CUST	CN		401,301	220,358	180,943	-	180,943
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		390,150,721	238,470,687	151,680,034	-	151,680,034
1185					B6	451,124,105	275,369,861	175,754,244	-	175,754,244
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	459,361,548	281,390,271	177,971,277	-	177,971,277
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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	5,185,164	3,394,394	-	3,394,394
1197			PTD	SNP		351,707	206,539	145,168	-	145,168
1198			SCHMDP	IBT		-	-	-	-	-
1199			SCHMDP	SG		-	-	-	-	-
1200			SCHMDP-SO	SO		11,175,642	6,689,708	4,485,934	-	4,485,934
1201					B6	20,106,907	12,081,411	8,025,496	-	8,025,496
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		(875,558)	3,915,055	(4,790,613)	-	(4,790,613)
1205			DPW	BADDEBT		(5,205,950)	(4,150,807)	(1,055,143)	-	(1,055,143)
1206			SCHMDT-SNP	SNP		(5,734,899)	(3,367,809)	(2,367,090)	-	(2,367,090)
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		11,124,077	6,722,976	4,401,101	-	4,401,101
1209			SCHMDT-SG	SG		1,624,282	980,098	644,184	-	644,184
1210			SCHMDT-GPS	GPS		26,175,675	15,668,685	10,506,990	-	10,506,990
1211			SCHMDT-SO	SO		21,502,686	12,871,447	8,631,239	-	8,631,239
1212			TAXDEPR	TAXDEPR		625,684,700	382,435,434	243,249,266	-	243,249,266
1213			DPW	SNPD		10,215,978	5,661,026	4,554,952	-	4,554,952
1214					B6	684,510,991	420,736,105	263,774,886	-	263,774,886
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	704,624,321	432,823,938	271,800,383	-	271,800,383
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(245,262,773)	(151,433,667)	(93,829,106)	-	(93,829,106)
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		7,526,044	4,602,378	2,923,666	-	2,923,666
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	7,526,044	4,602,378	2,923,666	-	2,923,666
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				3,440,598,566	2,014,357,267	1,426,241,300	-	1,426,241,300
1232		Operating Deductions:								
1233		O & M Expenses				2,244,508,352	1,276,855,299	967,653,054	-	967,653,054
1234		Depreciation Expense				369,860,932	226,069,019	143,791,913	-	143,791,913
1235		Amortization Expense				62,158,122	39,355,621	22,802,501	-	22,802,501
1236		Taxes Other Than Income				95,521,057	65,025,631	30,495,426	-	30,495,426
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(3,678,335)	(2,158,493)	(1,519,842)	-	(1,519,842)
1239		Total Operating Deductions				2,768,370,129	1,605,147,077	1,163,223,052	-	1,163,223,052
1240		Other Deductions:								
1241		Interest Deductions				241,604,241	143,683,686	97,920,555	-	97,920,555
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(245,262,773)	(151,433,667)	(93,829,106)	-	(93,829,106)
1244										
1245		Income Before State Taxes				185,361,424	114,092,837	71,268,587	-	71,268,587
1246										
1247		State Income Taxes				7,526,044	4,602,378	2,923,666	-	2,923,666
1248										
1249	Total Taxable Income					177,835,380	109,490,459	68,344,921	-	68,344,921
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					62,242,383	38,321,661	23,920,722	-	23,920,722
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		-	-	-	-	-
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					62,242,383	38,321,661	23,920,722	-	23,920,722
1261										
1262	**TOTAL OPERATING EXPENSES**					**2,940,061,408**	**1,715,027,249**	**1,225,034,159**	**-**	**1,225,034,159**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,184,795	1,435,991	-	1,435,991
1265			P	SG		35,043,235	21,145,213	13,898,023	-	13,898,023
1266			P	SG		41,601,328	25,102,389	16,498,939	-	16,498,939
1267			P	S		-	-	-	-	-
1268			P	SG		1,231,557	743,126	488,431	-	488,431
1269					B8	81,496,905	49,175,522	32,321,383	-	32,321,383
1270										
1271	311	Structures and Improvements								
1272			P	SG		236,970,313	142,988,728	93,981,585	-	93,981,585
1273			P	SG		329,408,217	198,766,088	130,642,129	-	130,642,129
1274			P	SG		155,317,879	93,719,360	61,598,519	-	61,598,519
1275			P	SG		46,195,928	27,874,787	18,321,141	-	18,321,141
1276					B8	767,892,337	463,348,963	304,543,374	-	304,543,374
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		750,468,536	452,835,380	297,633,157	-	297,633,157
1280			P	SG		713,888,337	430,762,758	283,125,579	-	283,125,579
1281			P	SG		859,758,024	518,781,045	340,976,979	-	340,976,979
1282			P	SG		223,258,176	134,714,776	88,543,400	-	88,543,400
1283					B8	2,547,373,074	1,537,093,959	1,010,279,115	-	1,010,279,115
1284										
1285	314	Turbogenerator Units								
1286			P	SG		153,528,667	92,639,743	60,888,924	-	60,888,924
1287			P	SG		158,365,420	95,558,257	62,807,163	-	62,807,163
1288			P	SG		340,292,131	205,333,480	134,958,651	-	134,958,651
1289			P	SG		52,116,134	31,447,060	20,669,074	-	20,669,074
1290					B8	704,302,352	424,978,540	279,323,812	-	279,323,812
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,625,884	53,477,173	35,148,711	-	35,148,711
1294			P	SG		140,115,994	84,546,488	55,569,506	-	55,569,506
1295			P	SG		54,131,425	32,663,094	21,468,331	-	21,468,331
1296			P	SG		45,959,209	27,731,950	18,227,259	-	18,227,259
1297					B8	328,832,511	198,418,705	130,413,806	-	130,413,806
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,453,233	3,290,500	2,162,733	-	2,162,733
1303			P	SG		7,303,751	4,407,109	2,896,642	-	2,896,642
1304			P	SG		9,226,260	5,567,158	3,659,102	-	3,659,102
1305			P	SG		3,133,709	1,890,891	1,242,818	-	1,242,818
1306					B8	25,116,953	15,155,658	9,961,294	-	9,961,294
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	**4,455,014,132**	**2,688,171,347**	**1,766,842,785**	**-**	**1,766,842,785**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,455,014,132	2,688,171,347	1,766,842,785	-	1,766,842,785
1325		SSGCH				-	-	-	-	-
1326	Total Steam Production Plant by Factor				B8	4,455,014,132	2,688,171,347	1,766,842,785	-	1,766,842,785
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	UNADJUSTED 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	6,394,307	4,202,759	-	4,202,759
1376			P	SG		5,271,966	3,181,123	2,090,843	-	2,090,843
1377			P	SG		3,156,027	1,904,358	1,251,669	-	1,251,669
1378			P	SG		635,700	383,583	252,116	-	252,116
1379					B8	19,660,759	11,863,372	7,797,387	-	7,797,387
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,839,088	13,177,783	8,661,305	-	8,661,305
1383			P	SG		6,482,540	3,911,588	2,570,953	-	2,570,953
1384			P	SG		45,396,412	27,392,356	18,004,056	-	18,004,056
1385			P	SG		5,503,303	3,320,712	2,182,590	-	2,182,590
1386					B8	79,221,342	47,802,439	31,418,903	-	31,418,903
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		158,711,075	95,766,826	62,944,249	-	62,944,249
1390			P	SG		22,309,224	13,461,465	8,847,759	-	8,847,759
1391			P	SG		63,146,525	38,102,837	25,043,687	-	25,043,687
1392			P	SG		34,959,856	21,094,901	13,864,955	-	13,864,955
1393					B8	279,126,680	168,426,030	110,700,650	-	110,700,650
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		31,953,161	19,280,651	12,672,510	-	12,672,510
1397			P	SG		10,084,029	6,084,739	3,999,290	-	3,999,290
1398			P	SG		32,203,653	19,431,799	12,771,855	-	12,771,855
1399			P	SG		7,844,006	4,733,101	3,110,905	-	3,110,905
1400					B8	82,084,849	49,530,290	32,554,560	-	32,554,560
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		5,967,516	3,600,820	2,366,696	-	2,366,696
1404			P	SG		4,428,870	2,672,396	1,756,474	-	1,756,474
1405			P	SG		25,208,873	15,211,124	9,997,750	-	9,997,750
1406			P	SG		3,571,149	2,154,844	1,416,305	-	1,416,305
1407					B8	39,176,408	23,639,183	15,537,224	-	15,537,224
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	1,040,793	684,077	-	684,077
1413			P	SG		234,869	141,721	93,148	-	93,148
1414			P	SG		1,120,102	675,874	444,228	-	444,228
1415			P	SG		109,665	66,172	43,493	-	43,493
1416					B8	3,189,506	1,924,559	1,264,947	-	1,264,947
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,649,794	2,805,702	1,844,092	-	1,844,092
1420			P	SG		843,537	508,993	334,544	-	334,544
1421			P	SG		7,149,096	4,313,790	2,835,306	-	2,835,306
1422			P	SG		509,600	307,495	202,106	-	202,106
1423					B8	13,152,027	7,935,980	5,216,047	-	5,216,047
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	**515,611,572**	**311,121,853**	**204,489,718**	**-**	**204,489,718**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				515,611,572	311,121,853	204,489,718	-	204,489,718
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	515,611,572	311,121,853	204,489,718	-	204,489,718
1444										
1445	340	Land and Land Rights								
1446			P	SG		21,474,177	12,957,595	8,516,582	-	8,516,582
1447			P	SG		635	383	252	-	252
1448			P	SG		-	-	-	-	-
1449					B8	21,474,812	12,957,978	8,516,834	-	8,516,834
1450										
1451	341	Structures and Improvements								
1452			P	SG		14,689,139	8,863,478	5,825,660	-	5,825,660
1453			P	SG		173,937	104,954	68,983	-	68,983
1454			P	SG		4,561,305	2,752,307	1,808,997	-	1,808,997
1455					B8	19,424,380	11,720,740	7,703,640	-	7,703,640
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		25,322	15,279	10,042	-	10,042
1459			P	SG		121,339	73,216	48,123	-	48,123
1460			P	SG		2,282,762	1,377,427	905,335	-	905,335
1461					B8	2,429,423	1,465,922	963,500	-	963,500
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	493,835	324,581	-	324,581
1466			P	SG		270,498,018	163,219,465	107,278,553	-	107,278,553
1467			P	SG		50,536,093	30,493,658	20,042,435	-	20,042,435
1468					B8	321,852,528	194,206,958	127,645,570	-	127,645,570
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	53,000	34,835	-	34,835
1473			P	SG		59,581,707	35,951,814	23,629,893	-	23,629,893
1474			P	SG		15,873,643	9,578,213	6,295,431	-	6,295,431
1475					B8	75,543,186	45,583,027	29,960,159	-	29,960,159

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,770,592	7,102,417	4,668,175	-	4,668,175
1479			P	SG		157,667	95,137	62,530	-	62,530
1480			P	SG		5,000,729	3,017,458	1,983,271	-	1,983,271
1481					B8	16,928,988	10,215,012	6,713,977	-	6,713,977
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	300,099	197,245	-	197,245
1487			P	SG		11,813	7,128	4,685	-	4,685
1488					B8	509,156	307,227	201,930	-	201,930
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	388,969	255,656	-	255,656
1497						644,625	388,969	255,656	-	255,656
1498										
1499	**Total Other Production Plant**				B8	**458,807,098**	**276,845,832**	**181,961,266**	**-**	**181,961,266**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				458,807,098	276,845,832	181,961,266	-	181,961,266
1505		SSGCT				-	-	-	-	-
1506	Total of Other Production Plant by Factor				B8	458,807,098	276,845,832	181,961,266	-	181,961,266
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**5,429,432,802**	**3,276,139,033**	**2,153,293,769**	**-**	**2,153,293,769**
1514	350	Land and Land Rights								
1515			T	SG		21,335,861	12,874,134	8,461,727	-	8,461,727
1516			T	SG		49,297,775	29,746,452	19,551,322	-	19,551,322
1517			T	SG		17,572,807	10,603,494	6,969,313	-	6,969,313
1518					B8	88,206,443	53,224,081	34,982,362	-	34,982,362
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		7,636,881	4,608,121	3,028,760	-	3,028,760
1523			T	SG		18,224,246	10,996,575	7,227,671	-	7,227,671
1524			T	SG		25,105,317	15,148,638	9,956,680	-	9,956,680
1525					B8	50,966,444	30,753,334	20,213,111	-	20,213,111
1526										
1527	353	Station Equipment								
1528			T	SG		137,401,284	82,908,423	54,492,861	-	54,492,861
1529			T	SG		196,681,386	118,678,247	78,003,139	-	78,003,139
1530			T	SG		560,590,931	338,262,558	222,328,372	-	222,328,372
1531					B8	894,673,601	539,849,228	354,824,373	-	354,824,373
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	94,381,197	62,033,522	-	62,033,522
1535			T	SG		127,110,651	76,699,018	50,411,633	-	50,411,633
1536			T	SG		81,522,234	49,190,805	32,331,428	-	32,331,428
1537					B8	365,047,604	220,271,020	144,776,583	-	144,776,583
1538										
1539	355	Poles and Fixtures								
1540			T	SG		69,877,604	42,164,394	27,713,209	-	27,713,209
1541			T	SG		118,946,354	71,772,652	47,173,701	-	47,173,701
1542			T	SG		310,529,423	187,374,557	123,154,866	-	123,154,866
1543					B8	499,353,380	301,311,603	198,041,777	-	198,041,777
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,304,316	125,691,564	82,612,752	-	82,612,752
1547			T	SG		158,742,124	95,785,561	62,956,563	-	62,956,563
1548			T	SG		263,908,906	159,243,571	104,665,335	-	104,665,335
1549					B8	630,955,347	380,720,697	250,234,650	-	250,234,650
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,844	2,527	-	2,527
1553			T	SG		162,746	98,202	64,545	-	64,545
1554			T	SG		2,200,383	1,327,719	872,664	-	872,664
1555					B8	2,369,500	1,429,765	939,735	-	939,735
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	614,665	403,998	-	403,998
1560			T	SG		2,925,593	1,765,313	1,160,280	-	1,160,280
1561					B8	3,944,256	2,379,978	1,564,278	-	1,564,278
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,172,080	770,368	-	770,368
1565			T	SG		501,203	302,428	198,775	-	198,775
1566			T	SG		8,961,078	5,407,146	3,553,932	-	3,553,932
1567					B8	11,404,729	6,881,654	4,523,075	-	4,523,075
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,535,465	1,529,909	1,005,556	-	1,005,556
1571						2,535,465	1,529,909	1,005,556	-	1,005,556
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,549,456,770**	**1,538,351,269**	**1,011,105,502**	**-**	**1,011,105,502**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,549,456,770	1,538,351,269	1,011,105,502	-	1,011,105,502
1582	Total Transmission Plant by Factor				B8	2,549,456,770	1,538,351,269	1,011,105,502	-	1,011,105,502
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		762,269,620	519,700,230	242,569,390	-	242,569,390
1597					B8	762,269,620	519,700,230	242,569,390	-	242,569,390
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	UNADJUSTED 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	**4,415,921,257**	**2,590,833,252**	**1,825,088,005**	**-**	**1,825,088,005**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,415,921,257	2,590,833,252	1,825,088,005	-	1,825,088,005
1651										
1652	Total Distribution Plant by Factor				B8	4,415,921,257	2,590,833,252	1,825,088,005	-	1,825,088,005

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	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	609,107	500,158	-	500,158
1656			G-DGU	SG		332	201	132	-	132
1657			G-SG	SG		1,228	741	487	-	487
1658			PTD	SO		5,598,055	3,350,980	2,247,075	-	2,247,075
1659					B8	14,826,330	7,968,050	6,858,280	-	6,858,280
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	230,811	151,704	-	151,704
1664			G-DGU	SG		1,585,414	956,645	628,770	-	628,770
1665			CUST	CN		11,722,571	6,436,965	5,285,606	-	5,285,606
1666			G-SG	SG		3,290,307	1,985,383	1,304,924	-	1,304,924
1667			PTD	SO		102,532,401	61,375,605	41,156,796	-	41,156,796
1668					B8	218,740,893	135,076,286	83,664,606	-	83,664,606
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	274,006	180,095	-	180,095
1673			G-DGU	SG		642,230	387,524	254,706	-	254,706
1674			CUST	CN		5,200,713	2,855,757	2,344,957	-	2,344,957
1675			G-SG	SG		6,752,982	4,074,773	2,678,209	-	2,678,209
1676			P	SE		164,847	99,627	65,219	-	65,219
1677			PTD	SO		86,452,786	51,750,393	34,702,393	-	34,702,393
1678			G-SG	SG		332,263	200,489	131,774	-	131,774
1679			G-SG	SG		6,617	3,993	2,624	-	2,624
1680					B8	117,092,212	72,013,505	45,078,707	-	45,078,707
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	4,337,671	2,908,723	-	2,908,723
1685			G-SG	SG		11,055,659	6,671,024	4,384,635	-	4,384,635
1686			CUST	CN		19,078	10,476	8,602	-	8,602
1687			G-DGU	SG		1,201,253	724,840	476,413	-	476,413
1688			P	SE		754,045	455,717	298,328	-	298,328
1689			G-DGP	SG		229,062	138,217	90,845	-	90,845
1690			G-SG	SG		360,277	217,392	142,884	-	142,884
1691			G-DGU	SG		59,476	35,888	23,588	-	23,588
1692					B8	86,633,544	47,433,623	39,199,922	-	39,199,922
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	200,168	131,564	-	131,564
1697			G-DGU	SG		966,671	583,293	383,378	-	383,378
1698			PTD	SO		794,136	475,368	318,769	-	318,769
1699			G-SG	SG		2,086,434	1,258,962	827,472	-	827,472
1700			G-DGU	SG		100,541	60,667	39,874	-	39,874
1701					B8	13,434,840	7,500,602	5,934,238	-	5,934,238

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		29,254,740	17,377,704	11,877,037	-	11,877,037
1705			G-DGP	SG		3,471,616	2,094,786	1,376,831	-	1,376,831
1706			G-SG	SG		15,266,182	9,211,668	6,054,513	-	6,054,513
1707			PTD	SO		4,636,683	2,775,505	1,861,178	-	1,861,178
1708			P	SE		56,759	34,303	22,456	-	22,456
1709			G-DGU	SG		5,119,055	3,088,856	2,030,199	-	2,030,199
1710			G-SG	SG		2,149,789	1,297,190	852,599	-	852,599
1711			G-SG	SG		36,544	22,051	14,493	-	14,493
1712					B8	59,991,368	35,902,062	24,089,305	-	24,089,305
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	98,201	64,544	-	64,544
1717			G-DGU	SG		1,160,471	700,232	460,239	-	460,239
1718			PTD	SO		6,025,511	3,606,854	2,418,657	-	2,418,657
1719			P	SE		42,438	25,648	16,790	-	16,790
1720			G-SG	SG		4,933,978	2,977,180	1,956,798	-	1,956,798
1721			G-SG	SG		93,826	56,615	37,211	-	37,211
1722			G-SG	SG		105,770	63,822	41,948	-	41,948
1723					B8	36,814,937	23,631,712	13,183,225	-	13,183,225
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	1,178,141	774,351	-	774,351
1728			G-SG	SG		19,304,362	11,648,321	7,656,041	-	7,656,041
1729			PTD	SO		5,298,598	3,171,726	2,126,872	-	2,126,872
1730			G-DGU	SG		1,655,743	999,081	656,662	-	656,662
1731			P	SE		73,823	44,616	29,207	-	29,207
1732			G-SG	SG		987,734	596,002	391,732	-	391,732
1733					B8	117,265,980	70,248,242	47,017,738	-	47,017,738
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	3,970,405	2,609,611	-	2,609,611
1737			COM_EQ	SG		12,403,597	7,484,374	4,919,222	-	4,919,222
1738			COM_EQ	SO		46,951,675	28,105,140	18,846,535	-	18,846,535
1739			COM_EQ	CN		5,311,026	2,916,330	2,394,696	-	2,394,696
1740			COM_EQ	SG		51,454,634	31,047,909	20,406,725	-	20,406,725
1741			COM_EQ	SE		49,244	29,761	19,483	-	19,483
1742			COM_EQ	SG		876,343	528,789	347,555	-	347,555
1743			COM_EQ	SG		14,880	8,978	5,901	-	5,901
1744					B8	234,119,853	154,854,316	79,265,538	-	79,265,538
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		1,007,125	675,207	331,917	-	331,917
1748			G-DGP	SG		53,506	32,286	21,220	-	21,220
1749			G-DGU	SG		451,498	272,436	179,063	-	179,063
1750			CUST	CN		168,942	92,768	76,175	-	76,175
1751			PTD	SO		3,105,167	1,858,744	1,246,423	-	1,246,423
1752			P	SE		4,207	2,542	1,664	-	1,664
1753			G-SG	SG		941,480	568,092	373,388	-	373,388
1754			G-SG	SG		2,650	1,599	1,051	-	1,051
1755					B8	5,734,575	3,503,674	2,230,900	-	2,230,900
1756										
1757	399	Coal Mine								
1758			P	SE		276,170,655	166,907,208	109,263,447	-	109,263,447
1759	MP		P	SE		-	-	-	-	-
1760					B8	276,170,655	166,907,208	109,263,447	-	109,263,447
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	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	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	7,489,291	4,922,454	-	4,922,454
1772			PTD	SO		16,984,736	10,167,015	6,817,721	-	6,817,721
1773					B9	36,702,511	24,962,336	11,740,175	-	11,740,175
1774										
1775		Remove Capital Leases				(36,702,511)	(24,962,336)	(11,740,175)	-	(11,740,175)
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	15,056	10,096	-	10,096
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						25,152	15,056	10,096	-	10,096
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	**1,180,850,339**	**725,054,337**	**455,796,002**	**-**	**455,796,002**
1803										
1804	Summary of General Plant by Factor									
1805		S				459,624,196	295,064,474	164,559,723	-	164,559,723
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				171,429,750	103,441,320	67,988,430	-	67,988,430
1809		SO				285,651,293	170,990,056	114,661,237	-	114,661,237
1810		SE				277,316,017	167,599,422	109,716,595	-	109,716,595
1811		CN				23,531,595	12,921,402	10,610,193	-	10,610,193
1812		DEU				-	-	-	-	-
1813		SSGCT				-	-	-	-	-
1814		SSGCH				-	-	-	-	-
1815		Less Capital Leases				(36,702,511)	(24,962,336)	(11,740,175)	-	(11,740,175)
1816	Total General Plant by Factor				B8	1,180,850,339	725,054,337	455,796,002	-	455,796,002
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		1,000,000	1,000,000	-	-	-
1824			I-SG	SG		2,945,256	1,777,178	1,168,078	-	1,168,078
1825			I-SG	SG		65,116,586	39,291,579	25,825,007	-	25,825,007
1826			I-SG	SG		9,703,142	5,854,910	3,848,232	-	3,848,232
1827			I-DGP	SG		2,844,878	1,716,610	1,128,269	-	1,128,269
1828			I-DGU	SG		679,586	410,064	269,521	-	269,521
1829					B8	82,289,448	50,050,342	32,239,107	-	32,239,107
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		980,244	940,327	39,917	-	39,917
1833			I-SG	SG		33,887,713	20,447,966	13,439,746	-	13,439,746
1834			PTD	SO		350,178,630	209,615,937	140,562,693	-	140,562,693
1835			P	SE		2,345,105	1,417,294	927,811	-	927,811
1836			CUST	CN		102,055,816	56,039,731	46,016,085	-	46,016,085
1837			P	SG		28,886	17,430	11,456	-	11,456
1838			I-DGP	SG		-	-	-	-	-
1839					B8	489,476,392	288,478,684	200,997,708	-	200,997,708
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	489,476,392	288,478,684	200,997,708	-	200,997,708
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		581,472	348,068	233,405	-	233,405
1848						581,472	348,068	233,405	-	233,405
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**589,134,982**	**345,636,692**	**243,498,290**	**-**	**243,498,290**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				18,767,913	8,699,926	10,067,988	-	10,067,988
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				115,206,047	69,515,738	45,690,309	-	45,690,309
1857		SO				350,760,102	209,964,005	140,796,097	-	140,796,097
1858		CN				102,055,816	56,039,731	46,016,085	-	46,016,085
		SSGCT				-	-	-	-	-
1859		SSGCH				-	-	-	-	-
1860		SE				2,345,105	1,417,294	927,811	-	927,811
1861	Total Intangible Plant by Factor				B8	589,134,982	345,636,692	243,498,290	-	243,498,290
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	15,056	10,096	-	10,096
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				644,625	388,969	255,656	-	255,656
1869		TP				2,535,465	1,529,909	1,005,556	-	1,005,556
1870		TS0				-	-	-	-	-
1871		IP				581,472	348,068	233,405	-	233,405
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					39,609,860	15,276,383	24,333,477	-	24,333,477
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**14,164,796,150**	**8,476,014,582**	**5,688,781,569**	**-**	**5,688,781,569**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				4,894,313,366	2,894,597,651	1,999,715,716	-	1,999,715,716
1879		SE				279,661,122	169,016,715	110,644,406	-	110,644,406
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				8,265,525,369	4,987,447,359	3,278,078,010	-	3,278,078,010
1883		SO				636,411,395	380,954,060	255,457,335	-	255,457,335
1884		CN				125,587,410	68,961,133	56,626,277	-	56,626,277
1885		DEU				-	-	-	-	-
1886		SSGCH				-	-	-	-	-
1887		SSGCT				-	-	-	-	-
1888		Less Capital Leases				(36,702,511)	(24,962,336)	(11,740,175)	-	(11,740,175)
1889					B8	14,164,796,150	8,476,014,582	5,688,781,569	-	5,688,781,569
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	72,092	47,383	-	47,383
1894			P	SNPP		-	-	-	-	-
1895			P	SE		953,014	575,966	377,048	-	377,048
1896			G	SNPG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	3,299,218	648,058	2,651,161	-	2,651,161
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	86,065,300	56,567,769	-	56,567,769
1904			P	SG		14,560,711	8,785,985	5,774,726	-	5,774,726
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	94,851,285	62,342,495	-	62,342,495
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(63,626,322)	(38,392,348)	(25,233,973)	-	(25,233,973)
1910			P	SG		(9,413,301)	(5,680,020)	(3,733,282)	-	(3,733,282)
1911					B15	(73,039,623)	(44,072,368)	(28,967,255)	-	(28,967,255)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		20,076,957	13,808,703	6,268,254	-	6,268,254
1919			DMSC	SO		(12,473,516)	(7,466,611)	(5,006,905)	-	(5,006,905)
1920					B16	7,603,441	6,342,091	1,261,350	-	1,261,350
1921										
1922	182W	Weatherization								
1923			DMSC	S		13,197,918	10,729,602	2,468,315	-	2,468,315
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	13,197,918	10,729,602	2,468,315	-	2,468,315
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**					20,801,359	17,071,694	3,729,665	-	3,729,665

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		50,467,302	30,500,548	19,966,753	-	19,966,753
1942			P	SE		-	-	-	-	-
1943			P	SE		3,545,673	2,142,872	1,402,801	-	1,402,801
1944	**Total Fuel Stock**				B13	54,012,975	32,643,420	21,369,554	-	21,369,554
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(261,689)	(171,311)	-	(171,311)
1952					B13	(433,000)	(261,689)	(171,311)	-	(171,311)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(700,673)	(458,686)	-	(458,686)
1956					B13	(1,159,359)	(700,673)	(458,686)	-	(458,686)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	52,420,616	31,681,058	20,739,557	-	20,739,557
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	2,012,908	1,317,722	-	1,317,722
1967			MSS	SO		(5,243,885)	(3,138,974)	(2,104,910)	-	(2,104,910)
1968			MSS	SNPPS		55,557,429	33,523,550	22,033,879	-	22,033,879
1969			MSS	SNPPH		(19,221)	(11,598)	(7,623)	-	(7,623)
1970			MSS	SNPD		240,591	133,320	107,271	-	107,271
1971			MSS	SNPT		14,590,876	8,804,187	5,786,690	-	5,786,690
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SNPPS		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SNPPS		763,701	460,820	302,881	-	302,881
1977	**Total Materials and Supplies**				B13	115,460,098	67,882,187	47,577,912	-	47,577,912
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(164,729)	(108,271)	-	(108,271)
1986										
1987					B13	(273,000)	(164,729)	(108,271)	-	(108,271)
1988										
1989		Total Materials & Supplies			B13	115,187,098	67,717,458	47,469,641	-	47,469,641
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	372,898	250,055	-	250,055
1994			PT	SG		2,781,190	1,678,180	1,103,010	-	1,103,010
1995			P	SE		3,067,854	1,854,096	1,213,758	-	1,213,758
1996			PTD	SO		25,765,437	15,423,117	10,342,319	-	10,342,319
1997	**Total Prepayments**				B15	36,638,543	21,315,088	15,323,455	-	15,323,455
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		63,486,807	50,738,718	12,748,088	-	12,748,088
2001			DEFSG	SG		-	-	-	-	-
2002			P	SGCT		13,282,030	7,993,645	5,288,385	-	5,288,385
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		4,195,965	2,535,884	1,660,081	-	1,660,081
2006			DDSO2	SO		6,464,902	3,869,872	2,595,030	-	2,595,030
2007					B11	87,429,703	65,138,119	22,291,584	-	22,291,584
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		-	-	-	-	-
2012			P	SG		-	-	-	-	-
2013			DEFSG	SG		26,635,201	16,071,775	10,563,426	-	10,563,426
2014			LABOR	SO		113,641	68,025	45,616	-	45,616
2015			P	SE		7,284,762	4,402,638	2,882,125	-	2,882,125
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	38,401,733	24,910,567	13,491,167	-	13,491,167
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		46,947,933	24,313,844	22,634,089	-	22,634,089
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	46,947,933	24,313,844	22,634,089	-	22,634,089
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(20,716)	(13,616)	-	(13,616)
2030	143	Other A/R	GP	SO		15,130,537	9,057,097	6,073,440	-	6,073,440
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(3,028,242)	(2,030,656)	-	(2,030,656)
2033	232	A/P	P	SE		(3,085,385)	(1,864,691)	(1,220,694)	-	(1,220,694)
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)	(3,153,158)	(2,064,170)	-	(2,064,170)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(963,153)	(630,515)	-	(630,515)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(196,476)	(128,621)	-	(128,621)
2041	2533	Cholla Reclamation	P	SE		-	-	-	-	-
2042					B14	(184,170)	(169,339)	(14,830)	-	(14,830)
2043										
2044	**Total Working Capital**					46,763,764	24,144,505	22,619,259	-	22,619,259
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		(1,833,167)	(1,833,167)	-	-	-
2053			P	TROJP		4,384,127	2,646,037	1,738,091	-	1,738,091
2054			P	TROJD		6,381,641	3,851,799	2,529,842	-	2,529,842
2055					B14	8,932,601	4,664,668	4,267,933	-	4,267,933
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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	481,106	316,215	-	316,215
2066										
2067					B15	797,321	481,106	316,215	-	316,215
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					9,729,922	5,145,775	4,584,147	-	4,584,147
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**494,826,113**	**308,551,238**	**186,274,875**	**-**	**186,274,875**
2072	235	Customer Service Deposits								
2073			CUST	S		-	-	-	-	-
2074			CUST	CN		-	-	-	-	-
2075	**Total Customer Service Deposits**				B15	-	-	-	-	-
2076										
2077	2281	Prop Ins	PTD	SO		(342,293)	(204,895)	(137,397)	-	(137,397)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,110,671)	(1,415,358)	-	(1,415,358)
2079	2283	Pen & Ben	PTD	SO		(55,525,872)	(33,237,630)	(22,288,242)	-	(22,288,242)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,380,525)	(1,596,315)	-	(1,596,315)
2082					B15	(63,371,033)	(37,933,721)	(25,437,312)	-	(25,437,312)
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)	(1,687,740)	(1,108,499)	-	(1,108,499)
2090	230	ARO	P	TROJP		(2,370,303)	(1,430,595)	(939,708)	-	(939,708)
2091	254105	ARO	P	TROJP		(967,207)	(583,757)	(383,450)	-	(383,450)
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(10,288,102)	(7,856,444)	(2,431,658)	-	(2,431,658)
2094										
2095	252	Customer Advances for Construction								
2096			DPW	S		7,803,450	110,520	7,692,930	-	7,692,930
2097			DPW	SE		-	-	-	-	-
2098			T	SG		-	-	-	-	-
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		(13,492,850)	(7,409,041)	(6,083,809)	-	(6,083,809)
2101	**Total Customer Advances for Constr.**				B19	(5,689,399)	(7,298,520)	1,609,121	-	1,609,121
2102										
2103	25398	SO2 Emissions								
2104			P	SE		-	-	-	-	-
2105						-	-	-	-	-
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		(9,714,234)	(5,861,603)	(3,852,631)	-	(3,852,631)
2111			P	SE		(3,639,706)	(2,199,702)	(1,440,004)	-	(1,440,004)
2112					B19	(19,227,780)	(13,092,032)	(6,135,748)	-	(6,135,748)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		28,840,899	28,840,899	-	-	-
2116			P	CN		152,298	83,628	68,670	-	68,670
2117			LABOR	SO		83,383,394	49,913,064	33,470,330	-	33,470,330
2118			P	DGP		7,072	7,072	-	-	-
2119			CUST	BADDEBT		17,994,555	14,347,414	3,647,141	-	3,647,141
2120			P	TROJD		40,174	24,248	15,926	-	15,926
2121			P	SG		3,464,589	2,090,545	1,374,044	-	1,374,044
2122			P	SE		25,143,774	15,195,956	9,947,818	-	9,947,818
2123			PTD	SNP		77,561	45,548	32,013	-	32,013
2124			DPW	SNPD		19,092,813	10,579,987	8,512,826	-	8,512,826
2125										
2126	**Total Accum Deferred Income Taxes**				B19	178,197,129	121,128,361	57,068,768	-	57,068,768
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(718,053)	(718,053)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(718,053)	(718,053)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(1,042,164)	(1,042,164)	-	-	-
2136			ACCMDIT	DITBAL		(1,245,820,912)	(664,670,373)	(581,150,539)	-	(581,150,539)
2137			PT	DGP		-	-	-	-	-
2138			LABOR	SO		17,560,530	10,511,684	7,048,846	-	7,048,846
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(19,164,572)	(11,582,350)	(7,582,222)	-	(7,582,222)
2141			P	SG		14,328,667	8,645,969	5,682,698	-	5,682,698
2142					B19	(1,234,138,451)	(658,137,235)	(576,001,216)	-	(576,001,216)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(33,340,798)	(23,651,561)	(9,689,237)	-	(9,689,237)
2146			P	SG		(12,099,193)	(7,300,696)	(4,798,497)	-	(4,798,497)
2147			P	SE		(19,526,396)	(11,801,023)	(7,725,373)	-	(7,725,373)
2148			LABOR	SO		(32,676,532)	(19,560,080)	(13,116,452)	-	(13,116,452)
2149			GP	GPS		(1,437,274)	(860,348)	(576,926)	-	(576,926)
2150			PTD	SNP		(14,325,803)	(8,412,803)	(5,913,000)	-	(5,913,000)
2151			P	TROJD		(2,622,839)	(1,583,080)	(1,039,759)	-	(1,039,759)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(4,393,384)	(2,644,110)	(1,749,274)	-	(1,749,274)
2154										
2155					B19	(120,422,219)	(75,813,701)	(44,608,518)	-	(44,608,518)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,177,081,594)	(613,540,627)	(563,540,966)	-	(563,540,966)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(4,217,879)	(4,217,879)	-	-	-
2161			PTD	ITC85		(5,928,853)	(5,928,853)	-	-	-
2162			PTD	ITC86		(2,527,911)	(2,527,911)	-	-	-
2163			PTD	ITC88		(348,165)	(348,165)	-	-	-
2164			PTD	ITC89		(737,131)	(737,131)	-	-	-
2165			PTD	ITC90		(438,204)	(232,531)	(205,673)	-	(205,673)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(14,198,143)	(13,992,470)	(205,673)	-	(205,673)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,289,856,051)**	**(693,713,815)**	**(596,142,236)**	**-**	**(596,142,236)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2171										
2172										
2173	108SP	Steam Prod Plant Accumulated Depr								
2174			P	S		-	-	-	-	-
2175			P	SG		(791,631,744)	(477,673,406)	(313,958,339)	-	(313,958,339)
2176			P	SG		(897,217,650)	(541,384,316)	(355,833,334)	-	(355,833,334)
2177			P	SG		(370,098,497)	(223,318,747)	(146,779,750)	-	(146,779,750)
2178			P	SG		(202,265,545)	(122,047,748)	(80,217,797)	-	(80,217,797)
2179					B17	(2,261,213,437)	(1,364,424,217)	(896,789,219)	-	(896,789,219)
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		(149,122,498)	(89,981,045)	(59,141,453)	-	(59,141,453)
2191			P	SG		(29,432,864)	(17,759,895)	(11,672,969)	-	(11,672,969)
2192			P	SG		(35,871,949)	(21,645,261)	(14,226,688)	-	(14,226,688)
2193			P	SG		(12,167,998)	(7,342,213)	(4,825,785)	-	(4,825,785)
2194					B17	(226,595,309)	(136,728,414)	(89,866,895)	-	(89,866,895)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,219,166)	(1,339,053)	(880,113)	-	(880,113)
2199			P	SG		-	-	-	-	-
2200			P	SG		(47,857,692)	(28,877,501)	(18,980,191)	-	(18,980,191)
2201			P	SG		(9,538,086)	(5,755,315)	(3,782,771)	-	(3,782,771)
2202					B17	(59,614,943)	(35,971,868)	(23,643,075)	-	(23,643,075)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,547,423,689)**	**(1,537,124,500)**	**(1,010,299,189)**	**-**	**(1,010,299,189)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,547,423,689)	(1,537,124,500)	(1,010,299,189)	-	(1,010,299,189)
2216		SSGCH				-	-	-	-	-
2217		SSGCT				-	-	-	-	-
2218	Total of Prod Plant Depreciation by Factor					(2,547,423,689)	(1,537,124,500)	(1,010,299,189)	-	(1,010,299,189)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(349,476,818)	(210,875,553)	(138,601,265)	-	(138,601,265)
2223			T	SG		(346,772,272)	(209,243,620)	(137,528,652)	-	(137,528,652)
2224			T	SG		(268,603,954)	(162,076,580)	(106,527,374)	-	(106,527,374)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(964,853,044)**	**(582,195,753)**	**(382,657,291)**	**-**	**(382,657,291)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED 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		(384,864,238)	(294,405,663)	(90,458,575)	-	(90,458,575)
2240					B17	(384,864,238)	(294,405,663)	(90,458,575)	-	(90,458,575)
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	**(1,651,126,790)**	**(1,058,765,173)**	**(592,361,617)**	**-**	**(592,361,617)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,651,126,790)	(1,058,765,173)	(592,361,617)	-	(592,361,617)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,651,126,790)	(1,058,765,173)	(592,361,617)	-	(592,361,617)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(147,619,070)	(93,459,642)	(54,159,428)	-	(54,159,428)
2301			G-DGP	SG		(9,202,960)	(5,553,099)	(3,649,861)	-	(3,649,861)
2302			G-DGU	SG		(18,169,104)	(10,963,302)	(7,205,802)	-	(7,205,802)
2303			G-SG	SG		(35,360,933)	(21,336,913)	(14,024,021)	-	(14,024,021)
2304			CUST	CN		(5,266,614)	(2,891,943)	(2,374,671)	-	(2,374,671)
2305			PTD	SO		(95,681,355)	(57,274,588)	(38,406,767)	-	(38,406,767)
2306			P	SE		(576,280)	(348,282)	(227,998)	-	(227,998)
2307			G-SG	SG		(33,347)	(20,122)	(13,225)	-	(13,225)
2308			G-SG	SG		(2,723,281)	(1,643,237)	(1,080,044)	-	(1,080,044)
2309					B17	(314,632,944)	(193,491,128)	(121,141,816)	-	(121,141,816)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(168,297,999)	(101,713,012)	(66,584,987)	-	(66,584,987)
2315					B17	(168,297,999)	(101,713,012)	(66,584,987)	-	(66,584,987)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(168,297,999)	(101,713,012)	(66,584,987)	-	(66,584,987)
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	**(482,930,943)**	**(295,204,140)**	**(187,726,803)**	**-**	**(187,726,803)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(147,619,070)	(93,459,642)	(54,159,428)	-	(54,159,428)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(168,874,279)	(102,061,294)	(66,812,985)	-	(66,812,985)
2345		SO				(95,681,355)	(57,274,588)	(38,406,767)	-	(38,406,767)
2346		CN				(5,266,614)	(2,891,943)	(2,374,671)	-	(2,374,671)
2347		SG				(65,489,625)	(39,516,672)	(25,972,953)	-	(25,972,953)
2348		DEU				-	-	-	-	-
2349		SSGCT				-	-	-	-	-
2350		SSGCH				-	-	-	-	-
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(482,930,943)	(295,204,140)	(187,726,803)	-	(187,726,803)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(5,646,334,465)**	**(3,473,289,566)**	**(2,173,044,900)**	**-**	**(2,173,044,900)**
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)	(942,371)	(773,812)	-	(773,812)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(8,334,096)	(4,988,766)	(3,345,330)	-	(3,345,330)
2367			P	SE		-	-	-	-	-
2368					B18	(24,737,476)	(20,578,719)	(4,158,757)	-	(4,158,757)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	UNADJUSTED RESULTS TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
2370										
2371	111HP	Accum Prov for Amort-Hydro								
2372			P	SG		-	-	-	-	-
2373			P	SG		-	-	-	-	-
2374			P	SG		(227,380)	(137,202)	(90,178)	-	(90,178)
2375			P	SG		-	-	-	-	-
2376					B18	(227,380)	(137,202)	(90,178)	-	(90,178)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(17,561,498)	(7,650,235)	(9,911,263)	-	(9,911,263)
2381			I-DGP	SG		(2,698,280)	(1,628,152)	(1,070,128)	-	(1,070,128)
2382			I-DGU	SG		(298,150)	(179,904)	(118,245)	-	(118,245)
2383			P	SE		(780,932)	(471,966)	(308,966)	-	(308,966)
2384			I-SG	SG		(15,044,876)	(9,078,131)	(5,966,744)	-	(5,966,744)
2385			I-SG	SG		(8,019,599)	(4,839,055)	(3,180,545)	-	(3,180,545)
2386			I-SG	SG		(2,135,518)	(1,288,579)	(846,939)	-	(846,939)
2387			CUST	CN		(68,442,496)	(37,582,366)	(30,860,130)	-	(30,860,130)
2388			P	SG		(56,126)	(33,867)	(22,260)	-	(22,260)
2389			P	SG		(6,981)	(4,212)	(2,769)	-	(2,769)
2390			PTD	SO		(214,121,844)	(128,172,730)	(85,949,114)	-	(85,949,114)
2391					B18	(329,166,299)	(190,929,198)	(138,237,101)	-	(138,237,101)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(329,166,299)	(190,929,198)	(138,237,101)	-	(138,237,101)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(618,882)	(618,882)	-	-	-
2398			P	SG		(109,317)	(65,962)	(43,355)	-	(43,355)
2399			PTD	SO		2,795,612	1,673,446	1,122,167	-	1,122,167
2400						2,067,413	988,601	1,078,812	-	1,078,812
2401										
2402		Remove Capital Lease Amtr				(2,067,413)	(988,601)	(1,078,812)	-	(1,078,812)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(354,131,154)**	**(211,645,119)**	**(142,486,036)**	**-**	**(142,486,036)**
2405	YEAR-END									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(32,867,577)	(22,916,700)	(9,950,877)	-	(9,950,877)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(780,932)	(471,966)	(308,966)	-	(308,966)
2414		SO				(219,660,327)	(131,488,050)	(88,172,277)	-	(88,172,277)
2415		CN				(70,158,679)	(38,524,737)	(31,633,942)	-	(31,633,942)
2416		SSGCT				-	-	-	-	-
2417		SSGCH				-	-	-	-	-
2418		SG				(28,596,226)	(17,255,065)	(11,341,162)	-	(11,341,162)
2419		Less Capital Lease				(2,067,413)	(988,601)	(1,078,812)	-	(1,078,812)
2420	Total Provision For Amortization by Factor				B18	(354,131,154)	(211,645,119)	(142,486,036)	-	(142,486,036)

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	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Generation (Pacific Costs on SG)	SG-P	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Generation (Utah Costs on SG)	SG-U	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
Divisional Generation - Pacific	DGP	3.7565%	53.8609%	16.7237%	0.0000%	25.6588%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0177%	13.3314%	3.8383%	0.8126%		
System Capacity	SC	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%		
System Energy	SE	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
System Energy (Pacific Costs on SE)	SE-P	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
System Energy (Utah Costs on SE)	SE-U	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
Divisional Energy - Pacific	DEP	3.4785%	52.0422%	16.6997%	0.0000%	27.7797%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Energy - Utah	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2680%	13.7339%	4.2529%	0.7452%		
System Overhead	SO	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
System Overhead (Pacific Costs on SO)	SO-P	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
System Overhead (Utah Costs on SO)	SO-U	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
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	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
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	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%		
Seasonal System Capacity Combustion Turbine	SSCCT	1.9938%	27.3231%	8.5574%	0.0000%	13.0244%	40.2212%	6.7122%	1.7334%	0.4345%		
Seasonal System Energy Combustion Turbine	SSECT	1.8140%	26.1227%	8.4676%	0.0000%	14.2932%	39.8158%	7.0837%	2.0252%	0.3778%		
Seasonal System Capacity Cholla	SSCCH	2.0201%	29.1085%	8.7954%	0.0000%	12.6777%	39.2112%	5.9873%	1.8273%	0.3725%		
Seasonal System Energy Cholla	SSECH	1.7910%	27.3531%	8.7744%	0.0000%	14.0208%	39.3299%	6.2753%	2.1077%	0.3477%		
Seasonal System Generation Cholla	SSGCH	1.9628%	28.6696%	8.7901%	0.0000%	13.0135%	39.2409%	6.0593%	1.8974%	0.3663%		
Seasonal System Capacity Purchases	SSCP	2.0487%	25.4983%	8.4174%	0.0000%	13.3002%	41.3146%	7.3097%	1.6028%	0.5084%		
Seasonal System Energy Purchases	SSEP	1.8981%	24.8442%	8.2469%	0.0000%	14.3699%	40.2745%	8.0543%	1.8988%	0.4133%		
Seasonal System Generation Contracts	SSGC	2.0110%	25.3348%	8.3748%	0.0000%	13.5677%	41.0546%	7.4958%	1.6768%	0.4846%		
Seasonal System Generation Combustion Turbine	SSGCT	1.9489%	27.0230%	8.5350%	0.0000%	13.3416%	40.1198%	6.8051%	1.8063%	0.4203%		
Mid-Columbia	MC	0.5640%	70.8129%	10.7144%	0.0000%	3.8522%	11.5289%	1.8739%	0.5395%	0.1142%		
Division Net Plant Distribution	SNPD	3.9347%	31.0911%	7.1649%	0.0000%	7.7781%	44.0445%	4.4747%	1.5119%	0.0000%		
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0177%	13.3314%	3.8383%	0.8126%		
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2680%	13.7339%	4.2529%	0.7452%		
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	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
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	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Net Hydro Plant-Utah	SNPPH-U	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
Customer - System	CN	2.7185%	32.8477%	7.5584%	0.0000%	6.9138%	45.0891%	3.9918%	0.8808%	0.0000%	0.00%	0.00%
Customer - Pacific	CNP	0.0000%	69.4164%	15.9729%	0.0000%	14.6108%	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%	90.2475%	7.9897%	1.7629%	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	3.1186%	16.5697%	6.8586%	0.0000%	18.3904%	53.0903%	-8.7290%	1.3429%	-0.1228%	9.4812%	0.0002%
Interest	INT	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%		0.0000%
CIAC	CIAC	3.9347%	31.0911%	7.1649%	0.0000%	7.7781%	44.0445%	4.4747%	1.5119%	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	5.3200%	47.4022%	8.3454%	0.0000%	3.7857%	35.5565%	-0.4151%	0.0053%	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	1.9419%	27.8839%	8.6491%	0.0000%	13.2327%	39.6265%	6.4158%	1.8593%	0.3908%		
System Net Transmission Plant	SNPT	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		

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	1.9417%	27.8497%	8.6440%	0.0000%	13.2389%	39.6451%	6.4313%	1.8573%	0.3919%		
System Net Hydro Plant	SNPPH	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Net Nuclear Plant	SNPPN	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Net Other Production Plant	SNPPO	1.9422%	27.6263%	8.6125%	0.0000%	13.2731%	39.7699%	6.5323%	1.8441%	0.3995%		
System Net General Plant	SNPG	2.3351%	30.7292%	8.6784%	0.0000%	11.1286%	38.5710%	6.2669%	2.1472%	0.1436%		
System Net Intangible Plant	SNPI	2.4471%	29.1788%	8.2594%	0.0000%	11.5658%	40.4471%	6.1325%	1.7081%	0.2612%		
Trojan Plant Allocator	TROJP	1.9165%	27.6479%	8.6268%	0.0000%	13.4041%	39.6451%	6.4828%	1.8886%	0.3883%		
Trojan Decommissioning Allocator	TROJD	1.9124%	27.6181%	8.6250%	0.0000%	13.4310%	39.6425%	6.4892%	1.8943%	0.3875%		
Income Before Taxes	IBT	3.1374%	16.6641%	6.8984%	0.0000%	18.5000%	53.4072%	-8.7852%	1.3506%	-0.1237%	8.9561%	-0.0050%
DIT Expense	DITEXP	3.2716%	37.7788%	9.5473%	0.0000%	15.7704%	26.1617%	5.3359%	1.2721%	0.3406%	-0.0059%	0.5276%
DIT Balance	DITBAL	2.5062%	27.3294%	6.9522%	0.0000%	9.5281%	44.7687%	6.5845%	2.1564%	0.2134%	0.0032%	-0.0420%
Tax Depreciation	TAXDEPR	2.6534%	30.3122%	8.5683%	0.0000%	11.5839%	38.9023%	5.9297%	1.8058%	0.2444%	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	2.6534%	30.3122%	8.5683%	0.0000%	11.5839%	38.9023%	5.9297%	1.8058%	0.2444%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMAEXP	2.8553%	27.2156%	7.1533%	0.0000%	10.4319%	36.6384%	5.3971%	1.6196%	0.2128%	8.4761%	0.0000%
System Generation Cholla Transaction	SGCT	1.9477%	27.9262%	8.6710%	0.0000%	13.3038%	39.8161%	6.4718%	1.8633%			

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	4,038,820,669	78,355,729	1,123,457,986	348,831,985	0	535,204,544	1,601,781,935	260,357,838	74,961,362	15,869,290
	SSGCH	372,657,694	7,314,642	106,839,653	32,757,086	0	48,495,852	146,234,204	22,580,584	7,070,725	1,364,949
		4,411,478,363	85,670,370	1,230,297,639	381,589,072	0	583,700,395	1,748,016,139	282,938,422	82,032,087	17,234,238
LESS ACCUMULATED DEPRECIATION											
	DGP	(782,479,225)	(15,180,602)	(217,658,224)	(67,582,546)	0	(103,690,278)	(310,328,482)	(50,441,606)	(14,522,979)	(3,074,509)
	DGU	(884,030,733)	(17,150,767)	(245,906,285)	(76,353,525)	0	(117,147,381)	(350,603,450)	(56,988,005)	(16,407,797)	(3,473,524)
	SG	(349,191,258)	(6,774,536)	(97,132,737)	(30,159,566)	0	(46,273,099)	(138,488,013)	(22,510,205)	(6,481,063)	(1,372,038)
	SSGCH	(198,948,639)	(3,905,026)	(57,037,876)	(17,487,839)	0	(25,890,204)	(78,069,221)	(12,054,968)	(3,774,808)	(728,697)
		(2,214,649,856)	(43,010,931)	(617,735,123)	(191,583,476)	0	(293,000,962)	(877,489,166)	(141,994,783)	(41,186,647)	(8,648,768)
TOTAL NET STEAM PLANT		2,196,828,508	42,659,439	612,562,516	190,005,596	0	290,699,434	870,526,974	140,943,639	40,845,440	8,585,470
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.9419%	27.8839%	8.6491%	0.0000%	13.2327%	39.6265%	6.4158%	1.8593%	0.3908%

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	509,501,401	9,884,656	141,725,386	44,005,515	0	67,516,606	202,066,447	32,844,410	9,456,453	2,001,927
		509,501,401	9,884,656	141,725,386	44,005,515	0	67,516,606	202,066,447	32,844,410	9,456,453	2,001,927
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(148,121,560)	(2,873,654)	(41,202,213)	(12,793,224)	0	(19,628,337)	(58,744,485)	(9,548,483)	(2,749,167)	(581,998)
	DGU	(29,221,867)	(566,923)	(8,128,497)	(2,523,886)	0	(3,872,337)	(11,589,289)	(1,883,753)	(542,364)	(114,818)
	SG	(45,164,330)	(876,217)	(12,563,129)	(3,900,832)	0	(5,984,954)	(17,912,013)	(2,911,466)	(838,259)	(177,459)
		(222,507,757)	(4,316,794)	(61,893,839)	(19,217,942)	0	(29,485,628)	(88,245,786)	(14,343,702)	(4,129,791)	(874,275)
TOTAL NET HYDRO PRODUCTION PLANT		286,993,644	5,567,862	79,831,547	24,787,573	0	38,030,979	113,820,660	18,500,709	5,326,662	1,127,652
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%

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	271,474,864	5,266,788	75,514,767	23,447,220	0	35,974,507	107,665,967	17,500,309	5,038,631	1,066,676
	SSGCT	78,523,562	1,530,321	21,219,387	6,701,966	0	10,476,307	31,503,529	5,343,580	1,418,407	330,066
		349,998,425	6,797,109	96,734,154	30,149,185	0	46,450,813	139,169,496	22,843,889	6,457,037	1,396,742
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(2,275,512)	(44,146)	(632,968)	(196,535)	0	(301,540)	(902,460)	(146,688)	(42,234)	(8,941)
	SG	(45,441,889)	(881,602)	(12,640,337)	(3,924,805)	0	(6,021,734)	(18,022,092)	(2,929,358)	(843,411)	(178,550)
	SSGCT	(7,997,888)	(155,868)	(2,161,266)	(682,618)	0	(1,067,047)	(3,208,740)	(544,262)	(144,469)	(33,618)
		(55,715,289)	(1,081,617)	(15,434,570)	(4,803,958)	0	(7,390,321)	(22,133,292)	(3,620,308)	(1,030,114)	(221,109)
TOTAL NET OTHER PRODUCTION PLANT		294,283,136	5,715,492	81,299,584	25,345,227	0	39,060,492	117,036,204	19,223,581	5,426,923	1,175,633
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.9422%	27.6263%	8.6125%	0.0000%	13.2731%	39.7699%	6.5323%	1.8441%	0.3995%

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	4,819,796,934	93,507,173	1,340,698,139	416,284,721	0	638,695,657	1,911,514,349	310,702,557	89,456,446	18,937,893
	SSGCH	372,657,694	7,314,642	106,839,653	32,757,086	0	48,495,852	146,234,204	22,580,584	7,070,725	1,364,949
	SSGCT	78,523,562	1,530,321	21,219,387	6,701,966	0	10,476,307	31,503,529	5,343,580	1,418,407	330,066
		5,270,978,190	102,352,135	1,468,757,179	455,743,773	0	697,667,815	2,089,252,081	338,626,721	97,945,577	20,632,908
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	(2,285,926,375)	(44,348,448)	(635,864,390)	(197,434,920)	0	(302,919,660)	(906,590,283)	(147,359,563)	(42,427,275)	(8,981,837)
	SSGCH	(198,948,639)	(3,905,026)	(57,037,876)	(17,487,839)	0	(25,890,204)	(78,069,221)	(12,054,968)	(3,774,808)	(728,697)
	SSGCT	(7,997,888)	(155,868)	(2,161,266)	(682,618)	0	(1,067,047)	(3,208,740)	(544,262)	(144,469)	(33,618)
		(2,492,872,901)	(48,409,342)	(695,063,532)	(215,605,377)	0	(329,876,910)	(987,868,244)	(159,958,792)	(46,346,552)	(9,744,152)
TOTAL NET PRODUCTION PLANT		2,778,105,288	53,942,793	773,693,647	240,138,396	0	367,790,904	1,101,383,838	178,667,929	51,599,026	10,888,755
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.9417%	27.8497%	8.6440%	0.0000%	13.2389%	39.6451%	6.4313%	1.8573%	0.3919%

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	2,506,077,292	48,619,518	697,102,639	216,449,303	0	332,092,971	993,901,355	161,551,334	46,513,322	9,846,851
		2,506,077,292	48,619,518	697,102,639	216,449,303	0	332,092,971	993,901,355	161,551,334	46,513,322	9,846,851
LESS ACCUMULATED DEPRECIATION											
	DGP	(346,801,867)	(6,728,180)	(96,468,093)	(29,953,195)	0	(45,956,469)	(137,540,389)	(22,356,176)	(6,436,716)	(1,362,650)
	DGU	(344,119,776)	(6,676,146)	(95,722,029)	(29,721,544)	0	(45,601,051)	(136,476,681)	(22,183,278)	(6,386,935)	(1,352,112)
	SG	(254,242,075)	(4,932,460)	(70,721,211)	(21,958,828)	0	(33,690,903)	(100,831,504)	(16,389,417)	(4,718,786)	(998,965)
		(945,163,718)	(18,336,786)	(262,911,333)	(81,633,567)	0	(125,248,422)	(374,848,574)	(60,928,871)	(17,542,438)	(3,713,727)
TOTAL NET TRANSMISSION PLANT		1,560,913,574	30,282,731	434,191,306	134,815,736	0	206,844,548	619,052,780	100,622,463	28,970,885	6,133,124
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%

DISTRIBUTION :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DISTRIBUTION PLANT - PACIFIC											
	S	2,260,360,001	179,420,217	1,397,165,918	327,305,335	0	356,468,531	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(915,988,632)	(73,560,763)	(560,684,303)	(134,538,485)	0	(147,205,081)	0	0	0	0
		1,344,371,369	105,859,454	836,481,614	192,766,850	0	209,263,450	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.8743%	62.2210%	14.3388%	0.0000%	15.5659%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH											
	S	2,044,853,574	0	0	0	0	0	1,764,705,975	213,165,582	66,982,017	0
LESS ACCUMULATED DEPRECIATION											
	S	(698,805,076)	0	0	0	0	0	(579,723,808)	(92,777,003)	(26,304,265)	0
		1,346,048,498	0	0	0	0	0	1,184,982,167	120,388,579	40,677,752	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.0341%	8.9439%	3.0220%	0.0000%
TOTAL NET DISTRIBUTION PLANT		2,690,419,866	105,859,454	836,481,614	192,766,850	0	209,263,450	1,184,982,167	120,388,579	40,677,752	0
DNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.9347%	31.0911%	7.1649%	0.0000%	7.7781%	44.0445%	4.4747%	1.5119%	0.0000%

GENERAL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL PLANT											
	S	437,738,475	11,062,171	141,107,404	39,258,216	0	50,695,744	155,085,375	29,185,358	11,344,208	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,193,575	21,306	318,762	102,286	0	170,152	472,223	79,803	24,712	4,330
	SG	151,416,280	2,937,574	42,118,688	13,077,788	0	20,064,937	60,051,159	9,760,873	2,810,318	594,943
	SO	290,577,041	7,824,199	85,710,941	24,100,318	0	33,509,032	116,238,051	17,291,113	5,188,021	715,365
	CN	25,000,454	679,628	8,212,084	1,889,622	0	1,728,479	11,272,489	997,959	220,193	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	300,106	5,849	81,097	25,614	0	40,039	120,402	20,422	5,421	1,261
	SSGCH	4,752,782	93,289	1,362,606	417,776	0	618,504	1,865,034	287,987	90,178	17,408
		910,978,713	22,624,015	278,911,583	78,871,621	-	106,826,887	345,104,732	57,623,515	19,683,051	1,333,308
LESS ACCUMULATED DEPRECIATION											
	S	(156,826,194)	(4,881,848)	(50,091,793)	(13,909,580)	0	(21,440,230)	(51,646,608)	(10,732,138)	(4,123,998)	0
	DGP	(8,924,850)	(173,148)	(2,482,580)	(770,837)	0	(1,182,677)	(3,539,564)	(575,330)	(165,647)	(35,067)
	DGU	(17,522,090)	(339,940)	(4,874,030)	(1,513,379)	0	(2,321,941)	(6,949,199)	(1,129,541)	(325,214)	(68,848)
	SE	(631,604)	(11,274)	(168,679)	(54,127)	0	(90,039)	(249,886)	(42,229)	(13,077)	(2,291)
	SG	(34,084,912)	(661,269)	(9,481,225)	(2,943,906)	0	(4,516,764)	(13,517,955)	(2,197,244)	(632,623)	(133,926)
	SO	(99,956,188)	(2,691,462)	(29,483,881)	(8,290,318)	0	(11,526,840)	(39,984,964)	(5,948,005)	(1,784,638)	(246,080)
	CN	(7,061,559)	(191,966)	(2,319,562)	(533,737)	0	(488,221)	(3,183,996)	(281,881)	(62,195)	0
	SSGCT	(23,793)	(464)	(6,430)	(2,031)	0	(3,174)	(9,546)	(1,619)	(430)	(100)
	SSGCH	(2,600,549)	(51,044)	(745,568)	(228,592)	0	(338,423)	(1,020,479)	(157,576)	(49,342)	(9,525)
		(327,631,739.49)	(9,002,415.10)	(99,653,747.66)	(28,246,505.99)	-	(41,908,310.08)	(120,102,196.02)	(21,065,563.42)	(7,157,163.61)	(495,837.61)
TOTAL NET GENERAL PLANT		583,346,974	13,621,600	179,257,835	50,625,115	0	64,918,577	225,002,536	36,557,952	12,525,888	837,471
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.3351%	30.7292%	8.6784%	0.0000%	11.1286%	38.5710%	6.2669%	2.1472%	0.1436%

MINING :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL MINING PLANT - PACIFIC											
	SE	265,600,936	4,741,071	70,932,642	22,761,346	0	37,863,269	105,081,670	17,758,227	5,499,132	963,579
LESS ACCUMULATED DEPRECIATION											
	SE	(132,656,878)	(2,367,972)	(35,427,973)	(11,368,368)	0	(18,911,165)	(52,484,026)	(8,869,513)	(2,746,593)	(481,269)
		132,944,058	2,373,099	35,504,669	11,392,978	0	18,952,104	52,597,645	8,888,714	2,752,539	482,310
SNPM											
SYSTEM NET PLANT MINING UTAH		100.0000%	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%

INTANGIBLE :		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
INTANGIBLE PLANT - PACIFIC											
	S	22,423,334	699,938	3,251,597	758,326	0	3,323,242	10,069,372	2,990,901	1,329,959	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,338,222	23,888	357,392	114,682	0	190,773	529,451	89,474	27,707	4,855
	CN	100,639,262	2,735,841	33,057,723	7,606,670	0	6,957,989	45,377,373	4,017,281	886,385	0
	SG	113,400,827	2,200,049	31,544,125	9,794,403	0	15,027,317	44,974,365	7,310,251	2,104,743	445,573
	SO	349,974,130	9,423,550	103,231,185	29,026,684	0	40,358,641	139,998,365	20,825,603	6,248,509	861,594
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	28,886	567	8,281	2,539	0	3,759	11,335	1,750	548	106
		587,804,659	15,083,833	171,450,302	47,303,303	0	65,861,720	240,960,261	35,235,261	10,597,852	1,312,128
LESS ACCUMULATED AMORTIZATION											
	S	(20,646,626)	(665,380)	(3,248,722)	(756,957)	0	(2,974,847)	(9,577,520)	(2,159,015)	(1,264,185)	0
	DGP	(2,554,752)	(49,564)	(710,642)	(220,653)	0	(338,543)	(1,013,206)	(164,689)	(47,417)	(10,038)
	DGU	(288,960)	(5,606)	(80,378)	(24,957)	0	(38,291)	(114,600)	(18,627)	(5,363)	(1,135)
	SE	(721,377)	(12,877)	(192,654)	(61,820)	0	(102,837)	(285,404)	(48,232)	(14,936)	(2,617)
	CN	(66,490,331)	(1,807,515)	(21,840,571)	(5,025,573)	0	(4,597,003)	(29,979,916)	(2,654,137)	(585,617)	0
	SG	(22,776,342)	(441,876)	(6,335,578)	(1,967,187)	0	(3,018,208)	(9,033,016)	(1,468,250)	(422,734)	(89,493)
	SO	(201,175,248)	(5,416,929)	(59,340,270)	(16,685,377)	0	(23,199,314)	(80,475,108)	(11,971,159)	(3,591,824)	(495,269)
	SSGCT	(26,378)	(514)	(7,128)	(2,251)	0	(3,519)	(10,583)	(1,795)	(476)	(111)
	SSGCH	(4,092)	(80)	(1,173)	(360)	0	(533)	(1,606)	(248)	(78)	(15)
		(314,684,106)	(8,400,341)	(91,757,117)	(24,745,137)	0	(34,273,095)	(130,490,958)	(18,486,152)	(5,932,629)	(598,678)
TOTAL NET INTANGIBLE PLANT		273,120,553	6,683,492	79,693,185	22,558,166	0	31,588,624	110,469,303	16,749,110	4,665,223	713,450
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.4471%	29.1788%	8.2594%	0.0000%	11.5658%	40.4471%	6.1325%	1.7081%	0.2612%

GROSS PLANT :	**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
PRODUCTION PLANT	5,270,978,190	102,352,135	1,468,757,179	455,743,773	0	697,667,815	2,089,252,081	338,626,721	97,945,577	20,632,908
TRANSMISSION PLANT	2,506,077,292	48,619,518	697,102,639	216,449,303	0	332,092,971	993,901,355	161,551,334	46,513,322	9,846,851
DISTRIBUTION PLANT	4,305,213,575	179,420,217	1,397,165,918	327,305,335	0	356,468,531	1,764,705,975	213,165,582	66,982,017	0
GENERAL PLANT	1,176,579,649	27,365,087	349,844,225	101,632,966	0	144,690,156	450,186,402	75,381,742	25,182,184	2,296,887
INTANGIBLE PLANT	587,804,659	15,083,833	171,450,302	47,303,303	0	65,861,720	240,960,261	35,235,261	10,597,852	1,312,128
TOTAL GROSS PLANT	13,846,653,364	372,840,790	4,084,320,263	1,148,434,680	0	1,596,781,192	5,539,006,074	823,960,641	247,220,952	34,088,774
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)	100.0000%	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,492,872,901)	(48,409,342)	(695,063,532)	(215,605,377)	0	(329,876,910)	(987,868,244)	(159,958,792)	(46,346,552)	(9,744,152)
TRANSMISSION PLANT	(945,163,718)	(18,336,786)	(262,911,333)	(81,633,567)	0	(125,248,422)	(374,848,574)	(60,928,871)	(17,542,438)	(3,713,727)
DISTRIBUTION PLANT	(1,614,793,709)	(73,560,763)	(560,684,303)	(134,538,485)	0	(147,205,081)	(579,723,808)	(92,777,003)	(26,304,265)	0
GENERAL PLANT	(460,288,618)	(11,370,388)	(135,081,721)	(39,614,874)	0	(60,819,475)	(172,586,222)	(29,935,076)	(9,903,757)	(977,106)
INTANGIBLE PLANT	(314,684,106)	(8,400,341)	(91,757,117)	(24,745,137)	0	(34,273,095)	(130,490,958)	(18,486,152)	(5,932,629)	(598,678)
	(5,827,803,052)	(160,077,620)	(1,745,498,007)	(496,137,438)	0	(697,422,984)	(2,245,517,805)	(362,085,894)	(106,029,640)	(15,033,663)
NET PLANT	8,018,850,312	212,763,170	2,338,822,256	652,297,241	0	899,358,208	3,293,488,269	461,874,746	141,191,312	19,055,111
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%
TOTAL GROSS PLANT (LESS SO FACTOR)	13,206,102,194	355,593,040	3,895,378,137	1,095,307,678	0	1,522,913,519	5,282,769,659	785,843,925	235,784,421	32,511,815
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%

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	273,357,346	8,526,657	45,303,058	18,752,020	0	50,281,478	145,154,893	(23,866,502)	3,671,617	(335,708)	25,869,833	0
Interest Synchronization	(1,628,859)	(1,460)	(21,839)	(7,008)	-	(11,657)	(32,353)	(5,467)	(1,693)	(297)	(1,533,505)	(13,561)
	271,728,487	8,525,197	45,281,219	18,745,012	0	50,269,820	145,122,541	(23,871,969)	3,669,924	(336,004)	24,336,328	(13,561)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.1374%	16.6641%	6.8984%	0.0000%	18.5000%	53.4072%	-8.7852%	1.3506%	-0.1237%	8.9561%	-0.0050%

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	(1,432,222)	(67,992)	(939,635)	(240,939)	0	(380,184)	196,528	0	0	0	0	0
Transmission	S	160,455	(13,548)	1,763	(43,814)	0	16,663	199,391	0	0	0	0	0
Distribution	S	(2,157,420)	(179,026)	(1,286,233)	(285,458)	0	(406,703)	0	0	0	0	0	0
General	S	(802,296)	(45,002)	(422,604)	(97,351)	0	(151,990)	(75,545)	(7,271)	(2,252)	(281)	0	0
Mining Plant	S	(141,510)	(3,444)	(44,671)	(12,898)	0	(18,472)	(52,184)	(7,014)	(2,538)	(289)	0	0
Non-Utility	NUTIL	(1,362)	0	0	0	0	0	0	0	0	0	0	(1,362)
Total Pacific Division		(4,374,355)	(309,012)	(2,691,380)	(680,460)	0	(940,686)	268,190	(14,285)	(4,790)	(570)	0	(1,362)
Utah Division													
Production	S	(15,458,564)	0	0	0	0	0	(13,574,020)	(1,349,097)	(488,226)	(47,221)	0	0
Transmission	S	(4,445,208)	0	0	0	0	0	(3,949,877)	(354,238)	(128,676)	(12,417)	0	0
Distribution	S	(5,472,700)	0	0	0	0	0	(4,710,633)	(564,712)	(197,355)	0	0	0
General	S	(709,269)	(3,408)	(43,499)	(10,914)	0	(15,743)	(516,818)	(81,877)	(35,702)	(1,308)	0	0
Mining Plant	S	(61,286)	(1,533)	(19,710)	(5,633)	0	(7,960)	(22,362)	(2,905)	(1,069)	(114)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		(26,147,027)	(4,941)	(63,209)	(16,547)	0	(23,703)	(22,773,710)	(2,352,829)	(851,028)	(61,060)	0	0
PC (Post Merger)													
Production	S	52,761,711	1,016,703	15,027,120	4,188,176	0	6,879,550	21,246,826	3,159,572	1,038,503	205,261	0	0
Hydro - P	S	699,626	11,898	189,507	60,599	0	94,072	276,179	49,922	14,357	3,092	0	0
Hydro - U	S	756,248	15,343	235,481	30,244	0	107,570	325,641	22,605	16,163	3,201	0	0
Transmission	S	10,225,385	220,225	2,731,115	545,219	0	1,158,087	4,678,362	706,839	154,499	31,039	0	0
Distribution	S	17,202,892	785,394	4,407,894	892,776	0	996,368	8,781,234	1,133,728	205,498	0	0	0
General	S	6,798,176	174,767	2,084,293	572,135	0	826,019	2,583,880	402,171	145,916	12,398	(3,403)	0
Mining Plant	S	(469,501)	(20,699)	(100,079)	(77,719)	0	11,546	(275,821)	(25,754)	15,644	3,381	0	0
Non-Utility	NUTIL	306,087	0	0	0	0	0	0	0	0	0	0	306,087
Total PC (Post Merger)		88,280,624	2,203,631	24,575,331	6,211,430	0	10,073,212	37,616,301	5,449,083	1,590,580	258,372	(3,403)	306,087
Total Deferred Taxes		57,759,242	1,889,678	21,820,742	5,514,423	0	9,108,823	15,110,781	3,081,969	734,762	196,742	(3,403)	304,725
Percentage of Total (DITEXP)		100.0001%	3.2716%	37.7788%	9.5473%	0.0000%	15.7704%	26.1617%	5.3359%	1.2721%	0.3406%	-0.0059%	0.5276%

DitbalRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	77,429,470	3,117,342	44,267,675	11,764,659	0	16,769,455	1,510,339	0	0	0	0	0
Transmission	S	11,622,824	406,902	5,992,718	1,562,366	0	2,793,668	867,170	0	0	0	0	0
Distribution	S	52,686,736	4,714,561	30,898,040	7,505,489	0	9,568,646	0	0	0	0	0	0
General	S	3,218,697	181,857	1,819,811	393,765	0	647,898	132,164	28,296	10,835	4,071	0	0
Mining Plant	S	4,988,556	128,064	1,624,811	461,572	0	641,829	1,811,483	225,856	86,275	8,666	0	0
Non-Utility Plant	NUTIL	149,256	0	0	0	0	0	0	0	0	0	0	149,256
Total Pacific Division		150,095,539	8,548,726	84,603,055	21,687,851	0	30,421,496	4,321,156	254,152	97,110	12,737	0	149,256
Utah Division													
Production	S	118,142,744	0	0	0	0	0	92,338,208	18,637,668	6,353,232	813,636	0	0
Transmission	S	54,634,009	0	0	0	0	0	45,907,459	6,297,348	2,145,856	283,346	0	0
Distribution	S	99,911,297	0	0	0	0	0	82,864,544	12,433,290	4,613,463	0	0	0
General	S	8,883,118	43,919	525,774	141,527	0	187,633	6,360,793	1,073,974	496,022	53,476	0	0
Mining Plant	S	1,472,536	38,260	482,063	136,866	0	188,669	533,805	65,198	25,223	2,452	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		283,043,704	82,179	1,007,837	278,393	0	376,302	228,004,809	38,507,478	13,633,796	1,152,910	0	0
PACIFICORP													
Production	S	278,338,147	5,934,264	85,855,711	23,986,228	0	34,085,087	107,664,675	15,009,854	4,950,975	851,353	0	0
Hydro - P	S	28,355,406	605,247	9,034,816	2,403,066	0	3,421,185	10,939,327	1,390,521	484,025	77,219	0	0
Hydro - U	S	6,815,161	160,482	2,205,778	589,832	0	820,975	2,591,659	314,266	114,610	17,559	0	0
Transmission	S	169,193,345	3,791,405	52,357,225	14,114,516	0	19,966,829	66,622,963	9,136,084	2,792,592	411,731	0	0
Distribution	S	228,181,707	9,937,029	69,213,146	13,481,512	0	15,697,414	104,282,872	12,697,811	2,871,923	0	0	0
General	S	111,077,222	2,622,023	36,570,330	10,766,341	0	13,143,123	39,538,164	6,105,165	2,156,517	134,034	41,525	0
Mining Plant	S	30,087,568	510,755	10,198,398	1,993,409	0	4,456,088	11,087,444	1,161,958	596,119	83,397	0	0
Non-Utility Plant	NUTIL	(689,119)	0	0	0	0	0	0	0	0	0	0	(689,119)
Total PC (Post Merger)		851,359,437	23,561,205	265,435,404	67,334,904	0	91,590,701	342,727,104	45,815,659	13,966,761	1,575,293	41,525	(689,119)
Total Deferred Taxes		1,284,498,680	32,192,110	351,046,296	89,301,148	0	122,388,499	575,053,069	84,577,289	27,697,667	2,740,940	41,525	(539,863)
Percentage of Total (DITBAL)		100.0001%	2.5062%	27.3294%	6.9522%	0.0000%	9.5281%	44.7687%	6.5845%	2.1564%	0.2134%	0.0032%	-0.0420%

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	11,104,536	590,762	5,263,797	926,721	0	420,388	3,948,383	(46,099)	585	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		5.3200%	47.4022%	8.3454%	0.0000%	3.7857%	35.5565%	-0.4151%	0.0053%	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	1,618,157	43,989	531,528	122,306	0	111,876	729,613	64,593	14,252	0	0	0
CN												
Customer System factor - CN		2.7185%	32.8477%	7.5584%	0.0000%	6.9138%	45.0891%	3.9918%	0.8808%	0.0000%	0.0000%	0.0000%
CNP												
Pacific Division Customers	765,710	0	531,528	122,306	0	111,876	0	0	0	0	0	0
Customer Service Pacific factor - CNP		0.00%	69.42%	15.97%	0.00%	14.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSU												
Utah Division Customers	808,458	0	0	0	0	0	729,613	64,593	14,252	0	0	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.25%	7.99%	1.76%	0.00%	0.00%	0.00%

CIAC

Contributions in Aid of Construction	Customer Adv. Received	Factor %
Oregon	0	31.0911%
Washington - Other	0	7.1649%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	0	4.4747%
Montana	-	0.0000%
Wyoming PPL	0	7.7781%
Wyoming UPL	0	1.5119%
California	0	3.9347%
Utah	0	44.0445%
Total	1	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			264,281,949	8,241,926	43,790,721	18,125,960	0	48,602,528	140,307,979	(23,069,207)	3,549,046	(324,486)	25,057,029	453
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			264,281,949	8,241,926	43,790,721	18,125,960	0	48,602,528	140,307,979	(23,069,207)	3,549,046	(324,486)	25,057,029	453
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	3.1186%	16.5697%	6.8586%	0.0000%	18.3904%	53.0903%	-8.7290%	1.3429%	-0.1228%	9.4812%	0.0002%

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	329,939	4,730,635	1,468,855	0	2,253,629	6,744,753	1,096,310	315,646	66,822	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(157,974)	(2,265,022)	(703,286)	0	(1,079,034)	(3,229,378)	(524,912)	(151,131)	(31,994)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	75,377	1,080,750	335,571	0	514,859	1,540,891	250,460	72,112	15,266	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,589)	(51,461)	(15,979)	0	(24,516)	(73,371)	(11,926)	(3,434)	(727)	0	0
Net Plant		12,564,143	243,752	3,494,903	1,085,162	0	1,664,938	4,982,894	809,933	233,193	49,367	0	0
Division Net Plant Nuclear Pacific	**DNPPNP**	100.0000%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	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%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	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	331,639	4,755,006	1,476,422	0	2,265,239	6,779,500	1,101,958	317,272	67,166	0	0
	(108)	SG	(8,434,030)	(163,626)	(2,346,051)	(728,445)	0	(1,117,636)	(3,344,906)	(543,690)	(156,537)	(33,139)	0	0
Post-merger	(101)	SG	3,485,613	67,623	969,575	301,052	0	461,896	1,382,382	224,696	64,694	13,696	0	0
	(108)	SG	(240,609)	(4,668)	(66,929)	(20,781)	0	(31,884)	(95,425)	(15,511)	(4,466)	(945)	0	0
	(107)	SG	1,778,549	34,505	494,730	153,613	0	235,685	705,366	114,652	33,010	6,988	0	0
	(120)	SE	1,975,759	35,268	527,656	169,318	0	281,658	781,684	132,100	40,907	7,168	0	0
	(228)	SG	7,220,849	140,089	2,008,586	623,663	0	956,871	2,863,763	465,484	134,020	28,372	0	0
	(228)	SG	1,472,376	28,565	409,563	127,169	0	195,112	583,939	94,915	27,328	5,785	0	0
	(228)	SNNP	3,531,000	68,504	982,200	304,972	0	467,911	1,400,382	227,622	65,536	13,874	0	0
	(228)	SE	1,743,025	31,114	465,501	149,373	0	248,480	689,606	116,540	36,088	6,324	0	0
Total Acct 182.22			29,626,734	569,013	8,199,837	2,556,354	0	3,963,332	11,746,291	1,918,766	557,853	115,289	0	0
Revised Study	(228)	SNNP	112,680	2,186	31,344	9,732	0	14,932	44,688	7,264	2,091	443	0	0
	(228)	SE	941,950	16,814	251,562	80,723	0	134,282	372,671	62,979	19,503	3,417	0	0
December 1993 Adj.			1,054,630	19,000	282,905	90,455	0	149,213	417,359	70,243	21,594	3,860	0	0
Adjusted Acct 182.22			30,681,364	588,013	8,482,743	2,646,809	0	4,112,545	12,163,650	1,989,009	579,446	119,149	0	0
TROJP Trojan Plant Allocator			100.0000%	1.9165%	27.6479%	8.6268%	0.0000%	13.4041%	39.6451%	6.4828%	1.8886%	0.3883%	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	140,089	2,008,586	623,663	0	956,871	2,863,763	465,484	134,020	28,372	0	0
- Postmerger	SG	1,472,376	28,565	409,563	127,169	0	195,112	583,939	94,915	27,328	5,785	0	0
Storage Facility	SE	1,743,025	31,114	465,501	149,373	0	248,480	689,606	116,540	36,088	6,324	0	0
Transition Costs	SNNP	3,531,000	68,504	982,200	304,972	0	467,911	1,400,382	227,622	65,536	13,874	0	0
Total Acct 228.42		13,967,250	268,271	3,865,850	1,205,176	0	1,868,374	5,537,690	904,560	262,973	54,355	0	0
Transition Costs	SNNP	112,680	2,186	31,344	9,732	0	14,932	44,688	7,264	2,091	443	0	0
Storage Facility	SE	941,950	16,814	251,562	80,723	0	134,282	372,671	62,979	19,503	3,417	0	0
December 1993 Adj.		1,054,630	19,000	282,905	90,455	0	149,213	417,359	70,243	21,594	3,860	0	0
Adjusted Acct 228.42		15,021,880	287,272	4,148,756	1,295,631	0	2,017,588	5,955,049	974,803	284,567	58,215	0	0
TROJD		100.0000%	1.9124%	27.6181%	8.6250%	0.0000%	13.4310%	39.6425%	6.4892%	1.8943%	0.3875%	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	49,565,699	1,313,851	14,969,461	3,954,618	0	5,526,509	19,934,536	2,890,333	872,723	103,669	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	106,303	1,524,163	473,250	0	726,097	2,173,092	353,220	101,698	21,529	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	9,537,073	423,833	1,082,778	191,875	0	484,522	1,554,207	242,007	71,568	12,231	5,474,052	0
Total Amortization Expense :		64,582,125	1,843,986	17,576,402	4,619,743	0	6,737,128	23,661,835	3,485,561	1,045,989	137,429	5,474,052	0
Schedule M Amortization Factor		100.0000%	2.8553%	27.2156%	7.1533%	0.0000%	10.4319%	36.6384%	5.3971%	1.6196%	0.2128%	8.4761%	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	135,152,715	2,624,090	37,671,181	11,686,831	0	17,888,445	53,563,566	8,677,781	2,512,168	528,653	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	12,649,660	245,412	3,518,691	1,092,548	0	1,676,270	5,016,810	815,445	234,780	49,703	0	0
Other	Acct 403.4	11,583,091	225,000	3,196,759	997,183	0	1,537,801	4,608,456	758,103	213,404	46,385	0	0
Transmission	Acct 403.5	51,137,126	992,093	14,224,552	4,416,701	0	6,776,439	20,280,803	3,296,495	949,116	200,927	0	0
Distribution	Acct 403.6	117,045,147	4,726,158	40,415,114	9,700,431	0	9,894,701	44,565,600	5,810,323	1,932,821	0	0	0
General	Acct 403.7&8	39,686,856	931,926	12,296,786	3,573,706	0	4,768,574	14,835,161	2,418,893	789,762	72,050	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 :		367,254,594	9,744,678	111,323,082	31,467,400	0	42,542,230	142,870,395	21,777,040	6,632,052	897,718	0	0
Schedule M Depreciation Factor		100.0000%	2.6534%	30.3122%	8.5683%	0.0000%	11.5839%	38.9023%	5.9297%	1.8058%	0.2444%	0.0000%	0.0000%

10.2 Demand and Energy Loads

September 2005
COINCIDENTAL PEAKS

METERED LOADS (CP)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	2,109	660	151	874	2,569	403	140	22	2,547	6,906
Nov-04	29	1800	2,358	721	158	952	3,241	366	147	29	3,212	7,943
Dec-04	6	1800	2,337	700	167	933	3,244	437	146	28	3,216	7,965
Jan-05	5	1800	2,335	739	149	950	3,096	433	145	25	3,071	7,847
Feb-05	15	800	2,501	732	140	908	2,768	406	140	22	2,746	7,593
Mar-05	1	800	2,070	605	159	896	2,647	396	138	22	2,625	6,910
Apr-05	8	900	2,062	561	132	920	2,587	386	118	25	2,562	6,766
May-05	27	1600	1,937	596	117	872	2,907	465	124	28	2,879	7,018
Jun-05	21	1500	1,839	693	110	961	3,650	519	125	38	3,612	7,897
Jul-05	20	1700	2,240	708	171	995	4,056	681	127	41	4,015	8,979
Aug-05	9	1600	2,221	773	173	980	3,822	476	125	40	3,782	8,571
Sep-05	7	1700	1,888	666	146	943	3,673	452	126	38	3,634	7,894
			25,898	8,152	1,775	11,184	38,260	5,422	1,599	358	37,901	92,289

- (less)

Adjustments for Buy Through of Curtailment (Reduction) and Load No Longer Served

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	-	-	-	(8)	-	-	-	-	-	(8)
Nov-04	29	1800	-	-	-	(9)	-	-	-	-	-	(9)
Dec-04	6	1800	-	-	-	(8)	(94)	-	-	-	(94)	(102)
Jan-05	5	1800	-	-	-	(10)	-	-	-	-	-	(10)
Feb-05	15	800	-	-	-	(10)	-	-	-	-	-	(10)
Mar-05	1	800	-	-	-	(9)	-	-	-	-	-	(9)
Apr-05	8	900	-	-	-	(9)	-	-	-	-	-	(9)
May-05	27	1600	-	-	-	(9)	-	-	-	-	-	(9)
Jun-05	21	1500	-	-	-	(8)	(75)	-	-	-	(75)	(83)
Jul-05	20	1700	-	-	-	(8)	(72)	-	-	-	(72)	(80)
Aug-05	9	1600	-	-	-	(9)	(71)	-	-	-	(71)	(80)
Sep-05	7	1700	-	-	-	(9)	(71)	-	-	-	(71)	(79)
			-	-	-	(105)	(382)	-	-	-	(382)	(488)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	2,109	660	151	866	2,569	403	140	22	2,547	6,899
Nov-04	29	1800	2,358	721	158	943	3,241	366	147	29	3,212	7,934
Dec-04	6	1800	2,337	700	167	925	3,151	437	146	28	3,123	7,863
Jan-05	5	1800	2,335	739	149	940	3,096	433	145	25	3,071	7,837
Feb-05	15	800	2,501	732	140	897	2,768	406	140	22	2,746	7,583
Mar-05	1	800	2,070	605	159	886	2,647	396	138	22	2,625	6,901
Apr-05	8	900	2,062	561	132	911	2,587	386	118	25	2,562	6,757
May-05	27	1600	1,937	596	117	863	2,907	465	124	28	2,879	7,009
Jun-05	21	1500	1,839	693	110	953	3,575	519	125	38	3,537	7,814
Jul-05	20	1700	2,240	708	171	987	3,984	681	127	41	3,943	8,899
Aug-05	9	1600	2,221	773	173	971	3,751	476	125	40	3,711	8,491
Sep-05	7	1700	1,888	666	146	935	3,602	452	126	38	3,564	7,815
			25,898	8,152	1,775	11,078	37,878	5,422	1,599	358	37,519	91,801

+ plus

Adjustments for Ancilary Services Contracts (Add backs) excluding Buy Through

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	-	-	-	-	-	35	-	-	-	35
Nov-04	29	1800	-	-	-	-	-	-	-	-	-	-
Dec-04	6	1800	-	-	-	-	-	71	-	-	-	71
Jan-05	5	1800	-	-	-	-	-	-	-	-	-	-
Feb-05	15	800	-	-	-	-	-	-	-	-	-	-
Mar-05	1	800	-	-	-	-	-	-	-	-	-	-
Apr-05	8	900	-	-	-	-	-	-	-	-	-	-
May-05	27	1600	-	-	-	-	-	-	-	-	-	-
Jun-05	21	1500	-	-	-	-	-	71	-	-	-	71
Jul-05	20	1700	-	-	-	-	-	-	-	-	-	-
Aug-05	9	1600	-	-	-	-	-	71	-	-	-	71
Sep-05	7	1700	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	248	-	-	-	248

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	2,109	660	151	866	2,569	439	140	22	2,547	6,934
Nov-04	29	1800	2,358	721	158	943	3,241	366	147	29	3,212	7,934
Dec-04	6	1800	2,337	700	167	925	3,151	508	146	28	3,123	7,934
Jan-05	5	1800	2,335	739	149	940	3,096	433	145	25	3,071	7,837
Feb-05	15	800	2,501	732	140	897	2,768	406	140	22	2,746	7,583
Mar-05	1	800	2,070	605	159	886	2,647	396	138	22	2,625	6,901
Apr-05	8	900	2,062	561	132	911	2,587	386	118	25	2,562	6,757
May-05	27	1600	1,937	596	117	863	2,907	465	124	28	2,879	7,009
Jun-05	21	1500	1,839	693	110	953	3,575	590	125	38	3,537	7,885
Jul-05	20	1700	2,240	708	171	987	3,984	681	127	41	3,943	8,899
Aug-05	9	1600	2,221	773	173	971	3,751	546	125	40	3,711	8,562
Sep-05	7	1700	1,888	666	146	935	3,602	452	126	38	3,564	7,815
			25,898	8,152	1,775	11,078	37,878	5,670	1,599	358	37,519	92,049

September 2005
ENERGY

METERED LOADS (MWH)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2004	Oct-04	1,141,816	372,159	69,578	615,239	1,662,192	268,914	94,990	14,851	1,647,341	4,224,888
2004	Nov-04	1,254,339	397,005	82,305	608,630	1,756,834	255,115	94,522	14,624	1,742,210	4,448,750
2004	Dec-04	1,360,296	433,868	94,085	636,121	1,929,232	278,368	101,674	16,060	1,913,172	4,833,644
2005	Jan-05	1,368,207	442,586	88,373	629,423	1,887,851	282,026	101,390	15,486	1,872,365	4,799,856
2005	Feb-05	1,172,983	368,361	69,600	588,795	1,686,614	251,889	91,685	13,457	1,673,157	4,229,926
2005	Mar-05	1,196,102	360,347	69,891	653,540	1,688,558	265,523	95,584	14,755	1,673,803	4,329,545
2005	Apr-05	1,114,620	336,258	68,487	626,735	1,623,854	224,139	84,209	14,693	1,609,160	4,078,301
2005	May-05	1,079,502	336,753	66,493	626,493	1,719,556	275,274	90,559	15,679	1,703,876	4,194,631
2005	Jun-05	1,110,677	351,781	75,396	634,262	1,785,727	335,368	87,528	16,742	1,768,985	4,380,740
2005	Jul-05	1,240,980	397,082	97,511	673,866	2,190,995	469,577	92,497	21,335	2,169,660	5,162,507
2005	Aug-05	1,266,096	421,801	95,319	665,515	2,099,437	359,598	90,793	20,688	2,078,749	4,998,558
2005	Sep-05	1,097,116	372,046	77,440	634,868	1,746,771	269,765	85,956	16,691	1,730,080	4,283,962
		14,402,733	4,590,048	954,479	7,593,487	21,777,620	3,535,555	1,111,386	195,061	21,582,558	53,965,307

- (less)

Adjustments for Buy Through of Curtailment (Reduction) and Load No Longer Served

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2004	Oct-04	-	-	-	(5,344)	-	-	-	-	-	(5,344)
2004	Nov-04	-	-	-	(5,180)	-	-	-	-	-	(5,180)
2004	Dec-04	-	-	-	(6,655)	(8,368)	-	-	-	(8,368)	(15,023)
2005	Jan-05	-	-	-	(5,970)	(5,772)	-	-	-	(5,772)	(11,742)
2005	Feb-05	-	-	-	(5,829)	-	-	-	-	-	(5,829)
2005	Mar-05	-	-	-	(6,459)	-	-	-	-	-	(6,459)
2005	Apr-05	-	-	-	(5,949)	-	-	-	-	-	(5,949)
2005	May-05	-	-	-	(5,742)	-	-	-	-	-	(5,742)
2005	Jun-05	-	-	-	(5,503)	(3,365)	-	-	-	(3,365)	(8,868)
2005	Jul-05	-	-	-	(6,022)	(5,042)	-	-	-	(5,042)	(11,064)
2005	Aug-05	-	-	-	(6,065)	(4,540)	-	-	-	(4,540)	(10,605)
2005	Sep-05	-	-	-	(5,541)	(4,100)	-	-	-	(4,100)	(9,641)
		-	-	-	(70,258)	(31,187)	-	-	-	(31,187)	(101,445)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2004	Oct-04	1,141,816	372,159	69,578	609,895	1,662,192	268,914	94,990	14,851	1,647,341	4,219,544
2004	Nov-04	1,254,339	397,005	82,305	603,450	1,756,834	255,115	94,522	14,624	1,742,210	4,443,570
2004	Dec-04	1,360,296	433,868	94,085	629,466	1,920,864	278,368	101,674	16,060	1,904,804	4,818,621
2005	Jan-05	1,368,207	442,586	88,373	623,453	1,882,079	282,026	101,390	15,486	1,866,593	4,788,114
2005	Feb-05	1,172,983	368,361	69,600	582,966	1,686,614	251,889	91,685	13,457	1,673,157	4,224,097
2005	Mar-05	1,196,102	360,347	69,891	647,081	1,688,558	265,523	95,584	14,755	1,673,803	4,323,086
2005	Apr-05	1,114,620	336,258	68,487	620,786	1,623,854	224,139	84,209	14,693	1,609,160	4,072,352
2005	May-05	1,079,502	336,753	66,493	620,752	1,719,556	275,274	90,559	15,679	1,703,876	4,188,889
2005	Jun-05	1,110,677	351,781	75,396	628,760	1,782,361	335,368	87,528	16,742	1,765,620	4,371,872
2005	Jul-05	1,240,980	397,082	97,511	667,844	2,185,953	469,577	92,497	21,335	2,164,618	5,151,443
2005	Aug-05	1,266,096	421,801	95,319	659,450	2,094,897	359,598	90,793	20,688	2,074,209	4,987,953
2005	Sep-05	1,097,116	372,046	77,440	629,328	1,742,671	269,765	85,956	16,691	1,725,980	4,274,321
		14,402,733	4,590,048	954,479	7,523,229	21,746,432	3,535,555	1,111,386	195,061	21,551,371	53,863,862

+ plus

Adjustments for Ancilary Services Contracts (Add backs) Includes Reserves (excludes buy throughs)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2004	Oct-04	-	-	-	-	-	2,612	-	-	-	2,612
2004	Nov-04	-	-	-	-	-	3,351	-	-	-	3,351
2004	Dec-04	-	-	-	-	-	5,618	-	-	-	5,618
2005	Jan-05	-	-	-	-	267	506	-	-	267	772
2005	Feb-05	-	-	-	-	226	561	-	-	226	786
2005	Mar-05	-	-	-	-	371	200	-	-	371	571
2005	Apr-05	-	-	-	-	304	110	-	-	304	414
2005	May-05	-	-	-	-	215	200	-	-	215	416
2005	Jun-05	-	-	-	-	698	2,798	-	-	698	3,497
2005	Jul-05	-	-	-	-	159	7,793	-	-	159	7,951
2005	Aug-05	-	-	-	-	392	7,936	-	-	392	8,328
2005	Sep-05	-	-	-	-	453	2,761	-	-	453	3,214
		-	-	-	-	3,085	34,447	-	-	3,085	37,532

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	UT	Total
2004	Oct-04	1,141,816	372,159	69,578	609,895	1,662,192	271,526	94,990	14,851	1,647,341	4,222,157
2004	Nov-04	1,254,339	397,005	82,305	603,450	1,756,834	258,466	94,522	14,624	1,742,210	4,446,921
2004	Dec-04	1,360,296	433,868	94,085	629,466	1,920,864	283,986	101,674	16,060	1,904,804	4,824,239
2005	Jan-05	1,368,207	442,586	88,373	623,453	1,882,346	282,532	101,390	15,486	1,866,860	4,788,886
2005	Feb-05	1,172,983	368,361	69,600	582,966	1,686,839	252,449	91,685	13,457	1,673,382	4,224,884
2005	Mar-05	1,196,102	360,347	69,891	647,081	1,688,929	265,723	95,584	14,755	1,674,174	4,323,658
2005	Apr-05	1,114,620	336,258	68,487	620,786	1,624,158	224,249	84,209	14,693	1,609,464	4,072,766
2005	May-05	1,079,502	336,753	66,493	620,752	1,719,771	275,474	90,559	15,679	1,704,092	4,189,305
2005	Jun-05	1,110,677	351,781	75,396	628,760	1,783,060	338,167	87,528	16,742	1,766,318	4,375,368
2005	Jul-05	1,240,980	397,082	97,511	667,844	2,186,112	477,369	92,497	21,335	2,164,777	5,159,394
2005	Aug-05	1,266,096	421,801	95,319	659,450	2,095,289	367,534	90,793	20,688	2,074,601	4,996,281
2005	Sep-05	1,097,116	372,046	77,440	629,328	1,743,124	272,526	85,956	16,691	1,726,433	4,277,535
		14,402,733	4,590,048	954,479	7,523,229	21,749,517	3,570,002	1,111,386	195,061	21,554,456	53,901,394

September 05
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	149.4	2,073.6	645.1	0.0	883.8	2,524.3	436.5	140.2	21.8	
Nov-04	152.0	2,235.0	691.4	0.0	967.3	3,133.8	351.2	142.9	29.2	
Dec-04	173.4	2,448.1	727.2	0.0	929.1	3,101.7	512.4	142.2	28.1	
Jan-05	148.7	2,329.8	659.3	0.0	967.1	3,069.7	429.8	145.3	25.5	
Feb-05	134.9	2,329.0	697.2	0.0	913.2	2,724.3	396.7	138.1	21.9	
Mar-05	159.0	2,022.7	627.3	0.0	887.0	2,637.3	396.1	138.6	21.6	
Apr-05	134.1	2,095.7	542.9	0.0	914.2	2,551.7	386.3	117.0	24.9	
May-05	115.9	1,699.5	526.3	0.0	880.9	2,696.0	485.6	123.0	28.2	
Jun-05	112.1	1,863.7	600.4	0.0	1,041.6	3,225.5	584.7	124.1	37.8	
Jul-05	172.5	2,057.2	651.1	0.0	1,076.1	3,161.3	676.2	126.1	40.8	
Aug-05	174.0	2,089.9	696.5	0.0	1,038.5	3,393.4	546.0	124.9	40.3	
Sep-05	145.6	1,827.1	637.8	0.0	990.5	3,085.9	461.2	125.0	38.4	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	
Juris % by Division	3.8484%	54.4620%	16.7317%	0.0000%	24.9578%	82.2699%	13.1960%	3.6989%	0.8352%	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	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	
System Capacity Factor	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	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	69,412	1,138,301	372,356	0	616,236	1,633,887	271,073	94,881	14,851	
Nov-04	82,081	1,242,382	399,213	0	604,556	1,739,138	257,943	94,488	14,624	
Dec-04	95,673	1,384,339	453,315	0	633,396	1,915,510	287,422	102,532	16,060	
Jan-05	88,759	1,370,880	445,076	0	628,502	1,888,279	282,854	102,425	15,486	
Feb-05	71,151	1,191,884	372,705	0	584,600	1,677,638	251,604	92,144	13,457	
Mar-05	71,850	1,224,982	371,107	0	645,736	1,676,590	267,269	96,018	14,755	
Apr-05	68,353	1,111,858	334,168	0	630,360	1,603,192	224,071	84,076	14,693	
May-05	66,623	1,063,386	330,917	0	633,953	1,682,428	278,583	90,429	15,679	
Jun-05	75,588	1,114,693	353,937	0	650,107	1,759,531	346,272	87,586	16,742	
Jul-05	97,563	1,200,347	390,068	0	703,281	2,011,747	477,270	92,166	21,335	
Aug-05	95,236	1,221,312	411,237	0	684,933	1,990,677	372,054	90,660	20,688	
Sep-05	77,464	1,094,809	373,568	0	649,150	1,693,477	278,452	85,806	16,691	
Load Curtailment	0	0	0	0	0	0	0	0	0	
Total	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	
Juris % by Division	3.4785%	52.0422%	16.6997%	0.0000%	27.7797%	81.2680%	13.7339%	4.2529%	0.7452%	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	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	
System Energy Factor	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Divisional Energy - Pacific	3.4785%	52.0422%	16.6997%	0.0000%	27.7797%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2680%	13.7339%	4.2529%	0.7452%	100.00%
System Generation Factor	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Divisional Generation - Pacific	3.7565%	53.8609%	16.7237%	0.0000%	25.6588%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0177%	13.3314%	3.8383%	0.8126%	100.00%
System Capacity (kw)										
Accord	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Modified Accord	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Rolled-In	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Rolled-In with Hydro Adj.	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Rolled-In with Off-Sys Adj.	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
System Capacity Factor										
Accord	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Modified Accord	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Rolled-In	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Rolled-In with Hydro Adj.	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Rolled-In with Off-Sys Adj.	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
System Energy (kwh)										
Accord	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Modified Accord	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Rolled-In	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Rolled-In with Hydro Adj.	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Rolled-In with Off-Sys Adj.	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
System Energy Factor										
Accord	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Modified Accord	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Rolled-In	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Rolled-In with Hydro Adj.	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Rolled-In with Off-Sys Adj.	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
System Generation Factor										
Accord	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Modified Accord	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Rolled-In	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Rolled-In with Hydro Adj.	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Rolled-In with Off-Sys Adj.	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%

September 05
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	151.1	2,109.4	659.7	0.0	866.4	2,547.3	438.8	139.7	21.8	0.0	3,786.6	3,147.7	2,569.2	21.8
Nov-04	158.1	2,358.2	721.0	0.0	942.9	3,211.8	366.3	146.6	29.2	0.0	4,180.3	3,753.9	3,241.0	29.2
Dec-04	167.1	2,337.5	699.5	0.0	925.2	3,122.6	508.3	145.6	28.1	0.0	4,129.3	3,804.5	3,150.7	28.1
Jan-05	149.1	2,335.1	738.5	0.0	940.5	3,070.6	432.9	145.0	25.5	0.0	4,163.1	3,674.0	3,096.1	25.5
Feb-05	139.6	2,500.6	731.6	0.0	897.4	2,746.1	405.6	139.8	21.9	0.0	4,269.3	3,313.4	2,768.0	21.9
Mar-05	159.3	2,070.0	604.8	0.0	886.5	2,624.9	396.2	137.6	21.6	0.0	3,720.5	3,180.4	2,646.5	21.6
Apr-05	132.3	2,062.1	560.9	0.0	910.8	2,562.2	386.4	117.6	24.9	0.0	3,666.0	3,091.1	2,587.1	24.9
May-05	117.3	1,937.0	595.6	0.0	863.3	2,878.5	465.2	123.8	28.2	0.0	3,513.2	3,495.8	2,906.7	28.2
Jun-05	110.4	1,838.9	693.2	0.0	952.7	3,537.5	589.9	124.5	37.8	0.0	3,595.2	4,289.7	3,575.3	37.8
Jul-05	171.1	2,239.7	708.4	0.0	987.0	3,943.1	681.3	127.4	40.8	0.0	4,106.1	4,792.7	3,984.0	40.8
Aug-05	173.2	2,221.4	773.4	0.0	971.0	3,710.9	546.4	125.1	40.3	0.0	4,139.0	4,422.7	3,751.1	40.3
Sep-05	146.5	1,887.8	665.6	0.0	934.6	3,563.6	452.2	126.0	38.4	0.0	3,634.5	4,180.2	3,602.0	38.4
Total Coin. Peak	1,774.9	25,897.5	8,152.3	0.0	11,078.4	37,519.1	5,669.7	1,598.7	358.4	0.0	46,903.1	45,145.9	37,877.5	358.4
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	-2	-36	-15	0	17	-23	-2	1	0.0		-34.712367	-24.78	-23	0
Nov-04	-6	-123	-30	0	24	-78	-15	-4	0.0		-134.510093	-96.78	-78	0
Dec-04	6	111	28	0	4	-21	4	-3	0.0		148.527561	-19.99	-21	0
Jan-05	0	-5	-79	0	27	-1	-3	0	0.0		-58.1954248	-3.77	-1	0
Feb-05	-5	-172	-34	0	16	-22	-9	-2	0.0		-194.90196	-32.52	-22	0
Mar-05	0	-47	23	0	1	12	0	1	0.0		-24.5126625	13.20	12	0
Apr-05	2	34	-18	0	3	-11	0	-1	0.0		20.7004697	-11.27	-11	0
May-05	-1	-237	-69	0	18	-182	20	-1	0.0		-290.659165	-162.93	-182	0
Jun-05	2	25	-93	0	89	-312	-5	0	0.0		22.5715475	-317.51	-312	0
Jul-05	1	-182	-57	0	89	-782	-5	-1	0.0		-149.15751	-788.30	-782	0
Aug-05	1	-132	-77	0	67	-318	0	0	0.0		-140.127949	-318.06	-318	0
Sep-05	-1	-61	-28	0	56	-478	9	-1	0.0		-33.6367588	-469.71	-478	0
Total Adj.	-3.3	-826.2	-450.0	0.0	410.9	-2,214.2	-6.8	-11.4	0.0		-868.614312	-2232.4022	-2214.20834	0
Net Coin. Peak	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4					

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 05

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-05	29,303	7.07%	10.6	146.7	45.6	0.0	62.5	178.5	30.9	9.9	1.5	
Nov-05	20,955	5.06%	7.7	113.0	35.0	0.0	48.9	158.5	17.8	7.2	1.5	
Dec-05	30,298	7.31%	12.7	179.0	53.2	0.0	67.9	226.8	37.5	10.4	2.1	
Jan-06	26,500	6.40%	9.5	149.0	42.2	0.0	61.9	196.3	27.5	9.3	1.6	
Feb-06	19,782	4.77%	6.4	111.2	33.3	0.0	43.6	130.1	18.9	6.6	1.0	
Mar-06	14,512	3.50%	5.6	70.9	22.0	0.0	31.1	92.4	13.9	4.9	0.8	
Apr-06	21,775	5.26%	7.0	110.1	28.5	0.0	48.0	134.1	20.3	6.2	1.3	
May-06	42,850	10.34%	12.0	175.8	54.4	0.0	91.1	278.8	50.2	12.7	2.9	
Jun-06	39,475	9.53%	10.7	177.6	57.2	0.0	99.2	307.3	55.7	11.8	3.6	
Jul-06	58,022	14.00%	24.2	288.1	91.2	0.0	150.7	442.7	94.7	17.7	5.7	
Aug-06	63,064	15.22%	26.5	318.1	106.0	0.0	158.1	516.5	83.1	19.0	6.1	
Sep-06	47,763	11.53%	16.8	210.6	73.5	0.0	114.2	355.8	53.2	14.4	4.4	
	414,298	100.00%	150	2,050	642	-	977	3,018	504	130	33	
SSCCT Factor			1.99%	27.32%	8.56%	0.00%	13.02%	40.22%	6.71%	1.73%	0.43%	100.00%
SSGCT Factor			1.95%	27.02%	8.53%	0.00%	13.34%	40.12%	6.81%	1.81%	0.42%	100.00%

September 05

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-05	212,147	77,895	290,042	10.82%	16.2	224.3	69.8	0.0	95.6	273.0	47.2	15.2	2.4	
Nov-05	220,453	137,940	358,393	13.36%	20.3	298.7	92.4	0.0	129.3	418.8	46.9	19.1	3.9	
Dec-05	243,602	142,785	386,387	14.41%	25.0	352.7	104.8	0.0	133.9	446.9	73.8	20.5	4.1	
Jan-06	228,889	142,710	371,599	13.86%	20.6	322.9	91.4	0.0	134.0	425.4	59.6	20.1	3.5	
Feb-06	163,034	69,030	232,064	8.65%	11.7	201.6	60.3	0.0	79.0	235.8	34.3	11.9	1.9	
Mar-06	236,122	-	236,122	8.81%	14.0	178.1	55.2	0.0	78.1	232.2	34.9	12.2	1.9	
Apr-06	227,940	-	227,940	8.50%	11.4	178.1	46.1	0.0	77.7	216.9	32.8	9.9	2.1	
May-06	206,893	(78,020)	128,873	4.81%	5.6	81.7	25.3	0.0	42.3	129.6	23.3	5.9	1.4	
Jun-06	220,288	(137,880)	82,408	3.07%	3.4	57.3	18.5	0.0	32.0	99.1	18.0	3.8	1.2	
Jul-06	238,655	(142,450)	96,205	3.59%	6.2	73.8	23.4	0.0	38.6	113.4	24.3	4.5	1.5	
Aug-06	249,125	(142,580)	106,545	3.97%	6.9	83.0	27.7	0.0	41.3	134.8	21.7	5.0	1.6	
Sep-06	233,828	(68,810)	165,018	6.15%	9.0	112.4	39.2	0.0	60.9	189.9	28.4	7.7	2.4	
	2,680,976	620	2,681,596	100.00%	150	2,165	654	-	943	2,916	445	136	28	
SSCCH Factor					2.02%	29.11%	8.80%	0.00%	12.68%	39.21%	5.99%	1.83%	0.37%	100.00%
SSGCH Factor					1.96%	28.67%	8.79%	0.00%	13.01%	39.24%	6.06%	1.90%	0.37%	100.00%

September 05

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-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-06	56,800	11%	12.1	200.6	64.6	0.0	112.1	347.3	63.0	13.4	4.1	
Jul-06	167,200	32%	54.7	652.0	206.3	0.0	341.0	1001.8	214.3	40.0	12.9	
Aug-06	177,600	34%	58.6	703.5	234.5	0.0	349.6	1142.3	183.8	42.1	13.6	
Sep-06	126,000	24%	34.8	436.3	152.3	0.0	236.5	737.0	110.1	29.9	9.2	
	527,600	100%	160	1,992	658	-	1,039	3,228	571	125	40	
SSCC Factor			2.05%	25.50%	8.42%	0.00%	13.30%	41.31%	7.31%	1.60%	0.51%	100.00%
SSGC Factor			2.01%	25.33%	8.37%	0.00%	13.57%	41.05%	7.50%	1.68%	0.48%	100.00%

September 05

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	4,898	70,231	21,806	-	33,457	100,132	16,276	4,686	992	-	252,478
Chelan - Rocky Reach	5,947	85,272	26,477	-	40,623	121,578	19,762	5,690	1,205	-	306,553
Grant - Wanapum		508,098	157,764								665,862
Grant - Priest Rapids		40,559									40,559
Grant Displacement		356,883									356,883
Grant Surplus		68,670									68,670
Grant Meaningful Priority		232,075									232,075
Total	10,846	1,361,788	206,047	-	74,080	221,710	36,037	10,376	2,197	-	1,923,080
MC Factor	0.5640%	70.8129%	10.7144%	0.0000%	3.8522%	11.5289%	1.8739%	0.5395%	0.1142%	0.0000%	100.0000%

September 05

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	69,578	1,141,816	372,159	0	609,895	1,647,341	271,526	94,990	14,851	0	2,193,448	2,028,708	1,662,192	14,851
Nov-04	82,305	1,254,339	397,005	0	603,450	1,742,210	258,466	94,522	14,624	0	2,337,099	2,109,822	1,756,834	14,624
Dec-04	94,085	1,360,296	433,868	0	629,466	1,904,804	283,986	101,674	16,060	0	2,517,715	2,306,525	1,920,864	16,060
Jan-05	88,373	1,368,207	442,586	0	623,453	1,866,860	282,532	101,390	15,486	0	2,522,619	2,266,267	1,882,346	15,486
Feb-05	69,600	1,172,983	368,361	0	582,966	1,673,382	252,449	91,685	13,457	0	2,193,910	2,030,974	1,686,839	13,457
Mar-05	69,891	1,196,102	360,347	0	647,081	1,674,174	265,723	95,584	14,755	0	2,273,422	2,050,236	1,688,929	14,755
Apr-05	68,487	1,114,620	336,258	0	620,786	1,609,464	224,249	84,209	14,693	0	2,140,151	1,932,616	1,624,158	14,693
May-05	66,493	1,079,502	336,753	0	620,752	1,704,092	275,474	90,559	15,679	0	2,103,500	2,085,805	1,719,771	15,679
Jun-05	75,396	1,110,677	351,781	0	628,760	1,766,318	338,167	87,528	16,742	0	2,166,614	2,208,755	1,783,060	16,742
Jul-05	97,511	1,240,980	397,082	0	667,844	2,164,777	477,369	92,497	21,335	0	2,403,417	2,755,978	2,186,112	21,335
Aug-05	95,319	1,266,096	421,801	0	659,450	2,074,601	367,534	90,793	20,688	0	2,442,665	2,553,616	2,095,289	20,688
Sep-05	77,440	1,097,116	372,046	0	629,328	1,726,433	272,526	85,956	16,691	0	2,175,930	2,101,605	1,743,124	16,691
Total Input	954,479	14,402,733	4,590,048	0	7,523,229	21,554,456	3,570,002	1,111,386	195,061	0	27,470,488	26,430,906	21,749,517	195,061
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	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Oct-04	-166	-3,515	197	0	6,341	-13,454	-453	-109	0	2,857	-14,016	-13,454	0
Nov-04	-224	-11,957	2,208	0	1,106	-3,072	-523	-34	0	-8,867	-3,629	-3,072	0
Dec-04	1,588	24,043	19,447	0	3,930	10,706	3,436	858	0	49,008	15,000	10,706	0
Jan-05	386	2,674	2,490	0	5,049	21,419	322	1,035	0	10,598	22,776	21,419	0
Feb-05	1,551	18,901	4,344	0	1,634	4,256	-845	459	0	26,431	3,869	4,256	0
Mar-05	1,958	28,880	10,760	0	-1,345	2,416	1,545	435	0	40,254	4,396	2,416	0
Apr-05	-134	-2,762	-2,090	0	9,575	-6,273	-178	-132	0	4,588	-6,583	-6,273	0
May-05	130	-16,117	-5,836	0	13,201	-21,664	3,109	-130	0	-8,622	-18,686	-21,664	0
Jun-05	192	4,016	2,156	0	21,347	-6,787	8,106	58	0	27,711	1,377	-6,787	0
Jul-05	53	-40,633	-7,014	0	35,437	-153,029	-99	-331	0	-12,158	-153,460	-153,029	0
Aug-05	-83	-44,784	-10,563	0	25,484	-83,924	4,520	-133	0	-29,946	-79,536	-83,924	0
Sep-05	23	-2,306	1,522	0	19,823	-32,955	5,926	-150	0	19,062	-27,179	-32,955	0
Total Adj.	5,275	-43,560	17,621	0	141,581	-282,361	24,865	1,825	0	120,917	-255,671	-282,361	0
Net Energy	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	27,591,405	26,175,234	21,467,156	195,061

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
1-Jan	0	0
1-Feb	0	0
1-Mar	0	0
1-Apr	0	0
1-May	0	0
1-Jun	0	0
1-Jul	0	0
1-Aug	0	0
1-Sep	0	0
1-Oct	0	0
1-Nov	0	0
1-Dec	0	0
Total Pk	0	0

		Hydro Data Input			Firm Off-system Data			
MONTH	Rolled-In Data Input	Pacific	Utah	Pacific	Utah Act	Ut Off Sys 100% LF	Days in Months
Oct-04	0	0	0	0	0	0	31
Nov-04	0	0	0	0	0	0	28
Dec-04	0	0	0	0	0	0	31
Jan-05	0	0	0	0	0	0	30
Feb-05	0	0	0	0	0	0	31
Mar-05	0	0	0	0	0	0	30
Apr-05	0	0	0	0	0	0	31
May-05	0	0	0	0	0	0	31
Jun-05	0	0	0	0	0	0	30
Jul-05	0	0	0	0	0	0	31
Aug-05	0	0	0	0	0	0	30
Sep-05	0	0	0	0	0	0	31
Total Pk		0	0	0	0	0	

September 05

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-05	29,303	7.07%	4,910	80,512	26,337	-	43,587	115,565	19,173	6,711	1,050	
Nov-05	20,955	5.06%	4,152	62,838	20,192	-	30,578	87,963	13,046	4,779	740	
Dec-05	30,298	7.31%	6,997	101,239	33,152	-	46,321	140,085	21,020	7,498	1,175	
Jan-06	26,500	6.40%	5,677	87,686	28,469	-	40,201	120,781	18,092	6,551	991	
Feb-06	19,782	4.77%	3,397	56,910	17,796	-	27,914	80,104	12,014	4,400	643	
Mar-06	14,512	3.50%	2,517	42,909	12,999	-	22,619	58,728	9,362	3,363	517	
Apr-06	21,775	5.26%	3,593	58,438	17,563	-	33,131	84,262	11,777	4,419	772	
May-06	42,850	10.34%	6,891	109,984	34,226	-	65,568	174,010	28,813	9,353	1,622	
Jun-06	39,475	9.53%	7,202	106,210	33,724	-	61,943	167,651	32,993	8,345	1,595	
Jul-06	58,022	14.00%	13,664	168,106	54,628	-	98,493	281,741	66,841	12,908	2,988	
Aug-06	63,064	15.22%	14,497	185,905	62,598	-	104,259	303,017	56,633	13,800	3,149	
Sep-06	47,763	11.53%	8,930	126,216	43,067	-	74,838	195,233	32,101	9,892	1,924	
	414,298	100.00%	82,425	1,186,953	384,750	-	649,451	1,809,140	321,866	92,020	17,165	
SSECT Factor			1.81%	26.12%	8.47%	0.00%	14.29%	39.82%	7.08%	2.03%	0.38%	100.00%

September 05

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-05	212,147	77,895	290,042	10.82%	7,508	123,119	40,274	-	66,652	176,721	29,319	10,262	1,606	
Nov-05	220,453	137,940	358,393	13.36%	10,970	166,043	53,354	-	80,798	232,434	34,474	12,628	1,954	
Dec-05	243,602	142,785	386,387	14.41%	13,785	199,467	65,318	-	91,265	276,003	41,414	14,774	2,314	
Jan-06	228,889	142,710	371,599	13.86%	12,300	189,968	61,676	-	87,094	261,666	39,196	14,193	2,146	
Feb-06	163,034	69,030	232,064	8.65%	6,157	103,145	32,254	-	50,591	145,182	21,774	7,974	1,165	
Mar-06	236,122	-	236,122	8.81%	6,327	107,863	32,677	-	56,859	147,628	23,534	8,455	1,299	
Apr-06	227,940	-	227,940	8.50%	5,810	94,510	28,405	-	53,582	136,274	19,046	7,147	1,249	
May-06	206,893	(78,020)	128,873	4.81%	3,202	51,105	15,903	-	30,467	80,855	13,388	4,346	754	
Jun-06	220,288	(137,880)	82,408	3.07%	2,323	34,256	10,877	-	19,978	54,072	10,641	2,692	514	
Jul-06	238,655	(142,450)	96,205	3.59%	3,500	43,064	13,994	-	25,231	72,174	17,123	3,307	765	
Aug-06	249,125	(142,580)	106,545	3.97%	3,784	48,525	16,339	-	27,214	79,094	14,782	3,602	822	
Sep-06	233,828	(68,810)	165,018	6.15%	4,767	67,371	22,988	-	39,947	104,212	17,135	5,280	1,027	
	2,680,976	620	2,681,596	100.00%	80,432	1,228,436	394,059	-	629,678	1,766,315	281,827	94,659	15,616	
SSECH Factor					1.79%	27.35%	8.77%	0.00%	14.02%	39.33%	6.28%	2.11%	0.35%	100.00%

September 05

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-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-06	56,800	11%	8137.6	120004.8	38103.9	0.0	69988.7	189426.4	37278.8	9429.3	1802.4	
Jul-06	167,200	32%	30918.5	380398.0	123615.2	0.0	222874.4	637536.3	151250.1	29208.0	6761.1	
Aug-06	177,600	34%	32058.4	411116.3	138430.2	0.0	230561.4	670099.2	125240.3	30517.9	6963.9	
Sep-06	126,000	24%	18499.7	261459.4	89214.5	0.0	155028.3	404431.6	66499.1	20491.9	3986.1	
	527,600	100%	89,614	1,172,979	389,364	-	678,453	1,901,494	380,268	89,647	19,514	
SSEC Factor			1.90%	24.84%	8.25%	0.00%	14.37%	40.27%	8.05%	1.90%	0.41%	100.00%

BASE PERIOD

Base to Test Period Comparison

Description:	Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
Operating Revenues						
General Business Revenues	2,610,889,538	2,929,971,657	319,082,119	1,129,450,519	1,222,388,737	92,938,218
Interdepartmental	0	0	0	0	0	0
Special Sales	1,694,314,889	1,246,089,699	(448,225,190)	669,043,790	527,061,303	(141,982,487)
Other Operating Revenues	159,775,199	160,509,288	734,089	51,607,924	54,525,245	2,917,321
Total Operating Revenues	4,464,979,626	4,336,570,644	(128,408,982)	1,850,102,233	1,803,975,284	(46,126,948)
Operating Expenses:						
Steam Production	720,808,878	785,051,148	64,242,271	285,230,353	327,803,042	42,572,689
Nuclear Production	0	0	0	0	0	0
Hydro Production	33,397,568	39,631,840	6,234,271	13,245,357	16,862,647	3,617,290
Other Power Supply	1,885,180,079	1,555,271,831	(329,908,248)	794,085,489	704,937,604	(89,147,884)
Transmission	114,524,934	127,593,904	13,068,970	45,419,924	54,285,931	8,866,007
Distribution	197,565,637	228,104,440	30,538,803	88,392,927	107,512,976	19,120,049
Customer Accounts	92,101,491	101,693,609	9,592,118	39,116,538	43,652,527	4,535,988
Customer Service	17,044,581	17,819,197	774,615	6,540,106	6,808,776	268,669
Sales	0	0	0	0	0	0
Administrative & General	234,588,389	251,243,689	16,655,300	91,871,434	103,160,048	11,288,614
Total O & M Expenses	3,295,211,557	3,106,409,658	(188,801,899)	1,363,902,129	1,365,023,551	1,121,422
Depreciation	367,254,594	414,399,743	47,145,149	142,870,395	170,176,200	27,305,805
Amortization Expense	64,582,125	69,672,214	5,090,089	23,661,835	27,146,213	3,484,378
Taxes Other Than Income	91,064,200	106,204,200	15,140,000	28,750,397	35,375,111	6,624,713
Income Taxes - Federal	94,532,632	103,010,415	8,477,783	49,995,301	22,214,726	(27,780,576)
Income Taxes - State	9,568,789	14,616,713	5,047,924	5,068,112	3,208,759	(1,859,353)
Income Taxes - Def Net	56,361,148	31,634,387	(24,726,761)	19,393,330	7,693,717	(11,699,614)
Investment Tax Credit Adj.	(5,854,860)	(5,854,860)	0	(4,802,023)	(4,905,221)	(103,197)
Misc Revenue & Expense	(2,093,181)	(9,678,129)	(7,584,948)	(539,480)	(3,750,651)	(3,211,171)
Total Operating Expenses	3,970,627,005	3,830,414,341	(140,212,664)	1,628,299,997	1,622,182,404	(6,117,593)
Operating Revenue for Return	494,352,621	506,156,303	11,803,682	221,802,236	181,792,880	(40,009,356)
Rate Base:						
Electric Plant in Service	13,816,538,092	15,625,200,547	1,808,662,455	5,529,876,572	6,587,385,013	1,057,508,440
Plant Held for Future Use	3,299,218	6,799,218	3,500,000	2,651,161	4,121,270	1,470,109
Misc Deferred Debits	105,947,479	91,585,523	(14,361,956)	27,748,336	24,060,665	(3,687,671)
Elec Plant Acq Adj	86,893,833	75,935,123	(10,958,710)	34,461,786	32,309,052	(2,152,734)
Nuclear Fuel	0	0	0	0	0	0
Prepayments	28,132,960	19,627,378	(8,505,582)	11,884,649	8,819,361	(3,065,287)
Fuel Stock	50,709,128	86,477,141	35,768,013	20,044,937	35,752,973	15,708,036
Material & Supplies	115,058,442	115,189,791	131,349	47,404,519	49,423,740	2,019,220
Working Capital	67,779,340	65,166,423	(2,612,917)	31,940,033	31,482,739	(457,294)
Weatherization Loans	20,620,489	19,357,791	(1,262,698)	3,714,913	1,892,278	(1,822,636)
Miscellaneous Rate Base	9,555,401	7,217,628	(2,337,773)	4,514,933	3,616,720	(898,213)
Total Electric Plant	14,304,534,383	16,112,556,563	1,808,022,179	5,714,241,839	6,778,863,809	1,064,621,970
Rate Base Deductions:						
Accum Prov For Depr	(5,489,031,949)	(6,028,418,620)	(539,386,671)	(2,110,994,947)	(2,431,640,507)	(320,645,560)
Accum Prov For Amort	(338,771,103)	(428,801,837)	(90,030,734)	(134,522,858)	(179,853,015)	(45,330,157)
Accum Def Income Taxes	(1,117,255,112)	(1,191,232,440)	(73,977,328)	(510,765,428)	(536,801,307)	(26,035,879)
Unamortized ITC	(15,010,369)	(11,761,465)	3,248,904	(212,426)	(185,414)	27,012
Customer Adv for Const	(5,907,229)	(5,689,399)	217,830	(3,155,869)	(2,563,462)	592,407
Customer Service Deposits	(9,389,052)	(9,745,692)	(356,640)	(9,389,052)	(9,745,692)	(356,640)
Misc. Rate Base Deductions	(93,839,942)	(112,470,476)	(18,630,534)	(34,287,037)	(43,859,127)	(9,572,089)
Total Rate Base Deductions	(7,069,204,756)	(7,788,119,929)	(718,915,173)	(2,803,327,618)	(3,204,648,524)	(401,320,906)
Total Rate Base	7,235,329,627	8,324,436,634	1,089,107,007	2,910,914,221	3,574,215,286	663,301,065
Return on Rate Base	6.832%	6.080%	-0.752%	7.6197%	5.0862%	-2.533%
Return on Equity	7.448%	5.786%	-1.662%	9.1440%	3.9030%	-5.241%
100 Basis Points in Equity:						
Revenue Requirement Impact	54,104,641	70,834,852	16,730,211	21,767,352	30,413,951	8,646,599
Rate Base Decrease	(460,111,157)	(665,111,744)	(205,000,587)	(167,085,393)	(336,143,159)	(169,057,767)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
Sales to Ultimate Customers							
440	Residential Sales						
	S	950,569,118	1,128,046,478	177,477,360	422,382,306	452,899,129	30,516,823
		950,569,118	1,128,046,478	177,477,360	422,382,306	452,899,129	30,516,823
442	Commercial & Industrial Sales						
	S	1,626,145,485	1,766,700,338	140,554,853	680,631,253	742,180,000	61,548,747
	SE	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		1,626,145,485	1,766,700,338	140,554,853	680,631,253	742,180,000	61,548,747
444	Public Street & Highway Lighting						
	S	16,839,375	17,871,019	1,031,644	9,101,399	9,955,785	854,386
	SO	-	-	-	-	-	-
		16,839,375	17,871,019	1,031,644	9,101,399	9,955,785	854,386
445	Other Sales to Public Authority						
	S	17,335,561	17,353,823	18,262	17,335,561	17,353,823	18,262
		17,335,561	17,353,823	18,262	17,335,561	17,353,823	18,262
448	Interdepartmental						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
Total Sales to Ultimate Customers		2,610,889,538	2,929,971,657	319,082,119	1,129,450,519	1,222,388,737	92,938,218
447	Sales for Resale						
	S	7,351,247	7,351,247	-	-	-	-
	SG	1,686,963,642	1,238,738,452	(448,225,190)	669,043,790	527,061,303	(141,982,487)
	SE	(0)	(0)	-	(0)	(0)	(0)
	SG	-	-	-	-	-	-
		1,694,314,889	1,246,089,699	(448,225,190)	669,043,790	527,061,303	(141,982,487)
449	Provision for Rate Refund						
	S	2	2	-	2	2	-
	SG	-	-	-	-	-	-
		2	2	-	2	2	-
Total Sales from Electricity		4,305,204,429	4,176,061,358	(129,143,071)	1,798,494,310	1,749,450,041	(49,044,269)
450	Forfeited Discounts & Interest						
	S	5,460,622	5,460,622	-	2,278,272	2,278,272	-
	SO	-	-	-	-	-	-
		5,460,622	5,460,622	-	2,278,272	2,278,272	-
451	Misc Electric Revenue						
	S	7,470,535	7,470,535	-	5,040,970	5,040,970	-
	SG	-	-	-	-	-	-
	SO	3,582	3,582	-	1,433	1,509	77
		7,474,117	7,474,117	-	5,042,403	5,042,479	77
453	Water Sales						
	SG	170,132	170,132	-	67,474	72,388	4,914
		170,132	170,132	-	67,474	72,388	4,914
454	Rent of Electric Property						
	S	14,221,970	14,221,970	-	5,201,185	5,201,185	-
	SG	4,911,919	4,911,919	-	1,948,050	2,089,935	141,885
	SO	1,813,121	1,813,121	-	725,294	764,037	38,744
		20,947,011	20,947,011	-	7,874,528	8,055,157	180,629

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
456	Other Electric Revenue						
	S	35,337,845	35,337,845	-	512,830	512,830	-
	CN	-	-	-	-	-	-
	SE	17,672,627	17,672,627	-	6,991,953	7,317,095	325,142
	SO	818,929	818,929	-	327,592	345,091	17,499
	SG	71,893,913	72,628,002	734,089	28,512,871	30,901,930	2,389,060
		125,723,315	126,457,404	734,089	36,345,246	39,076,947	2,731,701
	Total Other Electric Revenues	159,775,197	160,509,286	734,089	51,607,922	54,525,243	2,917,321
Total Electric Operating Revenues		4,464,979,626	4,336,570,644	(128,408,982)	1,850,102,233	1,803,975,284	(46,126,948)
Summary of Revenues by Factor							
	S	2,680,731,760	2,999,813,879	319,082,119	1,142,483,777	1,235,421,995	92,938,218
	CN	-	-	-	-	-	-
	SE	17,672,627	17,672,627	-	6,991,953	7,317,095	325,142
	SO	2,635,632	2,635,632	-	1,054,319	1,110,638	56,320
	SG	1,763,939,607	1,316,448,506	(447,491,101)	699,572,184	560,125,556	(139,446,628)
	DGP	-	-	-	-	-	-
Total Electric Operating Revenues		4,464,979,626	4,336,570,644	(128,408,982)	1,850,102,233	1,803,975,284	(46,126,948)
Miscellaneous Revenues							
41160	Gain on Sale of Utility Plant - CR						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
41170	Loss on Sale of Utility Plant						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
4118	Gain from Emission Allowances						
	S	-	-	-	-	-	-
	SE	(1,265,858)	(8,850,806)	(7,584,948)	(500,821)	(3,664,548)	(3,163,727)
		(1,265,858)	(8,850,806)	(7,584,948)	(500,821)	(3,664,548)	(3,163,727)
41181	Gain from Disposition of NOX Credits						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
4194	Impact Housing Interest Income						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant						
	S	162,199	162,199	-	(1,888)	(1,888)	-
	SG	-	-	-	-	-	-
	SG	(182,282)	(182,282)	-	(72,293)	(77,558)	(5,265)
	CN	43,913	43,913	-	19,800	20,083	284
	SO	131,124	131,124	-	52,453	55,255	2,802
	SG	(1,567,017)	(1,567,017)	-	(621,474)	(666,738)	(45,265)
		(1,412,064)	(1,412,064)	-	(623,401)	(670,846)	(47,444)
Total Miscellaneous Revenues		(2,677,923)	(10,262,871)	(7,584,948)	(1,124,222)	(4,335,393)	(3,211,171)
Miscellaneous Expenses							
4311	Interest on Customer Deposits						
	S	584,742	584,742	-	584,742	584,742	-
		584,742	584,742	-	584,742	584,742	-
Total Miscellaneous Expenses		584,742	584,742	-	584,742	584,742	-
Net Misc Revenue and Expense		(2,093,181)	(9,678,129)	(7,584,948)	(539,480)	(3,750,651)	(3,211,171)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
500	Operation Supervision & Engineering						
	SG	20,739,501	22,327,583	1,588,083	8,225,212	9,499,992	1,274,780
	SSGCH	1,578,827	1,697,757	118,931	619,546	704,634	85,088
		22,318,327	24,025,341	1,707,014	8,844,758	10,204,625	1,359,867
501	Fuel Related						
	SE	430,956,769	456,604,160	25,647,392	170,502,626	189,050,325	18,547,698
	SE	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SSECT	-	-	-	-	-	-
	SSECH	46,881,665	48,603,735	1,722,071	18,438,512	19,920,333	1,481,822
		477,838,433	505,207,896	27,369,463	188,941,138	208,970,658	20,029,520
502	Steam Expenses						
	SG	30,510,399	32,841,139	2,330,740	12,100,316	13,973,324	1,873,008
	SSGCH	2,121,049	2,280,825	159,776	832,319	946,629	114,310
		32,631,449	35,121,964	2,490,515	12,932,635	14,919,952	1,987,318
503	Steam From Other Sources						
	SE	4,399,128	4,897,417	498,289	1,740,460	2,027,705	287,245
		4,399,128	4,897,417	498,289	1,740,460	2,027,705	287,245
505	Electric Expenses						
	SG	2,822,027	3,036,924	214,897	1,119,206	1,292,157	172,952
	SSGCH	1,153,993	1,240,921	86,929	452,837	515,029	62,192
		3,976,019	4,277,845	301,826	1,572,043	1,807,187	235,144
506	Misc. Steam Expense						
	SG	24,050,045	25,900,047	1,850,002	9,538,162	11,020,012	1,481,850
	SE	-	-	-	-	-	-
	SSGCH	1,564,180	1,681,998	117,818	613,798	698,093	84,295
		25,614,225	27,582,045	1,967,821	10,151,960	11,718,105	1,566,144
507	Rents						
	SG	863,824	928,894	65,071	342,589	395,228	52,639
	SSGCH	2,365	2,543	178	928	1,055	127
		866,189	931,437	65,249	343,517	396,284	52,766
510	Maint Supervision & Engineering						
	SG	5,082,235	5,410,543	328,308	2,015,597	2,302,091	286,494
	SSGCH	2,536,259	2,602,002	65,743	995,251	1,079,929	84,678
		7,618,495	8,012,545	394,051	3,010,847	3,382,020	371,172
511	Maintenance of Structures						
	SG	16,806,508	17,620,699	814,191	6,665,402	7,497,296	831,894
	SSGCH	727,528	745,345	17,817	285,488	309,346	23,858
		17,534,036	18,366,044	832,008	6,950,890	7,806,642	855,752
512	Maintenance of Boiler Plant						
	SG	85,191,504	89,016,321	3,824,817	33,786,648	37,874,870	4,088,222
	SSGCH	3,535,409	3,620,437	85,029	1,387,326	1,502,618	115,292
		88,726,913	92,636,758	3,909,845	35,173,974	39,377,489	4,203,515
513	Maintenance of Electric Plant						
	SG	29,500,514	30,885,950	1,385,436	11,699,799	13,141,426	1,441,627
	SSGCH	850,038	872,071	22,034	333,562	361,943	28,380
		30,350,551	31,758,022	1,407,470	12,033,361	13,503,368	1,470,007
514	Maintenance of Misc. Steam Plant						
	SG	6,818,303	29,752,356	22,934,053	2,704,115	12,659,101	9,954,986
	SSGCH	2,116,809	2,481,477	364,669	830,655	1,029,907	199,252
		8,935,112	32,233,833	23,298,721	3,534,770	13,689,008	10,154,239
Total Steam Power Generation		720,808,878	785,051,148	64,242,271	285,230,353	327,803,042	42,572,689

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
517	Operation Super & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
518	Nuclear Fuel Expense						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
519	Coolants and Water						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
520	Steam Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
523	Electric Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
524	Misc. Nuclear Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
528	Maintenance Super & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
529	Maintenance of Structures						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
530	Maintenance of Reactor Plant						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
531	Maintenance of Electric Plant						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
532	Maintenance of Misc Nuclear						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Nuclear Power Generation		-	-	-	-	-	-
535	Operation Super & Engineering						
	DGP	-	-	-	-	-	-
	SG	3,815,565	4,107,645	292,080	1,513,240	1,747,730	234,491
	SG	559,116	604,018	44,902	221,744	256,999	35,255
		4,374,682	4,711,663	336,982	1,734,983	2,004,729	269,746
536	Water For Power						
	DGP	-	-	-	-	-	-
	SG	87,317	93,930	6,613	34,630	39,966	5,336
	SG	72,006	77,427	5,421	28,557	32,944	4,386
		159,323	171,357	12,034	63,187	72,909	9,722

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
537	Hydraulic Expenses						
	DGP	-	-	-	-	-	-
	SG	3,627,279	3,901,368	274,089	1,438,566	1,659,963	221,397
	SG	602,445	648,530	46,085	238,928	275,938	37,011
		4,229,724	4,549,899	320,175	1,677,494	1,935,901	258,408
538	Electric Expenses						
	DGP	-	-	-	-	-	-
	SG	18,039	19,401	1,362	7,154	8,255	1,101
	SG	-	-	-	-	-	-
		18,039	19,401	1,362	7,154	8,255	1,101
539	Misc. Hydro Expenses						
	DGP	-	-	-	-	-	-
	SG	9,146,522	10,012,262	865,740	3,627,478	4,260,040	632,562
	SG	7,344,368	7,950,175	605,807	2,912,750	3,382,659	469,909
		16,490,890	17,962,437	1,471,547	6,540,228	7,642,699	1,102,471
540	Rents (Hydro Generation)						
	DGP	-	-	-	-	-	-
	SG	162,142	174,345	12,203	64,305	74,181	9,876
	SG	23,748	25,536	1,788	9,419	10,865	1,447
		185,890	199,881	13,991	73,723	85,046	11,323
541	Maint Supervision & Engineering						
	DGP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
542	Maintenance of Structures						
	DGP	-	-	-	-	-	-
	SG	946,327	984,736	38,409	375,310	418,988	43,678
	SG	109,397	116,032	6,634	43,387	49,369	5,983
		1,055,725	1,100,768	45,044	418,697	468,357	49,661
543	Maintenance of Dams & Waterways						
	DGP	-	-	-	-	-	-
	SG	969,248	1,014,767	45,519	384,400	431,765	47,365
	SG	1,012,598	1,065,958	53,361	401,593	453,546	51,954
		1,981,845	2,080,725	98,880	785,993	885,312	99,319
544	Maintenance of Electric Plant						
	DGP	-	-	-	-	-	-
	SG	1,536,431	1,619,881	83,450	609,343	689,231	79,888
	SG	816,946	868,488	51,542	323,998	369,526	45,528
		2,353,377	2,488,369	134,992	933,341	1,058,757	125,416
545	Maintenance of Misc. Hydro Plant						
	DGP	-	-	-	-	-	-
	SG	1,790,739	4,559,064	2,768,325	710,201	1,939,801	1,229,601
	SG	757,334	1,788,274	1,030,940	300,356	760,879	460,523
		2,548,073	6,347,339	3,799,266	1,010,557	2,700,680	1,690,124
Total Hydraulic Power Generation		33,397,568	39,631,840	6,234,271	13,245,357	16,862,647	3,617,290

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
546	Operation Super & Engineering						
	SG	426,400	459,104	32,704	169,109	195,341	26,232
	SSGCT	-	-	-	-	-	-
		426,400	459,104	32,704	169,109	195,341	26,232
547	Fuel						
	SE	77,583,770	205,557,372	127,973,603	30,695,043	85,108,046	54,413,003
	SSECT	5,633,076	28,125,217	22,492,142	2,242,855	11,768,302	9,525,446
		83,216,846	233,682,590	150,465,744	32,937,899	96,876,348	63,938,449
548	Generation Expense						
	SG	5,805,301	6,308,469	503,169	2,302,362	2,684,142	381,780
	SSGCT	3,585,562	3,873,568	288,006	1,438,522	1,690,420	251,898
		9,390,863	10,182,037	791,174	3,740,884	4,374,562	633,678
549	Miscellaneous Other						
	SG	1,456,471	6,732,155	5,275,684	577,631	2,864,413	2,286,782
	SSGCT	-	-	-	-	-	-
		1,456,471	6,732,155	5,275,684	577,631	2,864,413	2,286,782
550	Maint Supervision & Engineering						
	SG	338,728	349,475	10,747	134,338	148,696	14,357
	SSGCT	17,020,027	17,560,028	540,001	6,828,408	7,663,171	834,763
		17,358,756	17,909,504	550,748	6,962,747	7,811,867	849,120
551	Maint Supervision & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
552	Maintenance of Structures						
	SG	3,673	3,857	184	1,457	1,641	184
	SSGCT	147,025	154,917	7,892	58,986	67,606	8,619
		150,698	158,774	8,076	60,443	69,247	8,804
553	Maint of Generation & Electric Plant						
	SG	223,798	239,780	15,982	88,758	102,022	13,265
	SSGCT	1,090,324	1,135,078	44,754	437,436	495,347	57,910
		1,314,123	1,374,859	60,736	526,194	597,369	71,175
554	Maintenance of Misc. Other						
	SG	78,920	7,407,888	7,328,968	31,299	3,151,925	3,120,626
	SSGCT	190,570	425,838	235,268	76,456	185,835	109,379
		269,489	7,833,726	7,564,236	107,755	3,337,760	3,230,005
Total Other Power Generation		113,583,646	278,332,748	164,749,102	45,082,661	116,126,906	71,044,245
555	Purchased Power						
	S	(0)	(0)	-	-	-	-
	SG	1,608,127,510	1,107,082,159	(501,045,351)	637,777,660	471,043,878	(166,733,781)
	SE	80,566,623	76,582,391	(3,984,232)	31,875,171	31,707,828	(167,344)
	Seasonal SSGC	37,406,020	44,235,280	6,829,260	15,356,879	20,474,622	5,117,742
	DGP	-	-	-	-	-	-
		1,726,100,153	1,227,899,830	(498,200,323)	685,009,710	523,226,328	(161,783,383)
556	System Control & Load Dispatch						
	SG	1,404,001	1,515,496	111,495	556,822	644,817	87,995
		1,404,001	1,515,496	111,495	556,822	644,817	87,995

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
557	Other Expenses						
	S	(91,896)	(99,948)	(8,052)	-	-	-
	SG	44,124,506	47,559,403	3,434,898	17,499,622	20,235,685	2,736,063
	SGCT	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SSGCT	59,669	64,301	4,632	23,939	28,061	4,122
	TROJP	-	-	-	-	-	-
		44,092,278	47,523,756	3,431,478	17,523,561	20,263,746	2,740,185
Embedded Cost Differentials							
Company Owned Hydro	DGP	(89,874,922)	(70,020,276)	19,854,646	-	-	-
Company Owned Hydro	SG	89,874,922	70,020,276	(19,854,646)	35,644,075	29,792,389	(5,851,686)
Mid-C Contract	MC	(44,525,780)	(51,105,286)	(6,579,505)	(5,133,331)	(6,266,447)	(1,133,116)
Mid-C Contract	SG	44,525,780	51,105,286	6,579,505	17,658,766	21,744,395	4,085,629
Existing QF Contracts	S	56,885,386	55,306,711	(1,578,675)	20,303,766	22,937,498	2,633,733
Existing QF Contracts	SG	(56,885,386)	(55,306,711)	1,578,675	(22,560,542)	(23,532,027)	(971,485)
		-	-	-	45,912,734	44,675,808	(1,236,926)
Total Other Power Supply		1,771,596,432	1,276,939,082	(494,657,350)	749,002,827	588,810,698	(160,192,129)
TOTAL PRODUCTION EXPENSE		2,639,386,525	2,379,954,819	(259,431,706)	1,092,561,199	1,049,603,294	(42,957,905)
Summary of Production Expense by Factor							
	S	56,793,490	55,206,763	(1,586,727)	20,303,766	22,937,498	2,633,733
	SG	1,995,287,054	1,540,828,935	(454,458,119)	791,323,760	655,595,461	(135,728,300)
	SE	593,506,290	743,641,341	150,135,051	234,813,301	307,893,903	73,080,603
	SNPPH	-	-	-	-	-	-
	TROJP	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	DGP	(89,874,922)	(70,020,276)	19,854,646	-	-	-
	DEU	-	-	-	-	-	-
	DEP	-	-	-	-	-	-
	SNPPS	-	-	-	-	-	-
	SNPPO	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	MC	(44,525,780)	(51,105,286)	(6,579,505)	(5,133,331)	(6,266,447)	(1,133,116)
	SSGCT	22,093,178	23,213,730	1,120,553	8,863,748	10,130,439	1,266,691
	SSECT	5,633,076	28,125,217	22,492,142	2,242,855	11,768,302	9,525,446
	SSGC	37,406,020	44,235,280	6,829,260	15,356,879	20,474,622	5,117,742
	SSGCH	16,186,456	17,225,378	1,038,922	6,351,710	7,149,183	797,474
	SSECH	46,881,665	48,603,735	1,722,071	18,438,512	19,920,333	1,481,822
Total Production Expense by Factor		2,639,386,525	2,379,954,819	(259,431,706)	1,092,561,199	1,049,603,294	(42,957,905)
560	Operation Supervision & Engineering						
	SG	5,106,482	5,498,153	391,670	2,025,213	2,339,367	314,154
		5,106,482	5,498,153	391,670	2,025,213	2,339,367	314,154
561	Load Dispatching						
	SG	4,764,361	5,125,702	361,341	1,889,528	2,180,896	291,367
		4,764,361	5,125,702	361,341	1,889,528	2,180,896	291,367
562	Station Expense						
	SG	695,782	727,723	31,941	275,945	309,633	33,689
		695,782	727,723	31,941	275,945	309,633	33,689
563	Overhead Line Expense						
	SG	2,104,185	2,256,957	152,772	834,512	960,295	125,783
		2,104,185	2,256,957	152,772	834,512	960,295	125,783
564	Underground Line Expense						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
565	Transmission of Electricity by Others						
	SG	85,380,941	89,337,307	3,956,366	33,861,778	38,011,444	4,149,666
	SE	269,217	263,694	(5,523)	106,512	109,179	2,666
		85,650,158	89,601,001	3,950,842	33,968,291	38,120,623	4,152,332
566	Misc. Transmission Expense						
	SG	141,270	154,330	13,060	56,027	65,665	9,638
		141,270	154,330	13,060	56,027	65,665	9,638
567	Rents - Transmission						
	SG	572,282	610,175	37,893	226,965	259,619	32,654
		572,282	610,175	37,893	226,965	259,619	32,654
568	Maint Supervision & Engineering						
	SG	6,996	7,295	299	2,774	3,104	329
		6,996	7,295	299	2,774	3,104	329
569	Maintenance of Structures						
	SG	398	415	17	158	176	19
		398	415	17	158	176	19
570	Maintenance of Station Equipment						
	SG	6,797,952	7,266,969	469,016	2,696,044	3,091,967	395,923
		6,797,952	7,266,969	469,016	2,696,044	3,091,967	395,923
571	Maintenance of Overhead Lines						
	SG	7,987,321	8,345,962	358,641	3,167,743	3,551,059	383,316
		7,987,321	8,345,962	358,641	3,167,743	3,551,059	383,316
572	Maintenance of Underground Lines						
	SG	30,261	31,726	1,465	12,001	13,499	1,497
		30,261	31,726	1,465	12,001	13,499	1,497
573	Maint of Misc. Transmission Plant						
	SG	667,486	7,967,498	7,300,012	264,722	3,390,029	3,125,307
		667,486	7,967,498	7,300,012	264,722	3,390,029	3,125,307
TOTAL TRANSMISSION EXPENSE		114,524,934	127,593,904	13,068,970	45,419,924	54,285,931	8,866,007
Summary of Transmission Expense by Factor							
	SE	269,217	263,694	(5,523)	106,512	109,179	2,666
	SG	114,255,717	127,330,210	13,074,493	45,313,412	54,176,752	8,863,341
	SNPT	-	-	-	-	-	-
Total Transmission Expense by Factor		114,524,934	127,593,904	13,068,970	45,419,924	54,285,931	8,866,007
580	Operation Supervision & Engineering						
	S	(229,704)	(226,841)	2,863	(28,254)	(16,049)	12,205
	SNPD	25,538,465	27,768,643	2,230,178	11,248,291	12,671,243	1,422,952
		25,308,761	27,541,802	2,233,041	11,220,037	12,655,195	1,435,157
581	Load Dispatching						
	S	-	-	-	-	-	-
	SNPD	8,566,364	9,268,292	701,928	3,773,013	4,229,259	456,246
		8,566,364	9,268,292	701,928	3,773,013	4,229,259	456,246
582	Station Expense						
	S	2,849,131	3,042,513	193,381	1,159,406	1,236,423	77,017
	SNPD	326,373	349,235	22,863	143,749	159,361	15,612
		3,175,504	3,391,748	216,244	1,303,155	1,395,784	92,629

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
583	Overhead Line Expenses						
	S	16,822,921	18,051,699	1,228,778	6,239,345	6,691,196	451,851
	SNPD	2,308,867	2,468,204	159,338	1,016,929	1,126,278	109,349
		19,131,787	20,519,904	1,388,116	7,256,274	7,817,474	561,200
584	Underground Line Expense						
	S	1,220,224	1,309,826	89,602	407,379	437,294	29,915
	SNPD	-	-	-	-	-	-
		1,220,224	1,309,826	89,602	407,379	437,294	29,915
585	Street Lighting & Signal Systems						
	S	-	-	-	-	-	-
	SNPD	201,338	218,730	17,392	88,678	99,810	11,132
		201,338	218,730	17,392	88,678	99,810	11,132
586	Meter Expenses						
	S	3,248,985	3,483,594	234,609	1,014,378	1,087,332	72,954
	SNPD	1,539,736	1,651,954	112,218	678,169	753,811	75,642
		4,788,722	5,135,548	346,826	1,692,547	1,841,143	148,596
587	Customer Installation Expenses						
	S	468	492	25	-	-	-
	SNPD	38,915	41,774	2,859	17,140	19,062	1,922
		39,383	42,266	2,884	17,140	19,062	1,922
588	Misc. Distribution Expenses						
	S	11,426,048	12,205,508	779,460	4,522,237	4,840,547	318,310
	SNPD	11,854,744	12,668,344	813,601	5,221,363	5,780,753	559,390
		23,280,792	24,873,852	1,593,061	9,743,600	10,621,300	877,700
589	Rents						
	S	3,019,875	3,159,916	140,040	545,165	570,446	25,281
	SNPD	750,431	785,231	34,800	330,524	358,313	27,789
		3,770,306	3,945,147	174,840	875,689	928,758	53,070
590	Maint Supervision & Engineering						
	S	750,894	816,884	65,991	218,332	240,204	21,872
	SNPD	180,433	204,982	24,549	79,471	93,536	14,066
		931,327	1,021,866	90,540	297,803	333,740	35,937
591	Maintenance of Structures						
	S	1,770,041	1,857,785	87,745	981,207	1,029,695	48,488
	SNPD	304,348	319,388	15,040	134,049	145,742	11,693
		2,074,389	2,177,174	102,785	1,115,256	1,175,437	60,181
592	Maintenance of Station Equipment						
	S	7,468,102	7,967,944	499,842	2,828,937	3,015,289	186,352
	SNPD	1,810,246	1,976,962	166,716	797,314	902,117	104,803
		9,278,347	9,944,906	666,558	3,626,251	3,917,406	291,155
593	Maintenance of Overhead Lines						
	S	97,194,235	102,585,652	5,391,418	44,180,963	46,764,267	2,583,304
	SNPD	(45,613,119)	(48,121,854)	(2,508,735)	(20,090,073)	(21,958,715)	(1,868,642)
		51,581,116	54,463,798	2,882,683	24,090,890	24,805,552	714,662
594	Maintenance of Underground Lines						
	S	20,899,982	22,320,171	1,420,189	11,263,353	12,021,893	758,541
	SNPD	170,736	182,630	11,894	75,200	83,337	8,137
		21,070,719	22,502,801	1,432,083	11,338,553	12,105,230	766,678
595	Maintenance of Line Transformers						
	S	652,699	702,139	49,440	(109,329)	(113,447)	(4,118)
	SNPD	(70,119)	(74,055)	(3,937)	(30,883)	(33,793)	(2,909)
		582,581	628,084	45,504	(140,213)	(147,240)	(7,027)
596	Maint of Street Lighting & Signal Sys.						
	S	4,349,493	4,621,699	272,206	2,863,677	3,029,501	165,824
	SNPD	4,072	4,372	301	1,793	1,995	202
		4,353,565	4,626,072	272,506	2,865,470	3,031,496	166,026

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
597	Maintenance of Meters						
	S	2,640,071	2,833,990	193,919	1,048,968	1,126,624	77,656
	SNPD	1,455,533	1,564,612	109,079	641,082	713,956	72,873
		4,095,605	4,398,602	302,998	1,690,051	1,840,580	150,529
598	Maint of Misc. Distribution Plant						
	S	4,259,095	13,449,945	9,190,850	2,790,453	11,898,127	9,107,674
	SNPD	9,855,714	18,644,077	8,788,363	4,340,900	8,507,568	4,166,668
		14,114,809	32,094,022	17,979,213	7,131,354	20,405,696	13,274,342
TOTAL DISTRIBUTION EXPENSE		197,565,637	228,104,440	30,538,803	88,392,927	107,512,976	19,120,049
Summary of Distribution Expense by Factor							
	S	178,342,560	198,182,917	19,840,358	79,926,217	93,859,342	13,933,125
	SNPD	19,223,077	29,921,523	10,698,445	8,466,710	13,653,634	5,186,924
Total Distribution Expense by Factor		197,565,637	228,104,440	30,538,803	88,392,927	107,512,976	19,120,049
901	Supervision						
	S	2,136,977	2,313,062	176,085	(525,982)	(558,460)	(32,479)
	CN	5,608,518	6,024,116	415,598	2,528,832	2,755,128	226,296
		7,745,495	8,337,178	591,683	2,002,851	2,196,668	193,817
902	Meter Reading Expense						
	S	22,976,593	24,685,417	1,708,825	10,171,600	10,932,430	760,829
	CN	403,266	434,574	31,308	181,829	198,752	16,923
		23,379,859	25,119,991	1,740,133	10,353,430	11,131,182	777,752
903	Customer Receipts & Collections						
	S	6,369,443	6,841,360	471,917	3,200,523	3,437,818	237,296
	CN	42,435,824	48,588,294	6,152,471	19,133,946	22,221,845	3,087,899
		48,805,267	55,429,655	6,624,388	22,334,469	25,659,663	3,325,195
904	Uncollectible Accounts						
	S	11,038,168	11,611,033	572,864	3,918,458	4,121,820	203,362
	SG	-	-	-	-	-	-
	CN	66,368	69,813	3,444	29,925	31,929	2,004
		11,104,536	11,680,845	576,309	3,948,383	4,153,749	205,366
905	Misc. Customer Accounts Expense						
	S	16,691	17,557	866	4,132	4,347	214
	CN	1,049,642	1,108,382	58,740	473,275	506,918	33,644
		1,066,333	1,125,939	59,606	477,407	511,265	33,858
TOTAL CUSTOMER ACCOUNTS EXP		92,101,491	101,693,609	9,592,118	39,116,538	43,652,527	4,535,988
Summary of Customer Accts Exp by Factor							
	S	42,537,872	45,468,429	2,930,557	16,768,732	17,937,954	1,169,223
	CN	49,563,618	56,225,179	6,661,561	22,347,807	25,714,573	3,366,766
	SG	-	-	-	-	-	-
Total Customer Accounts Expense by Factor		92,101,491	101,693,609	9,592,118	39,116,538	43,652,527	4,535,988
907	Supervision						
	S	-	-	-	-	-	-
	CN	2,323,012	2,467,703	144,691	1,047,426	1,128,603	81,177
		2,323,012	2,467,703	144,691	1,047,426	1,128,603	81,177
908	Customer Assistance						
	S	12,845,586	13,339,300	493,714	4,670,953	4,786,685	115,732
	CN	1,009,763	1,094,558	84,795	455,293	500,596	45,302
		13,855,349	14,433,858	578,509	5,126,246	5,287,281	161,035

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
909	Informational & Instructional Adv						
	S	56,641	59,266	2,625	11,361	11,887	526
	CN	517,104	551,957	34,853	233,158	252,437	19,279
		573,746	611,223	37,477	244,519	264,325	19,806
910	Misc. Customer Service						
	S	170,275	178,165	7,890	66,817	69,913	3,096
	CN	122,200	128,248	6,048	55,099	58,654	3,555
		292,475	306,413	13,938	121,915	128,567	6,651
TOTAL CUSTOMER SERVICE EXPENSE		17,044,581	17,819,197	774,615	6,540,106	6,808,776	268,669
Summary of Customer Service Exp by Factor							
	S	13,072,502	13,576,731	504,229	4,749,130	4,868,485	119,355
	CN	3,972,079	4,242,465	270,386	1,790,976	1,940,290	149,314
Total Customer Service Expense by Factor		17,044,581	17,819,197	774,615	6,540,106	6,808,776	268,669
911	Supervision						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
912	Demonstration & Selling Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
913	Advertising Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
916	Misc. Sales Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL SALES EXPENSE		-	-	-	-	-	-
Total Sales Expense by Factor							
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
Total Sales Expense by Factor		-	-	-	-	-	-
Total Customer Service Exp Including Sales		17,044,581	17,819,197	774,615	6,540,106	6,808,776	268,669
920	Administrative & General Salaries						
	S	707,262	764,357	57,095	260,346	283,535	23,190
	CN	-	-	-	-	-	-
	SO	136,306,903	147,148,458	10,841,555	54,526,155	62,007,395	7,481,240
		137,014,165	147,912,815	10,898,650	54,786,500	62,290,931	7,504,430
921	Office Supplies & expenses						
	S	106,643	115,623	8,980	58,258	63,163	4,906
	CN	4,707	5,103	396	2,122	2,334	212
	SO	10,289,101	11,155,500	866,398	4,115,897	4,700,854	584,958
		10,400,451	11,276,226	875,775	4,176,277	4,766,352	590,075
922	A&G Expenses Transferred						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SO	(27,886,023)	(30,186,742)	(2,300,719)	(11,155,104)	(12,720,495)	(1,565,392)
		(27,886,023)	(30,186,742)	(2,300,719)	(11,155,104)	(12,720,495)	(1,565,392)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
923	Outside Services						
	S	55,651	60,337	4,686	53,913	58,453	4,540
	CN	-	-	-	-	-	-
	SO	27,796,529	30,137,348	2,340,819	11,119,304	12,699,681	1,580,377
		27,852,179	30,197,684	2,345,505	11,173,217	12,758,134	1,584,917
924	Property Insurance						
	SO	21,160,040	21,524,600	364,560	8,464,543	9,070,325	605,782
		21,160,040	21,524,600	364,560	8,464,543	9,070,325	605,782
925	Injuries & Damages						
	SO	14,156,900	13,162,418	(994,482)	5,663,112	5,546,557	(116,556)
		14,156,900	13,162,418	(994,482)	5,663,112	5,546,557	(116,556)
926	Employee Pensions & Benefits						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
927	Franchise Requirements						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
928	Regulatory Commission Expense						
	S	7,052,759	7,646,564	593,805	3,026,666	3,281,528	254,862
	CN	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	1,350,622	1,464,352	113,730	535,652	623,056	87,404
		8,403,381	9,110,916	707,535	3,562,318	3,904,583	342,266
929	Duplicate Charges						
	S	-	-	-	-	-	-
	SO	(15,323,497)	(16,583,278)	(1,259,781)	(6,129,780)	(6,988,085)	(858,304)
		(15,323,497)	(16,583,278)	(1,259,781)	(6,129,780)	(6,988,085)	(858,304)
930	Misc General Expenses						
	S	16,394,035	17,774,502	1,380,467	4,447,832	4,822,363	374,532
	CN	3,654	3,961	308	1,647	1,812	164
	SO	15,156,936	16,433,232	1,276,296	6,063,152	6,924,856	861,705
		31,554,625	34,211,696	2,657,071	10,512,631	11,749,031	1,236,401
931	Rents						
	S	(484)	(525)	(41)	(591)	(640)	(50)
	SO	7,921,980	8,589,054	667,074	3,168,989	3,619,371	450,382
		7,921,496	8,588,529	667,033	3,168,399	3,618,731	450,332
935	Maintenance of General Plant						
	S	1,140,845	1,230,500	89,655	369,353	398,186	28,832
	CN	39,020	42,304	3,284	17,594	19,348	1,754
	SO	18,154,806	20,756,021	2,601,215	7,262,375	8,746,451	1,484,077
		19,334,671	22,028,825	2,694,154	7,649,322	9,163,985	1,514,663
TOTAL ADMINISTRATIVE & GEN EXP		234,588,389	251,243,689	16,655,300	91,871,434	103,160,048	11,288,614
Summary of A&G Expense by Factor							
	S	25,456,710	27,591,358	2,134,647	8,215,777	8,906,588	690,811
	SO	207,733,676	222,136,611	14,402,935	83,098,642	93,606,911	10,508,269
	SG	1,350,622	1,464,352	113,730	535,652	623,056	87,404
	CN	47,381	51,369	3,988	21,363	23,493	2,130
Total A&G Expense by Factor		234,588,389	251,243,689	16,655,300	91,871,434	103,160,048	11,288,614
TOTAL O&M EXPENSE		3,295,211,557	3,106,409,658	(188,801,899)	1,363,902,129	1,365,023,551	1,121,422

FERC ACCT			Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
403SP	Steam Depreciation							
		SG	38,454,314	37,794,660	(659,655)	15,250,845	16,080,959	830,115
		SG	41,940,253	40,926,211	(1,014,042)	16,633,355	17,413,379	780,024
		SG	45,797,961	60,330,441	14,532,480	18,163,309	25,669,536	7,506,227
		SSGCH	8,960,187	8,768,425	(191,762)	3,516,057	3,639,228	123,171
			135,152,715	147,819,737	12,667,022	53,563,566	62,803,102	9,239,536
403NP	Nuclear Depreciation							
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
403HP	Hydro Depreciation							
		SG	5,333,195	5,216,381	(116,814)	2,115,126	2,219,478	104,352
		SG	1,237,448	1,233,576	(3,872)	490,768	524,865	34,097
		SG	4,672,093	7,812,664	3,140,571	1,852,936	3,324,150	1,471,215
		SG	1,406,923	1,677,690	270,766	557,981	713,827	155,846
			12,649,660	15,940,311	3,290,651	5,016,810	6,782,320	1,765,510
403OP	Other Production Depreciation							
		SG	45,169	44,702	(466)	17,914	19,020	1,106
		SG	8,355,987	20,619,594	12,263,607	3,313,955	8,773,272	5,459,318
		SSGCT	3,181,935	3,140,769	(41,166)	1,276,587	1,370,627	94,040
		SSGCH	-	-	-	-	-	-
			11,583,091	23,805,065	12,221,974	4,608,456	10,162,920	5,554,464
403TP	Transmission Depreciation							
		SG	12,416,133	12,299,607	(116,525)	4,924,194	5,233,265	309,071
		SG	13,347,069	13,205,292	(141,777)	5,293,400	5,618,618	325,218
		SG	25,373,925	31,450,294	6,076,369	10,063,208	13,381,544	3,318,335
			51,137,126	56,955,193	5,818,067	20,280,803	24,233,427	3,952,625
403	Distribution Depreciation							
360	Land & Land F	S	-	-	-	-	-	-
361	Structures	S	-	-	-	-	-	-
362	Station Equipn	S	-	-	-	-	-	-
364	Poles & Tower	S	117,045,147	127,242,030	10,196,883	44,565,600	49,516,352	4,950,752
365	OH Conductor	S	-	-	-	-	-	-
366	UG Conduit	S	-	-	-	-	-	-
367	UG Conductor	S	-	-	-	-	-	-
368	Line Trans	S	-	-	-	-	-	-
369	Services	S	-	-	-	-	-	-
370	Meters	S	-	-	-	-	-	-
371	Inst Cust Prem	S	-	-	-	-	-	-
372	Leased Prope	S	-	-	-	-	-	-
373	Street Lighting	S	-	-	-	-	-	-
			117,045,147	127,242,030	10,196,883	44,565,600	49,516,352	4,950,752
403GP	General Depreciation							
		S	12,671,866	13,925,559	1,253,694	3,982,399	4,510,308	527,908
		SG	526,674	499,613	(27,061)	208,877	212,577	3,700
		SG	948,612	935,897	(12,715)	376,216	398,208	21,991
		SE	39,234	35,285	(3,949)	15,522	14,609	(913)
		CN	1,329,231	1,271,567	(57,664)	599,339	581,551	(17,788)
		SG	4,332,198	4,506,871	174,674	1,718,134	1,917,594	199,460
		SO	19,637,804	21,270,045	1,632,241	7,855,611	8,963,058	1,107,447
		SSGCT	10,780	11,792	1,012	4,325	5,146	821
		SSGCH	190,456	180,776	(9,680)	74,737	75,029	292
			39,686,856	42,637,406	2,950,551	14,835,161	16,678,079	1,842,918
403GV0	General Vehicles							
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
403MP	Mining Depreciation							
		SE	-	-	-	-	-	-
			-	-	-	-	-	-

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
403EP	Experimental Plant Depreciation						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
4031	ARO Depreciation						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		367,254,594	414,399,743	47,145,149	142,870,395	170,176,200	27,305,805
Summary	S	129,717,013	141,167,590	11,450,577	48,547,999	54,026,660	5,478,660
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	204,187,954	238,553,494	34,365,540	80,980,217	101,500,293	20,520,075
	SO	19,637,804	21,270,045	1,632,241	7,855,611	8,963,058	1,107,447
	CN	1,329,231	1,271,567	(57,664)	599,339	581,551	(17,788)
	SE	39,234	35,285	(3,949)	15,522	14,609	(913)
	SSGCH	9,150,643	8,949,201	(201,442)	3,590,794	3,714,257	123,463
	SSGCT	3,192,716	3,152,561	(40,155)	1,280,912	1,375,773	94,861
Total Depreciation Expense By Factor		367,254,594	414,399,743	47,145,149	142,870,395	170,176,200	27,305,805
404GP	Amort of LT Plant - Capital Lease Gen						
	S	988,702	988,702	-	32,370	32,370	-
	SG	-	-	-	-	-	-
	SO	1,293,898	1,293,898	-	517,591	545,240	27,649
	SG	-	-	-	-	-	-
	CN	140,386	140,386	-	63,299	64,206	907
	SG	-	-	-	-	-	-
		2,422,986	2,422,986	-	613,261	641,816	28,555
404SP	Amort of LT Plant - Cap Lease Steam						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant						
	S	1,976,752	1,566,916	(409,835)	846,284	840,567	(5,717)
	SE	147,948	213,197	65,249	58,534	88,271	29,737
	SG	2,978,349	3,246,781	268,431	1,181,203	1,381,448	200,245
	SO	29,717,436	34,865,702	5,148,266	11,887,714	14,692,178	2,804,464
	CN	8,483,275	8,520,549	37,274	3,825,035	3,896,871	71,836
	SG	3,151,677	3,136,665	(15,012)	1,249,944	1,334,596	84,652
	SG	470,531	467,400	(3,130)	186,611	198,871	12,260
	SG	137,956	137,038	(918)	54,713	58,307	3,594
	SSGCT	-	-	-	-	-	-
	SSGCH	2,428	2,412	(16)	953	1,001	48
	SG	32,955	32,736	(219)	13,070	13,928	859
		47,099,307	52,189,396	5,090,089	19,304,060	22,506,038	3,201,978
404MP	Amort of LT Plant - Mining Plant						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
404HP	Amortization of Other Electric Plant						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	43,406	43,406	-	17,215	18,468	1,254
		43,406	43,406	-	17,215	18,468	1,254
Total Amortization of Limited Term Plant		49,565,699	54,655,788	5,090,089	19,934,536	23,166,323	3,231,787
405	Amortization of Other Electric Plant						
	S	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
406	Amortization of Plant Acquisition Adj						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	5,479,353	5,479,353	-	2,173,092	2,331,368	158,276
	SO	-	-	-	-	-	-
		5,479,353	5,479,353	-	2,173,092	2,331,368	158,276
407	Amort of Prop Losses, Unrec Plant, etc						
	S	5,635,297	5,635,297	-	-	-	-
	SO	2,055,053	2,055,053	-	822,072	865,986	43,913
	SG	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	TROJP	1,846,722	1,846,722	-	732,134	782,536	50,402
		9,537,073	9,537,073	-	1,554,207	1,648,522	94,316
TOTAL AMORTIZATION EXPENSE		64,582,125	69,672,214	5,090,089	23,661,835	27,146,213	3,484,378
Summary of Amortization Expense by Factor							
	S	8,600,751	8,190,916	(409,835)	878,654	872,938	(5,717)
	SE	147,948	213,197	65,249	58,534	88,271	29,737
	TROJP	1,846,722	1,846,722	-	732,134	782,536	50,402
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SO	33,066,387	38,214,653	5,148,266	13,227,378	16,103,404	2,876,026
	SSGCT	-	-	-	-	-	-
	SSGCH	2,428	2,412	(16)	953	1,001	48
	CN	8,623,662	8,660,935	37,274	3,888,334	3,961,077	72,742
	SG	12,294,227	12,543,378	249,152	4,875,847	5,336,986	461,139
Total Amortization Expense by Factor		64,582,125	69,672,214	5,090,089	23,661,835	27,146,213	3,484,378
408	Taxes Other Than Income						
	S	19,200,200	22,260,200	3,060,000	5,000	5,000	-
	GPS	63,730,000	75,000,000	11,270,000	25,493,587	31,604,508	6,110,922
	SO	7,680,000	8,490,000	810,000	3,072,191	3,577,630	505,439
	SE	454,000	454,000	-	179,619	187,972	8,353
	SG	-	-	-	-	-	-
	OPRV-ID	-	-	-	-	-	-
	EXCTAX	-	-	-	-	-	-
	SG	-	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME		91,064,200	106,204,200	15,140,000	28,750,397	35,375,111	6,624,713
41140	Deferred Investment Tax Credit - Fed						
	DGU	(5,854,860)	(5,854,860)	-	(4,802,023)	(4,905,221)	(103,197)
		(5,854,860)	(5,854,860)	-	(4,802,023)	(4,905,221)	(103,197)
41141	Deferred Investment Tax Credit - Idaho						
	DGU	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DEFERRED ITC		(5,854,860)	(5,854,860)	-	(4,802,023)	(4,905,221)	(103,197)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
427	Interest on Long-Term Debt						
	S	-	-	-	-	-	-
	SNP	237,533,530	244,799,523	7,265,994	96,186,794	105,797,988	9,611,194
		237,533,530	244,799,523	7,265,994	96,186,794	105,797,988	9,611,194
428	Amortization of Debt Disc & Exp						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
429	Amortization of Premium on Debt						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
431	Other Interest Expense						
	OTH	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
432	AFUDC - Borrowed						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Elec. Interest Deductions for Tax	237,533,530	244,799,523	7,265,994	96,186,794	105,797,988	9,611,194
	Non-Utility Portion of Interest						
	427 NUTIL	-	-	-	-	-	-
	428 NUTIL	-	-	-	-	-	-
	429 NUTIL	-	-	-	-	-	-
	431 NUTIL	-	-	-	-	-	-
	Total Non-utility Interest	-	-	-	-	-	-
	Total Interest Deductions for Tax	237,533,530	244,799,523	7,265,994	96,186,794	105,797,988	9,611,194
419	Interest & Dividends						
	S	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
	Total Operating Deductions for Tax	-	-	-	-	-	-
41010	Deferred Income Tax - Federal-DR						
	S	510,339,058	45,940,121	(464,398,937)	84,548,518	13,563,108	(70,985,410)
	TROJD	14,659	14,659	-	5,811	6,207	396
	DGP	70,849	70,841	(8)	-	-	-
	SO	78,800,142	9,157,432	(69,642,710)	31,522,019	3,858,882	(27,663,137)
	SNP	32,363	32,363	-	13,292	14,023	731
	SE	5,848,881	5,561,204	(287,677)	2,314,036	2,302,536	(11,500)
	SG	1,688,399	1,646,614	(41,785)	669,613	700,605	30,992
	GPS	-	-	-	-	-	-
	DITEXP	-	-	-	-	-	-
	BADDEBT	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	SNPD	910,941	910,941	-	401,220	415,676	14,456
		597,705,292	63,334,175	(534,371,117)	119,474,509	20,861,037	(98,613,472)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
41110	Deferred Income Tax - Federal-CR						
	S	(431,568,361)	(280,882)	431,287,479	(56,396,900)	-	56,396,900
	SE	(3,700,829)	(433,615)	3,267,214	(1,464,187)	(179,532)	1,284,655
	DGP	(334,300)	(334,292)	8	-	-	-
	SNP	(2,220,117)	(2,220,117)	-	(911,843)	(961,962)	(50,120)
	SG	(5,716,594)	(5,071,203)	645,391	(2,267,181)	(2,157,707)	109,474
	GPS	(289,462)	(289,462)	-	(115,792)	(121,977)	(6,185)
	SO	(94,421,106)	(22,192,529)	72,228,577	(37,770,793)	(9,351,786)	28,419,007
	SNPD	-	-	-	-	-	-
	CN	(152,298)	(152,298)	-	(68,670)	(69,653)	(984)
	BADDEBT	(1,975,555)	240,132	2,215,687	(702,438)	85,392	787,830
	DITEXP	-	-	-	-	-	-
	TROJD	(609,301)	(609,301)	-	(241,542)	(258,000)	(16,458)
	SGCT	(356,221)	(356,221)	-	(141,833)	(152,093)	(10,259)
		(541,344,144)	(31,699,788)	509,644,356	(100,081,178)	(13,167,320)	86,913,859
TOTAL DEFERRED INCOME TAXES		56,361,148	31,634,387	(24,726,761)	19,393,330	7,693,717	(11,699,614)
SCHMAF	Additions - Flow Through						
	S	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	TROJP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
SCHMAP	Additions - Permanent						
	S	-	-	-	-	-	-
	SE	1,406,547	1,406,547	-	556,483	582,360	25,878
	SNP	3,681,115	3,681,115	-	1,511,901	1,595,003	83,102
	SO	351,676	351,676	-	140,679	148,194	7,515
		5,439,338	5,439,338	-	2,209,063	2,325,558	116,495
SCHMAT	Additions - Temporary						
	S	333,105	333,105	-	-	-	-
	SGCT	938,633	938,633	-	373,727	400,760	27,033
	CIAC	-	-	-	-	-	-
	SNP	14,016,080	18,640,972	4,624,892	5,756,660	8,077,013	2,320,353
	TROJD	1,566,947	1,566,947	-	621,177	663,502	42,325
	SG	-	-	-	-	-	-
	SE	6,472,215	6,472,215	-	2,560,650	2,679,727	119,076
	SG	3,365,163	3,365,163	-	1,334,612	1,431,817	97,206
	GPS	(6,041,503)	(29,140,895)	(23,099,392)	(2,416,752)	(12,279,782)	(9,863,030)
	SO	75,083,031	(6,262,077)	(81,345,108)	30,035,082	(2,638,798)	(32,673,880)
	SNPD	62,951,152	54,598,910	(8,352,242)	27,726,525	24,914,292	(2,812,233)
	CN	401,301	401,301	-	180,943	183,535	2,592
	BADDEBT	-	-	-	-	-	-
	SCHMDEXP	390,150,721	421,197,464	31,046,743	151,777,509	172,967,732	21,190,223
		549,236,845	472,111,738	(77,125,107)	217,950,133	196,399,798	(21,550,335)
TOTAL SCHEDULE - M ADDITIONS		554,676,183	477,551,076	(77,125,107)	220,159,196	198,725,356	(21,433,840)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
SCHMDF	Deductions - Flow Through						
	S	-	-	-	-	-	-
	DGP	6,423	6,423	-	-	-	-
	DGU	-	-	-	-	-	-
		6,423	6,423	-	-	-	-
SCHMDP	Deductions - Permanent	-			-		
	S	-	-	-	-	-	-
	SE	8,579,558	8,579,558	-	3,394,394	3,552,241	157,847
	SNP	351,707	351,707	-	144,452	152,392	7,940
	IBT	-	-	-	-	-	-
	SG	4,384,225	5,076,408	692,183	1,738,768	2,159,922	421,154
	SO	11,175,642	11,175,642	-	4,470,535	4,709,342	238,807
		24,491,132	25,183,315	692,183	9,748,150	10,573,898	825,748
SCHMDT	Deductions - Temporary						
	S	846,611	846,611	-	931	931	-
	BADDEBT	(5,205,950)	632,487	5,838,437	(1,851,053)	224,915	2,075,967
	SNP	(5,734,899)	31,602,461	37,337,360	(2,355,428)	13,693,143	16,048,571
	DGP	-	-	-	-	-	-
	SE	10,123,665	16,244,889	6,121,224	4,005,301	6,725,960	2,720,660
	SG	1,549,282	3,707,677	2,158,395	614,440	1,577,551	963,111
	GPS	26,175,675	26,111,935	(63,740)	10,470,922	11,003,398	532,477
	SO	1,484,498	(27,001,934)	(28,486,432)	593,836	(11,378,438)	(11,972,274)
	TAXDEPR	625,684,700	488,893,848	(136,790,852)	243,405,587	200,767,733	(42,637,854)
	SNPD	2,400,000	2,400,000	-	1,057,068	1,095,156	38,087
		657,323,582	543,437,974	(113,885,608)	255,941,604	223,710,349	(32,231,255)
TOTAL SCHEDULE - M DEDUCTIONS		681,821,137	568,627,712	(113,193,425)	265,689,754	234,284,247	(31,405,507)
TOTAL SCHEDULE - M ADJUSTMENTS		(127,144,954)	(91,076,636)	36,068,318	(45,530,558)	(35,558,891)	9,971,667
NOTE:	Positive Schedule M amounts increase taxable income and therefore increase tax exp						
	Negative Schedule M amounts decrease taxable income and therefore decrease tax e						
40911	State Income Taxes						
	IBT	9,568,789	14,616,713	5,047,924	5,068,112	3,208,759	(1,859,353)
	IBT	-	-	-	-	-	-
	IBT	-	-	-	-	-	-
	IBT	-	-	-	-	-	-
TOTAL STATE TAXES		9,568,789	14,616,713	5,047,924	5,068,112	3,208,759	(1,859,353)
Calculation of Taxable Income:							
	Operating Revenues	4,464,979,626	4,336,570,644	(128,408,982)	1,850,102,233	1,803,975,284	(46,126,948)
	Operating Deductions:						
	O & M Expenses	3,295,211,557	3,106,409,658	(188,801,899)	1,363,902,129	1,365,023,551	1,121,422
	Depreciation Expense	367,254,594	414,399,743	47,145,149	142,870,395	170,176,200	27,305,805
	Amortization Expense	64,582,125	69,672,214	5,090,089	23,661,835	27,146,213	3,484,378
	Taxes Other Than Income	91,064,200	106,204,200	15,140,000	28,750,397	35,375,111	6,624,713
	Interest & Dividends (AFUDC-Equity)	-	-	-	-	-	-
	Misc Revenue & Expense	(2,093,181)	(9,678,129)	(7,584,948)	(539,480)	(3,750,651)	(3,211,171)
	Total Operating Deductions	3,816,019,295	3,687,007,686	(129,011,610)	1,558,645,275	1,593,970,423	35,325,148
	Other Deductions:						
	Interest Deductions	237,533,530	244,799,523	7,265,994	96,186,794	105,797,988	9,611,194
	Interest on PCRBS	-	-	-	-	-	-
	Schedule M Adjustments	(127,144,954)	(91,076,636)	36,068,318	(45,530,558)	(35,558,891)	9,971,667
	Income Before State Taxes	284,281,847	313,686,800	29,404,952	149,739,606	68,647,982	(81,091,623)
	State Income Taxes	9,568,789	14,616,713	5,047,924	5,068,112	3,208,759	(1,859,353)
Total Taxable Income		274,713,058	299,070,086	24,357,028	144,671,493	65,439,223	(79,232,270)
Tax Rate		35.0%	35.0%	0.0%	35.0%	35.0%	0.0%
Federal Income Tax - Calculated		96,149,570	104,674,530	8,524,960	50,635,023	22,903,728	(27,731,294)
Adjustments to Calculated Tax:							
40910	Energy C SE	(1,616,938)	(1,664,115)	(47,177)	(639,721)	(689,003)	(49,281)
40910	DMD SG	-	-	-	-	-	-
FITOTH	FIT True- OTH	-	-	-	-	-	-
40910	IRS Settl S	-	-	-	-	-	-
FEDERAL INCOME TAX		94,532,632	103,010,415	8,477,783	49,995,301	22,214,726	(27,780,576)
TOTAL OPERATING EXPENSES		3,970,627,005	3,830,414,341	(140,212,664)	1,628,299,997	1,622,182,404	(6,117,593)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
310	Land and Land Rights						
	SG	3,620,785	3,620,785	-	1,435,991	1,540,580	104,590
	SG	34,945,437	35,043,235	97,798	13,859,236	14,910,277	1,051,041
	SG	41,494,004	41,601,328	107,323	16,456,375	17,700,629	1,244,254
	S	-	-	-	-	-	-
	SSGCH	1,231,557	1,231,557	-	483,274	511,143	27,869
		81,291,783	81,496,905	205,122	32,234,875	34,662,629	2,427,753
311	Structures and Improvements						
	SG	238,433,088	236,970,313	(1,462,775)	94,561,716	100,826,677	6,264,961
	SG	330,599,814	329,408,217	(1,191,597)	131,114,712	140,157,370	9,042,658
	SG	152,786,949	155,317,879	2,530,930	60,594,762	66,085,011	5,490,249
	SSGCH	46,156,668	46,195,928	39,261	18,112,288	19,173,057	1,060,768
		767,976,519	767,892,337	(84,181)	304,383,478	326,242,115	21,858,637
312	Boiler Plant Equipment						
	SG	754,911,003	750,468,536	(4,442,466)	299,395,023	319,311,089	19,916,066
	SG	717,491,358	713,888,337	(3,603,021)	284,554,525	303,746,861	19,192,337
	SG	817,359,131	859,758,024	42,398,894	324,161,729	365,811,834	41,650,105
	SSGCH	223,812,994	223,258,176	(554,818)	87,826,216	92,660,584	4,834,368
		2,513,574,486	2,547,373,074	33,798,588	995,937,492	1,081,530,368	85,592,876
314	Turbogenerator Units						
	SG	155,444,730	138,832,051	(16,612,679)	61,648,828	59,070,582	(2,578,246)
	SG	159,447,085	132,318,917	(27,128,168)	63,236,148	56,299,359	(6,936,789)
	SG	327,990,478	716,470,643	388,480,165	130,079,859	304,845,587	174,765,728
	SSGCH	52,366,370	46,437,996	(5,928,374)	20,549,031	19,273,524	(1,275,507)
		695,248,662	1,034,059,607	338,810,945	275,513,865	439,489,052	163,975,187
315	Accessory Electric Equipment						
	SG	88,652,518	88,625,884	(26,634)	35,159,274	37,708,746	2,549,472
	SG	140,447,093	140,115,994	(331,099)	55,700,818	59,616,877	3,916,059
	SG	52,089,216	54,131,425	2,042,209	20,658,398	23,031,964	2,373,566
	SSGCH	45,956,396	45,959,209	2,812	18,033,700	19,074,809	1,041,109
		327,145,223	328,832,511	1,687,289	129,552,190	139,432,396	9,880,206
316	Misc Power Plant Equipment						
	SG	5,662,290	5,453,233	(209,057)	2,245,644	2,320,254	74,610
	SG	8,209,127	7,303,751	(905,376)	3,255,711	3,107,617	(148,094)
	SG	9,236,564	9,226,260	(10,304)	3,663,188	3,925,610	262,422
	SSGCH	3,133,709	3,133,709	-	1,229,695	1,300,608	70,912
		26,241,690	25,116,953	(1,124,737)	10,394,239	10,654,089	259,851
317	Steam Plant ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
SP	Unclassified Steam Plant - Account 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Steam Production Plant		4,411,478,363	4,784,771,387	373,293,024	1,748,016,139	2,032,010,649	283,994,510
Summary of Steam Production Plant by Factor							
	S	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	4,038,820,669	4,418,554,812	379,734,143	1,601,781,935	1,880,016,925	278,234,990
	SSGCH	372,657,694	366,216,576	(6,441,119)	146,234,204	151,993,724	5,759,520
Total Steam Production Plant by Factor		4,411,478,363	4,784,771,387	373,293,024	1,748,016,139	2,032,010,649	283,994,510
320	Land and Land Rights						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
321	Structures and Improvements						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
322	Reactor Plant Equipment						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
323	Turbogenerator Units						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
324	Land and Land Rights						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
325	Misc. Power Plant Equipment						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Nuclear Production Plant		-	-	-	-	-	-
Summary of Nuclear Production Plant by Factor							
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	-	-	-	-	-	-
Total Nuclear Plant by Factor		-	-	-	-	-	-
330	Land and Land Rights						
	SG	10,727,546	10,597,066	(130,480)	4,254,507	4,508,864	254,357
	SG	5,293,519	5,271,966	(21,553)	2,099,391	2,243,128	143,738
	SG	3,097,379	3,156,027	58,648	1,228,409	1,342,834	114,424
	SG	635,700	635,700	-	252,116	270,479	18,363
		19,754,143	19,660,759	(93,384)	7,834,423	8,365,305	530,882
331	Structures and Improvements						
	SG	21,932,489	21,839,088	(93,401)	8,698,347	9,292,146	593,798
	SG	6,481,201	6,482,540	1,340	2,570,421	2,758,206	187,785
	SG	44,688,435	45,396,412	707,977	17,723,274	19,315,370	1,592,096
	SG	5,501,631	5,503,303	1,671	2,181,927	2,341,558	159,630
		78,603,755	79,221,342	617,587	31,173,970	33,707,280	2,533,310
332	Reservoirs, Dams & Waterways						
	SG	159,251,040	157,524,736	(1,726,303)	63,158,397	67,023,989	3,865,592
	SG	22,405,551	22,232,225	(173,325)	8,885,962	9,459,419	573,457
	SG	59,892,087	163,334,393	103,442,306	23,752,989	69,495,895	45,742,906
	SG	34,400,663	43,122,569	8,721,906	13,643,181	18,347,890	4,704,710
		275,949,340	386,213,923	110,264,583	109,440,528	164,327,194	54,886,665
333	Water Wheel, Turbines, & Generators						
	SG	32,146,011	31,953,161	(192,850)	12,748,994	13,595,505	846,511
	SG	10,112,597	10,084,029	(28,567)	4,010,620	4,290,576	279,956
	SG	31,501,334	32,203,653	702,320	12,493,317	13,702,085	1,208,768
	SG	6,965,086	7,844,006	878,920	2,762,328	3,337,486	575,157
		80,725,027	82,084,849	1,359,822	32,015,259	34,925,652	2,910,393
334	Accessory Electric Equipment						
	SG	6,007,164	5,967,516	(39,648)	2,382,420	2,539,072	156,653
	SG	4,428,870	4,428,870	-	1,756,474	1,884,406	127,932
	SG	24,514,818	25,208,873	694,056	9,722,490	10,725,930	1,003,440
	SG	3,567,140	3,571,149	4,009	1,414,715	1,519,461	104,746
		38,517,991	39,176,408	658,416	15,276,099	16,668,869	1,392,770

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
335	Misc. Power Plant Equipment						
	SG	1,724,870	1,724,870	-	684,077	733,902	49,824
	SG	234,869	234,869	-	93,148	99,933	6,784
	SG	1,115,718	1,120,102	4,384	442,490	476,584	34,094
	SG	109,665	109,665	-	43,493	46,661	3,168
		3,185,122	3,189,506	4,384	1,263,208	1,357,078	93,870
336	Roads, Railroads & Bridges						
	SG	4,679,134	4,649,794	(29,340)	1,855,728	1,978,405	122,677
	SG	843,537	843,537	-	334,544	358,910	24,366
	SG	6,737,085	7,149,096	412,011	2,671,904	3,041,814	369,910
	SG	506,266	509,600	3,334	200,783	216,826	16,043
		12,766,022	13,152,027	386,005	5,062,959	5,595,955	532,996
337	Hydro Plant ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Hydraulic Plant		509,501,401	622,698,815	113,197,414	202,066,447	264,947,333	62,880,886
Summary of Hydraulic Plant by Factor							
	S	-	-	-	-	-	-
	SG	509,501,401	622,698,815	113,197,414	202,066,447	264,947,333	62,880,886
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
Total Hydraulic Plant by Factor		509,501,401	622,698,815	113,197,414	202,066,447	264,947,333	62,880,886
340	Land and Land Rights						
	SG	12,192,491	21,474,177	9,281,686	4,835,499	9,136,882	4,301,384
	SG	635	635	-	252	270	18
	SSGCT	-	-	-	-	-	-
		12,193,126	21,474,812	9,281,686	4,835,751	9,137,153	4,301,402
341	Structures and Improvements						
	SG	13,180,189	14,689,139	1,508,949	5,227,216	6,249,969	1,022,752
	SG	173,937	173,937	-	68,983	74,007	5,024
	SSGCT	4,292,444	4,561,305	268,861	1,722,122	1,990,547	268,425
		17,646,570	19,424,380	1,777,810	7,018,321	8,314,523	1,296,202
342	Fuel Holders, Producers & Accessories						
	SG	2,146,152	324,116,422	321,970,270	851,156	137,905,805	137,054,649
	SG	121,339	119,895	(1,444)	48,123	51,013	2,891
	SSGCT	2,282,762	2,025,848	(256,915)	915,841	884,077	(31,764)
		4,550,253	326,262,165	321,711,912	1,815,120	138,840,896	137,025,776
343	Prime Movers						
	S	-	-	-	-	-	-
	SG	818,416	818,416	-	324,581	348,222	23,641
	SG	180,500,969	270,498,018	89,997,049	71,586,043	115,092,123	43,506,079
	SSGCT	51,073,987	50,536,093	(537,893)	20,490,803	22,053,880	1,563,077
		232,393,372	321,852,528	89,459,156	92,401,427	137,494,224	45,092,797
344	Generators						
	S	-	-	-	-	-	-
	SG	87,835	87,835	-	34,835	37,372	2,537
	SG	49,882,642	59,581,707	9,699,065	19,783,279	25,350,963	5,567,684
	SSGCT	15,873,641	15,873,643	2	6,368,480	6,927,236	558,756
		65,844,118	75,543,186	9,699,067	26,186,594	32,315,570	6,128,977

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
345	Accessory Electric Plant						
	SG	11,362,972	11,770,592	407,620	4,506,514	5,008,179	501,664
	SG	157,667	157,667	-	62,530	67,085	4,554
	SSGCT	5,000,728	5,000,729	1	2,006,284	2,182,311	176,027
		16,521,368	16,928,988	407,621	6,575,329	7,257,574	682,245
346	Misc. Power Plant Equipment						
	SG	497,343	497,343	-	197,245	211,611	14,366
	SG	21,670	11,813	(9,856)	8,594	5,026	(3,568)
		519,013	509,156	(9,856)	205,839	216,637	10,798
347	Other Production ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300						
	S	-	-	-	-	-	-
	SG	330,605	644,625	314,020	131,117	274,277	143,160
		330,605	644,625	314,020	131,117	274,277	143,160
Total Other Production Plant		349,998,425	782,639,841	432,641,415	139,169,496	333,850,853	194,681,358
Summary of Other Production Plant by Factor							
	S	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	271,474,864	704,642,223	433,167,359	107,665,967	299,812,803	192,146,837
	SSGCT	78,523,562	77,997,618	(525,944)	31,503,529	34,038,050	2,534,521
Total of Other Production Plant by Factor		349,998,425	782,639,841	432,641,415	139,169,496	333,850,853	194,681,358
Experimental Plant							
103	Experimental Plant						
	SG	-	-	-	-	-	-
Total Experimental Plant		-	-	-	-	-	-
TOTAL PRODUCTION PLANT		5,270,978,190	6,190,110,043	919,131,853	2,089,252,081	2,630,808,835	541,556,754
350	Land and Land Rights						
	SG	21,338,228	21,335,861	(2,368)	8,462,666	9,078,031	615,366
	SG	49,443,295	49,297,775	(145,520)	19,609,035	20,975,331	1,366,296
	SG	17,531,728	17,572,807	41,079	6,953,021	7,476,919	523,898
		88,313,251	88,206,443	(106,808)	35,024,722	37,530,281	2,505,560
352	Structures and Improvements						
	S	-	-	-	-	-	-
	SG	8,287,926	7,636,881	(651,045)	3,286,962	3,249,358	(37,604)
	SG	18,168,418	18,224,246	55,828	7,205,530	7,754,094	548,564
	SG	23,317,920	25,105,317	1,787,397	9,247,804	10,681,868	1,434,064
		49,774,264	50,966,444	1,192,180	19,740,296	21,685,321	1,945,024
353	Station Equipment						
	SG	138,352,645	137,401,284	(951,361)	54,870,168	58,461,816	3,591,649
	SG	199,738,429	196,681,386	(3,057,043)	79,215,552	83,684,451	4,468,900
	SG	535,984,093	560,590,931	24,606,838	212,569,388	238,521,526	25,952,138
		874,075,167	894,673,601	20,598,434	346,655,107	380,667,794	34,012,687
354	Towers and Fixtures						
	SG	156,414,719	156,414,719	-	62,033,522	66,551,697	4,518,174
	SG	127,281,273	127,110,651	(170,622)	50,479,301	54,083,334	3,604,033
	SG	78,054,645	81,522,234	3,467,588	30,956,195	34,686,269	3,730,073
		361,750,638	365,047,604	3,296,966	143,469,018	155,321,299	11,852,281
355	Poles and Fixtures						
	SG	70,139,643	66,231,572	(3,908,071)	27,817,133	28,180,363	363,229
	SG	119,044,150	115,038,039	(4,006,111)	47,212,487	48,946,651	1,734,164
	SG	302,032,949	554,992,259	252,959,310	119,785,195	236,139,391	116,354,196
		491,216,742	736,261,871	245,045,129	194,814,816	313,266,404	118,451,589

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
356	Clearing and Grading						
	SG	208,469,612	208,304,316	(165,296)	82,678,308	88,629,802	5,951,495
	SG	158,760,147	158,742,124	(18,022)	62,963,710	67,541,966	4,578,256
	SG	253,324,292	263,908,906	10,584,614	100,467,515	112,288,572	11,821,057
		620,554,051	630,955,347	10,401,295	246,109,533	268,460,341	22,350,808
357	Underground Conduit						
	SG	6,371	6,371	-	2,527	2,711	184
	SG	162,746	162,746	-	64,545	69,246	4,701
	SG	2,197,928	2,200,383	2,455	871,690	936,224	64,534
		2,367,045	2,369,500	2,455	938,762	1,008,180	69,419
358	Underground Conductors						
	SG	-	-	-	-	-	-
	SG	1,018,663	1,018,663	-	403,998	433,423	29,425
	SG	2,923,638	2,925,593	1,955	1,159,504	1,244,788	85,284
		3,942,301	3,944,256	1,955	1,563,502	1,678,211	114,709
359	Roads and Trails						
	SG	1,942,448	1,942,448	-	770,368	826,477	56,109
	SG	501,203	501,203	-	198,775	213,253	14,478
	SG	8,931,838	8,961,078	29,240	3,542,335	3,812,780	270,445
		11,375,490	11,404,729	29,240	4,511,479	4,852,511	341,032
TP	Unclassified Trans Plant - Acct 300						
	SG	2,708,342	2,535,465	(172,877)	1,074,119	1,078,796	4,677
		2,708,342	2,535,465	(172,877)	1,074,119	1,078,796	4,677
TS0	Unclassified Trans Sub Plant - Acct 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL TRANSMISSION PLANT		2,506,077,292	2,786,365,261	280,287,969	993,901,355	1,185,549,139	191,647,784
Summary of Transmission Plant by Factor							
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	2,506,077,292	2,786,365,261	280,287,969	993,901,355	1,185,549,139	191,647,784
Total Transmission Plant by Factor		2,506,077,292	2,786,365,261	280,287,969	993,901,355	1,185,549,139	191,647,784
360	Land and Land Rights						
	S	33,404,457	37,008,628	3,604,171	18,961,166	21,866,746	2,905,580
		33,404,457	37,008,628	3,604,171	18,961,166	21,866,746	2,905,580
361	Structures and Improvements						
	S	37,533,582	39,179,951	1,646,369	17,660,356	19,183,481	1,523,125
		37,533,582	39,179,951	1,646,369	17,660,356	19,183,481	1,523,125
362	Station Equipment						
	S	619,069,742	629,521,753	10,452,011	298,994,941	306,170,316	7,175,375
		619,069,742	629,521,753	10,452,011	298,994,941	306,170,316	7,175,375
364	Poles, Towers & Fixtures						
	S	747,493,731	1,037,783,377	290,289,646	236,543,861	382,052,507	145,508,646
		747,493,731	1,037,783,377	290,289,646	236,543,861	382,052,507	145,508,646
365	Overhead Conductors						
	S	561,619,150	570,776,510	9,157,360	169,786,118	174,672,598	4,886,480
		561,619,150	570,776,510	9,157,360	169,786,118	174,672,598	4,886,480

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
366	Underground Conduit						
	S	236,952,619	241,424,966	4,472,347	123,234,156	125,584,216	2,350,060
		236,952,619	241,424,966	4,472,347	123,234,156	125,584,216	2,350,060
367	Underground Conductors						
	S	555,675,805	568,290,200	12,614,395	349,163,270	356,940,336	7,777,066
		555,675,805	568,290,200	12,614,395	349,163,270	356,940,336	7,777,066
368	Line Transformers						
	S	851,977,436	868,657,171	16,679,735	293,664,778	301,322,595	7,657,817
		851,977,436	868,657,171	16,679,735	293,664,778	301,322,595	7,657,817
369	Services						
	S	395,939,757	412,626,612	16,686,855	136,187,412	142,702,651	6,515,239
		395,939,757	412,626,612	16,686,855	136,187,412	142,702,651	6,515,239
370	Meters						
	S	183,425,674	186,385,134	2,959,460	80,487,136	82,354,292	1,867,155
		183,425,674	186,385,134	2,959,460	80,487,136	82,354,292	1,867,155
371	Installations on Customers' Premises						
	S	8,968,720	8,941,071	(27,650)	4,665,457	4,651,062	(14,395)
		8,968,720	8,941,071	(27,650)	4,665,457	4,651,062	(14,395)
372	Leased Property						
	S	49,658	49,658	-	44,785	44,785	-
		49,658	49,658	-	44,785	44,785	-
373	Street Lights						
	S	54,067,230	54,966,837	899,606	23,943,702	24,196,774	253,072
		54,067,230	54,966,837	899,606	23,943,702	24,196,774	253,072
DP	Unclassified Dist Plant - Acct 300						
	S	19,036,013	35,823,146	16,787,133	11,368,838	22,828,764	11,459,926
		19,036,013	35,823,146	16,787,133	11,368,838	22,828,764	11,459,926
DS0	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT		4,305,213,575	4,691,435,014	386,221,439	1,764,705,975	1,964,571,122	199,865,147
Summary of Distribution Plant by Factor							
	S	4,305,213,575	4,691,435,014	386,221,439	1,764,705,975	1,964,571,122	199,865,147
Total Distribution Plant by Factor		4,305,213,575	4,691,435,014	386,221,439	1,764,705,975	1,964,571,122	199,865,147

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
389	Land and Land Rights						
	S	8,174,431	8,117,452	(56,980)	4,108,367	4,110,429	2,062
	CN	1,109,264	1,109,264	-	500,158	507,322	7,164
	SG	2,777	332	(2,444)	1,101	141	(960)
	SG	1,228	1,228	-	487	522	35
	SO	5,598,055	5,598,055	-	2,239,361	2,358,984	119,622
		14,885,755	14,826,330	(59,424)	6,849,474	6,977,398	127,924
390	Structures and Improvements						
	S	96,680,371	99,227,684	2,547,313	34,548,428	35,136,806	588,379
	SG	385,431	382,515	(2,915)	152,860	162,754	9,893
	SG	1,630,958	1,585,414	(45,544)	646,832	674,566	27,733
	CN	11,576,442	11,722,571	146,128	5,219,718	5,361,315	141,597
	SG	3,111,891	3,290,307	178,417	1,234,165	1,399,968	165,803
	SO	101,222,724	102,532,401	1,309,677	40,491,610	43,206,481	2,714,872
		214,607,817	218,740,893	4,133,076	82,293,613	85,941,889	3,648,277
391	Office Furniture & Equipment						
	S	16,400,685	17,085,675	684,990	4,498,815	4,718,731	219,916
	SG	455,092	454,100	(992)	180,488	193,212	12,724
	SG	642,529	642,230	(299)	254,825	273,257	18,433
	CN	6,394,223	5,200,713	(1,193,510)	2,883,100	2,378,545	(504,555)
	SG	6,565,755	6,752,982	187,226	2,603,955	2,873,274	269,319
	SE	151,784	149,785	(1,999)	60,051	62,016	1,965
	SO	86,075,996	86,452,786	376,790	34,432,541	36,430,637	1,998,096
	SSGCH	332,263	332,263	-	130,383	137,902	7,519
	SSGCT	6,617	6,617	-	2,655	2,888	233
		117,024,944	117,077,151	52,206	45,046,814	47,070,462	2,023,648
392	Transportation Equipment						
	S	62,954,077	65,708,300	2,754,223	29,949,761	30,865,902	916,141
	SO	7,088,828	7,246,394	157,567	2,835,708	3,053,583	217,875
	SG	10,684,063	11,055,659	371,596	4,237,261	4,703,987	466,726
	CN	19,079	19,078	(0)	8,602	8,726	123
	SG	1,236,267	1,201,253	(35,014)	490,299	511,112	20,813
	SE	798,242	754,045	(44,197)	315,814	312,201	(3,613)
	SG	223,435	229,062	5,627	88,614	97,462	8,848
	SSGCH	363,868	360,277	(3,592)	142,785	149,528	6,743
	SSGCT	57,440	59,476	2,037	23,045	25,955	2,911
		83,425,298	86,633,544	3,208,246	38,091,890	39,728,457	1,636,567
393	Stores Equipment						
	S	7,832,888	9,155,325	1,322,436	3,342,493	4,233,180	890,688
	SG	331,732	331,732	-	131,564	141,146	9,582
	SG	999,186	966,671	(32,514)	396,274	411,302	15,028
	SO	766,191	794,136	27,945	306,495	334,644	28,148
	SG	1,663,454	2,086,434	422,981	659,720	887,741	228,021
	SSGCT	89,648	100,541	10,893	35,967	43,876	7,910
		11,683,099	13,434,840	1,751,742	4,872,512	6,051,889	1,179,377

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
394	Tools, Shop & Garage Equipment						
	S	27,265,066	53,906,904	26,641,838	11,105,904	24,951,075	13,845,171
	SG	3,472,104	2,686,850	(785,254)	1,377,024	1,143,207	(233,817)
	SG	14,277,207	12,244,548	(2,032,659)	5,662,290	5,209,839	(452,451)
	SO	4,530,962	4,636,683	105,721	1,812,498	1,953,868	141,370
	SE	85,245	(8,378)	(93,623)	33,726	(3,469)	(37,195)
	SG	5,111,835	3,667,619	(1,444,215)	2,027,335	1,560,507	(466,828)
	SSGCH	2,129,209	1,873,161	(256,048)	835,521	777,433	(58,088)
	SSGCT	36,544	17,729	(18,814)	14,661	7,737	(6,924)
		56,908,171	79,025,116	22,116,944	22,868,959	35,600,196	12,731,237
395	Laboratory Equipment						
	S	23,903,862	24,290,198	386,336	8,097,854	8,187,038	89,183
	SG	161,784	162,745	961	64,163	69,245	5,082
	SG	1,160,883	1,160,471	(411)	460,402	493,760	33,358
	SO	5,896,286	6,025,511	129,225	2,358,661	2,539,111	180,450
	SE	50,852	42,438	(8,414)	20,119	17,571	(2,548)
	SG	4,401,181	4,933,978	532,797	1,745,493	2,099,320	353,827
	SSGCH	75,496	93,826	18,330	29,625	38,941	9,316
	SSGCT	100,964	105,770	4,806	40,506	46,158	5,651
		35,751,308	36,814,937	1,063,629	12,816,824	13,491,144	674,320
396	Power Operated Equipment						
	S	82,706,427	87,993,229	5,286,802	33,071,286	35,382,872	2,311,586
	SG	2,072,969	1,952,492	(120,477)	822,132	830,751	8,619
	SG	18,203,969	19,304,362	1,100,394	7,219,629	8,213,665	994,035
	SO	4,965,344	5,298,598	333,254	1,986,261	2,232,794	246,533
	SG	1,655,743	1,655,743	-	656,662	704,489	47,828
	SE	73,823	73,823	-	29,207	30,565	1,358
	SSGCH	982,784	987,734	4,950	385,653	409,947	24,294
		110,661,058	117,265,980	6,604,922	44,170,831	47,805,084	3,634,253
397	Communication Equipment						
	S	103,604,148	110,478,439	6,874,291	26,048,607	29,715,810	3,667,203
	SG	6,414,207	6,580,016	165,809	2,543,852	2,799,681	255,829
	SG	12,034,858	12,403,597	368,738	4,772,982	5,277,511	504,529
	SO	54,184,688	70,021,534	15,836,845	21,675,224	29,506,615	7,831,391
	CN	5,733,918	5,311,026	(422,892)	2,585,374	2,428,996	(156,378)
	SG	47,396,730	51,454,634	4,057,903	18,797,375	21,893,037	3,095,662
	SE	29,423	49,244	19,821	11,641	20,389	8,748
	SSGCH	869,161	876,343	7,182	341,067	363,716	22,649
	SSGCT	6,244	14,880	8,636	2,505	6,493	3,988
		230,273,378	257,189,712	26,916,333	76,778,627	92,012,247	15,233,621
398	Misc. Equipment						
	S	972,678	1,007,125	34,447	313,859	331,917	18,058
	SG	53,506	53,506	-	21,220	22,766	1,546
	SG	476,102	451,498	(24,604)	188,820	192,105	3,284
	CN	167,528	42,433	(125,095)	75,537	19,407	(56,130)
	SO	3,090,231	3,105,167	14,935	1,236,169	1,308,497	72,327
	SE	4,207	4,207	-	1,664	1,742	77
	SG	860,908	941,480	80,572	341,433	400,583	59,150
	SSGCT	2,650	2,650	-	1,063	1,156	93
		5,627,810	5,608,065	(19,745)	2,179,766	2,278,172	98,406
399	Coal Mine						
	SE	265,600,936	358,873,020	93,272,085	105,081,670	148,586,165	43,504,495
MP	SE	-	-	-	-	-	-
		265,600,936	358,873,020	93,272,085	105,081,670	148,586,165	43,504,495
399L	WIDCO Capital Lease						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
1011390	General Capital Leases						
	S	7,243,842	7,306,030	62,188	-	-	-
	SG	5,728,498	12,411,745	6,683,247	2,271,902	5,280,978	3,009,076
	SO	17,142,932	16,984,736	(158,196)	6,857,600	7,157,256	299,657
		30,115,272	36,702,511	6,587,240	9,129,501	12,438,234	3,308,733
	Remove Capital Leases	(30,115,272)	(36,702,511)	(6,587,240)	(9,129,501)	(12,438,234)	(3,308,733)
		-	-	-	-	-	-
1011392	General Vehicles Capital Leases						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300						
	S	-	-	-	-	-	-
	SO	14,804	25,152	10,348	5,922	10,599	4,677
	CN	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		14,804	25,152	10,348	5,922	10,599	4,677
399G	Unclassified Gen Plant - Acct 300						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL GENERAL PLANT		1,146,464,377	1,305,514,740	159,050,363	441,056,901	525,553,702	84,496,801
Summary of General Plant by Factor							
	S	437,738,475	484,276,359	46,537,885	155,085,375	177,633,761	22,548,386
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	151,416,280	161,045,203	9,628,923	60,051,159	68,521,886	8,470,727
	SO	290,577,041	308,721,152	18,144,111	116,238,051	130,093,069	13,855,018
	SE	266,794,511	359,938,184	93,143,674	105,553,893	149,027,181	43,473,287
	CN	25,000,454	23,405,085	(1,595,369)	11,272,489	10,704,310	(568,179)
	DEU	-	-	-	-	-	-
	SSGCT	300,106	307,663	7,558	120,402	134,264	13,862
	SSGCH	4,752,782	4,523,605	(229,178)	1,865,034	1,877,467	12,433
	Less Capital Leases	(30,115,272)	(36,702,511)	(6,587,240)	(9,129,501)	(12,438,234)	(3,308,733)
Total General Plant by Factor		1,146,464,377	1,305,514,740	159,050,363	441,056,901	525,553,702	84,496,801
301	Organization						
	S	20,441,705	16,787,669	(3,654,036)	10,028,071	10,028,071	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		20,441,705	16,787,669	(3,654,036)	10,028,071	10,028,071	-
302	Franchise & Consent						
	S	1,000,000	880,694	(119,306)	-	(65,209)	(65,209)
	SG	1,896,949	5,057,456	3,160,507	752,323	2,151,858	1,399,535
	SG	64,971,979	64,694,832	(277,147)	25,767,656	27,526,507	1,758,851
	SG	9,703,127	9,640,296	(62,832)	3,848,226	4,101,775	253,549
	SG	2,844,878	2,826,452	(18,426)	1,128,269	1,202,605	74,337
	SG	679,586	675,184	(4,402)	269,521	287,279	17,758
		81,096,518	83,774,914	2,678,395	31,765,995	35,204,815	3,438,820

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
303	Miscellaneous Intangible Plant						
	S	981,628	977,992	(3,637)	41,302	39,917	(1,385)
	SG	33,304,308	33,499,720	195,411	13,208,370	14,253,538	1,045,168
	SO	349,750,486	412,209,127	62,458,641	139,908,902	173,702,223	33,793,321
	SE	1,338,222	2,521,088	1,182,866	529,451	1,043,820	514,369
	CN	100,639,262	101,394,809	755,547	45,377,373	46,372,892	995,519
	SSGCH	28,886	28,699	(187)	11,335	11,911	576
	SSGCT	-	-	-	-	-	-
		486,042,793	550,631,434	64,588,641	199,076,733	235,424,301	36,347,568
303	Less Non-Utility Plant						
	S	-	-	-	-	-	-
		486,042,793	550,631,434	64,588,641	199,076,733	235,424,301	36,347,568
IP	Unclassified Intangible Plant - Acct 300						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	223,643	581,472	357,829	89,463	245,029	155,566
		223,643	581,472	357,829	89,463	245,029	155,566
TOTAL INTANGIBLE PLANT		587,804,659	651,775,489	63,970,830	240,960,261	280,902,215	39,941,954
Summary of Intangible Plant by Factor							
	S	22,423,334	18,646,355	(3,776,979)	10,069,372	10,002,778	(66,594)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	113,400,827	116,393,939	2,993,112	44,974,365	49,523,562	4,549,197
	SO	349,974,130	412,790,599	62,816,470	139,998,365	173,947,252	33,948,887
	CN	100,639,262	101,394,809	755,547	45,377,373	46,372,892	995,519
	SSGCT	-	-	-	-	-	-
	SSGCH	28,886	28,699	(187)	11,335	11,911	576
	SE	1,338,222	2,521,088	1,182,866	529,451	1,043,820	514,369
Total Intangible Plant by Factor		587,804,659	651,775,489	63,970,830	240,960,261	280,902,215	39,941,954
Summary of Unclassified Plant (Account 106)							
	DP	19,036,013	35,823,146	16,787,133	11,368,838	22,828,764	11,459,926
	DS0	-	-	-	-	-	-
	GP	14,804	25,152	10,348	5,922	10,599	4,677
	HP	-	-	-	-	-	-
	NP	-	-	-	-	-	-
	OP	330,605	644,625	314,020	131,117	274,277	143,160
	TP	2,708,342	2,535,465	(172,877)	1,074,119	1,078,796	4,677
	TS0	-	-	-	-	-	-
	IP	223,643	581,472	357,829	89,463	245,029	155,566
	MP						
	SP	-	-	-	-	-	-
Total Unclassified Plant by Factor		22,313,408	39,609,860	17,296,452	12,669,458	24,437,464	11,768,005
TOTAL ELECTRIC PLANT IN SERVICE		13,816,538,092	15,625,200,547	1,808,662,455	5,529,876,572	6,587,385,013	1,057,508,440

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
Summary of Electric Plant by Factor							
	S	4,765,375,383	5,194,357,728	428,982,345	1,929,860,721	2,152,207,661	222,346,939
	SE	268,132,732	362,459,272	94,326,540	106,083,344	150,071,000	43,987,656
	DGU	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	SG	7,590,691,332	8,809,700,253	1,219,008,921	3,010,441,228	3,748,371,648	737,930,421
	SO	640,551,170	721,511,751	80,960,581	256,236,415	304,040,321	47,803,905
	CN	125,639,716	124,799,894	(839,822)	56,649,862	57,077,202	427,340
	DEU	-	-	-	-	-	-
	SSGCH	377,439,362	370,768,879	(6,670,483)	148,110,573	153,883,102	5,772,529
	SSGCT	78,823,667	78,305,281	(518,386)	31,623,931	34,172,314	2,548,383
	Less Capital Leases	(30,115,272)	(36,702,511)	(6,587,240)	(9,129,501)	(12,438,234)	(3,308,733)
		13,816,538,092	15,625,200,547	1,808,662,455	5,529,876,572	6,587,385,013	1,057,508,440
105	Plant Held For Future Use						
	S	2,226,729	2,226,729	-	2,226,729	2,226,729	-
	SG	-	-	-	-	-	-
	SG	119,475	119,475	-	47,383	50,835	3,451
	SG	-	-	-	-	-	-
	SE	953,014	4,453,014	3,500,000	377,048	1,843,706	1,466,658
	SG	-	-	-	-	-	-
Total Plant Held For Future Use		3,299,218	6,799,218	3,500,000	2,651,161	4,121,270	1,470,109
114	Electric Plant Acquisition Adjustments						
	S	-	-	-	-	-	-
	SG	142,633,069	142,633,069	-	56,567,769	60,687,848	4,120,080
	SG	14,560,711	14,560,711	-	5,774,726	6,195,325	420,599
Total Electric Plant Acquisition Adjustments		157,193,780	157,193,780	-	62,342,495	66,883,173	4,540,678
115	Accum Provision for Asset Acquisition Adjustments						
	S	-	-	-	-	-	-
	SG	(61,217,570)	(71,845,356)	(10,627,785)	(24,278,671)	(30,568,928)	(6,290,257)
	SG	(9,082,376)	(9,413,301)	(330,925)	(3,602,038)	(4,005,193)	(403,155)
		(70,299,947)	(81,258,657)	(10,958,710)	(27,880,709)	(34,574,121)	(6,693,412)
120	Nuclear Fuel						
	SE	-	-	-	-	-	-
Total Nuclear Fuel		-	-	-	-	-	-
124	Weatherization						
	S	20,076,957	17,817,245	(2,259,712)	6,268,254	5,728,113	(540,141)
	SO	(12,473,516)	(12,476,530)	(3,014)	(4,989,717)	(5,257,528)	(267,811)
		7,603,441	5,340,715	(2,262,726)	1,278,537	470,585	(807,952)
182W	Weatherization						
	S	13,017,048	14,017,076	1,000,028	2,436,376	1,421,693	(1,014,683)
	SG	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		13,017,048	14,017,076	1,000,028	2,436,376	1,421,693	(1,014,683)
186W	Weatherization						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	CNP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
Total Weatherization		20,620,489	19,357,791	(1,262,698)	3,714,913	1,892,278	(1,822,636)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
151	Fuel Stock						
	DEU	-	-	-	-	-	-
	SE	44,821,293	75,727,827	30,906,534	17,732,981	31,354,008	13,621,027
	SSECT	-	-	-	-	-	-
	SSECH	7,480,195	12,341,673	4,861,478	2,941,953	5,058,258	2,116,305
Total Fuel Stock		52,301,487	88,069,500	35,768,013	20,674,934	36,412,266	15,737,332
152	Fuel Stock - Undistributed						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
25316	DG&T Working Capital Deposit						
	SE	(433,000)	(433,000)	-	(171,311)	(179,277)	(7,966)
		(433,000)	(433,000)	-	(171,311)	(179,277)	(7,966)
25317	DG&T Working Capital Deposit						
	SE	(1,159,359)	(1,159,359)	-	(458,686)	(480,016)	(21,330)
		(1,159,359)	(1,159,359)	-	(458,686)	(480,016)	(21,330)
25319	Provo Working Capital Deposit						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Fuel Stock	50,709,128	86,477,141	35,768,013	20,044,937	35,752,973	15,708,036
154	Materials and Supplies						
	S	46,239,977	46,239,977	-	20,142,002	20,142,002	-
	SG	-	-	-	-	-	-
	SE	3,330,629	3,330,629	-	1,317,722	1,378,999	61,277
	SO	(5,243,885)	(5,243,885)	-	(2,097,684)	(2,209,739)	(112,054)
	SNPPS	55,802,926	55,560,121	(242,804)	22,112,765	23,601,715	1,488,950
	SNPPH	(19,221)	(19,221)	-	(7,623)	(8,178)	(555)
	SNPD	240,591	240,591	-	105,967	109,785	3,818
	SNPT	14,590,876	14,590,876	(0)	5,786,690	6,208,160	421,470
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SSGCT	-	-	-	-	-	-
	SNPP	-	-	-	-	-	-
	SSGCH	389,548	763,701	374,153	152,862	316,965	164,103
Total Materials and Supplies		115,331,442	115,462,791	131,349	47,512,700	49,539,709	2,027,009
163	Stores Expense Undistributed						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
25318	Provo Working Capital Deposit						
	SNPPS	(273,000)	(273,000)	-	(108,180)	(115,969)	(7,789)
		(273,000)	(273,000)	-	(108,180)	(115,969)	(7,789)
	Total Materials & Supplies	115,058,442	115,189,791	131,349	47,404,519	49,423,740	2,019,220
165	Prepayments						
	S	4,401,108	4,401,108	-	2,414,312	2,414,312	-
	GPS	622,954	622,954	-	249,197	262,509	13,312
	SG	2,781,190	2,781,190	-	1,103,010	1,183,347	80,337
	SE	3,067,854	3,067,854	(0)	1,213,758	1,270,200	56,443
	SO	17,259,854	8,754,272	(8,505,582)	6,904,371	3,688,993	(3,215,379)
Total Prepayments		28,132,960	19,627,378	(8,505,582)	11,884,649	8,819,361	(3,065,287)

FERC ACCT			Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
182M	Misc Regulatory Assets							
		S	63,156,270	43,859,682	(19,296,589)	12,607,546	5,774,883	(6,832,663)
		SG	-	-	-	-	-	-
		SSGCH	13,282,030	11,598,392	(1,683,638)	5,211,987	4,813,771	(398,216)
		SG	-	-	-	-	-	-
		SG	-	-	-	-	-	-
		SE	5,304,104	2,652,052	(2,652,052)	2,098,502	1,098,044	(1,000,458)
		SO	(10,280,472)	(6,876,052)	3,404,420	(4,112,445)	(2,897,523)	1,214,921
			71,461,933	51,234,074	(20,227,859)	15,805,590	8,789,175	(7,016,415)
186M	Misc Deferred Debits							
		S	4,368,128	4,368,128	-	-	-	-
		SG	1,406,814	6,820,209	5,413,395	557,938	2,901,878	2,343,941
		SG	167,354	1,318,235	1,150,881	66,372	560,886	494,514
		SG	26,508,764	24,457,337	(2,051,428)	10,513,282	10,406,164	(107,118)
		SO	53,828	-	(53,828)	21,532	-	(21,532)
		SE	1,980,658	3,387,541	1,406,883	783,622	1,402,562	618,940
		SNPPS	-	-	-	-	-	-
		EXCTAX	-	-	-	-	-	-
Total Misc. Deferred Debits			34,485,546	40,351,450	5,865,903	11,942,746	15,271,490	3,328,744
Working Capital								
CWC	Cash Working Capital							
		S	67,963,509	65,350,592	(2,612,917)	31,968,741	31,485,278	(483,463)
		SO	-	-	-	-	-	-
		SE	-	-	-	-	-	-
			67,963,509	65,350,592	(2,612,917)	31,968,741	31,485,278	(483,463)
OWC	Other Work. Cap.							
131	Cash	SNP	-	-	-	-	-	-
135	Working Fund:	SG	(34,332)	(34,332)	-	(13,616)	(14,608)	(992)
143	Other A/R	SO	15,130,537	15,130,537	-	6,052,592	6,375,909	323,318
232	A/P	S	-	-	-	-	-	-
232	A/P	SO	(5,058,897)	(5,058,897)	-	(2,023,685)	(2,131,786)	(108,101)
232	A/P	SE	(3,085,385)	(3,085,385)	-	(1,220,694)	(1,277,459)	(56,765)
253	Deferred Hedg	SE	-	-	-	-	-	-
2533	Other Msc. Df.	S	-	-	-	-	-	-
2533	Other Msc. Df.	SE	(5,217,328)	(5,217,328)	-	(2,064,170)	(2,160,159)	(95,989)
230	Asset Retir. Ol	SE	(1,593,668)	(1,593,668)	-	(630,515)	(659,835)	(29,320)
230	Asset Retir. Ol	S	-	-	-	-	-	-
254105	ARO Reg Liab	S	-	-	-	-	-	-
254105	ARO Reg Liab	SE	(325,097)	(325,097)	-	(128,621)	(134,602)	(5,981)
2533	Cholla Reclam	SSECH	-	-	-	-	-	-
			(184,170)	(184,170)	-	(28,708)	(2,539)	26,169
Total Working Capital			67,779,340	65,166,423	(2,612,917)	31,940,033	31,482,739	(457,294)
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		S	-	-	-	-	-	-
			-	-	-	-	-	-
18222	Nuclear Plant - Trojan							
		S	(1,833,167)	(1,317,589)	515,578	-	-	-
		TROJP	4,384,127	3,151,092	(1,233,036)	1,738,091	1,335,254	(402,836)
		TROJD	6,381,641	4,586,805	(1,794,836)	2,529,842	1,942,220	(587,623)
			8,932,601	6,420,307	(2,512,294)	4,267,933	3,277,474	(990,459)

FERC ACCT			Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
1869	Misc Deferred Debits-Trojan							
		S	-	-	-	-	-	-
		SNPPN	-	-	-	-	-	-
			-	-	-	-	-	-
141	Impact Housing - Notes Receivable							
		SG	622,799	797,321	174,521	247,000	339,246	92,246
			622,799	797,321	174,521	247,000	339,246	92,246
TOTAL MISCELLANEOUS RATE BASE			9,555,401	7,217,628	(2,337,773)	4,514,933	3,616,720	(898,213)
TOTAL RATE BASE ADDITIONS			487,996,291	487,356,016	(640,275)	184,365,266	191,478,796	7,113,530
235	Customer Service Deposits							
		S	(9,389,052)	(9,745,692)	(356,640)	(9,389,052)	(9,745,692)	(356,640)
		CN	-	-	-	-	-	-
Total Customer Service Deposits			(9,389,052)	(9,745,692)	(356,640)	(9,389,052)	(9,745,692)	(356,640)
2281	Prop Ins	SO	(342,293)	(342,293)	-	(136,926)	(144,240)	(7,314)
2282	Inj & Dam	SO	(3,526,028)	(3,526,028)	-	(1,410,499)	(1,485,845)	(75,346)
2283	Pen & Ben	SO	(53,800,169)	(53,800,169)	(0)	(21,521,407)	(22,671,038)	(1,149,631)
2283	Pen & Ben	S	-	-	-	-	-	-
254	Ins Prov	SO	(3,976,840)	(3,976,840)	-	(1,590,835)	(1,675,814)	(84,979)
			(61,645,330)	(61,645,330)	(0)	(24,659,667)	(25,976,938)	(1,317,271)
22844	Accum Hydro Relicensing Obligation							
		S	-	-	-	-	-	-
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
22842	Prv-Trojan	TROJD	(2,796,239)	(2,796,239)	-	(1,108,499)	(1,184,029)	(75,530)
230	ARO	TROJP	(2,617,926)	(2,370,303)	247,623	(1,037,879)	(1,004,400)	33,478
254105	ARO	TROJP	(967,207)	-	967,207	(383,450)	-	383,450
254		S	(4,154,353)	(4,154,353)	-	-	-	-
			(10,535,725)	(9,320,895)	1,214,830	(2,529,828)	(2,188,430)	341,398
252	Customer Advances for Construction							
		S	(2,958,451)	(2,524,019)	434,432	(1,986,394)	(1,216,648)	769,746
		SE	-	-	-	-	-	-
		SG	(2,948,778)	(3,165,381)	(216,603)	(1,169,475)	(1,346,813)	(177,339)
		SO	-	-	-	-	-	-
		CN	-	-	-	-	-	-
Total Customer Advances for Constr.			(5,907,229)	(5,689,399)	217,830	(3,155,869)	(2,563,462)	592,407
25398	SO2 Emissions							
		SE	(2,474,742)	(23,977,069)	(21,502,326)	(979,101)	(9,927,357)	(8,948,257)
			(2,474,742)	(23,977,069)	(21,502,326)	(979,101)	(9,927,357)	(8,948,257)
25399	Other Deferred Credits							
		S	(5,873,840)	(5,873,840)	-	(843,113)	(843,113)	-
		GPS	-	-	-	-	-	-
		SG	(9,670,599)	(8,595,510)	1,075,089	(3,835,325)	(3,657,237)	178,088
		SE	(3,639,706)	(3,057,833)	581,873	(1,440,004)	(1,266,051)	173,953
			(19,184,145)	(17,527,183)	1,656,962	(6,118,442)	(5,766,402)	352,040

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
190	Accumulated Deferred Income Taxes						
	S	13,819,235	27,675,344	13,856,109	(1)	-	1
	CN	76,149	380,745	304,596	34,335	174,134	139,799
	SO	62,778,549	146,137,412	83,358,862	25,112,983	61,581,347	36,468,364
	DGP	3,536	3,417	(120)	-	-	-
	BADDEBT	19,772,090	17,634,357	(2,137,733)	7,030,260	6,270,838	(759,422)
	TROJD	(1,045,543)	18,186	1,063,728	(414,479)	7,700	422,180
	SG	18,449,623	1,933,518	(16,516,105)	7,317,055	822,678	(6,494,377)
	SE	28,226,611	20,630,227	(7,596,384)	11,167,504	8,541,646	(2,625,858)
	SNP	1,814,608	29,017	(1,785,592)	745,293	12,573	(732,720)
	SNPD	(455,471)	(2,277,353)	(1,821,883)	(200,610)	(1,039,190)	(838,580)
Total Accum Deferred Income Taxes		143,439,387	212,164,868	68,725,480	50,792,339	76,371,726	25,579,386
281	Accumulated Deferred Income Taxes						
	S	-	-	-	-	-	-
	DGP	(1,219,496)	(216,615)	1,002,881	-	-	-
	SNPT	-	-	-	-	-	-
		(1,219,496)	(216,615)	1,002,881	-	-	-
282	Accumulated Deferred Income Taxes						
	S	(624,908,878)	(1,319,516,067)	(694,607,190)	(282,222,634)	(584,036,523)	(301,813,889)
	DITBAL	(582,524,636)	(7,042,808)	575,481,827	(260,788,707)	(3,083,243)	257,705,464
	DGP	(102,622)	-	102,622	-	-	-
	SO	8,780,265	17,560,530	8,780,265	3,512,325	7,399,892	3,887,568
	CN	-	-	-	-	-	-
	SE	(12,541,701)	(19,600,550)	(7,058,849)	(4,961,966)	(8,115,323)	(3,153,357)
	SG	(768,925)	16,984,243	17,753,168	(304,953)	7,226,495	7,531,448
		(1,212,066,496)	(1,311,614,652)	(99,548,156)	(544,765,934)	(580,608,701)	(35,842,767)
283	Accumulated Deferred Income Taxes						
	S	(5,820,448)	(15,318,785)	(9,498,337)	(8,346)	(278,173)	(269,827)
	SG	(5,951,370)	(12,145,865)	(6,194,495)	(2,360,292)	(5,167,851)	(2,807,559)
	SE	2,266,934	(6,416,138)	(8,683,072)	896,884	(2,656,509)	(3,553,393)
	SO	(17,441,086)	(40,304,872)	(22,863,786)	(6,976,869)	(16,984,209)	(10,007,340)
	GPS	(1,420,526)	(1,003,081)	417,445	(568,246)	(422,692)	145,554
	SNP	(15,561,318)	(10,809,361)	4,751,957	(6,391,317)	(4,683,626)	1,707,691
	TROJD	(1,284,003)	(1,708,888)	(424,885)	(509,011)	(723,605)	(214,594)
	SNPD	-	-	-	-	-	-
	SGCT	(2,196,692)	(3,859,053)	(1,662,361)	(874,637)	(1,647,668)	(773,031)
		(47,408,508)	(91,566,041)	(44,157,533)	(16,791,833)	(32,564,332)	(15,772,499)
TOTAL ACCUM DEF INCOME TAX		(1,117,255,112)	(1,191,232,440)	(73,977,328)	(510,765,428)	(536,801,307)	(26,035,879)
255	Accumulated Investment Tax Credit						
	S	-	-	-	-	-	-
	ITC84	(4,508,771)	(3,345,203)	1,163,568	-	-	-
	ITC85	(6,268,219)	(4,910,755)	1,357,464	-	-	-
	ITC86	(2,651,223)	(2,157,975)	493,248	-	-	-
	ITC88	(362,979)	(303,723)	59,256	-	-	-
	ITC89	(766,585)	(648,769)	117,816	-	-	-
	ITC90	(452,592)	(395,040)	57,552	(212,426)	(185,414)	27,012
	DGU	-	-	-	-	-	-
Total Accumulated ITC		(15,010,369)	(11,761,465)	3,248,904	(212,426)	(185,414)	27,012
TOTAL RATE BASE DEDUCTIONS		(1,241,401,704)	(1,330,899,472)	(89,497,768)	(557,809,813)	(593,155,002)	(35,345,189)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
108SP	Steam Prod Plant Accumulated Depr						
	S	-	-	-	-	-	-
	SG	(782,479,225)	(833,952,255)	(51,473,030)	(310,328,482)	(354,831,935)	(44,503,453)
	SG	(884,030,733)	(933,122,298)	(49,091,565)	(350,603,450)	(397,027,035)	(46,423,585)
	SG	(349,191,258)	(426,450,904)	(77,259,647)	(138,488,013)	(181,447,318)	(42,959,305)
	SSGCH	(198,948,639)	(209,716,788)	(10,768,149)	(78,069,221)	(87,040,396)	(8,971,175)
		(2,214,649,856)	(2,403,242,246)	(188,592,391)	(877,489,166)	(1,020,346,683)	(142,857,517)
108NP	Nuclear Prod Plant Accumulated Depr						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr						
	S	-	-	-	-	-	-
	SG	(148,121,560)	(155,779,675)	(7,658,115)	(58,744,485)	(66,281,497)	(7,537,012)
	SG	(29,221,867)	(31,207,604)	(1,985,737)	(11,589,289)	(13,278,284)	(1,688,995)
	SG	(33,442,025)	(45,100,861)	(11,658,836)	(13,262,988)	(19,189,619)	(5,926,630)
	SG	(11,517,391)	(14,366,009)	(2,848,618)	(4,567,756)	(6,112,483)	(1,544,726)
		(222,302,843)	(246,454,150)	(24,151,306)	(88,164,518)	(104,861,882)	(16,697,364)
108OP	Other Production Plant - Accum Depr						
	S	-	-	-	-	-	-
	SG	(2,275,512)	(2,284,809)	(9,297)	(902,460)	(972,146)	(69,686)
	SG	-	-	-	-	-	-
	SG	(45,441,889)	(69,727,813)	(24,285,924)	(18,022,092)	(29,667,951)	(11,645,860)
	SSGCT	(7,997,888)	(13,999,745)	(6,001,857)	(3,208,740)	(6,109,469)	(2,900,729)
		(55,715,289)	(86,012,368)	(30,297,079)	(22,133,292)	(36,749,566)	(14,616,274)
108EP	Experimental Plant - Accum Depr						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR		(2,492,667,988)	(2,735,708,764)	(243,040,776)	(987,786,976)	(1,161,958,131)	(174,171,156)
Summary of Prod Plant Depreciation by Factor							
	S	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	(2,285,721,461)	(2,511,992,230)	(226,270,770)	(906,509,015)	(1,068,808,267)	(162,299,252)
	SSGCH	(198,948,639)	(209,716,788)	(10,768,149)	(78,069,221)	(87,040,396)	(8,971,175)
	SSGCT	(7,997,888)	(13,999,745)	(6,001,857)	(3,208,740)	(6,109,469)	(2,900,729)
Total of Prod Plant Depreciation by Factor		(2,492,667,988)	(2,735,708,764)	(243,040,776)	(987,786,976)	(1,161,958,131)	(174,171,156)
108TP	Transmission Plant Accumulated Depr						
	SG	(346,801,867)	(364,333,853)	(17,531,986)	(137,540,389)	(155,017,611)	(17,477,222)
	SG	(344,119,776)	(362,727,396)	(18,607,620)	(136,476,681)	(154,334,092)	(17,857,411)
	SG	(254,242,075)	(309,177,910)	(54,935,835)	(100,831,504)	(131,549,733)	(30,718,228)
TOTAL TRANS PLANT ACCUM DEPR		(945,163,718)	(1,036,239,159)	(91,075,441)	(374,848,574)	(440,901,435)	(66,052,861)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
108360	Land and Land Rights						
	S	(3,575,759)	(4,795,264)	(1,219,505)	(1,004,058)	(1,187,357)	(183,299)
		(3,575,759)	(4,795,264)	(1,219,505)	(1,004,058)	(1,187,357)	(183,299)
108361	Structures and Improvements						
	S	(13,181,192)	(13,648,368)	(467,176)	(5,869,435)	(6,174,885)	(305,451)
		(13,181,192)	(13,648,368)	(467,176)	(5,869,435)	(6,174,885)	(305,451)
108362	Station Equipment						
	S	(153,986,795)	(154,873,695)	(886,900)	(60,080,911)	(60,501,410)	(420,499)
		(153,986,795)	(154,873,695)	(886,900)	(60,080,911)	(60,501,410)	(420,499)
108364	Poles, Towers & Fixtures						
	S	(372,893,346)	(517,790,219)	(144,896,873)	(86,337,854)	(135,986,489)	(49,648,635)
		(372,893,346)	(517,790,219)	(144,896,873)	(86,337,854)	(135,986,489)	(49,648,635)
108365	Overhead Conductors						
	S	(214,258,939)	(220,261,886)	(6,002,947)	(46,147,032)	(48,615,727)	(2,468,696)
		(214,258,939)	(220,261,886)	(6,002,947)	(46,147,032)	(48,615,727)	(2,468,696)
108366	Underground Conduit						
	S	(97,302,734)	(99,652,506)	(2,349,772)	(51,705,929)	(52,510,761)	(804,832)
		(97,302,734)	(99,652,506)	(2,349,772)	(51,705,929)	(52,510,761)	(804,832)
108367	Underground Conductors						
	S	(202,293,745)	(207,181,021)	(4,887,277)	(126,711,859)	(129,122,065)	(2,410,206)
		(202,293,745)	(207,181,021)	(4,887,277)	(126,711,859)	(129,122,065)	(2,410,206)
108368	Line Transformers						
	S	(320,976,912)	(325,573,510)	(4,596,598)	(100,470,489)	(101,256,922)	(786,434)
		(320,976,912)	(325,573,510)	(4,596,598)	(100,470,489)	(101,256,922)	(786,434)
108369	Services						
	S	(124,838,819)	(128,847,700)	(4,008,881)	(49,780,743)	(51,225,468)	(1,444,726)
		(124,838,819)	(128,847,700)	(4,008,881)	(49,780,743)	(51,225,468)	(1,444,726)
108370	Meters						
	S	(86,798,425)	(86,560,714)	237,711	(39,438,392)	(39,139,503)	298,888
		(86,798,425)	(86,560,714)	237,711	(39,438,392)	(39,139,503)	298,888
108371	Installations on Customers' Premises						
	S	(5,790,642)	(5,760,478)	30,164	(3,327,454)	(3,294,867)	32,587
		(5,790,642)	(5,760,478)	30,164	(3,327,454)	(3,294,867)	32,587
108372	Leased Property						
	S	(43,203)	(42,195)	1,008	(38,252)	(37,393)	859
		(43,203)	(42,195)	1,008	(38,252)	(37,393)	859
108373	Street Lights						
	S	(18,853,200)	(19,065,216)	(212,016)	(8,811,402)	(8,836,681)	(25,279)
		(18,853,200)	(19,065,216)	(212,016)	(8,811,402)	(8,836,681)	(25,279)
108D00	Unclassified Dist Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR		(1,614,793,709)	(1,784,052,771)	(169,259,062)	(579,723,808)	(637,889,530)	(58,165,722)
Summary of Distribution Plant Depr by Factor							
	S	(1,614,793,709)	(1,784,052,771)	(169,259,062)	(579,723,808)	(637,889,530)	(58,165,722)
Total Distribution Depreciation by Factor		(1,614,793,709)	(1,784,052,771)	(169,259,062)	(579,723,808)	(637,889,530)	(58,165,722)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
108GP	General Plant Accumulated Depr						
	S	(142,542,157)	(152,124,069)	(9,581,912)	(51,624,328)	(56,446,843)	(4,822,515)
	SG	(8,924,850)	(9,241,130)	(316,279)	(3,539,564)	(3,931,937)	(392,373)
	SG	(17,522,090)	(18,638,388)	(1,116,298)	(6,949,199)	(7,930,305)	(981,106)
	SG	(34,084,912)	(37,980,811)	(3,895,899)	(13,517,955)	(16,160,163)	(2,642,208)
	CN	(5,313,947)	(5,798,827)	(484,880)	(2,396,013)	(2,652,092)	(256,079)
	SO	(92,105,754)	(111,854,116)	(19,748,362)	(36,844,595)	(47,134,591)	(10,289,996)
	SE	(631,604)	(754,163)	(122,560)	(249,886)	(312,250)	(62,364)
	SSGCT	(23,793)	(32,734)	(8,941)	(9,546)	(14,285)	(4,739)
	SSGCH	(2,600,549)	(2,725,687)	(125,138)	(1,020,479)	(1,131,263)	(110,785)
		(303,749,656)	(339,149,926)	(35,400,269)	(116,151,564)	(135,713,730)	(19,562,166)
108MP	Mining Plant Accumulated Depr.						
	S	-	-	-	-	-	-
	SE	(132,656,878)	(133,268,000)	(611,122)	(52,484,026)	(55,177,681)	(2,693,655)
		(132,656,878)	(133,268,000)	(611,122)	(52,484,026)	(55,177,681)	(2,693,655)
108MP	Less Centralia Situs Depreciation						
	S	-	-	-	-	-	-
		(132,656,878)	(133,268,000)	(611,122)	(52,484,026)	(55,177,681)	(2,693,655)
1081390	Accum Depr - Capital Lease						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
1081399	Accum Depr - Capital Lease						
	S	-	-	-	-	-	-
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR		(436,406,534)	(472,417,926)	(36,011,392)	(168,635,589)	(190,891,411)	(22,255,821)
Summary of General Depreciation by Factor							
	S	(142,542,157)	(152,124,069)	(9,581,912)	(51,624,328)	(56,446,843)	(4,822,515)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SE	(133,288,482)	(134,022,164)	(733,682)	(52,733,912)	(55,489,932)	(2,756,020)
	SO	(92,105,754)	(111,854,116)	(19,748,362)	(36,844,595)	(47,134,591)	(10,289,996)
	CN	(5,313,947)	(5,798,827)	(484,880)	(2,396,013)	(2,652,092)	(256,079)
	SG	(60,531,852)	(65,860,329)	(5,328,476)	(24,006,718)	(28,022,405)	(4,015,687)
	DEU	-	-	-	-	-	-
	SSGCT	(23,793)	(32,734)	(8,941)	(9,546)	(14,285)	(4,739)
	SSGCH	(2,600,549)	(2,725,687)	(125,138)	(1,020,479)	(1,131,263)	(110,785)
	Remove Capital Leases	-	-	-	-	-	-
Total General Depreciation by Factor		(436,406,534)	(472,417,926)	(36,011,392)	(168,635,589)	(190,891,411)	(22,255,821)
TOTAL ACCUM DEPR - PLANT IN SERV		(5,489,031,949)	(6,028,418,620)	(539,386,671)	(2,110,994,947)	(2,431,640,507)	(320,645,560)
111SP	Accum Prov for Amort-Steam						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
111GP	Accum Prov for Amort-General						
	S	(14,284,037)	(14,687,197)	(403,160)	(22,280)	(39,615)	(17,335)
	CN	(1,747,612)	(1,716,183)	31,429	(787,983)	(784,896)	3,087
	SG	-	-	-	-	-	-
	SO	(7,850,434)	(8,334,096)	(483,661)	(3,140,369)	(3,511,933)	(371,564)
	SE	-	-	-	-	-	-
		(23,882,083)	(24,737,476)	(855,392)	(3,950,632)	(4,336,444)	(385,812)

FERC ACCT		Total Co. Base	Total Co. Test	Incremental Change	Utah Base	Utah Test	Incremental Change
111HP	Accum Prov for Amort-Hydro						
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	(204,914)	(227,380)	(22,466)	(81,268)	(96,746)	(15,478)
	SG	-	-	-	-	-	-
		(204,914)	(227,380)	(22,466)	(81,268)	(96,746)	(15,478)
111IP	Accum Prov for Amort-Intangible Plant						
	S	(20,646,626)	(21,280,691)	(634,065)	(9,577,520)	(11,159,389)	(1,581,869)
	SG	(2,554,752)	(2,886,051)	(331,299)	(1,013,206)	(1,227,964)	(214,758)
	SG	(288,960)	(343,004)	(54,045)	(114,600)	(145,942)	(31,342)
	SE	(721,377)	(1,065,700)	(344,323)	(285,404)	(441,238)	(155,834)
	SG	(14,000,162)	(19,600,259)	(5,600,097)	(5,552,414)	(8,339,564)	(2,787,149)
	SG	(6,810,648)	(12,317,503)	(5,506,855)	(2,701,079)	(5,240,880)	(2,539,801)
	SG	(1,965,532)	(2,775,957)	(810,425)	(779,523)	(1,181,120)	(401,597)
	CN	(66,490,331)	(80,812,718)	(14,322,386)	(29,979,916)	(36,959,677)	(6,979,762)
	SSGCT	(26,378)	(56,126)	(29,749)	(10,583)	(24,494)	(13,911)
	SSGCH	(4,092)	(10,422)	(6,330)	(1,606)	(4,326)	(2,720)
	SO	(201,175,248)	(262,688,549)	(61,513,300)	(80,475,108)	(110,695,232)	(30,220,124)
		(314,684,106)	(403,836,981)	(89,152,875)	(130,490,958)	(175,419,825)	(44,928,867)
111IP	Less Non-Utility Plant						
	OTH	-	-	-	-	-	-
		(314,684,106)	(403,836,981)	(89,152,875)	(130,490,958)	(175,419,825)	(44,928,867)
111390	Accum Amtr - Capital Lease						
	S	(632,326)	(618,882)	13,444	-	-	-
	SG	(29,202)	(109,317)	(80,115)	(11,582)	(46,512)	(34,931)
	SO	3,039,986	2,795,612	(244,374)	1,216,070	1,178,053	(38,017)
		2,378,457	2,067,413	(311,044)	1,204,488	1,131,540	(72,948)
	Remove Capital Lease Amtr	(2,378,457)	(2,067,413)	311,044	(1,204,488)	(1,131,540)	72,948
TOTAL ACCUM PROV FOR AMORTIZ YEAR-END		(338,771,103)	(428,801,837)	(90,030,734)	(134,522,858)	(179,853,015)	(45,330,157)
Summary of Amortization by Factor							
	S	(35,562,989)	(36,586,770)	(1,023,781)	(9,599,800)	(11,199,003)	(1,599,204)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SE	(721,377)	(1,065,700)	(344,323)	(285,404)	(441,238)	(155,834)
	SO	(205,985,697)	(268,227,032)	(62,241,335)	(82,399,407)	(113,029,112)	(30,629,705)
	CN	(68,237,943)	(82,528,901)	(14,290,958)	(30,767,899)	(37,744,573)	(6,976,675)
	SSGCT	(26,378)	(56,126)	(29,749)	(10,583)	(24,494)	(13,911)
	SSGCH	(4,092)	(10,422)	(6,330)	(1,606)	(4,326)	(2,720)
	SG	(25,854,170)	(38,259,472)	(12,405,302)	(10,253,672)	(16,278,729)	(6,025,057)
	Less Capital Lease	(2,378,457)	(2,067,413)	311,044	(1,204,488)	(1,131,540)	72,948
Total Provision For Amortization by Factor		(338,771,103)	(428,801,837)	(90,030,734)	(134,522,858)	(179,853,015)	(45,330,157)

1. Summary

PACIFICORP
UTAH
Normalized Results of Operations
12 Months Ended JAM SEPTEMBER 2005

(1)	September 2005 Rolled-In Revenue Requirement	1,132,346,405	Page 1.4
(2)	Rate Mitigation Cap	101.50%	
(3)	Capped Revised Protocol Revenue Requirement	1,149,331,601	
(4)	Normalized September 2005 General Business Revenues	1,129,450,519	Page 1.1
(5)	**Capped Revised Protocol Price Change**	**19,881,082**	

Revised Protocol

(6)	Filed Revised Protocol Revenue Requirement	1,178,728,475	Page 1.1
(7)	September 2005 General Business Revenues	1,129,450,519	Page 1.1
(8)	Revised Protocol Price Change	49,277,956	Page 1.1
(9)	**Capped Revised Protocol Price Change**	**19,881,082**	From Above
(10)	Reduction to Revised Protocol Revenue Requirement	(29,396,874)	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2005

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,129,450,519	49,277,956	1,178,728,475
3	Interdepartmental	-		
4	Special Sales	669,043,790		
5	Other Operating Revenues	51,607,924		
6	Total Operating Revenues	1,850,102,233		
7				
8	Operating Expenses:			
9	Steam Production	285,230,353		
10	Nuclear Production	-		
11	Hydro Production	13,245,357		
12	Other Power Supply	794,085,489		
13	Transmission	45,419,924		
14	Distribution	88,392,927		
15	Customer Accounting	39,116,538	170,962	39,287,501
16	Customer Service & Info	6,540,106		
17	Sales	-		
18	Administrative & General	91,871,434		
19	Total O&M Expenses	1,363,902,129		
20	Depreciation	142,870,395		
21	Amortization	23,661,835		
22	Taxes Other Than Income	28,750,397	-	28,750,397
23	Income Taxes - Federal	49,995,301	16,407,138	66,402,439
24	Income Taxes - State	5,068,112	2,229,458	7,297,570
25	Income Taxes - Def Net	19,393,330		
26	Investment Tax Credit Adj.	(4,802,023)		
27	Misc Revenue & Expense	(539,480)		
28	Total Operating Expenses:	1,628,299,997	18,807,558	1,647,107,554
29				
30	Operating Rev For Return:	221,802,236	30,470,398	252,272,634
31				
32	Rate Base:			
33	Electric Plant In Service	5,529,876,572		
34	Plant Held for Future Use	2,651,161		
35	Misc Deferred Debits	27,748,336		
36	Elec Plant Acq Adj	34,461,786		
37	Nuclear Fuel	-		
38	Prepayments	11,884,649		
39	Fuel Stock	20,044,937		
40	Material & Supplies	47,404,519		
41	Working Capital	31,940,033		
42	Weatherization Loans	3,714,913		
43	Misc Rate Base	4,514,933		
44	Total Electric Plant:	5,714,241,839	-	5,714,241,839
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,110,994,947)		
48	Accum Prov For Amort	(134,522,858)		
49	Accum Def Income Tax	(510,765,428)		
50	Unamortized ITC	(212,426)		
51	Customer Adv For Const	(3,155,869)		
52	Customer Service Deposits	(9,389,052)		
53	Misc Rate Base Deductions	(34,287,037)		
54				
55	Total Rate Base Deductions	(2,803,327,618)	-	(2,803,327,618)
56				
57	Total Rate Base:	2,910,914,221	-	2,910,914,221
58				
59	Return on Rate Base	7.620%		8.666%
60	Return on Equity	9.144%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	291,456,957	49,106,994	340,563,951
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	96,186,794	-	96,186,794
67	Schedule "M" Additions	220,159,196	-	220,159,196
68	Schedule "M" Deductions	265,689,754	-	265,689,754
69	Income Before Tax	149,739,606	49,106,994	198,846,599
70				
71	State Income Taxes	5,068,112	2,229,458	7,297,570
72	Taxable Income	144,671,493	46,877,536	191,549,029
73				
74	Federal Income Taxes + Other	49,995,301	16,407,138	66,402,439

Ref. Page 2.2 Ref. Page 1.1

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2005

Net Rate Base	$	2,910,914,221	Ref. Page 1.1
Return on Rate Base Requested		8.666%	Ref. Page 2.1
Revenues Required to Earn Requested Return		252,272,634	
Less Current Operating Revenues		(221,802,236)	
Increase to Current Revenues		30,470,398	
Net to Gross Bump-up		161.72%	
Price Change Required for Requested Return	$	49,277,956	
Requested Price Change	$	49,277,956	
Uncollectible Percent		0.347%	Ref. Page 1.3
Increased Uncollectible Expense	$	170,962	
Requested Price Change	$	49,277,956	
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	$	49,277,956	
Uncollectible Expense		(170,962)	
Taxes Other Than Income		-	
Income Before Taxes	$	49,106,994	
State Effective Tax Rate		4.540%	Ref. Page 2.1
State Income Taxes	$	2,229,458	
Taxable Income	$	46,877,536	
Federal Income Tax Rate		35.00%	Ref. Page 2.1
Federal Income Taxes	$	16,407,138	
Operating Income		100.000%	
Net Operating Income		61.834%	Ref. Page 1.3
Net to Gross Bump-Up		161.72%	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2005

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.347%
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	99.653%
State Income Tax @ 4.54%	4.524%
Sub-Total	95.129%
Federal Income Tax @ 35.00%	33.295%
Net Operating Income	61.834%

PACIFICORP
UTAH
Normalized Results of Operations - ROLLED-IN
12 Months Ended SEPTEMBER 2005

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,129,450,519	2,895,886	1,132,346,405
3	Interdepartmental	-		
4	Special Sales	669,043,790		
5	Other Operating Revenues	51,608,167		
6	Total Operating Revenues	1,850,102,476		
7				
8	Operating Expenses:			
9	Steam Production	285,407,764		
10	Nuclear Production	-		
11	Hydro Production	13,245,357		
12	Other Power Supply	747,535,098		
13	Transmission	45,419,924		
14	Distribution	88,392,927		
15	Customer Accounting	39,116,538	10,047	39,126,585
16	Customer Service & Info	6,540,106		
17	Sales	-		
18	Administrative & General	91,890,590		
19	Total O&M Expenses	1,317,548,305		
20	Depreciation	142,895,831		
21	Amortization	23,664,894		
22	Taxes Other Than Income	28,756,982	-	28,756,982
23	Income Taxes - Federal	65,428,479	964,188	66,392,667
24	Income Taxes - State	7,282,741	131,017	7,413,758
25	Income Taxes - Def Net	19,391,743		
26	Investment Tax Credit Adj.	(4,802,023)		
27	Misc Revenue & Expense	(539,468)		
28	Total Operating Expenses:	1,599,627,485	1,105,252	1,600,732,737
29				
30	Operating Rev For Return:	250,474,991	1,790,634	252,265,625
31				
32	Rate Base:			
33	Electric Plant In Service	5,531,151,853		
34	Plant Held for Future Use	2,651,161		
35	Misc Deferred Debits	27,823,791		
36	Elec Plant Acq Adj	34,461,786		
37	Nuclear Fuel	-		
38	Prepayments	11,886,298		
39	Fuel Stock	20,062,429		
40	Material & Supplies	47,424,054		
41	Working Capital	31,307,215		
42	Weatherization Loans	3,713,763		
43	Misc Rate Base	4,514,933		
44	Total Electric Plant:	5,714,997,282	-	5,714,997,282
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,111,810,518)		
48	Accum Prov For Amort	(134,542,029)		
49	Accum Def Income Tax	(510,761,327)		
50	Unamortized ITC	(212,426)		
51	Customer Adv For Const	(3,155,869)		
52	Customer Service Deposits	(9,389,052)		
53	Misc Rate Base Deductions	(34,292,722)		
54				
55	Total Rate Base Deductions	(2,804,163,942)	-	(2,804,163,942)
56				
57	Total Rate Base:	2,910,833,340	-	2,910,833,340
58				
59	Return on Rate Base	8.605%		8.666%
60	Return on Equity	11.267%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	337,775,931	2,885,839	340,661,770
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	96,184,121	-	96,184,121
67	Schedule "M" Additions	220,193,593	-	220,193,593
68	Schedule "M" Deductions	265,736,374	-	265,736,374
69	Income Before Tax	196,049,028	2,885,839	198,934,867
70				
71	State Income Taxes	7,282,741	131,017	7,413,758
72	Taxable Income	188,766,287	2,754,822	191,521,109
73				
74	Federal Income Taxes + Other	65,428,479	964,188	66,392,667

Ref. Page 2.2 Ref. Page 1.1

2. Results of Operations

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2005
FILE:	JAM SEPTEMBER 2005
PREPARED BY:	Revenue Requirement Department
DATE:	February 28, 2006
TIME:	8:02:16 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	52.50%	6.29%	3.304%
PREFERRED	1.10%	6.59%	0.072%
COMMON	46.40%	11.40%	5.290%
	100.00%		8.666%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,610,889,538	1,481,439,019	1,129,450,519	0	1,129,450,519
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,694,314,889	1,025,271,099	669,043,790	0	669,043,790
5	Other Operating Revenues	2.4	159,775,199	108,167,275	51,607,924	0	51,607,924
6	Total Operating Revenues	2.4	4,464,979,626	2,614,877,394	1,850,102,233	0	1,850,102,233
7							
8	Operating Expenses:						
9	Steam Production	2.5	720,808,878	435,578,524	285,230,353	0	285,230,353
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	33,397,568	20,152,211	13,245,357	0	13,245,357
12	Other Power Supply	2.9	1,885,180,079	1,091,094,590	794,085,489	0	794,085,489
13	Transmission	2.10	114,524,934	69,105,010	45,419,924	0	45,419,924
14	Distribution	2.12	197,565,637	109,172,710	88,392,927	0	88,392,927
15	Customer Accounts	2.12	92,101,491	52,984,952	39,116,538	0	39,116,538
16	Customer Service	2.13	17,044,581	10,504,475	6,540,106	0	6,540,106
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	234,588,389	142,716,955	91,871,434	0	91,871,434
19							
20	Total O & M Expenses	2.14	3,295,211,557	1,931,309,428	1,363,902,129	0	1,363,902,129
21							
22	Depreciation	2.16	367,254,594	224,384,200	142,870,395	0	142,870,395
23	Amortization Expense	2.17	64,582,125	40,920,290	23,661,835	0	23,661,835
24	Taxes Other Than Income	2.17	91,064,200	62,313,803	28,750,397	0	28,750,397
25	Income Taxes - Federal	2.20	94,532,632	44,537,331	49,995,301	0	49,995,301
26	Income Taxes - State	2.20	9,568,789	4,500,677	5,068,112	(0)	5,068,112
27	Income Taxes - Def Net	2.19	56,361,148	36,967,818	19,393,330	0	19,393,330
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(1,052,837)	(4,802,023)	0	(4,802,023)
29	Misc Revenue & Expense	2.4	(2,093,181)	(1,553,701)	(539,480)	0	(539,480)
30							
31	Total Operating Expenses	2.20	3,970,627,005	2,342,327,009	1,628,299,997	(0)	1,628,299,997
32							
33	Operating Revenue for Return		494,352,621	272,550,385	221,802,236	0	221,802,236
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	13,816,538,092	8,286,661,520	5,529,876,572	0	5,529,876,572
37	Plant Held for Future Use	2.31	3,299,218	648,058	2,651,161	0	2,651,161
38	Misc Deferred Debits	2.33	105,947,479	78,199,143	27,748,336	0	27,748,336
39	Elec Plant Acq Adj	2.31	86,893,833	52,432,048	34,461,786	0	34,461,786
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	28,132,960	16,248,312	11,884,649	0	11,884,649
42	Fuel Stock	2.32	50,709,128	30,664,191	20,044,937	0	20,044,937
43	Material & Supplies	2.32	115,058,442	67,653,923	47,404,519	0	47,404,519
44	Working Capital	2.33	67,779,340	35,839,307	31,940,033	0	31,940,033
45	Weatherization Loans	2.31	20,620,489	16,905,576	3,714,913	0	3,714,913
46	Miscellaneous Rate Base	2.34	9,555,401	5,040,468	4,514,933	0	4,514,933
47							
48	Total Electric Plant		14,304,534,383	8,590,292,544	5,714,241,839	0	5,714,241,839
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(5,489,031,949)	(3,378,037,002)	(2,110,994,947)	0	(2,110,994,947)
52	Accum Prov For Amort	2.39	(338,771,103)	(204,248,245)	(134,522,858)	0	(134,522,858)
53	Accum Def Income Taxes	2.35	(1,117,255,112)	(606,489,684)	(510,765,428)	0	(510,765,428)
54	Unamortized ITC	2.35	(15,010,369)	(14,797,943)	(212,426)	0	(212,426)
55	Customer Adv for Const	2.34	(5,907,229)	(2,751,360)	(3,155,869)	0	(3,155,869)
56	Customer Service Deposits	2.34	(9,389,052)	0	(9,389,052)	0	(9,389,052)
57	Misc. Rate Base Deductions	2.34	(93,839,942)	(59,552,904)	(34,287,037)	0	(34,287,037)
58							
59	Total Rate Base Deductions		(7,069,204,756)	(4,265,877,138)	(2,803,327,618)	0	(2,803,327,618)
60							
61	Total Rate Base		7,235,329,627	4,324,415,406	2,910,914,221	0	2,910,914,221
62							
63	Return on Rate Base		6.832%		7.620%		7.620%
64							
65	Return on Equity		7.448%		9.144%		9.144%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		54,104,641		21,767,352		21,767,352
69	Rate Base Decrease		(460,111,157)		(167,085,393)		(167,085,393)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		950,569,118	528,186,812	422,382,306	-	422,382,306
73										
74					B1	950,569,118	528,186,812	422,382,306	-	422,382,306
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,626,145,485	945,514,232	680,631,253	-	680,631,253
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,626,145,485	945,514,232	680,631,253	-	680,631,253
83										
84	444	Public Street & Highway Lighting								
85			0	S		16,839,375	7,737,975	9,101,399	-	9,101,399
86			0	SO		-	-	-	-	-
87					B1	16,839,375	7,737,975	9,101,399	-	9,101,399
88										
89	445	Other Sales to Public Authority								
90			0	S		17,335,561	-	17,335,561	-	17,335,561
91										
92					B1	17,335,561	-	17,335,561	-	17,335,561
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,610,889,538**	**1,481,439,019**	**1,129,450,519**	**-**	**1,129,450,519**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		1,686,963,642	1,017,919,852	669,043,790	-	669,043,790
106			WSF	SE		(0)	(0)	(0)	-	(0)
107			WSF	SG		-	-	-	-	-
108										
109					B1	1,694,314,889	1,025,271,099	669,043,790	-	669,043,790
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**					**4,305,204,429**	**2,506,710,119**	**1,798,494,310**	**-**	**1,798,494,310**
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	2,149	1,433	-	1,433
127					B1	7,474,117	2,431,715	5,042,403	-	5,042,403
128										
129	453	Water Sales								
130			P	SG		170,132	102,658	67,474	-	67,474
131						170,132	102,658	67,474	-	67,474
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	2,963,870	1,948,050	-	1,948,050
136			GP	SO		1,813,121	1,087,828	725,294	-	725,294
137					B1	20,947,011	13,072,483	7,874,528	-	7,874,528
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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	10,680,675	6,991,953	-	6,991,953
145			OTHSO	SO		818,929	491,337	327,592	-	327,592
146			OTHSGR	SG		71,893,913	43,381,043	28,512,871	-	28,512,871
147										
148										
149					B1	125,723,315	89,378,069	36,345,246	-	36,345,246
150										
151		**Total Other Electric Revenues**				**159,775,197**	**108,167,275**	**51,607,922**	**-**	**51,607,922**
152										
153		**Total Electric Operating Revenues**			**B1**	**4,464,979,626**	**2,614,877,394**	**1,850,102,233**	**-**	**1,850,102,233**
154										
155		Summary of Revenues by Factor								
156		S				2,680,731,760	1,538,247,983	1,142,483,777	-	1,142,483,777
157		CN				-	-	-	-	-
158		SE				17,672,627	10,680,674	6,991,953	-	6,991,953
159		SO				2,635,632	1,581,314	1,054,319	-	1,054,319
160		SG				1,763,939,607	1,064,367,423	699,572,184	-	699,572,184
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	4,464,979,626	2,614,877,394	1,850,102,233	-	1,850,102,233
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		(1,265,858)	(765,037)	(500,821)	-	(500,821)
181					B1	(1,265,858)	(765,037)	(500,821)	-	(500,821)
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)	(109,990)	(72,293)	-	(72,293)
195			PTD	CN		43,913	24,113	19,800	-	19,800
196			PTD	SO		131,124	78,671	52,453	-	52,453
197			P	SG		(1,567,017)	(945,544)	(621,474)	-	(621,474)
198					B1	(1,412,064)	(788,663)	(623,401)	-	(623,401)
199										
200		**Total Miscellaneous Revenues**				**(2,677,923)**	**(1,553,701)**	**(1,124,222)**	**-**	**(1,124,222)**
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**				**(2,093,181)**	**(1,553,701)**	**(539,480)**	**-**	**(539,480)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SG		20,739,501	12,514,288	8,225,212	-	8,225,212
211			P	SSGCH		1,578,827	959,281	619,546	-	619,546
212					B2	22,318,327	13,473,569	8,844,758	-	8,844,758
213										
214	501	Fuel Related								
215			P	SE		430,956,769	260,454,142	170,502,626	-	170,502,626
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SSECT		-	-	-	-	-
219			P	SSECH		46,881,665	28,443,153	18,438,512	-	18,438,512
220					B2	477,838,433	288,897,295	188,941,138	-	188,941,138
221										
222	502	Steam Expenses								
223			P	SG		30,510,399	18,410,083	12,100,316	-	12,100,316
224			P	SSGCH		2,121,049	1,288,731	832,319	-	832,319
225					B2	32,631,449	19,698,814	12,932,635	-	12,932,635
226										
227	503	Steam From Other Sources								
228			P	SE		4,399,128	2,658,669	1,740,460	-	1,740,460
229					B2	4,399,128	2,658,669	1,740,460	-	1,740,460
230										
231	505	Electric Expenses								
232			P	SG		2,822,027	1,702,821	1,119,206	-	1,119,206
233			P	SSGCH		1,153,993	701,156	452,837	-	452,837
234					B2	3,976,019	2,403,977	1,572,043	-	1,572,043
235										
236	506	Misc. Steam Expense								
237			P	SG		24,050,045	14,511,882	9,538,162	-	9,538,162
238			P	SE		-	-	-	-	-
239			P	SSGCH		1,564,180	950,382	613,798	-	613,798
240					B2	25,614,225	15,462,264	10,151,960	-	10,151,960
241										
242	507	Rents								
243			P	SG		863,824	521,234	342,589	-	342,589
244			P	SSGCH		2,365	1,437	928	-	928
245					B2	866,189	522,671	343,517	-	343,517
246										
247	510	Maint Supervision & Engineering								
248			P	SG		5,082,235	3,066,639	2,015,597	-	2,015,597
249			P	SSGCH		2,536,259	1,541,009	995,251	-	995,251
250					B2	7,618,495	4,607,647	3,010,847	-	3,010,847
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SG		16,806,508	10,141,107	6,665,402	-	6,665,402
256			P	SSGCH		727,528	442,039	285,488	-	285,488
257					B2	17,534,036	10,583,146	6,950,890	-	6,950,890
258										
259	512	Maintenance of Boiler Plant								
260			P	SG		85,191,504	51,404,856	33,786,648	-	33,786,648
261			P	SSGCH		3,535,409	2,148,083	1,387,326	-	1,387,326
262					B2	88,726,913	53,552,939	35,173,974	-	35,173,974
263										
264	513	Maintenance of Electric Plant								
265			P	SG		29,500,514	17,800,715	11,699,799	-	11,699,799
266			P	SSGCH		850,038	516,475	333,562	-	333,562
267					B2	30,350,551	18,317,190	12,033,361	-	12,033,361
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SG		6,818,303	4,114,189	2,704,115	-	2,704,115
271			P	SSGCH		2,116,809	1,286,154	830,655	-	830,655
272					B2	8,935,112	5,400,343	3,534,770	-	3,534,770
273										
274	**Total Steam Power Generation**				B2	**720,808,878**	**435,578,524**	**285,230,353**	**-**	**285,230,353**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		3,815,565	2,302,326	1,513,240	-	1,513,240
327			P	SG		559,116	337,373	221,744	-	221,744
328										
329					B2	4,374,682	2,639,698	1,734,983	-	1,734,983
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SG		87,317	52,687	34,630	-	34,630
334			P	SG		72,006	43,449	28,557	-	28,557
335										
336					B2	159,323	96,136	63,187	-	63,187
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SG		3,627,279	2,188,713	1,438,566	-	1,438,566
341			P	SG		602,445	363,517	238,928	-	238,928
342										
343					B2	4,229,724	2,552,231	1,677,494	-	1,677,494
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SG		18,039	10,885	7,154	-	7,154
348			P	SG		-	-	-	-	-
349										
350					B2	18,039	10,885	7,154	-	7,154
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SG		9,146,522	5,519,044	3,627,478	-	3,627,478
355			P	SG		7,344,368	4,431,618	2,912,750	-	2,912,750
356										
357										
358					B2	16,490,890	9,950,661	6,540,228	-	6,540,228
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SG		162,142	97,837	64,305	-	64,305
363			P	SG		23,748	14,330	9,419	-	9,419
364										
365					B2	185,890	112,167	73,723	-	73,723
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		946,327	571,017	375,310	-	375,310
377			P	SG		109,397	66,011	43,387	-	43,387
378										
379					B2	1,055,725	637,028	418,697	-	418,697
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SG		969,248	584,847	384,400	-	384,400
387			P	SG		1,012,598	611,005	401,593	-	401,593
388										
389					B2	1,981,845	1,195,852	785,993	-	785,993
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SG		1,536,431	927,088	609,343	-	609,343
394			P	SG		816,946	492,948	323,998	-	323,998
395										
396					B2	2,353,377	1,420,036	933,341	-	933,341
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SG		1,790,739	1,080,538	710,201	-	710,201
401			P	SG		757,334	456,978	300,356	-	300,356
402										
403					B2	2,548,073	1,537,516	1,010,557	-	1,010,557
404										
405	**Total Hydraulic Power Generation**				B2	**33,397,568**	**20,152,211**	**13,245,357**	**-**	**13,245,357**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SG		426,400	257,291	169,109	-	169,109
409			P	SSGCT		-	-	-	-	-
410					B2	426,400	257,291	169,109	-	169,109
411										
412	547	Fuel								
413			P	SE		77,583,770	46,888,727	30,695,043	-	30,695,043
414			P	SSECT		5,633,076	3,390,220	2,242,855	-	2,242,855
415					B2	83,216,846	50,278,947	32,937,899	-	32,937,899
416										
417	548	Generation Expense								
418			P	SG		5,805,301	3,502,939	2,302,362	-	2,302,362
419			P	SSGCT		3,585,562	2,147,040	1,438,522	-	1,438,522
420					B2	9,390,863	5,649,979	3,740,884	-	3,740,884
421										
422	549	Miscellaneous Other								
423			P	SG		1,456,471	878,840	577,631	-	577,631
424			P	SSGCT		-	-	-	-	-
425					B2	1,456,471	878,840	577,631	-	577,631
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SG		338,728	204,390	134,338	-	134,338
432			P	SSGCT		17,020,027	10,191,619	6,828,408	-	6,828,408
433					B2	17,358,756	10,396,009	6,962,747	-	6,962,747
434										
435	551	Maint Supervision & Engineering								
436			P	SG		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SG		3,673	2,216	1,457	-	1,457
441			P	SSGCT		147,025	88,039	58,986	-	58,986
442					B2	150,698	90,255	60,443	-	60,443
443										
444	553	Maint of Generation & Electric Plant								
445			P	SG		223,798	135,041	88,758	-	88,758
446			P	SSGCT		1,090,324	652,888	437,436	-	437,436
447					B2	1,314,123	787,929	526,194	-	526,194
448										
449	554	Maintenance of Misc. Other								
450			P	SG		78,920	47,620	31,299	-	31,299
451			P	SSGCT		190,570	114,113	76,456	-	76,456
452					B2	269,489	161,734	107,755	-	107,755
453										
454	**Total Other Power Generation**				**B2**	**113,583,646**	**68,500,985**	**45,082,661**	**-**	**45,082,661**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(0)	(0)	-	-	-
459			P	SG		1,608,127,510	970,349,850	637,777,660	-	637,777,660
460			P	SE		80,566,623	48,691,452	31,875,171	-	31,875,171
461		Seasonal (	P	SSGC		37,406,020	22,049,141	15,356,879	-	15,356,879
462				DGP		-	-	-	-	-
463										
464					B2	1,726,100,153	1,041,090,442	685,009,710	-	685,009,710
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,404,001	847,179	556,822	-	556,822
468										
469					B2	1,404,001	847,179	556,822	-	556,822
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(91,896)	(91,896)	-	-	-
475			P	SG		44,124,506	26,624,884	17,499,622	-	17,499,622
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SSGCT		59,669	35,730	23,939	-	23,939
479			P	TROJP		-	-	-	-	-
480										
481					B2	44,092,278	26,568,717	17,523,561	-	17,523,561
482										
483	Embedded Cost Differentials									
484	Company Owned Hy		P	DGP		(89,874,922)	(89,874,922)	-	-	-
485	Company Owned Hy		P	SG		89,874,922	54,230,847	35,644,075	-	35,644,075
486	Mid-C Contract		P	MC		(44,525,780)	(39,392,449)	(5,133,331)	-	(5,133,331)
487	Mid-C Contract		P	SG		44,525,780	26,867,014	17,658,766	-	17,658,766
488	Existing QF Contract		P	S		56,885,386	36,581,620	20,303,766	-	20,303,766
489	Existing QF Contract		P	SG		(56,885,386)	(34,324,844)	(22,560,542)	-	(22,560,542)
490										
491						-	(45,912,734)	45,912,734	-	45,912,734
492										
493	**Total Other Power Supply**				B2	**1,771,596,432**	**1,022,593,605**	**749,002,827**	**-**	**749,002,827**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**2,639,386,525**	**1,546,825,326**	**1,092,561,199**	**-**	**1,092,561,199**
496										
497										
498	Summary of Production Expense by Factor									
499		S				56,793,490	36,489,724	20,303,766	-	20,303,766
500		SG				1,995,287,054	1,203,963,293	791,323,760	-	791,323,760
501		SE				593,506,290	358,692,989	234,813,301	-	234,813,301
502		SNPPH				-	-	-	-	-
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				(89,874,922)	(89,874,922)	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				-	-	-	-	-
509		SNPPO				-	-	-	-	-
510		DGU				-	-	-	-	-
511		MC				(44,525,780)	(39,392,449)	(5,133,331)	-	(5,133,331)
512		SSGCT				22,093,178	13,229,430	8,863,748	-	8,863,748
513		SSECT				5,633,076	3,390,220	2,242,855	-	2,242,855
514		SSGC				37,406,020	22,049,141	15,356,879	-	15,356,879
515		SSGCH				16,186,456	9,834,746	6,351,710	-	6,351,710
516		SSECH				46,881,665	28,443,153	18,438,512	-	18,438,512
517	Total Production Expense by Factor				B2	2,639,386,525	1,546,825,326	1,092,561,199	-	1,092,561,199
518	560	Operation Supervision & Engineering								
519			T	SG		5,106,482	3,081,270	2,025,213	-	2,025,213
520										
521					B2	5,106,482	3,081,270	2,025,213	-	2,025,213
522										
523	561	Load Dispatching								
524			T	SG		4,764,361	2,874,832	1,889,528	-	1,889,528
525										
526					B2	4,764,361	2,874,832	1,889,528	-	1,889,528
527	562	Station Expense								
528			T	SG		695,782	419,837	275,945	-	275,945
529										
530					B2	695,782	419,837	275,945	-	275,945
531										
532	563	Overhead Line Expense								
533			T	SG		2,104,185	1,269,673	834,512	-	834,512
534										
535					B2	2,104,185	1,269,673	834,512	-	834,512
536										
537	564	Underground Line Expense								
538			T	SG		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		85,380,941	51,519,163	33,861,778	-	33,861,778
544			T	SE		269,217	162,705	106,512	-	106,512
545										
546										
547					B2	85,650,158	51,681,868	33,968,291	-	33,968,291
548										
549	566	Misc. Transmission Expense								
550			T	SG		141,270	85,243	56,027	-	56,027
551										
552					B2	141,270	85,243	56,027	-	56,027
553										
554	567	Rents - Transmission								
555			T	SG		572,282	345,317	226,965	-	226,965
556										
557					B2	572,282	345,317	226,965	-	226,965
558										
559	568	Maint Supervision & Engineering								
560			T	SG		6,996	4,221	2,774	-	2,774
561										
562					B2	6,996	4,221	2,774	-	2,774
563										
564	569	Maintenance of Structures								
565			T	SG		398	240	158	-	158
566										
567					B2	398	240	158	-	158
568										
569	570	Maintenance of Station Equipment								
570			T	SG		6,797,952	4,101,909	2,696,044	-	2,696,044
571										
572					B2	6,797,952	4,101,909	2,696,044	-	2,696,044
573										
574	571	Maintenance of Overhead Lines								
575			T	SG		7,987,321	4,819,578	3,167,743	-	3,167,743
576										
577					B2	7,987,321	4,819,578	3,167,743	-	3,167,743
578										
579	572	Maintenance of Underground Lines								
580			T	SG		30,261	18,260	12,001	-	12,001
581										
582					B2	30,261	18,260	12,001	-	12,001
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SG		667,486	402,763	264,722	-	264,722
586										
587					B2	667,486	402,763	264,722	-	264,722
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**114,524,934**	**69,105,010**	**45,419,924**	**-**	**45,419,924**
590										
591	Summary of Transmission Expense by Factor									
592		SE				269,217	162,705	106,512	-	106,512
593		SG				114,255,717	68,942,305	45,313,412	-	45,313,412
594		SNPT				-	-	-	-	-
595	Total Transmission Expense by Factor				B2	114,524,934	69,105,010	45,419,924	-	45,419,924
596	580	Operation Supervision & Engineering								
597			DPW	S		(229,704)	(201,451)	(28,254)	-	(28,254)
598			DPW	SNPD		25,538,465	14,290,174	11,248,291	-	11,248,291
599					B2	25,308,761	14,088,723	11,220,037	-	11,220,037
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		8,566,364	4,793,351	3,773,013	-	3,773,013
604					B2	8,566,364	4,793,351	3,773,013	-	3,773,013
605										
606	582	Station Expense								
607			DPW	S		2,849,131	1,689,725	1,159,406	-	1,159,406
608			DPW	SNPD		326,373	182,623	143,749	-	143,749
609					B2	3,175,504	1,872,349	1,303,155	-	1,303,155
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		16,822,921	10,583,576	6,239,345	-	6,239,345
613			DPW	SNPD		2,308,867	1,291,938	1,016,929	-	1,016,929
614					B2	19,131,787	11,875,513	7,256,274	-	7,256,274
615										
616	584	Underground Line Expense								
617			DPW	S		1,220,224	812,845	407,379	-	407,379
618			DPW	SNPD		-	-	-	-	-
619					B2	1,220,224	812,845	407,379	-	407,379
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		201,338	112,660	88,678	-	88,678
624					B2	201,338	112,660	88,678	-	88,678
625										
626	586	Meter Expenses								
627			DPW	S		3,248,985	2,234,607	1,014,378	-	1,014,378
628			DPW	SNPD		1,539,736	861,567	678,169	-	678,169
629					B2	4,788,722	3,096,174	1,692,547	-	1,692,547
630										
631	587	Customer Installation Expenses								
632			DPW	S		468	468	-	-	-
633			DPW	SNPD		38,915	21,775	17,140	-	17,140
634					B2	39,383	22,243	17,140	-	17,140
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		11,426,048	6,903,811	4,522,237	-	4,522,237
638			DPW	SNPD		11,854,744	6,633,380	5,221,363	-	5,221,363
639					B2	23,280,792	13,537,191	9,743,600	-	9,743,600
640										
641	589	Rents								
642			DPW	S		3,019,875	2,474,710	545,165	-	545,165
643			DPW	SNPD		750,431	419,908	330,524	-	330,524
644					B2	3,770,306	2,894,618	875,689	-	875,689
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		750,894	532,562	218,332	-	218,332
648			DPW	SNPD		180,433	100,962	79,471	-	79,471
649					B2	931,327	633,524	297,803	-	297,803
650										
651	591	Maintenance of Structures								
652			DPW	S		1,770,041	788,834	981,207	-	981,207
653			DPW	SNPD		304,348	170,300	134,049	-	134,049
654					B2	2,074,389	959,134	1,115,256	-	1,115,256
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,468,102	4,639,165	2,828,937	-	2,828,937
658			DPW	SNPD		1,810,246	1,012,932	797,314	-	797,314
659					B2	9,278,347	5,652,097	3,626,251	-	3,626,251
660	593	Maintenance of Overhead Lines								
661			DPW	S		97,194,235	53,013,272	44,180,963	-	44,180,963
662			DPW	SNPD		(45,613,119)	(25,523,046)	(20,090,073)	-	(20,090,073)
663					B2	51,581,116	27,490,226	24,090,890	-	24,090,890
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		20,899,982	9,636,630	11,263,353	-	11,263,353
667			DPW	SNPD		170,736	95,536	75,200	-	75,200
668					B2	21,070,719	9,732,166	11,338,553	-	11,338,553
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		652,699	762,029	(109,329)	-	(109,329)
672			DPW	SNPD		(70,119)	(39,235)	(30,883)	-	(30,883)
673					B2	582,581	722,793	(140,213)	-	(140,213)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,349,493	1,485,816	2,863,677	-	2,863,677
677			DPW	SNPD		4,072	2,278	1,793	-	1,793
678					B2	4,353,565	1,488,095	2,865,470	-	2,865,470
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,640,071	1,591,103	1,048,968	-	1,048,968
682			DPW	SNPD		1,455,533	814,451	641,082	-	641,082
683					B2	4,095,605	2,405,554	1,690,051	-	1,690,051
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		4,259,095	1,468,642	2,790,453	-	2,790,453
687			DPW	SNPD		9,855,714	5,514,813	4,340,900	-	4,340,900
688					B2	14,114,809	6,983,455	7,131,354	-	7,131,354
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**197,565,637**	**109,172,710**	**88,392,927**	**-**	**88,392,927**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				178,342,560	98,416,343	79,926,217	-	79,926,217
695		SNPD				19,223,077	10,756,368	8,466,710	-	8,466,710
696										
697	Total Distribution Expense by Factor				B2	197,565,637	109,172,710	88,392,927	-	88,392,927
698										
699	901	Supervision								
700			CUST	S		2,136,977	2,662,959	(525,982)	-	(525,982)
701			CUST	CN		5,608,518	3,079,686	2,528,832	-	2,528,832
702					B2	7,745,495	5,742,645	2,002,851	-	2,002,851
703										
704	902	Meter Reading Expense								
705			CUST	S		22,976,593	12,804,992	10,171,600	-	10,171,600
706			CUST	CN		403,266	221,437	181,829	-	181,829
707					B2	23,379,859	13,026,429	10,353,430	-	10,353,430
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,369,443	3,168,921	3,200,523	-	3,200,523
711			CUST	CN		42,435,824	23,301,878	19,133,946	-	19,133,946
712					B2	48,805,267	26,470,799	22,334,469	-	22,334,469
713										
714	904	Uncollectible Accounts								
715			CUST	S		11,038,168	7,119,710	3,918,458	-	3,918,458
716			P	SG		-	-	-	-	-
717			CUST	CN		66,368	36,443	29,925	-	29,925
718					B2	11,104,536	7,156,153	3,948,383	-	3,948,383
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		16,691	12,559	4,132	-	4,132
722			CUST	CN		1,049,642	576,368	473,275	-	473,275
723					B2	1,066,333	588,927	477,407	-	477,407
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**92,101,491**	**52,984,952**	**39,116,538**	**-**	**39,116,538**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				42,537,872	25,769,141	16,768,732	-	16,768,732
729		CN				49,563,618	27,215,811	22,347,807	-	22,347,807
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	92,101,491	52,984,952	39,116,538	-	39,116,538
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,323,012	1,275,586	1,047,426	-	1,047,426
736					B2	2,323,012	1,275,586	1,047,426	-	1,047,426
737										
738	908	Customer Assistance								
739			CUST	S		12,845,586	8,174,633	4,670,953	-	4,670,953
740			CUST	CN		1,009,763	554,470	455,293	-	455,293
741										
742										
743					B2	13,855,349	8,729,103	5,126,246	-	5,126,246
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		56,641	45,280	11,361	-	11,361
747			CUST	CN		517,104	283,946	233,158	-	233,158
748					B2	573,746	329,227	244,519	-	244,519
749										
750	910	Misc. Customer Service								
751			CUST	S		170,275	103,458	66,817	-	66,817
752			CUST	CN		122,200	67,101	55,099	-	55,099
753										
754					B2	292,475	170,559	121,915	-	121,915
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**17,044,581**	**10,504,475**	**6,540,106**	**-**	**6,540,106**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				13,072,502	8,323,372	4,749,130	-	4,749,130
761		CN				3,972,079	2,181,103	1,790,976	-	1,790,976
762										
763	Total Customer Service Expense by Factor				B2	17,044,581	10,504,475	6,540,106	-	6,540,106
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**					**17,044,581**	**10,504,475**	**6,540,106**	**-**	**6,540,106**
795	920	Administrative & General Salaries								
796			PTD	S		707,262	446,916	260,346	-	260,346
797			CUST	CN		-	-	-	-	-
798			PTD	SO		136,306,903	81,780,748	54,526,155	-	54,526,155
799					B2	137,014,165	82,227,665	54,786,500	-	54,786,500
800										
801	921	Office Supplies & expenses								
802			PTD	S		106,643	48,386	58,258	-	58,258
803			CUST	CN		4,707	2,585	2,122	-	2,122
804			PTD	SO		10,289,101	6,173,205	4,115,897	-	4,115,897
805					B2	10,400,451	6,224,175	4,176,277	-	4,176,277
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(27,886,023)	(16,730,920)	(11,155,104)	-	(11,155,104)
811					B2	(27,886,023)	(16,730,920)	(11,155,104)	-	(11,155,104)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		55,651	1,738	53,913	-	53,913
815			CUST	CN		-	-	-	-	-
816			PTD	SO		27,796,529	16,677,225	11,119,304	-	11,119,304
817					B2	27,852,179	16,678,963	11,173,217	-	11,173,217
818										
819	924	Property Insurance								
820			PTD	SO		21,160,040	12,695,497	8,464,543	-	8,464,543
821					B2	21,160,040	12,695,497	8,464,543	-	8,464,543
822										
823	925	Injuries & Damages								
824			PTD	SO		14,156,900	8,493,787	5,663,112	-	5,663,112
825					B2	14,156,900	8,493,787	5,663,112	-	5,663,112
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		7,052,759	4,026,093	3,026,666	-	3,026,666
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,350,622	814,970	535,652	-	535,652
843					B2	8,403,381	4,841,063	3,562,318	-	3,562,318
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(15,323,497)	(9,193,717)	(6,129,780)	-	(6,129,780)
848					B2	(15,323,497)	(9,193,717)	(6,129,780)	-	(6,129,780)
849										
850	930	Misc General Expenses								
851			PTD	S		16,394,035	11,946,203	4,447,832	-	4,447,832
852			CUST	CN		3,654	2,006	1,647	-	1,647
853			LABOR	SO		15,156,936	9,093,784	6,063,152	-	6,063,152
854					B2	31,554,625	21,041,994	10,512,631	-	10,512,631
855										
856	931	Rents								
857			PTD	S		(484)	106	(591)	-	(591)
858			PTD	SO		7,921,980	4,752,991	3,168,989	-	3,168,989
859					B2	7,921,496	4,753,097	3,168,399	-	3,168,399
860										
861	935	Maintenance of General Plant								
862			G	S		1,140,845	771,491	369,353	-	369,353
863			CUST	CN		39,020	21,426	17,594	-	17,594
864			G	SO		18,154,806	10,892,432	7,262,375	-	7,262,375
865					B2	19,334,671	11,685,350	7,649,322	-	7,649,322
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**234,588,389**	**142,716,955**	**91,871,434**	**-**	**91,871,434**
868										
869	Summary of A&G Expense by Factor									
870		S				25,456,710	17,240,934	8,215,777	-	8,215,777
871		SO				207,733,676	124,635,034	83,098,642	-	83,098,642
872		SG				1,350,622	814,970	535,652	-	535,652
873		CN				47,381	26,017	21,363	-	21,363
874	Total A&G Expense by Factor				B2	234,588,389	142,716,955	91,871,434	-	91,871,434
875										
876	**TOTAL O&M EXPENSE**				B2	**3,295,211,557**	**1,931,309,428**	**1,363,902,129**	**-**	**1,363,902,129**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		38,454,314	23,203,470	15,250,845	-	15,250,845
879			P	SG		41,940,253	25,306,897	16,633,355	-	16,633,355
880			P	SG		45,797,961	27,634,652	18,163,309	-	18,163,309
881			P	SSGCH		8,960,187	5,444,129	3,516,057	-	3,516,057
882					B3	135,152,715	81,589,149	53,563,566	-	53,563,566
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,333,195	3,218,069	2,115,126	-	2,115,126
890			P	SG		1,237,448	746,681	490,768	-	490,768
891			P	SG		4,672,093	2,819,158	1,852,936	-	1,852,936
892			P	SG		1,406,923	848,943	557,981	-	557,981
893					B3	12,649,660	7,632,850	5,016,810	-	5,016,810
894										
895	403OP	Other Production Depreciation								
896			P	SG		45,169	27,255	17,914	-	17,914
897			P	SG		8,355,987	5,042,032	3,313,955	-	3,313,955
898			P	SSGCT		3,181,935	1,905,348	1,276,587	-	1,276,587
899			P	SSGCH		-	-	-	-	-
900					B3	11,583,091	6,974,635	4,608,456	-	4,608,456
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,416,133	7,491,938	4,924,194	-	4,924,194
904			T	SG		13,347,069	8,053,669	5,293,400	-	5,293,400
905			T	SG		25,373,925	15,310,716	10,063,208	-	10,063,208
906					B3	51,137,126	30,856,323	20,280,803	-	20,280,803
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		117,045,147	72,479,547	44,565,600	-	44,565,600
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	117,045,147	72,479,547	44,565,600	-	44,565,600
925										
926	403GP	General Depreciation								
927			G-SITUS	S		12,671,866	8,689,466	3,982,399	-	3,982,399
928			G-DGP	SG		526,674	317,797	208,877	-	208,877
929			G-DGU	SG		948,612	572,396	376,216	-	376,216
930			P	SE		39,234	23,712	15,522	-	15,522
931			CUST	CN		1,329,231	729,892	599,339	-	599,339
932			G-SG	SG		4,332,198	2,614,064	1,718,134	-	1,718,134
933			PTD	SO		19,637,804	11,782,194	7,855,611	-	7,855,611
934			G-SG	SSGCT		10,780	6,455	4,325	-	4,325
935			G-SG	SSGCH		190,456	115,719	74,737	-	74,737
936					B3	39,686,856	24,851,695	14,835,161	-	14,835,161
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	Base 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	**367,254,594**	**224,384,200**	**142,870,395**	**-**	**142,870,395**
956										
957	Summary	S				129,717,013	81,169,014	48,547,999	-	48,547,999
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				204,187,954	123,207,736	80,980,217	-	80,980,217
961		SO				19,637,804	11,782,194	7,855,611	-	7,855,611
962		CN				1,329,231	729,892	599,339	-	599,339
963		SE				39,234	23,712	15,522	-	15,522
964		SSGCH				9,150,643	5,559,849	3,590,794	-	3,590,794
965		SSGCT				3,192,716	1,911,803	1,280,912	-	1,280,912
966	Total Depreciation Expense By Factor				B3	367,254,594	224,384,200	142,870,395	-	142,870,395
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	776,306	517,591	-	517,591
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	77,087	63,299	-	63,299
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,809,725	613,261	-	613,261
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		1,976,752	1,130,468	846,284	-	846,284
984			P	SE		147,948	89,414	58,534	-	58,534
985			I-SG	SG		2,978,349	1,797,147	1,181,203	-	1,181,203
986			PTD	SO		29,717,436	17,829,722	11,887,714	-	11,887,714
987			CUST	CN		8,483,275	4,658,240	3,825,035	-	3,825,035
988			I-SG	SG		3,151,677	1,901,733	1,249,944	-	1,249,944
989			I-SG	SG		470,531	283,920	186,611	-	186,611
990			I-DGP	SG		137,956	83,243	54,713	-	54,713
991			I-SG	SSGCT		-	-	-	-	-
992			I-SG	SSGCH		2,428	1,475	953	-	953
993			I-DGU	SG		32,955	19,885	13,070	-	13,070
994					B4	47,099,307	27,795,247	19,304,060	-	19,304,060
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	26,191	17,215	-	17,215
1004					B4	43,406	26,191	17,215	-	17,215
1005										
1006	**Total Amortization of Limited Term Plant**				B4	49,565,699	29,631,163	19,934,536	-	19,934,536
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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	3,306,261	2,173,092	-	2,173,092
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,306,261	2,173,092	-	2,173,092
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,635,297	5,635,297	-	-	-
1023			GP	SO		2,055,053	1,232,981	822,072	-	822,072
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		-	-	-	-	-
1027			P	TROJP		1,846,722	1,114,588	732,134	-	732,134
1028					B4	9,537,073	7,982,866	1,554,207	-	1,554,207
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**64,582,125**	**40,920,290**	**23,661,835**	**-**	**23,661,835**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				8,600,751	7,722,096	878,654	-	878,654
1036		SE				147,948	89,414	58,534	-	58,534
1037		TROJP				1,846,722	1,114,588	732,134	-	732,134
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				33,066,387	19,839,009	13,227,378	-	13,227,378
1041		SSGCT				-	-	-	-	-
1042		SSGCH				2,428	1,475	953	-	953
1043		CN				8,623,662	4,735,327	3,888,334	-	3,888,334
1044		SG				12,294,227	7,418,380	4,875,847	-	4,875,847
1045	Total Amortization Expense by Factor				B4	64,582,125	40,920,290	23,661,835	-	23,661,835
1046	408	Taxes Other Than Income								
1047			DMSC	S		19,200,200	19,195,200	5,000	-	5,000
1048			GP	GPS		63,730,000	38,236,413	25,493,587	-	25,493,587
1049			GP	SO		7,680,000	4,607,809	3,072,191	-	3,072,191
1050			P	SE		454,000	274,381	179,619	-	179,619
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	91,064,200	62,313,803	28,750,397	-	28,750,397
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1063										
1064					B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		237,533,530	141,346,736	96,186,794	-	96,186,794
1077						237,533,530	141,346,736	96,186,794	-	96,186,794
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	237,533,530	141,346,736	96,186,794	-	96,186,794
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				237,533,530	141,346,736	96,186,794	-	96,186,794
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		510,339,058	425,790,540	84,548,518	-	84,548,518
1118			P	TROJD		14,659	8,848	5,811	-	5,811
1119			PT	DGP		70,849	70,849	-	-	-
1120			LABOR	SO		78,800,142	47,278,123	31,522,019	-	31,522,019
1121			GP	SNP		32,363	19,071	13,292	-	13,292
1122			P	SE		5,848,881	3,534,845	2,314,036	-	2,314,036
1123			PT	SG		1,688,399	1,018,786	669,613	-	669,613
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		910,941	509,722	401,220	-	401,220
1130					B7	597,705,292	478,230,784	119,474,509	-	119,474,509
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(431,568,361)	(375,171,461)	(56,396,900)	-	(56,396,900)
1136			P	SE		(3,700,829)	(2,236,643)	(1,464,187)	-	(1,464,187)
1137			PT	DGP		(334,300)	(334,300)	-	-	-
1138			GP	SNP		(2,220,117)	(1,308,274)	(911,843)	-	(911,843)
1139			PT	SG		(5,716,594)	(3,449,413)	(2,267,181)	-	(2,267,181)
1140			GP	GPS		(289,462)	(173,670)	(115,792)	-	(115,792)
1141			LABOR	SO		(94,421,106)	(56,650,313)	(37,770,793)	-	(37,770,793)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(83,628)	(68,670)	-	(68,670)
1144			CUST	BADDEBT		(1,975,555)	(1,273,117)	(702,438)	-	(702,438)
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(367,759)	(241,542)	-	(241,542)
1147			P	SGCT		(356,221)	(214,388)	(141,833)	-	(141,833)
1148										
1149										
1150					B7	(541,344,144)	(441,262,966)	(100,081,178)	-	(100,081,178)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	56,361,148	36,967,818	19,393,330	-	19,393,330
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	850,064	556,483	-	556,483
1165			LABOR	SNP		3,681,115	2,169,214	1,511,901	-	1,511,901
1166			SCHMAP-SO	SO		351,676	210,997	140,679	-	140,679
1167										
1168					B6	5,439,338	3,230,275	2,209,063	-	2,209,063
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		333,105	333,105	-	-	-
1172			P	SGCT		938,633	564,906	373,727	-	373,727
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		14,016,080	8,259,420	5,756,660	-	5,756,660
1175			P	TROJD		1,566,947	945,770	621,177	-	621,177
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		6,472,215	3,911,565	2,560,650	-	2,560,650
1178			P	SG		3,365,163	2,030,551	1,334,612	-	1,334,612
1179			SCHMAT-GPS	GPS		(6,041,503)	(3,624,751)	(2,416,752)	-	(2,416,752)
1180			SCHMAT-SO	SO		75,083,031	45,047,949	30,035,082	-	30,035,082
1181			SCHMAT-SNP	SNPD		62,951,152	35,224,627	27,726,525	-	27,726,525
1182			CUST	CN		401,301	220,358	180,943	-	180,943
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		390,150,721	238,373,212	151,777,509	-	151,777,509
1185					B6	549,236,845	331,286,712	217,950,133	-	217,950,133
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	554,676,183	334,516,987	220,159,196	-	220,159,196
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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	5,185,164	3,394,394	-	3,394,394
1197			PTD	SNP		351,707	207,255	144,452	-	144,452
1198			SCHMDP	IBT		-	-	-	-	-
1199			SCHMDP	SG		4,384,225	2,645,457	1,738,768	-	1,738,768
1200			SCHMDP-SO	SO		11,175,642	6,705,107	4,470,535	-	4,470,535
1201					B6	24,491,132	14,742,982	9,748,150	-	9,748,150
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		846,611	845,680	931	-	931
1205			DPW	BADDEBT		(5,205,950)	(3,354,897)	(1,851,053)	-	(1,851,053)
1206			SCHMDT-SNP	SNP		(5,734,899)	(3,379,471)	(2,355,428)	-	(2,355,428)
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		10,123,665	6,118,364	4,005,301	-	4,005,301
1209			SCHMDT-SG	SG		1,549,282	934,842	614,440	-	614,440
1210			SCHMDT-GPS	GPS		26,175,675	15,704,753	10,470,922	-	10,470,922
1211			SCHMDT-SO	SO		1,484,498	890,662	593,836	-	593,836
1212			TAXDEPR	TAXDEPR		625,684,700	382,279,113	243,405,587	-	243,405,587
1213			DPW	SNPD		2,400,000	1,342,932	1,057,068	-	1,057,068
1214					B6	657,323,582	401,381,978	255,941,604	-	255,941,604
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	681,821,137	416,131,383	265,689,754	-	265,689,754
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(127,144,954)	(81,614,396)	(45,530,558)	-	(45,530,558)
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		9,568,789	4,500,677	5,068,112	-	5,068,112
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	9,568,789	4,500,677	5,068,112	-	5,068,112
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				4,464,979,626	2,614,877,394	1,850,102,233	-	1,850,102,233
1232		Operating Deductions:								
1233		O & M Expenses				3,295,211,557	1,931,309,428	1,363,902,129	-	1,363,902,129
1234		Depreciation Expense				367,254,594	224,384,200	142,870,395	-	142,870,395
1235		Amortization Expense				64,582,125	40,920,290	23,661,835	-	23,661,835
1236		Taxes Other Than Income				91,064,200	62,313,803	28,750,397	-	28,750,397
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(2,093,181)	(1,553,701)	(539,480)	-	(539,480)
1239		Total Operating Deductions				3,816,019,295	2,257,374,020	1,558,645,275	-	1,558,645,275
1240		Other Deductions:								
1241		Interest Deductions				237,533,530	141,346,736	96,186,794	-	96,186,794
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(127,144,954)	(81,614,396)	(45,530,558)	-	(45,530,558)
1244										
1245		Income Before State Taxes				284,281,847	134,542,242	149,739,606	-	149,739,606
1246										
1247		State Income Taxes				9,568,789	4,500,677	5,068,112	-	5,068,112
1248										
1249	Total Taxable Income					274,713,058	130,041,565	144,671,493	-	144,671,493
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					96,149,570	45,514,548	50,635,023	-	50,635,023
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		(1,616,938)	(977,217)	(639,721)	-	(639,721)
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					94,532,632	44,537,331	49,995,301	-	49,995,301
1261										
1262	**TOTAL OPERATING EXPENSES**					**3,970,627,005**	**2,342,327,009**	**1,628,299,997**	**(0)**	**1,628,299,997**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,184,795	1,435,991	-	1,435,991
1265			P	SG		34,945,437	21,086,201	13,859,236	-	13,859,236
1266			P	SG		41,494,004	25,037,629	16,456,375	-	16,456,375
1267			P	S		-	-	-	-	-
1268			P	SSGCH		1,231,557	748,283	483,274	-	483,274
1269					B8	81,291,783	49,056,908	32,234,875	-	32,234,875
1270										
1271	311	Structures and Improvements								
1272			P	SG		238,433,088	143,871,372	94,561,716	-	94,561,716
1273			P	SG		330,599,814	199,485,101	131,114,712	-	131,114,712
1274			P	SG		152,786,949	92,192,188	60,594,762	-	60,594,762
1275			P	SSGCH		46,156,668	28,044,380	18,112,288	-	18,112,288
1276					B8	767,976,519	463,593,041	304,383,478	-	304,383,478
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		754,911,003	455,515,980	299,395,023	-	299,395,023
1280			P	SG		717,491,358	432,936,833	284,554,525	-	284,554,525
1281			P	SG		817,359,131	493,197,402	324,161,729	-	324,161,729
1282			P	SSGCH		223,812,994	135,986,779	87,826,216	-	87,826,216
1283					B8	2,513,574,486	1,517,636,994	995,937,492	-	995,937,492
1284										
1285	314	Turbogenerator Units								
1286			P	SG		155,444,730	93,795,902	61,648,828	-	61,648,828
1287			P	SG		159,447,085	96,210,937	63,236,148	-	63,236,148
1288			P	SG		327,990,478	197,910,619	130,079,859	-	130,079,859
1289			P	SSGCH		52,366,370	31,817,339	20,549,031	-	20,549,031
1290					B8	695,248,662	419,734,797	275,513,865	-	275,513,865
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,652,518	53,493,244	35,159,274	-	35,159,274
1294			P	SG		140,447,093	84,746,274	55,700,818	-	55,700,818
1295			P	SG		52,089,216	31,430,818	20,658,398	-	20,658,398
1296			P	SSGCH		45,956,396	27,922,696	18,033,700	-	18,033,700
1297					B8	327,145,223	197,593,033	129,552,190	-	129,552,190
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,662,290	3,416,646	2,245,644	-	2,245,644
1303			P	SG		8,209,127	4,953,417	3,255,711	-	3,255,711
1304			P	SG		9,236,564	5,573,375	3,663,188	-	3,663,188
1305			P	SSGCH		3,133,709	1,904,014	1,229,695	-	1,229,695
1306					B8	26,241,690	15,847,451	10,394,239	-	10,394,239
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	**4,411,478,363**	**2,663,462,224**	**1,748,016,139**	**-**	**1,748,016,139**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,038,820,669	2,437,038,734	1,601,781,935	-	1,601,781,935
1325		SSGCH				372,657,694	226,423,490	146,234,204	-	146,234,204
1326	Total Steam Production Plant by Factor				B8	4,411,478,363	2,663,462,224	1,748,016,139	-	1,748,016,139
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	Base 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		10,727,546	6,473,039	4,254,507	-	4,254,507
1376			P	SG		5,293,519	3,194,128	2,099,391	-	2,099,391
1377			P	SG		3,097,379	1,868,969	1,228,409	-	1,228,409
1378			P	SG		635,700	383,583	252,116	-	252,116
1379					B8	19,754,143	11,919,720	7,834,423	-	7,834,423
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,932,489	13,234,142	8,698,347	-	8,698,347
1383			P	SG		6,481,201	3,910,779	2,570,421	-	2,570,421
1384			P	SG		44,688,435	26,965,160	17,723,274	-	17,723,274
1385			P	SG		5,501,631	3,319,704	2,181,927	-	2,181,927
1386					B8	78,603,755	47,429,785	31,173,970	-	31,173,970
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		159,251,040	96,092,643	63,158,397	-	63,158,397
1390			P	SG		22,405,551	13,519,589	8,885,962	-	8,885,962
1391			P	SG		59,892,087	36,139,098	23,752,989	-	23,752,989
1392			P	SG		34,400,663	20,757,482	13,643,181	-	13,643,181
1393					B8	275,949,340	166,508,812	109,440,528	-	109,440,528
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		32,146,011	19,397,017	12,748,994	-	12,748,994
1397			P	SG		10,112,597	6,101,977	4,010,620	-	4,010,620
1398			P	SG		31,501,334	19,008,017	12,493,317	-	12,493,317
1399			P	SG		6,965,086	4,202,758	2,762,328	-	2,762,328
1400					B8	80,725,027	48,709,768	32,015,259	-	32,015,259
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		6,007,164	3,624,744	2,382,420	-	2,382,420
1404			P	SG		4,428,870	2,672,396	1,756,474	-	1,756,474
1405			P	SG		24,514,818	14,792,328	9,722,490	-	9,722,490
1406			P	SG		3,567,140	2,152,425	1,414,715	-	1,414,715
1407					B8	38,517,991	23,241,893	15,276,099	-	15,276,099
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	1,040,793	684,077	-	684,077
1413			P	SG		234,869	141,721	93,148	-	93,148
1414			P	SG		1,115,718	673,228	442,490	-	442,490
1415			P	SG		109,665	66,172	43,493	-	43,493
1416					B8	3,185,122	1,921,914	1,263,208	-	1,263,208
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,679,134	2,823,406	1,855,728	-	1,855,728
1420			P	SG		843,537	508,993	334,544	-	334,544
1421			P	SG		6,737,085	4,065,181	2,671,904	-	2,671,904
1422			P	SG		506,266	305,483	200,783	-	200,783
1423					B8	12,766,022	7,703,063	5,062,959	-	5,062,959
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	**509,501,401**	**307,434,955**	**202,066,447**	**-**	**202,066,447**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				509,501,401	307,434,955	202,066,447	-	202,066,447
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	509,501,401	307,434,955	202,066,447	-	202,066,447
1444										
1445	340	Land and Land Rights								
1446			P	SG		12,192,491	7,356,992	4,835,499	-	4,835,499
1447			P	SG		635	383	252	-	252
1448			P	SSGCT		-	-	-	-	-
1449					B8	12,193,126	7,357,376	4,835,751	-	4,835,751
1450										
1451	341	Structures and Improvements								
1452			P	SG		13,180,189	7,952,973	5,227,216	-	5,227,216
1453			P	SG		173,937	104,954	68,983	-	68,983
1454			P	SSGCT		4,292,444	2,570,322	1,722,122	-	1,722,122
1455					B8	17,646,570	10,628,249	7,018,321	-	7,018,321
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		2,146,152	1,294,996	851,156	-	851,156
1459			P	SG		121,339	73,216	48,123	-	48,123
1460			P	SSGCT		2,282,762	1,366,922	915,841	-	915,841
1461					B8	4,550,253	2,735,134	1,815,120	-	1,815,120
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	493,835	324,581	-	324,581
1466			P	SG		180,500,969	108,914,925	71,586,043	-	71,586,043
1467			P	SSGCT		51,073,987	30,583,184	20,490,803	-	20,490,803
1468					B8	232,393,372	139,991,945	92,401,427	-	92,401,427
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	53,000	34,835	-	34,835
1473			P	SG		49,882,642	30,099,363	19,783,279	-	19,783,279
1474			P	SSGCT		15,873,641	9,505,161	6,368,480	-	6,368,480
1475					B8	65,844,118	39,657,525	26,186,594	-	26,186,594

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,362,972	6,856,458	4,506,514	-	4,506,514
1479			P	SG		157,667	95,137	62,530	-	62,530
1480			P	SSGCT		5,000,728	2,994,444	2,006,284	-	2,006,284
1481					B8	16,521,368	9,946,039	6,575,329	-	6,575,329
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	300,099	197,245	-	197,245
1487			P	SG		21,670	13,076	8,594	-	8,594
1488					B8	519,013	313,174	205,839	-	205,839
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		330,605	199,488	131,117	-	131,117
1497						330,605	199,488	131,117	-	131,117
1498										
1499	**Total Other Production Plant**				B8	**349,998,425**	**210,828,930**	**139,169,496**	**-**	**139,169,496**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				271,474,864	163,808,897	107,665,967	-	107,665,967
1505		SSGCT				78,523,562	47,020,033	31,503,529	-	31,503,529
1506	Total of Other Production Plant by Factor				B8	349,998,425	210,828,930	139,169,496	-	139,169,496
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**5,270,978,190**	**3,181,726,108**	**2,089,252,081**	**-**	**2,089,252,081**
1514	350	Land and Land Rights								
1515			T	SG		21,338,228	12,875,563	8,462,666	-	8,462,666
1516			T	SG		49,443,295	29,834,259	19,609,035	-	19,609,035
1517			T	SG		17,531,728	10,578,707	6,953,021	-	6,953,021
1518					B8	88,313,251	53,288,529	35,024,722	-	35,024,722
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		8,287,926	5,000,964	3,286,962	-	3,286,962
1523			T	SG		18,168,418	10,962,888	7,205,530	-	7,205,530
1524			T	SG		23,317,920	14,070,116	9,247,804	-	9,247,804
1525					B8	49,774,264	30,033,968	19,740,296	-	19,740,296
1526										
1527	353	Station Equipment								
1528			T	SG		138,352,645	83,482,477	54,870,168	-	54,870,168
1529			T	SG		199,738,429	120,522,878	79,215,552	-	79,215,552
1530			T	SG		535,984,093	323,414,705	212,569,388	-	212,569,388
1531					B8	874,075,167	527,420,060	346,655,107	-	346,655,107
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	94,381,197	62,033,522	-	62,033,522
1535			T	SG		127,281,273	76,801,972	50,479,301	-	50,479,301
1536			T	SG		78,054,645	47,098,450	30,956,195	-	30,956,195
1537					B8	361,750,638	218,281,619	143,469,018	-	143,469,018
1538										
1539	355	Poles and Fixtures								
1540			T	SG		70,139,643	42,322,510	27,817,133	-	27,817,133
1541			T	SG		119,044,150	71,831,663	47,212,487	-	47,212,487
1542			T	SG		302,032,949	182,247,754	119,785,195	-	119,785,195
1543					B8	491,216,742	296,401,927	194,814,816	-	194,814,816
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,469,612	125,791,304	82,678,308	-	82,678,308
1547			T	SG		158,760,147	95,796,436	62,963,710	-	62,963,710
1548			T	SG		253,324,292	152,856,778	100,467,515	-	100,467,515
1549					B8	620,554,051	374,444,518	246,109,533	-	246,109,533
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,844	2,527	-	2,527
1553			T	SG		162,746	98,202	64,545	-	64,545
1554			T	SG		2,197,928	1,326,237	871,690	-	871,690
1555					B8	2,367,045	1,428,283	938,762	-	938,762
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	614,665	403,998	-	403,998
1560			T	SG		2,923,638	1,764,134	1,159,504	-	1,159,504
1561					B8	3,942,301	2,378,798	1,563,502	-	1,563,502
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,172,080	770,368	-	770,368
1565			T	SG		501,203	302,428	198,775	-	198,775
1566			T	SG		8,931,838	5,389,503	3,542,335	-	3,542,335
1567					B8	11,375,490	6,864,011	4,511,479	-	4,511,479
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,708,342	1,634,223	1,074,119	-	1,074,119
1571						2,708,342	1,634,223	1,074,119	-	1,074,119
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,506,077,292**	**1,512,175,937**	**993,901,355**	**-**	**993,901,355**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,506,077,292	1,512,175,937	993,901,355	-	993,901,355
1582	Total Transmission Plant by Factor				B8	2,506,077,292	1,512,175,937	993,901,355	-	993,901,355
1583	360	Land and Land Rights								
1584			DPW	S		33,404,457	14,443,291	18,961,166	-	18,961,166
1585					B8	33,404,457	14,443,291	18,961,166	-	18,961,166
1586										
1587	361	Structures and Improvements								
1588			DPW	S		37,533,582	19,873,226	17,660,356	-	17,660,356
1589					B8	37,533,582	19,873,226	17,660,356	-	17,660,356
1590										
1591	362	Station Equipment								
1592			DPW	S		619,069,742	320,074,801	298,994,941	-	298,994,941
1593					B8	619,069,742	320,074,801	298,994,941	-	298,994,941
1594										
1595	364	Poles, Towers & Fixtures								
1596			DPW	S		747,493,731	510,949,870	236,543,861	-	236,543,861
1597					B8	747,493,731	510,949,870	236,543,861	-	236,543,861
1598										
1599	365	Overhead Conductors								
1600			DPW	S		561,619,150	391,833,032	169,786,118	-	169,786,118
1601					B8	561,619,150	391,833,032	169,786,118	-	169,786,118
1602										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1603	366	Underground Conduit								
1604			DPW	S		236,952,619	113,718,463	123,234,156	-	123,234,156
1605					B8	236,952,619	113,718,463	123,234,156	-	123,234,156
1606										
1607										
1608										
1609										
1610	367	Underground Conductors								
1611			DPW	S		555,675,805	206,512,535	349,163,270	-	349,163,270
1612					B8	555,675,805	206,512,535	349,163,270	-	349,163,270
1613										
1614	368	Line Transformers								
1615			DPW	S		851,977,436	558,312,658	293,664,778	-	293,664,778
1616					B8	851,977,436	558,312,658	293,664,778	-	293,664,778
1617										
1618	369	Services								
1619			DPW	S		395,939,757	259,752,345	136,187,412	-	136,187,412
1620					B8	395,939,757	259,752,345	136,187,412	-	136,187,412
1621										
1622	370	Meters								
1623			DPW	S		183,425,674	102,938,537	80,487,136	-	80,487,136
1624					B8	183,425,674	102,938,537	80,487,136	-	80,487,136
1625										
1626	371	Installations on Customers' Premises								
1627			DPW	S		8,968,720	4,303,264	4,665,457	-	4,665,457
1628					B8	8,968,720	4,303,264	4,665,457	-	4,665,457
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		54,067,230	30,123,528	23,943,702	-	23,943,702
1636					B8	54,067,230	30,123,528	23,943,702	-	23,943,702
1637										
1638	DP	Unclassified Dist Plant - Acct 300								
1639			DPW	S		19,036,013	7,667,176	11,368,838	-	11,368,838
1640						19,036,013	7,667,176	11,368,838	-	11,368,838
1641										
1642	DS0	Unclassified Dist Sub Plant - Acct 300								
1643			DPW	S		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**TOTAL DISTRIBUTION PLANT**				B8	**4,305,213,575**	**2,540,507,600**	**1,764,705,975**	**-**	**1,764,705,975**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,305,213,575	2,540,507,600	1,764,705,975	-	1,764,705,975
1651										
1652	Total Distribution Plant by Factor				B8	4,305,213,575	2,540,507,600	1,764,705,975	-	1,764,705,975

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1653	389	Land and Land Rights								
1654			G-SITUS	S		8,174,431	4,066,064	4,108,367	-	4,108,367
1655			CUST	CN		1,109,264	609,107	500,158	-	500,158
1656			G-DGU	SG		2,777	1,676	1,101	-	1,101
1657			G-SG	SG		1,228	741	487	-	487
1658			PTD	SO		5,598,055	3,358,694	2,239,361	-	2,239,361
1659					B8	14,885,755	8,036,280	6,849,474	-	6,849,474
1660										
1661	390	Structures and Improvements								
1662			G-SITUS	S		96,680,371	62,131,943	34,548,428	-	34,548,428
1663			G-DGP	SG		385,431	232,570	152,860	-	152,860
1664			G-DGU	SG		1,630,958	984,126	646,832	-	646,832
1665			CUST	CN		11,576,442	6,356,725	5,219,718	-	5,219,718
1666			G-SG	SG		3,111,891	1,877,726	1,234,165	-	1,234,165
1667			PTD	SO		101,222,724	60,731,114	40,491,610	-	40,491,610
1668					B8	214,607,817	132,314,204	82,293,613	-	82,293,613
1669										
1670	391	Office Furniture & Equipment								
1671			G-SITUS	S		16,400,685	11,901,870	4,498,815	-	4,498,815
1672			G-DGP	SG		455,092	274,604	180,488	-	180,488
1673			G-DGU	SG		642,529	387,704	254,825	-	254,825
1674			CUST	CN		6,394,223	3,511,123	2,883,100	-	2,883,100
1675			G-SG	SG		6,565,755	3,961,800	2,603,955	-	2,603,955
1676			P	SE		151,784	91,733	60,051	-	60,051
1677			PTD	SO		86,075,996	51,643,455	34,432,541	-	34,432,541
1678			G-SG	SSGCH		332,263	201,880	130,383	-	130,383
1679			G-SG	SSGCT		6,617	3,962	2,655	-	2,655
1680					B8	117,024,944	71,978,131	45,046,814	-	45,046,814
1681										
1682	392	Transportation Equipment								
1683			G-SITUS	S		62,954,077	33,004,315	29,949,761	-	29,949,761
1684			PTD	SO		7,088,828	4,253,120	2,835,708	-	2,835,708
1685			G-SG	SG		10,684,063	6,446,801	4,237,261	-	4,237,261
1686			CUST	CN		19,079	10,476	8,602	-	8,602
1687			G-DGU	SG		1,236,267	745,968	490,299	-	490,299
1688			P	SE		798,242	482,428	315,814	-	315,814
1689			G-DGP	SG		223,435	134,822	88,614	-	88,614
1690			G-SG	SSGCH		363,868	221,083	142,785	-	142,785
1691			G-DGU	SSGCT		57,440	34,395	23,045	-	23,045
1692					B8	83,425,298	45,333,408	38,091,890	-	38,091,890
1693										
1694	393	Stores Equipment								
1695			G-SITUS	S		7,832,888	4,490,396	3,342,493	-	3,342,493
1696			G-DGP	SG		331,732	200,168	131,564	-	131,564
1697			G-DGU	SG		999,186	602,912	396,274	-	396,274
1698			PTD	SO		766,191	459,695	306,495	-	306,495
1699			G-SG	SG		1,663,454	1,003,734	659,720	-	659,720
1700			G-DGU	SSGCT		89,648	53,681	35,967	-	35,967
1701					B8	11,683,099	6,810,587	4,872,512	-	4,872,512

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		27,265,066	16,159,162	11,105,904	-	11,105,904
1705			G-DGP	SG		3,472,104	2,095,080	1,377,024	-	1,377,024
1706			G-SG	SG		14,277,207	8,614,917	5,662,290	-	5,662,290
1707			PTD	SO		4,530,962	2,718,464	1,812,498	-	1,812,498
1708			P	SE		85,245	51,519	33,726	-	33,726
1709			G-DGU	SG		5,111,835	3,084,499	2,027,335	-	2,027,335
1710			G-SG	SSGCH		2,129,209	1,293,688	835,521	-	835,521
1711			G-SG	SSGCT		36,544	21,882	14,661	-	14,661
1712					B8	56,908,171	34,039,213	22,868,959	-	22,868,959
1713										
1714	395	Laboratory Equipment								
1715			G-SITUS	S		23,903,862	15,806,008	8,097,854	-	8,097,854
1716			G-DGP	SG		161,784	97,621	64,163	-	64,163
1717			G-DGU	SG		1,160,883	700,481	460,402	-	460,402
1718			PTD	SO		5,896,286	3,537,625	2,358,661	-	2,358,661
1719			P	SE		50,852	30,733	20,119	-	20,119
1720			G-SG	SG		4,401,181	2,655,688	1,745,493	-	1,745,493
1721			G-SG	SSGCH		75,496	45,871	29,625	-	29,625
1722			G-SG	SSGCT		100,964	60,457	40,506	-	40,506
1723					B8	35,751,308	22,934,484	12,816,824	-	12,816,824
1724										
1725	396	Power Operated Equipment								
1726			G-SITUS	S		82,706,427	49,635,141	33,071,286	-	33,071,286
1727			G-DGP	SG		2,072,969	1,250,837	822,132	-	822,132
1728			G-SG	SG		18,203,969	10,984,339	7,219,629	-	7,219,629
1729			PTD	SO		4,965,344	2,979,083	1,986,261	-	1,986,261
1730			G-DGU	SG		1,655,743	999,081	656,662	-	656,662
1731			P	SE		73,823	44,616	29,207	-	29,207
1732			G-SG	SSGCH		982,784	597,131	385,653	-	385,653
1733					B8	110,661,058	66,490,228	44,170,831	-	44,170,831
1734	397	Communication Equipment								
1735			COM_EQ	S		103,604,148	77,555,541	26,048,607	-	26,048,607
1736			COM_EQ	SG		6,414,207	3,870,355	2,543,852	-	2,543,852
1737			COM_EQ	SG		12,034,858	7,261,876	4,772,982	-	4,772,982
1738			COM_EQ	SO		54,184,688	32,509,464	21,675,224	-	21,675,224
1739			COM_EQ	CN		5,733,918	3,148,544	2,585,374	-	2,585,374
1740			COM_EQ	SG		47,396,730	28,599,355	18,797,375	-	18,797,375
1741			COM_EQ	SE		29,423	17,782	11,641	-	11,641
1742			COM_EQ	SSGCH		869,161	528,095	341,067	-	341,067
1743			COM_EQ	SSGCT		6,244	3,739	2,505	-	2,505
1744					B8	230,273,378	153,494,752	76,778,627	-	76,778,627
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		972,678	658,819	313,859	-	313,859
1748			G-DGP	SG		53,506	32,286	21,220	-	21,220
1749			G-DGU	SG		476,102	287,282	188,820	-	188,820
1750			CUST	CN		167,528	91,991	75,537	-	75,537
1751			PTD	SO		3,090,231	1,854,062	1,236,169	-	1,236,169
1752			P	SE		4,207	2,542	1,664	-	1,664
1753			G-SG	SG		860,908	519,475	341,433	-	341,433
1754			G-SG	SSGCT		2,650	1,587	1,063	-	1,063
1755					B8	5,627,810	3,448,043	2,179,766	-	2,179,766
1756										
1757	399	Coal Mine								
1758			P	SE		265,600,936	160,519,265	105,081,670	-	105,081,670
1759	MP		P	SE		-	-	-	-	-
1760					B8	265,600,936	160,519,265	105,081,670	-	105,081,670
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	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1769	1011390	General Capital Leases								
1770			G-SITUS	S		7,243,842	7,243,842	-	-	-
1771			P	SG		5,728,498	3,456,596	2,271,902	-	2,271,902
1772			PTD	SO		17,142,932	10,285,332	6,857,600	-	6,857,600
1773					B9	30,115,272	20,985,770	9,129,501	-	9,129,501
1774										
1775		Remove Capital Leases				(30,115,272)	(20,985,770)	(9,129,501)	-	(9,129,501)
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		14,804	8,882	5,922	-	5,922
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						14,804	8,882	5,922	-	5,922
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	**1,146,464,377**	**705,407,476**	**441,056,901**	**-**	**441,056,901**
1803										
1804	Summary of General Plant by Factor									
1805		S				437,738,475	282,653,100	155,085,375	-	155,085,375
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				151,416,280	91,365,121	60,051,159	-	60,051,159
1809		SO				290,577,041	174,338,990	116,238,051	-	116,238,051
1810		SE				266,794,511	161,240,617	105,553,893	-	105,553,893
1811		CN				25,000,454	13,727,966	11,272,489	-	11,272,489
1812		DEU				-	-	-	-	-
1813		SSGCT				300,106	179,704	120,402	-	120,402
1814		SSGCH				4,752,782	2,887,748	1,865,034	-	1,865,034
1815		Less Capital Leases				(30,115,272)	(20,985,770)	(9,129,501)	-	(9,129,501)
1816	Total General Plant by Factor				B8	1,146,464,377	705,407,476	441,056,901	-	441,056,901
1817	301	Organization								
1818			I-SITUS	S		20,441,705	10,413,635	10,028,071	-	10,028,071
1819			PTD	SO		-	-	-	-	-
1820			I-SG	SG		-	-	-	-	-
1821					B8	20,441,705	10,413,635	10,028,071	-	10,028,071
1822	302	Franchise & Consent								
1823			I-SITUS	S		1,000,000	1,000,000	-	-	-
1824			I-SG	SG		1,896,949	1,144,626	752,323	-	752,323
1825			I-SG	SG		64,971,979	39,204,323	25,767,656	-	25,767,656
1826			I-SG	SG		9,703,127	5,854,901	3,848,226	-	3,848,226
1827			I-DGP	SG		2,844,878	1,716,610	1,128,269	-	1,128,269
1828			I-DGU	SG		679,586	410,064	269,521	-	269,521
1829					B8	81,096,518	49,330,524	31,765,995	-	31,765,995
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		981,628	940,327	41,302	-	41,302
1833			I-SG	SG		33,304,308	20,095,938	13,208,370	-	13,208,370
1834			PTD	SO		349,750,486	209,841,584	139,908,902	-	139,908,902
1835			P	SE		1,338,222	808,771	529,451	-	529,451
1836			CUST	CN		100,639,262	55,261,889	45,377,373	-	45,377,373
1837			P	SSGCH		28,886	17,551	11,335	-	11,335
1838			I-DGP	SSGCT		-	-	-	-	-
1839					B8	486,042,793	286,966,060	199,076,733	-	199,076,733
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	486,042,793	286,966,060	199,076,733	-	199,076,733
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		223,643	134,180	89,463	-	89,463
1848						223,643	134,180	89,463	-	89,463
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**587,804,659**	**346,844,398**	**240,960,261**	**-**	**240,960,261**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				22,423,334	12,353,961	10,069,372	-	10,069,372
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				113,400,827	68,426,461	44,974,365	-	44,974,365
1857		SO				349,974,130	209,975,765	139,998,365	-	139,998,365
1858		CN				100,639,262	55,261,889	45,377,373	-	45,377,373
		SSGCT				-	-	-	-	-
1859		SSGCH				28,886	17,551	11,335	-	11,335
1860		SE				1,338,222	808,771	529,451	-	529,451
1861	Total Intangible Plant by Factor				B8	587,804,659	346,844,398	240,960,261	-	240,960,261
1862	Summary of Unclassified Plant (Account 106)									
1863		DP				19,036,013	7,667,176	11,368,838	-	11,368,838
1864		DS0				-	-	-	-	-
1865		GP				14,804	8,882	5,922	-	5,922
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				330,605	199,488	131,117	-	131,117
1869		TP				2,708,342	1,634,223	1,074,119	-	1,074,119
1870		TS0				-	-	-	-	-
1871		IP				223,643	134,180	89,463	-	89,463
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					22,313,408	9,643,950	12,669,458	-	12,669,458
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**13,816,538,092**	**8,286,661,520**	**5,529,876,572**	**-**	**5,529,876,572**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				4,765,375,383	2,835,514,662	1,929,860,721	-	1,929,860,721
1879		SE				268,132,732	162,049,388	106,083,344	-	106,083,344
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				7,590,691,332	4,580,250,105	3,010,441,228	-	3,010,441,228
1883		SO				640,551,170	384,314,755	256,236,415	-	256,236,415
1884		CN				125,639,716	68,989,855	56,649,862	-	56,649,862
1885		DEU				-	-	-	-	-
1886		SSGCH				377,439,362	229,328,789	148,110,573	-	148,110,573
1887		SSGCT				78,823,667	47,199,737	31,623,931	-	31,623,931
1888		Less Capital Leases				(30,115,272)	(20,985,770)	(9,129,501)	-	(9,129,501)
1889					B8	13,816,538,092	8,286,661,520	5,529,876,572	-	5,529,876,572
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	72,092	47,383	-	47,383
1894			P	SG		-	-	-	-	-
1895			P	SE		953,014	575,966	377,048	-	377,048
1896			G	SG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	3,299,218	648,058	2,651,161	-	2,651,161
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	86,065,300	56,567,769	-	56,567,769
1904			P	SG		14,560,711	8,785,985	5,774,726	-	5,774,726
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	94,851,285	62,342,495	-	62,342,495
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(61,217,570)	(36,938,899)	(24,278,671)	-	(24,278,671)
1910			P	SG		(9,082,376)	(5,480,338)	(3,602,038)	-	(3,602,038)
1911					B15	(70,299,947)	(42,419,237)	(27,880,709)	-	(27,880,709)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		20,076,957	13,808,703	6,268,254	-	6,268,254
1919			DMSC	SO		(12,473,516)	(7,483,799)	(4,989,717)	-	(4,989,717)
1920					B16	7,603,441	6,324,904	1,278,537	-	1,278,537
1921										
1922	182W	Weatherization								
1923			DMSC	S		13,017,048	10,580,672	2,436,376	-	2,436,376
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	13,017,048	10,580,672	2,436,376	-	2,436,376
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**					20,620,489	16,905,576	3,714,913	-	3,714,913

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		44,821,293	27,088,312	17,732,981	-	17,732,981
1942			P	SSECT		-	-	-	-	-
1943			P	SSECH		7,480,195	4,538,242	2,941,953	-	2,941,953
1944	**Total Fuel Stock**				B13	52,301,487	31,626,553	20,674,934	-	20,674,934
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(261,689)	(171,311)	-	(171,311)
1952					B13	(433,000)	(261,689)	(171,311)	-	(171,311)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(700,673)	(458,686)	-	(458,686)
1956					B13	(1,159,359)	(700,673)	(458,686)	-	(458,686)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	50,709,128	30,664,191	20,044,937	-	20,044,937
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	2,012,908	1,317,722	-	1,317,722
1967			MSS	SO		(5,243,885)	(3,146,200)	(2,097,684)	-	(2,097,684)
1968			MSS	SNPPS		55,802,926	33,690,161	22,112,765	-	22,112,765
1969			MSS	SNPPH		(19,221)	(11,598)	(7,623)	-	(7,623)
1970			MSS	SNPD		240,591	134,624	105,967	-	105,967
1971			MSS	SNPT		14,590,876	8,804,187	5,786,690	-	5,786,690
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SSGCT		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SSGCH		389,548	236,686	152,862	-	152,862
1977	**Total Materials and Supplies**				B13	115,331,442	67,818,742	47,512,700	-	47,512,700
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(164,820)	(108,180)	-	(108,180)
1986										
1987					B13	(273,000)	(164,820)	(108,180)	-	(108,180)
1988										
1989		Total Materials & Supplies			B13	115,058,442	67,653,923	47,404,519	-	47,404,519
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	373,757	249,197	-	249,197
1994			PT	SG		2,781,190	1,678,180	1,103,010	-	1,103,010
1995			P	SE		3,067,854	1,854,096	1,213,758	-	1,213,758
1996			PTD	SO		17,259,854	10,355,483	6,904,371	-	6,904,371
1997	**Total Prepayments**				B15	28,132,960	16,248,312	11,884,649	-	11,884,649
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		63,156,270	50,548,725	12,607,546	-	12,607,546
2001			DEFSG	SG		-	-	-	-	-
2002			P	SSGCH		13,282,030	8,070,043	5,211,987	-	5,211,987
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		5,304,104	3,205,602	2,098,502	-	2,098,502
2006			DDSO2	SO		(10,280,472)	(6,168,027)	(4,112,445)	-	(4,112,445)
2007					B11	71,461,933	55,656,343	15,805,590	-	15,805,590
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		1,406,814	848,877	557,938	-	557,938
2012			P	SG		167,354	100,982	66,372	-	66,372
2013			DEFSG	SG		26,508,764	15,995,482	10,513,282	-	10,513,282
2014			LABOR	SO		53,828	32,295	21,532	-	21,532
2015			P	SE		1,980,658	1,197,035	783,622	-	783,622
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	34,485,546	22,542,800	11,942,746	-	11,942,746
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		67,963,509	35,994,768	31,968,741	-	31,968,741
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	67,963,509	35,994,768	31,968,741	-	31,968,741
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(20,716)	(13,616)	-	(13,616)
2030	143	Other A/R	GP	SO		15,130,537	9,077,946	6,052,592	-	6,052,592
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(3,035,213)	(2,023,685)	-	(2,023,685)
2033	232	A/P	P	SE		(3,085,385)	(1,864,691)	(1,220,694)	-	(1,220,694)
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)	(3,153,158)	(2,064,170)	-	(2,064,170)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(963,153)	(630,515)	-	(630,515)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(196,476)	(128,621)	-	(128,621)
2041	2533	Cholla Reclamation	P	SSECH		-	-	-	-	-
2042					B14	(184,170)	(155,461)	(28,708)	-	(28,708)
2043										
2044	**Total Working Capital**					67,779,340	35,839,307	31,940,033	-	31,940,033
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		(1,833,167)	(1,833,167)	-	-	-
2053			P	TROJP		4,384,127	2,646,037	1,738,091	-	1,738,091
2054			P	TROJD		6,381,641	3,851,799	2,529,842	-	2,529,842
2055					B14	8,932,601	4,664,668	4,267,933	-	4,267,933
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		622,799	375,799	247,000	-	247,000
2066										
2067					B15	622,799	375,799	247,000	-	247,000
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					9,555,401	5,040,468	4,514,933	-	4,514,933
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**487,996,291**	**303,631,024**	**184,365,266**	**-**	**184,365,266**
2072	235	Customer Service Deposits								
2073			CUST	S		(9,389,052)	-	(9,389,052)	-	(9,389,052)
2074			CUST	CN		-	-	-	-	-
2075	**Total Customer Service Deposits**				B15	(9,389,052)	-	(9,389,052)	-	(9,389,052)
2076										
2077	2281	Prop Ins	PTD	SO		(342,293)	(205,367)	(136,926)	-	(136,926)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,115,529)	(1,410,499)	-	(1,410,499)
2079	2283	Pen & Ben	PTD	SO		(53,800,169)	(32,278,762)	(21,521,407)	-	(21,521,407)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,386,005)	(1,590,835)	-	(1,590,835)
2082					B15	(61,645,330)	(36,985,663)	(24,659,667)	-	(24,659,667)
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)	(1,687,740)	(1,108,499)	-	(1,108,499)
2090	230	ARO	P	TROJP		(2,617,926)	(1,580,047)	(1,037,879)	-	(1,037,879)
2091	254105	ARO	P	TROJP		(967,207)	(583,757)	(383,450)	-	(383,450)
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(10,535,725)	(8,005,897)	(2,529,828)	-	(2,529,828)
2094										
2095	252	Customer Advances for Construction								
2096			DPW	S		(2,958,451)	(972,057)	(1,986,394)	-	(1,986,394)
2097			DPW	SE		-	-	-	-	-
2098			T	SG		(2,948,778)	(1,779,303)	(1,169,475)	-	(1,169,475)
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		-	-	-	-	-
2101	**Total Customer Advances for Constr.**				B19	(5,907,229)	(2,751,360)	(3,155,869)	-	(3,155,869)
2102										
2103	25398	SO2 Emissions								
2104			P	SE		(2,474,742)	(1,495,642)	(979,101)	-	(979,101)
2105						(2,474,742)	(1,495,642)	(979,101)	-	(979,101)
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		(9,670,599)	(5,835,274)	(3,835,325)	-	(3,835,325)
2111			P	SE		(3,639,706)	(2,199,702)	(1,440,004)	-	(1,440,004)
2112					B19	(19,184,145)	(13,065,703)	(6,118,442)	-	(6,118,442)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		13,819,235	13,819,235	(1)	-	(1)
2116			P	CN		76,149	41,814	34,335	-	34,335
2117			LABOR	SO		62,778,549	37,665,567	25,112,983	-	25,112,983
2118			P	DGP		3,536	3,536	-	-	-
2119			CUST	BADDEBT		19,772,090	12,741,830	7,030,260	-	7,030,260
2120			P	TROJD		(1,045,543)	(631,064)	(414,479)	-	(414,479)
2121			P	SG		18,449,623	11,132,568	7,317,055	-	7,317,055
2122			P	SE		28,226,611	17,059,107	11,167,504	-	11,167,504
2123			PTD	SNP		1,814,608	1,069,315	745,293	-	745,293
2124			DPW	SNPD		(455,471)	(254,861)	(200,610)	-	(200,610)
2125										
2126	**Total Accum Deferred Income Taxes**				B19	143,439,387	92,647,048	50,792,339	-	50,792,339
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(1,219,496)	(1,219,496)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(1,219,496)	(1,219,496)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(624,908,878)	(342,686,244)	(282,222,634)	-	(282,222,634)
2136			ACCMDIT	DITBAL		(582,524,636)	(321,735,929)	(260,788,707)	-	(260,788,707)
2137			PT	DGP		(102,622)	(102,622)	-	-	-
2138			LABOR	SO		8,780,265	5,267,940	3,512,325	-	3,512,325
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(12,541,701)	(7,579,735)	(4,961,966)	-	(4,961,966)
2141			P	SG		(768,925)	(463,972)	(304,953)	-	(304,953)
2142					B19	(1,212,066,496)	(667,300,561)	(544,765,934)	-	(544,765,934)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(5,820,448)	(5,812,103)	(8,346)	-	(8,346)
2146			P	SG		(5,951,370)	(3,591,078)	(2,360,292)	-	(2,360,292)
2147			P	SE		2,266,934	1,370,050	896,884	-	896,884
2148			LABOR	SO		(17,441,086)	(10,464,217)	(6,976,869)	-	(6,976,869)
2149			GP	GPS		(1,420,526)	(852,280)	(568,246)	-	(568,246)
2150			PTD	SNP		(15,561,318)	(9,170,000)	(6,391,317)	-	(6,391,317)
2151			P	TROJD		(1,284,003)	(774,992)	(509,011)	-	(509,011)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(2,196,692)	(1,322,055)	(874,637)	-	(874,637)
2154										
2155					B19	(47,408,508)	(30,616,675)	(16,791,833)	-	(16,791,833)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,117,255,112)	(606,489,684)	(510,765,428)	-	(510,765,428)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(4,508,771)	(4,508,771)	-	-	-
2161			PTD	ITC85		(6,268,219)	(6,268,219)	-	-	-
2162			PTD	ITC86		(2,651,223)	(2,651,223)	-	-	-
2163			PTD	ITC88		(362,979)	(362,979)	-	-	-
2164			PTD	ITC89		(766,585)	(766,585)	-	-	-
2165			PTD	ITC90		(452,592)	(240,166)	(212,426)	-	(212,426)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(15,010,369)	(14,797,943)	(212,426)	-	(212,426)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,241,401,704)**	**(683,591,891)**	**(557,809,813)**	**-**	**(557,809,813)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		(782,479,225)	(472,150,743)	(310,328,482)	-	(310,328,482)
2176			P	SG		(884,030,733)	(533,427,284)	(350,603,450)	-	(350,603,450)
2177			P	SG		(349,191,258)	(210,703,245)	(138,488,013)	-	(138,488,013)
2178			P	SSGCH		(198,948,639)	(120,879,418)	(78,069,221)	-	(78,069,221)
2179					B17	(2,214,649,856)	(1,337,160,690)	(877,489,166)	-	(877,489,166)
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		(148,121,560)	(89,377,075)	(58,744,485)	-	(58,744,485)
2191			P	SG		(29,221,867)	(17,632,578)	(11,589,289)	-	(11,589,289)
2192			P	SG		(33,442,025)	(20,179,037)	(13,262,988)	-	(13,262,988)
2193			P	SG		(11,517,391)	(6,949,635)	(4,567,756)	-	(4,567,756)
2194					B17	(222,302,843)	(134,138,325)	(88,164,518)	-	(88,164,518)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,275,512)	(1,373,052)	(902,460)	-	(902,460)
2199			P	SG		-	-	-	-	-
2200			P	SG		(45,441,889)	(27,419,797)	(18,022,092)	-	(18,022,092)
2201			P	SSGCT		(7,997,888)	(4,789,148)	(3,208,740)	-	(3,208,740)
2202					B17	(55,715,289)	(33,581,997)	(22,133,292)	-	(22,133,292)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,492,667,988)**	**(1,504,881,012)**	**(987,786,976)**	**-**	**(987,786,976)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,285,721,461)	(1,379,212,446)	(906,509,015)	-	(906,509,015)
2216		SSGCH				(198,948,639)	(120,879,418)	(78,069,221)	-	(78,069,221)
2217		SSGCT				(7,997,888)	(4,789,148)	(3,208,740)	-	(3,208,740)
2218	Total of Prod Plant Depreciation by Factor					(2,492,667,988)	(1,504,881,012)	(987,786,976)	-	(987,786,976)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(346,801,867)	(209,261,478)	(137,540,389)	-	(137,540,389)
2223			T	SG		(344,119,776)	(207,643,095)	(136,476,681)	-	(136,476,681)
2224			T	SG		(254,242,075)	(153,410,571)	(100,831,504)	-	(100,831,504)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(945,163,718)**	**(570,315,144)**	**(374,848,574)**	**-**	**(374,848,574)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2226	108360	Land and Land Rights								
2227			DPW	S		(3,575,759)	(2,571,701)	(1,004,058)	-	(1,004,058)
2228					B17	(3,575,759)	(2,571,701)	(1,004,058)	-	(1,004,058)
2229										
2230	108361	Structures and Improvements								
2231			DPW	S		(13,181,192)	(7,311,757)	(5,869,435)	-	(5,869,435)
2232					B17	(13,181,192)	(7,311,757)	(5,869,435)	-	(5,869,435)
2233										
2234	108362	Station Equipment								
2235			DPW	S		(153,986,795)	(93,905,884)	(60,080,911)	-	(60,080,911)
2236					B17	(153,986,795)	(93,905,884)	(60,080,911)	-	(60,080,911)
2237										
2238	108364	Poles, Towers & Fixtures								
2239			DPW	S		(372,893,346)	(286,555,492)	(86,337,854)	-	(86,337,854)
2240					B17	(372,893,346)	(286,555,492)	(86,337,854)	-	(86,337,854)
2241										
2242	108365	Overhead Conductors								
2243			DPW	S		(214,258,939)	(168,111,907)	(46,147,032)	-	(46,147,032)
2244					B17	(214,258,939)	(168,111,907)	(46,147,032)	-	(46,147,032)
2245										
2246	108366	Underground Conduit								
2247			DPW	S		(97,302,734)	(45,596,805)	(51,705,929)	-	(51,705,929)
2248					B17	(97,302,734)	(45,596,805)	(51,705,929)	-	(51,705,929)
2249										
2250	108367	Underground Conductors								
2251			DPW	S		(202,293,745)	(75,581,886)	(126,711,859)	-	(126,711,859)
2252					B17	(202,293,745)	(75,581,886)	(126,711,859)	-	(126,711,859)
2253										
2254	108368	Line Transformers								
2255			DPW	S		(320,976,912)	(220,506,423)	(100,470,489)	-	(100,470,489)
2256					B17	(320,976,912)	(220,506,423)	(100,470,489)	-	(100,470,489)
2257										
2258	108369	Services								
2259			DPW	S		(124,838,819)	(75,058,076)	(49,780,743)	-	(49,780,743)
2260					B17	(124,838,819)	(75,058,076)	(49,780,743)	-	(49,780,743)
2261										
2262	108370	Meters								
2263			DPW	S		(86,798,425)	(47,360,033)	(39,438,392)	-	(39,438,392)
2264					B17	(86,798,425)	(47,360,033)	(39,438,392)	-	(39,438,392)
2265										
2266										
2267										
2268	108371	Installations on Customers' Premises								
2269			DPW	S		(5,790,642)	(2,463,188)	(3,327,454)	-	(3,327,454)
2270					B17	(5,790,642)	(2,463,188)	(3,327,454)	-	(3,327,454)
2271										
2272	108372	Leased Property								
2273			DPW	S		(43,203)	(4,951)	(38,252)	-	(38,252)
2274					B17	(43,203)	(4,951)	(38,252)	-	(38,252)
2275										
2276	108373	Street Lights								
2277			DPW	S		(18,853,200)	(10,041,798)	(8,811,402)	-	(8,811,402)
2278					B17	(18,853,200)	(10,041,798)	(8,811,402)	-	(8,811,402)
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	**(1,614,793,709)**	**(1,035,069,901)**	**(579,723,808)**	**-**	**(579,723,808)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,614,793,709)	(1,035,069,901)	(579,723,808)	-	(579,723,808)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,614,793,709)	(1,035,069,901)	(579,723,808)	-	(579,723,808)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(142,542,157)	(90,917,829)	(51,624,328)	-	(51,624,328)
2301			G-DGP	SG		(8,924,850)	(5,385,286)	(3,539,564)	-	(3,539,564)
2302			G-DGU	SG		(17,522,090)	(10,572,891)	(6,949,199)	-	(6,949,199)
2303			G-SG	SG		(34,084,912)	(20,566,957)	(13,517,955)	-	(13,517,955)
2304			CUST	CN		(5,313,947)	(2,917,934)	(2,396,013)	-	(2,396,013)
2305			PTD	SO		(92,105,754)	(55,261,159)	(36,844,595)	-	(36,844,595)
2306			P	SE		(631,604)	(381,718)	(249,886)	-	(249,886)
2307			G-SG	SSGCT		(23,793)	(14,247)	(9,546)	-	(9,546)
2308			G-SG	SSGCH		(2,600,549)	(1,580,071)	(1,020,479)	-	(1,020,479)
2309					B17	(303,749,656)	(187,598,092)	(116,151,564)	-	(116,151,564)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(132,656,878)	(80,172,852)	(52,484,026)	-	(52,484,026)
2315					B17	(132,656,878)	(80,172,852)	(52,484,026)	-	(52,484,026)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(132,656,878)	(80,172,852)	(52,484,026)	-	(52,484,026)
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	**(436,406,534)**	**(267,770,945)**	**(168,635,589)**	**-**	**(168,635,589)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(142,542,157)	(90,917,829)	(51,624,328)	-	(51,624,328)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(133,288,482)	(80,554,570)	(52,733,912)	-	(52,733,912)
2345		SO				(92,105,754)	(55,261,159)	(36,844,595)	-	(36,844,595)
2346		CN				(5,313,947)	(2,917,934)	(2,396,013)	-	(2,396,013)
2347		SG				(60,531,852)	(36,525,135)	(24,006,718)	-	(24,006,718)
2348		DEU				-	-	-	-	-
2349		SSGCT				(23,793)	(14,247)	(9,546)	-	(9,546)
2350		SSGCH				(2,600,549)	(1,580,071)	(1,020,479)	-	(1,020,479)
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(436,406,534)	(267,770,945)	(168,635,589)	-	(168,635,589)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(5,489,031,949)**	**(3,378,037,002)**	**(2,110,994,947)**	**-**	**(2,110,994,947)**
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		(14,284,037)	(14,261,757)	(22,280)	-	(22,280)
2364			CUST	CN		(1,747,612)	(959,629)	(787,983)	-	(787,983)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(7,850,434)	(4,710,065)	(3,140,369)	-	(3,140,369)
2367			P	SE		-	-	-	-	-
2368					B18	(23,882,083)	(19,931,451)	(3,950,632)	-	(3,950,632)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		(204,914)	(123,646)	(81,268)	-	(81,268)
2375			P	SG		-	-	-	-	-
2376					B18	(204,914)	(123,646)	(81,268)	-	(81,268)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(20,646,626)	(11,069,106)	(9,577,520)	-	(9,577,520)
2381			I-DGP	SG		(2,554,752)	(1,541,546)	(1,013,206)	-	(1,013,206)
2382			I-DGU	SG		(288,960)	(174,359)	(114,600)	-	(114,600)
2383			P	SE		(721,377)	(435,973)	(285,404)	-	(285,404)
2384			I-SG	SG		(14,000,162)	(8,447,747)	(5,552,414)	-	(5,552,414)
2385			I-SG	SG		(6,810,648)	(4,109,569)	(2,701,079)	-	(2,701,079)
2386			I-SG	SG		(1,965,532)	(1,186,009)	(779,523)	-	(779,523)
2387			CUST	CN		(66,490,331)	(36,510,416)	(29,979,916)	-	(29,979,916)
2388			P	SSGCT		(26,378)	(15,795)	(10,583)	-	(10,583)
2389			P	SSGCH		(4,092)	(2,486)	(1,606)	-	(1,606)
2390			PTD	SO		(201,175,248)	(120,700,140)	(80,475,108)	-	(80,475,108)
2391					B18	(314,684,106)	(184,193,148)	(130,490,958)	-	(130,490,958)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(314,684,106)	(184,193,148)	(130,490,958)	-	(130,490,958)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(632,326)	(632,326)	-	-	-
2398			P	SG		(29,202)	(17,621)	(11,582)	-	(11,582)
2399			PTD	SO		3,039,986	1,823,916	1,216,070	-	1,216,070
2400						2,378,457	1,173,969	1,204,488	-	1,204,488
2401										
2402		Remove Capital Lease Amtr				(2,378,457)	(1,173,969)	(1,204,488)	-	(1,204,488)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(338,771,103)**	**(204,248,245)**	**(134,522,858)**	**-**	**(134,522,858)**
2405	BEGINNING/ENDING									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(35,562,989)	(25,963,189)	(9,599,800)	-	(9,599,800)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(721,377)	(435,973)	(285,404)	-	(285,404)
2414		SO				(205,985,697)	(123,586,290)	(82,399,407)	-	(82,399,407)
2415		CN				(68,237,943)	(37,470,045)	(30,767,899)	-	(30,767,899)
2416		SSGCT				(26,378)	(15,795)	(10,583)	-	(10,583)
2417		SSGCH				(4,092)	(2,486)	(1,606)	-	(1,606)
2418		SG				(25,854,170)	(15,600,498)	(10,253,672)	-	(10,253,672)
2419		Less Capital Lease				(2,378,457)	(1,173,969)	(1,204,488)	-	(1,204,488)
2420	Total Provision For Amortization by Factor				B18	(338,771,103)	(204,248,245)	(134,522,858)	-	(134,522,858)

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2005
FILE:	JAM SEPTEMBER 2005
PREPARED BY:	Revenue Requirement Department
DATE:	February 28, 2006
TIME:	8:03:15 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	52.50%	6.29%	3.304%
PREFERRED	1.10%	6.59%	0.072%
COMMON	46.40%	11.40%	5.290%
	100.00%		8.666%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,610,889,538	1,481,439,019	1,129,450,519	0	1,129,450,519
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,694,314,889	1,025,271,099	669,043,790	0	669,043,790
5	Other Operating Revenues	2.4	159,775,199	108,167,032	51,608,167	0	51,608,167
6	Total Operating Revenues	2.4	4,464,979,626	2,614,877,151	1,850,102,476	0	1,850,102,476
7							
8	Operating Expenses:						
9	Steam Production	2.5	720,808,878	435,401,114	285,407,764	0	285,407,764
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	33,397,568	20,152,211	13,245,357	0	13,245,357
12	Other Power Supply	2.9	1,885,180,079	1,137,644,980	747,535,098	0	747,535,098
13	Transmission	2.10	114,524,934	69,105,010	45,419,924	0	45,419,924
14	Distribution	2.12	197,565,637	109,172,710	88,392,927	0	88,392,927
15	Customer Accounts	2.12	92,101,491	52,984,952	39,116,538	0	39,116,538
16	Customer Service	2.13	17,044,581	10,504,475	6,540,106	0	6,540,106
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	234,588,389	142,697,799	91,890,590	0	91,890,590
19							
20	Total O & M Expenses	2.14	3,295,211,557	1,977,663,252	1,317,548,305	0	1,317,548,305
21							
22	Depreciation	2.16	367,254,594	224,358,763	142,895,831	0	142,895,831
23	Amortization Expense	2.17	64,582,125	40,917,231	23,664,894	0	23,664,894
24	Taxes Other Than Income	2.17	91,064,200	62,307,218	28,756,982	0	28,756,982
25	Income Taxes - Federal	2.20	94,206,743	28,778,263	65,428,479	0	65,428,479
26	Income Taxes - State	2.20	10,501,664	3,218,923	7,282,741	0	7,282,741
27	Income Taxes - Def Net	2.19	56,361,148	36,969,406	19,391,743	0	19,391,743
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(1,052,837)	(4,802,023)	0	(4,802,023)
29	Misc Revenue & Expense	2.4	(2,093,181)	(1,553,713)	(539,468)	0	(539,468)
30							
31	Total Operating Expenses	2.20	3,971,233,990	2,371,606,505	1,599,627,485	0	1,599,627,485
32							
33	Operating Revenue for Return		493,745,636	243,270,645	250,474,991	0	250,474,991
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	13,816,538,092	8,285,386,239	5,531,151,853	0	5,531,151,853
37	Plant Held for Future Use	2.31	3,299,218	648,058	2,651,161	0	2,651,161
38	Misc Deferred Debits	2.33	105,947,479	78,123,688	27,823,791	0	27,823,791
39	Elec Plant Acq Adj	2.31	86,893,833	52,432,048	34,461,786	0	34,461,786
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	28,132,960	16,246,663	11,886,298	0	11,886,298
42	Fuel Stock	2.32	50,709,128	30,646,699	20,062,429	0	20,062,429
43	Material & Supplies	2.32	115,058,442	67,634,388	47,424,054	0	47,424,054
44	Working Capital	2.33	67,726,042	36,418,826	31,307,215	0	31,307,215
45	Weatherization Loans	2.31	20,620,489	16,906,726	3,713,763	0	3,713,763
46	Miscellaneous Rate Base	2.34	9,555,401	5,040,468	4,514,933	0	4,514,933
47							
48	Total Electric Plant		14,304,481,085	8,589,483,803	5,714,997,282	0	5,714,997,282
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(5,489,031,949)	(3,377,221,431)	(2,111,810,518)	0	(2,111,810,518)
52	Accum Prov For Amort	2.39	(338,771,103)	(204,229,074)	(134,542,029)	0	(134,542,029)
53	Accum Def Income Taxes	2.35	(1,117,255,112)	(606,493,786)	(510,761,327)	0	(510,761,327)
54	Unamortized ITC	2.35	(15,010,369)	(14,797,943)	(212,426)	0	(212,426)
55	Customer Adv for Const	2.34	(5,907,229)	(2,751,360)	(3,155,869)	0	(3,155,869)
56	Customer Service Deposits	2.34	(9,389,052)	0	(9,389,052)	0	(9,389,052)
57	Misc. Rate Base Deductions	2.34	(93,839,942)	(59,547,220)	(34,292,722)	0	(34,292,722)
58							
59	Total Rate Base Deductions		(7,069,204,756)	(4,265,040,814)	(2,804,163,942)	0	(2,804,163,942)
60							
61	Total Rate Base		7,235,276,329	4,324,442,989	2,910,833,340	0	2,910,833,340
62							
63	Return on Rate Base		6.824%		8.605%		8.605%
64							
65	Return on Equity		7.430%		11.267%		11.267%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		54,104,242		21,766,747		21,766,747
69	Rate Base Decrease		(460,634,212)		(148,929,101)		(148,929,101)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		950,569,118	528,186,812	422,382,306	-	422,382,306
73										
74					B1	950,569,118	528,186,812	422,382,306	-	422,382,306
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,626,145,485	945,514,232	680,631,253	-	680,631,253
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,626,145,485	945,514,232	680,631,253	-	680,631,253
83										
84	444	Public Street & Highway Lighting								
85			0	S		16,839,375	7,737,975	9,101,399	-	9,101,399
86			0	SO		-	-	-	-	-
87					B1	16,839,375	7,737,975	9,101,399	-	9,101,399
88										
89	445	Other Sales to Public Authority								
90			0	S		17,335,561	-	17,335,561	-	17,335,561
91										
92					B1	17,335,561	-	17,335,561	-	17,335,561
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,610,889,538**	**1,481,439,019**	**1,129,450,519**	**-**	**1,129,450,519**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		1,686,963,642	1,017,919,852	669,043,790	-	669,043,790
106			WSF	SE		(0)	(0)	(0)	-	(0)
107			WSF	SG		-	-	-	-	-
108										
109					B1	1,694,314,889	1,025,271,099	669,043,790	-	669,043,790
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**					**4,305,204,429**	**2,506,710,119**	**1,798,494,310**	**-**	**1,798,494,310**
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	2,149	1,433	-	1,433
127					B1	7,474,117	2,431,714	5,042,403	-	5,042,403
128										
129	453	Water Sales								
130			P	SG		170,132	102,658	67,474	-	67,474
131						170,132	102,658	67,474	-	67,474
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	2,963,870	1,948,050	-	1,948,050
136			GP	SO		1,813,121	1,087,660	725,461	-	725,461
137					B1	20,947,011	13,072,315	7,874,695	-	7,874,695
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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	10,680,675	6,991,953	-	6,991,953
145			OTHSO	SO		818,929	491,262	327,668	-	327,668
146			OTHSGR	SG		71,893,913	43,381,043	28,512,871	-	28,512,871
147										
148										
149					B1	125,723,315	89,377,994	36,345,321	-	36,345,321
150										
151		**Total Other Electric Revenues**				**159,775,197**	**108,167,032**	**51,608,165**	**-**	**51,608,165**
152										
153		**Total Electric Operating Revenues**			**B1**	**4,464,979,626**	**2,614,877,151**	**1,850,102,476**	**-**	**1,850,102,476**
154										
155		Summary of Revenues by Factor								
156		S				2,680,731,760	1,538,247,983	1,142,483,777	-	1,142,483,777
157		CN				-	-	-	-	-
158		SE				17,672,627	10,680,674	6,991,953	-	6,991,953
159		SO				2,635,632	1,581,071	1,054,562	-	1,054,562
160		SG				1,763,939,607	1,064,367,423	699,572,184	-	699,572,184
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	4,464,979,626	2,614,877,151	1,850,102,476	-	1,850,102,476
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		(1,265,858)	(765,037)	(500,821)	-	(500,821)
181					B1	(1,265,858)	(765,037)	(500,821)	-	(500,821)
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)	(109,990)	(72,293)	-	(72,293)
195			PTD	CN		43,913	24,113	19,800	-	19,800
196			PTD	SO		131,124	78,659	52,465	-	52,465
197			P	SG		(1,567,017)	(945,544)	(621,474)	-	(621,474)
198					B1	(1,412,064)	(788,675)	(623,389)	-	(623,389)
199										
200		**Total Miscellaneous Revenues**				**(2,677,923)**	**(1,553,713)**	**(1,124,210)**	**-**	**(1,124,210)**
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**				**(2,093,181)**	**(1,553,713)**	**(539,468)**	**-**	**(539,468)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SNPPS		20,739,501	12,514,288	8,225,212	-	8,225,212
211			P	SNPPS		1,578,827	952,670	626,157	-	626,157
212					B2	22,318,327	13,466,958	8,851,369	-	8,851,369
213										
214	501	Fuel Related								
215			P	SE		430,956,769	260,454,142	170,502,626	-	170,502,626
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SE		-	-	-	-	-
219			P	SE		46,881,665	28,333,523	18,548,141	-	18,548,141
220					B2	477,838,433	288,787,666	189,050,768	-	189,050,768
221										
222	502	Steam Expenses								
223			P	SNPPS		30,510,399	18,410,083	12,100,316	-	12,100,316
224			P	SNPPS		2,121,049	1,279,849	841,201	-	841,201
225					B2	32,631,449	19,689,932	12,941,517	-	12,941,517
226										
227	503	Steam From Other Sources								
228			P	SE		4,399,128	2,658,669	1,740,460	-	1,740,460
229					B2	4,399,128	2,658,669	1,740,460	-	1,740,460
230										
231	505	Electric Expenses								
232			P	SNPPS		2,822,027	1,702,821	1,119,206	-	1,119,206
233			P	SNPPS		1,153,993	696,323	457,669	-	457,669
234					B2	3,976,019	2,399,144	1,576,875	-	1,576,875
235										
236	506	Misc. Steam Expense								
237			P	SNPPS		24,050,045	14,511,882	9,538,162	-	9,538,162
238			P	SE		-	-	-	-	-
239			P	SNPPS		1,564,180	943,832	620,348	-	620,348
240					B2	25,614,225	15,455,714	10,158,511	-	10,158,511
241										
242	507	Rents								
243			P	SNPPS		863,824	521,234	342,589	-	342,589
244			P	SNPPS		2,365	1,427	938	-	938
245					B2	866,189	522,661	343,527	-	343,527
246										
247	510	Maint Supervision & Engineering								
248			P	SNPPS		5,082,235	3,066,639	2,015,597	-	2,015,597
249			P	SNPPS		2,536,259	1,530,388	1,005,871	-	1,005,871
250					B2	7,618,495	4,597,027	3,021,468	-	3,021,468
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SNPPS		16,806,508	10,141,107	6,665,402	-	6,665,402
256			P	SNPPS		727,528	438,993	288,535	-	288,535
257					B2	17,534,036	10,580,100	6,953,936	-	6,953,936
258										
259	512	Maintenance of Boiler Plant								
260			P	SNPPS		85,191,504	51,404,856	33,786,648	-	33,786,648
261			P	SNPPS		3,535,409	2,133,278	1,402,131	-	1,402,131
262					B2	88,726,913	53,538,134	35,188,779	-	35,188,779
263										
264	513	Maintenance of Electric Plant								
265			P	SNPPS		29,500,514	17,800,715	11,699,799	-	11,699,799
266			P	SNPPS		850,038	512,916	337,122	-	337,122
267					B2	30,350,551	18,313,631	12,036,921	-	12,036,921
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SNPPS		6,818,303	4,114,189	2,704,115	-	2,704,115
271			P	SNPPS		2,116,809	1,277,290	839,519	-	839,519
272					B2	8,935,112	5,391,478	3,543,634	-	3,543,634
273										
274	**Total Steam Power Generation**				B2	**720,808,878**	**435,401,114**	**285,407,764**	**-**	**285,407,764**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		3,815,565	2,302,326	1,513,240	-	1,513,240
327			P	SNPPH		559,116	337,373	221,744	-	221,744
328										
329					B2	4,374,682	2,639,698	1,734,983	-	1,734,983
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SNPPH		87,317	52,687	34,630	-	34,630
334			P	SNPPH		72,006	43,449	28,557	-	28,557
335										
336					B2	159,323	96,136	63,187	-	63,187
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SNPPH		3,627,279	2,188,713	1,438,566	-	1,438,566
341			P	SNPPH		602,445	363,517	238,928	-	238,928
342										
343					B2	4,229,724	2,552,231	1,677,494	-	1,677,494
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SNPPH		18,039	10,885	7,154	-	7,154
348			P	SNPPH		-	-	-	-	-
349										
350					B2	18,039	10,885	7,154	-	7,154
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SNPPH		9,146,522	5,519,044	3,627,478	-	3,627,478
355			P	SNPPH		7,344,368	4,431,618	2,912,750	-	2,912,750
356										
357										
358					B2	16,490,890	9,950,661	6,540,228	-	6,540,228
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SNPPH		162,142	97,837	64,305	-	64,305
363			P	SNPPH		23,748	14,330	9,419	-	9,419
364										
365					B2	185,890	112,167	73,723	-	73,723
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		946,327	571,017	375,310	-	375,310
377			P	SNPPH		109,397	66,011	43,387	-	43,387
378										
379					B2	1,055,725	637,028	418,697	-	418,697
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SNPPH		969,248	584,847	384,400	-	384,400
387			P	SNPPH		1,012,598	611,005	401,593	-	401,593
388										
389					B2	1,981,845	1,195,852	785,993	-	785,993
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SNPPH		1,536,431	927,088	609,343	-	609,343
394			P	SNPPH		816,946	492,948	323,998	-	323,998
395										
396					B2	2,353,377	1,420,036	933,341	-	933,341
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SNPPH		1,790,739	1,080,538	710,201	-	710,201
401			P	SNPPH		757,334	456,978	300,356	-	300,356
402										
403					B2	2,548,073	1,537,516	1,010,557	-	1,010,557
404										
405	**Total Hydraulic Power Generation**				B2	**33,397,568**	**20,152,211**	**13,245,357**	**-**	**13,245,357**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SNPPO		426,400	257,291	169,109	-	169,109
409			P	SNPPO		-	-	-	-	-
410					B2	426,400	257,291	169,109	-	169,109
411										
412	547	Fuel								
413			P	SE		77,583,770	46,888,727	30,695,043	-	30,695,043
414			P	SE		5,633,076	3,404,420	2,228,656	-	2,228,656
415					B2	83,216,846	50,293,147	32,923,699	-	32,923,699
416										
417	548	Generation Expense								
418			P	SNPPO		5,805,301	3,502,939	2,302,362	-	2,302,362
419			P	SNPPO		3,585,562	2,163,541	1,422,021	-	1,422,021
420					B2	9,390,863	5,666,480	3,724,383	-	3,724,383
421										
422	549	Miscellaneous Other								
423			P	SNPPO		1,456,471	878,840	577,631	-	577,631
424			P	SNPPO		-	-	-	-	-
425					B2	1,456,471	878,840	577,631	-	577,631
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SNPPO		338,728	204,390	134,338	-	134,338
432			P	SNPPO		17,020,027	10,269,945	6,750,082	-	6,750,082
433					B2	17,358,756	10,474,335	6,884,421	-	6,884,421
434										
435	551	Maint Supervision & Engineering								
436			P	SNPPO		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SNPPO		3,673	2,216	1,457	-	1,457
441			P	SNPPO		147,025	88,716	58,310	-	58,310
442					B2	150,698	90,932	59,766	-	59,766
443										
444	553	Maint of Generation & Electric Plant								
445			P	SNPPO		223,798	135,041	88,758	-	88,758
446			P	SNPPO		1,090,324	657,906	432,419	-	432,419
447					B2	1,314,123	792,946	521,176	-	521,176
448										
449	554	Maintenance of Misc. Other								
450			P	SNPPO		78,920	47,620	31,299	-	31,299
451			P	SNPPO		190,570	114,990	75,579	-	75,579
452					B2	269,489	162,611	106,878	-	106,878
453										
454	**Total Other Power Generation**				**B2**	**113,583,646**	**68,616,582**	**44,967,064**	**-**	**44,967,064**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(0)	(0)	-	-	-
459			P	SG		1,608,127,510	970,349,850	637,777,660	-	637,777,660
460			P	SE		80,566,623	48,691,452	31,875,171	-	31,875,171
461		Seasonal (	P	SG		37,406,020	22,570,925	14,835,095	-	14,835,095
462				DGP		-	-	-	-	-
463										
464					B2	1,726,100,153	1,041,612,227	684,487,926	-	684,487,926
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,404,001	847,179	556,822	-	556,822
468										
469					B2	1,404,001	847,179	556,822	-	556,822
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(91,896)	(91,896)	-	-	-
475			P	SG		44,124,506	26,624,884	17,499,622	-	17,499,622
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SG		59,669	36,004	23,664	-	23,664
479			P	TROJP		-	-	-	-	-
480										
481					B2	44,092,278	26,568,992	17,523,287	-	17,523,287
482										
483	Embedded Cost Differentials									
484	Company Owned Hy		P	DGP		-	-	-	-	-
485	Company Owned Hy		P	SG		-	-	-	-	-
486	Mid-C Contract		P	MC		-	-	-	-	-
487	Mid-C Contract		P	SG		-	-	-	-	-
488	Existing QF Contract		P	S		-	-	-	-	-
489	Existing QF Contract		P	SG		-	-	-	-	-
490										
491						-	-	-	-	-
492										
493	**Total Other Power Supply**				B2	**1,771,596,432**	**1,069,028,398**	**702,568,035**	**-**	**702,568,035**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**2,639,386,525**	**1,593,198,305**	**1,046,188,220**	**-**	**1,046,188,220**
496										
497										
498	Summary of Production Expense by Factor									
499		S				(91,896)	(91,896)	-	-	-
500		SG				1,691,121,706	1,020,428,842	670,692,863	-	670,692,863
501		SE				646,021,030	390,430,933	255,590,097	-	255,590,097
502		SNPPH				33,397,568	20,152,211	13,245,357	-	13,245,357
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				-	-	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				238,571,316	143,954,779	94,616,537	-	94,616,537
509		SNPPO				30,366,800	18,323,435	12,043,365	-	12,043,365
510		DGU				-	-	-	-	-
511		MC				-	-	-	-	-
512		SSGCT				-	-	-	-	-
513		SSECT				-	-	-	-	-
514		SSGC				-	-	-	-	-
515		SSGCH				-	-	-	-	-
516		SSECH				-	-	-	-	-
517	Total Production Expense by Factor				B2	2,639,386,525	1,593,198,305	1,046,188,220	-	1,046,188,220
518	560	Operation Supervision & Engineering								
519			T	SNPT		5,106,482	3,081,270	2,025,213	-	2,025,213
520										
521					B2	5,106,482	3,081,270	2,025,213	-	2,025,213
522										
523	561	Load Dispatching								
524			T	SNPT		4,764,361	2,874,832	1,889,528	-	1,889,528
525										
526					B2	4,764,361	2,874,832	1,889,528	-	1,889,528
527	562	Station Expense								
528			T	SNPT		695,782	419,837	275,945	-	275,945
529										
530					B2	695,782	419,837	275,945	-	275,945
531										
532	563	Overhead Line Expense								
533			T	SNPT		2,104,185	1,269,673	834,512	-	834,512
534										
535					B2	2,104,185	1,269,673	834,512	-	834,512
536										
537	564	Underground Line Expense								
538			T	SNPT		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		85,380,941	51,519,163	33,861,778	-	33,861,778
544			T	SE		269,217	162,705	106,512	-	106,512
545										
546										
547					B2	85,650,158	51,681,868	33,968,291	-	33,968,291
548										
549	566	Misc. Transmission Expense								
550			T	SNPT		141,270	85,243	56,027	-	56,027
551										
552					B2	141,270	85,243	56,027	-	56,027
553										
554	567	Rents - Transmission								
555			T	SNPT		572,282	345,317	226,965	-	226,965
556										
557					B2	572,282	345,317	226,965	-	226,965
558										
559	568	Maint Supervision & Engineering								
560			T	SNPT		6,996	4,221	2,774	-	2,774
561										
562					B2	6,996	4,221	2,774	-	2,774
563										
564	569	Maintenance of Structures								
565			T	SNPT		398	240	158	-	158
566										
567					B2	398	240	158	-	158
568										
569	570	Maintenance of Station Equipment								
570			T	SNPT		6,797,952	4,101,909	2,696,044	-	2,696,044
571										
572					B2	6,797,952	4,101,909	2,696,044	-	2,696,044
573										
574	571	Maintenance of Overhead Lines								
575			T	SNPT		7,987,321	4,819,578	3,167,743	-	3,167,743
576										
577					B2	7,987,321	4,819,578	3,167,743	-	3,167,743
578										
579	572	Maintenance of Underground Lines								
580			T	SNPT		30,261	18,260	12,001	-	12,001
581										
582					B2	30,261	18,260	12,001	-	12,001
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SNPT		667,486	402,763	264,722	-	264,722
586										
587					B2	667,486	402,763	264,722	-	264,722
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**114,524,934**	**69,105,010**	**45,419,924**	**-**	**45,419,924**
590										
591	Summary of Transmission Expense by Factor									
592		SE				269,217	162,705	106,512	-	106,512
593		SG				85,380,941	51,519,163	33,861,778	-	33,861,778
594		SNPT				28,874,776	17,423,142	11,451,634	-	11,451,634
595	Total Transmission Expense by Factor				B2	114,524,934	69,105,010	45,419,924	-	45,419,924
596	580	Operation Supervision & Engineering								
597			DPW	S		(229,704)	(201,451)	(28,254)	-	(28,254)
598			DPW	SNPD		25,538,465	14,290,174	11,248,291	-	11,248,291
599					B2	25,308,761	14,088,723	11,220,037	-	11,220,037
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		8,566,364	4,793,351	3,773,013	-	3,773,013
604					B2	8,566,364	4,793,351	3,773,013	-	3,773,013
605										
606	582	Station Expense								
607			DPW	S		2,849,131	1,689,725	1,159,406	-	1,159,406
608			DPW	SNPD		326,373	182,623	143,749	-	143,749
609					B2	3,175,504	1,872,349	1,303,155	-	1,303,155
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		16,822,921	10,583,576	6,239,345	-	6,239,345
613			DPW	SNPD		2,308,867	1,291,938	1,016,929	-	1,016,929
614					B2	19,131,787	11,875,513	7,256,274	-	7,256,274
615										
616	584	Underground Line Expense								
617			DPW	S		1,220,224	812,845	407,379	-	407,379
618			DPW	SNPD		-	-	-	-	-
619					B2	1,220,224	812,845	407,379	-	407,379
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		201,338	112,660	88,678	-	88,678
624					B2	201,338	112,660	88,678	-	88,678
625										
626	586	Meter Expenses								
627			DPW	S		3,248,985	2,234,607	1,014,378	-	1,014,378
628			DPW	SNPD		1,539,736	861,567	678,169	-	678,169
629					B2	4,788,722	3,096,174	1,692,547	-	1,692,547
630										
631	587	Customer Installation Expenses								
632			DPW	S		468	468	-	-	-
633			DPW	SNPD		38,915	21,775	17,140	-	17,140
634					B2	39,383	22,243	17,140	-	17,140
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		11,426,048	6,903,811	4,522,237	-	4,522,237
638			DPW	SNPD		11,854,744	6,633,380	5,221,363	-	5,221,363
639					B2	23,280,792	13,537,191	9,743,600	-	9,743,600
640										
641	589	Rents								
642			DPW	S		3,019,875	2,474,710	545,165	-	545,165
643			DPW	SNPD		750,431	419,908	330,524	-	330,524
644					B2	3,770,306	2,894,618	875,689	-	875,689
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		750,894	532,562	218,332	-	218,332
648			DPW	SNPD		180,433	100,962	79,471	-	79,471
649					B2	931,327	633,524	297,803	-	297,803
650										
651	591	Maintenance of Structures								
652			DPW	S		1,770,041	788,834	981,207	-	981,207
653			DPW	SNPD		304,348	170,300	134,049	-	134,049
654					B2	2,074,389	959,134	1,115,256	-	1,115,256
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,468,102	4,639,165	2,828,937	-	2,828,937
658			DPW	SNPD		1,810,246	1,012,932	797,314	-	797,314
659					B2	9,278,347	5,652,097	3,626,251	-	3,626,251
660	593	Maintenance of Overhead Lines								
661			DPW	S		97,194,235	53,013,272	44,180,963	-	44,180,963
662			DPW	SNPD		(45,613,119)	(25,523,046)	(20,090,073)	-	(20,090,073)
663					B2	51,581,116	27,490,226	24,090,890	-	24,090,890
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		20,899,982	9,636,630	11,263,353	-	11,263,353
667			DPW	SNPD		170,736	95,536	75,200	-	75,200
668					B2	21,070,719	9,732,166	11,338,553	-	11,338,553
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		652,699	762,029	(109,329)	-	(109,329)
672			DPW	SNPD		(70,119)	(39,235)	(30,883)	-	(30,883)
673					B2	582,581	722,793	(140,213)	-	(140,213)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,349,493	1,485,816	2,863,677	-	2,863,677
677			DPW	SNPD		4,072	2,278	1,793	-	1,793
678					B2	4,353,565	1,488,095	2,865,470	-	2,865,470
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,640,071	1,591,103	1,048,968	-	1,048,968
682			DPW	SNPD		1,455,533	814,451	641,082	-	641,082
683					B2	4,095,605	2,405,554	1,690,051	-	1,690,051
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		4,259,095	1,468,642	2,790,453	-	2,790,453
687			DPW	SNPD		9,855,714	5,514,813	4,340,900	-	4,340,900
688					B2	14,114,809	6,983,455	7,131,354	-	7,131,354
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**197,565,637**	**109,172,710**	**88,392,927**	**-**	**88,392,927**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				178,342,560	98,416,343	79,926,217	-	79,926,217
695		SNPD				19,223,077	10,756,368	8,466,710	-	8,466,710
696										
697	Total Distribution Expense by Factor				B2	197,565,637	109,172,710	88,392,927	-	88,392,927
698										
699	901	Supervision								
700			CUST	S		2,136,977	2,662,959	(525,982)	-	(525,982)
701			CUST	CN		5,608,518	3,079,686	2,528,832	-	2,528,832
702					B2	7,745,495	5,742,645	2,002,851	-	2,002,851
703										
704	902	Meter Reading Expense								
705			CUST	S		22,976,593	12,804,992	10,171,600	-	10,171,600
706			CUST	CN		403,266	221,437	181,829	-	181,829
707					B2	23,379,859	13,026,429	10,353,430	-	10,353,430
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,369,443	3,168,921	3,200,523	-	3,200,523
711			CUST	CN		42,435,824	23,301,878	19,133,946	-	19,133,946
712					B2	48,805,267	26,470,799	22,334,469	-	22,334,469
713										
714	904	Uncollectible Accounts								
715			CUST	S		11,038,168	7,119,710	3,918,458	-	3,918,458
716			P	SG		-	-	-	-	-
717			CUST	CN		66,368	36,443	29,925	-	29,925
718					B2	11,104,536	7,156,153	3,948,383	-	3,948,383
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		16,691	12,559	4,132	-	4,132
722			CUST	CN		1,049,642	576,368	473,275	-	473,275
723					B2	1,066,333	588,927	477,407	-	477,407
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**92,101,491**	**52,984,952**	**39,116,538**	**-**	**39,116,538**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				42,537,872	25,769,141	16,768,732	-	16,768,732
729		CN				49,563,618	27,215,811	22,347,807	-	22,347,807
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	92,101,491	52,984,952	39,116,538	-	39,116,538
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,323,012	1,275,586	1,047,426	-	1,047,426
736					B2	2,323,012	1,275,586	1,047,426	-	1,047,426
737										
738	908	Customer Assistance								
739			CUST	S		12,845,586	8,174,633	4,670,953	-	4,670,953
740			CUST	CN		1,009,763	554,470	455,293	-	455,293
741										
742										
743					B2	13,855,349	8,729,103	5,126,246	-	5,126,246
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		56,641	45,280	11,361	-	11,361
747			CUST	CN		517,104	283,946	233,158	-	233,158
748					B2	573,746	329,227	244,519	-	244,519
749										
750	910	Misc. Customer Service								
751			CUST	S		170,275	103,458	66,817	-	66,817
752			CUST	CN		122,200	67,101	55,099	-	55,099
753										
754					B2	292,475	170,559	121,915	-	121,915
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**17,044,581**	**10,504,475**	**6,540,106**	**-**	**6,540,106**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				13,072,502	8,323,372	4,749,130	-	4,749,130
761		CN				3,972,079	2,181,103	1,790,976	-	1,790,976
762										
763	Total Customer Service Expense by Factor				B2	17,044,581	10,504,475	6,540,106	-	6,540,106
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**					**17,044,581**	**10,504,475**	**6,540,106**	**-**	**6,540,106**
795	920	Administrative & General Salaries								
796			PTD	S		707,262	446,916	260,346	-	260,346
797			CUST	CN		-	-	-	-	-
798			PTD	SO		136,306,903	81,768,179	54,538,724	-	54,538,724
799					B2	137,014,165	82,215,095	54,799,070	-	54,799,070
800										
801	921	Office Supplies & expenses								
802			PTD	S		106,643	48,386	58,258	-	58,258
803			CUST	CN		4,707	2,585	2,122	-	2,122
804			PTD	SO		10,289,101	6,172,256	4,116,846	-	4,116,846
805					B2	10,400,451	6,223,226	4,177,225	-	4,177,225
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(27,886,023)	(16,728,348)	(11,157,675)	-	(11,157,675)
811					B2	(27,886,023)	(16,728,348)	(11,157,675)	-	(11,157,675)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		55,651	1,738	53,913	-	53,913
815			CUST	CN		-	-	-	-	-
816			PTD	SO		27,796,529	16,674,662	11,121,867	-	11,121,867
817					B2	27,852,179	16,676,400	11,175,780	-	11,175,780
818										
819	924	Property Insurance								
820			PTD	SO		21,160,040	12,693,546	8,466,494	-	8,466,494
821					B2	21,160,040	12,693,546	8,466,494	-	8,466,494
822										
823	925	Injuries & Damages								
824			PTD	SO		14,156,900	8,492,482	5,664,418	-	5,664,418
825					B2	14,156,900	8,492,482	5,664,418	-	5,664,418
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		7,052,759	4,026,093	3,026,666	-	3,026,666
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,350,622	814,970	535,652	-	535,652
843					B2	8,403,381	4,841,063	3,562,318	-	3,562,318
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(15,323,497)	(9,192,303)	(6,131,193)	-	(6,131,193)
848					B2	(15,323,497)	(9,192,303)	(6,131,193)	-	(6,131,193)
849										
850	930	Misc General Expenses								
851			PTD	S		16,394,035	11,946,203	4,447,832	-	4,447,832
852			CUST	CN		3,654	2,006	1,647	-	1,647
853			LABOR	SO		15,156,936	9,092,387	6,064,549	-	6,064,549
854					B2	31,554,625	21,040,596	10,514,029	-	10,514,029
855										
856	931	Rents								
857			PTD	S		(484)	106	(591)	-	(591)
858			PTD	SO		7,921,980	4,752,260	3,169,720	-	3,169,720
859					B2	7,921,496	4,752,367	3,169,129	-	3,169,129
860										
861	935	Maintenance of General Plant								
862			G	S		1,140,845	771,491	369,353	-	369,353
863			CUST	CN		39,020	21,426	17,594	-	17,594
864			G	SO		18,154,806	10,890,758	7,264,049	-	7,264,049
865					B2	19,334,671	11,683,675	7,650,996	-	7,650,996
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**234,588,389**	**142,697,799**	**91,890,590**	**-**	**91,890,590**
868										
869	Summary of A&G Expense by Factor									
870		S				25,456,710	17,240,934	8,215,777	-	8,215,777
871		SO				207,733,676	124,615,878	83,117,798	-	83,117,798
872		SG				1,350,622	814,970	535,652	-	535,652
873		CN				47,381	26,017	21,363	-	21,363
874	Total A&G Expense by Factor				B2	234,588,389	142,697,799	91,890,590	-	91,890,590
875										
876	**TOTAL O&M EXPENSE**				B2	**3,295,211,557**	**1,977,663,252**	**1,317,548,305**	**-**	**1,317,548,305**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		38,454,314	23,203,470	15,250,845	-	15,250,845
879			P	SG		41,940,253	25,306,897	16,633,355	-	16,633,355
880			P	SG		45,797,961	27,634,652	18,163,309	-	18,163,309
881			P	SG		8,960,187	5,406,608	3,553,578	-	3,553,578
882					B3	135,152,715	81,551,628	53,601,087	-	53,601,087
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,333,195	3,218,069	2,115,126	-	2,115,126
890			P	SG		1,237,448	746,681	490,768	-	490,768
891			P	SG		4,672,093	2,819,158	1,852,936	-	1,852,936
892			P	SG		1,406,923	848,943	557,981	-	557,981
893					B3	12,649,660	7,632,850	5,016,810	-	5,016,810
894										
895	403OP	Other Production Depreciation								
896			P	SG		45,169	27,255	17,914	-	17,914
897			P	SG		8,355,987	5,042,032	3,313,955	-	3,313,955
898			P	SG		3,181,935	1,919,991	1,261,944	-	1,261,944
899			P	SG		-	-	-	-	-
900					B3	11,583,091	6,989,278	4,593,813	-	4,593,813
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,416,133	7,491,938	4,924,194	-	4,924,194
904			T	SG		13,347,069	8,053,669	5,293,400	-	5,293,400
905			T	SG		25,373,925	15,310,716	10,063,208	-	10,063,208
906					B3	51,137,126	30,856,323	20,280,803	-	20,280,803
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		117,045,147	72,479,547	44,565,600	-	44,565,600
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	117,045,147	72,479,547	44,565,600	-	44,565,600
925										
926	403GP	General Depreciation								
927			G-SITUS	S		12,671,866	8,689,466	3,982,399	-	3,982,399
928			G-DGP	SG		526,674	317,797	208,877	-	208,877
929			G-DGU	SG		948,612	572,396	376,216	-	376,216
930			P	SE		39,234	23,712	15,522	-	15,522
931			CUST	CN		1,329,231	729,892	599,339	-	599,339
932			G-SG	SG		4,332,198	2,614,064	1,718,134	-	1,718,134
933			PTD	SO		19,637,804	11,780,383	7,857,422	-	7,857,422
934			G-SG	SG		10,780	6,505	4,275	-	4,275
935			G-SG	SG		190,456	114,922	75,534	-	75,534
936					B3	39,686,856	24,849,136	14,837,719	-	14,837,719
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	Base 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	**367,254,594**	**224,358,763**	**142,895,831**	**-**	**142,895,831**
956										
957	Summary	S				129,717,013	81,169,014	48,547,999	-	48,547,999
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				216,531,312	130,655,762	85,875,549	-	85,875,549
961		SO				19,637,804	11,780,383	7,857,422	-	7,857,422
962		CN				1,329,231	729,892	599,339	-	599,339
963		SE				39,234	23,712	15,522	-	15,522
964		SSGCH				-	-	-	-	-
965		SSGCT				-	-	-	-	-
966	Total Depreciation Expense By Factor				B3	367,254,594	224,358,763	142,895,831	-	142,895,831
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	776,187	517,711	-	517,711
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	77,087	63,299	-	63,299
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,809,606	613,380	-	613,380
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		1,976,752	1,130,468	846,284	-	846,284
984			P	SE		147,948	89,414	58,534	-	58,534
985			I-SG	SG		2,978,349	1,797,147	1,181,203	-	1,181,203
986			PTD	SO		29,717,436	17,826,982	11,890,455	-	11,890,455
987			CUST	CN		8,483,275	4,658,240	3,825,035	-	3,825,035
988			I-SG	SG		3,151,677	1,901,733	1,249,944	-	1,249,944
989			I-SG	SG		470,531	283,920	186,611	-	186,611
990			I-DGP	SG		137,956	83,243	54,713	-	54,713
991			I-SG	SG		-	-	-	-	-
992			I-SG	SG		2,428	1,465	963	-	963
993			I-DGU	SG		32,955	19,885	13,070	-	13,070
994					B4	47,099,307	27,792,496	19,306,811	-	19,306,811
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	26,191	17,215	-	17,215
1004					B4	43,406	26,191	17,215	-	17,215
1005										
1006	**Total Amortization of Limited Term Plant**				B4	49,565,699	29,628,293	19,937,406	-	19,937,406
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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	3,306,261	2,173,092	-	2,173,092
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,306,261	2,173,092	-	2,173,092
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,635,297	5,635,297	-	-	-
1023			GP	SO		2,055,053	1,232,791	822,262	-	822,262
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		-	-	-	-	-
1027			P	TROJP		1,846,722	1,114,588	732,134	-	732,134
1028					B4	9,537,073	7,982,676	1,554,396	-	1,554,396
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**64,582,125**	**40,917,231**	**23,664,894**	**-**	**23,664,894**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				8,600,751	7,722,096	878,654	-	878,654
1036		SE				147,948	89,414	58,534	-	58,534
1037		TROJP				1,846,722	1,114,588	732,134	-	732,134
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				33,066,387	19,835,960	13,230,427	-	13,230,427
1041		SSGCT				-	-	-	-	-
1042		SSGCH				-	-	-	-	-
1043		CN				8,623,662	4,735,327	3,888,334	-	3,888,334
1044		SG				12,296,655	7,419,845	4,876,810	-	4,876,810
1045	Total Amortization Expense by Factor				B4	64,582,125	40,917,231	23,664,894	-	23,664,894
1046	408	Taxes Other Than Income								
1047			DMSC	S		19,200,200	19,195,200	5,000	-	5,000
1048			GP	GPS		63,730,000	38,230,537	25,499,463	-	25,499,463
1049			GP	SO		7,680,000	4,607,101	3,072,899	-	3,072,899
1050			P	SE		454,000	274,381	179,619	-	179,619
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	91,064,200	62,307,218	28,756,982	-	28,756,982
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1063										
1064					B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(1,052,837)	(4,802,023)	-	(4,802,023)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		237,531,768	141,347,647	96,184,121	-	96,184,121
1077						237,531,768	141,347,647	96,184,121	-	96,184,121
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	237,531,768	141,347,647	96,184,121	-	96,184,121
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				237,531,768	141,347,647	96,184,121	-	96,184,121
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		510,339,058	425,790,540	84,548,518	-	84,548,518
1118			P	TROJD		14,659	8,848	5,811	-	5,811
1119			PT	DGP		70,849	70,849	-	-	-
1120			LABOR	SO		78,800,142	47,270,857	31,529,285	-	31,529,285
1121			GP	SNP		32,363	19,069	13,294	-	13,294
1122			P	SE		5,848,881	3,534,845	2,314,036	-	2,314,036
1123			PT	SG		1,688,399	1,018,786	669,613	-	669,613
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		910,941	509,722	401,220	-	401,220
1130					B7	597,705,292	478,223,515	119,481,777	-	119,481,777
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(431,568,361)	(375,171,461)	(56,396,900)	-	(56,396,900)
1136			P	SE		(3,700,829)	(2,236,643)	(1,464,187)	-	(1,464,187)
1137			PT	DGP		(334,300)	(334,300)	-	-	-
1138			GP	SNP		(2,220,117)	(1,308,152)	(911,965)	-	(911,965)
1139			PT	SG		(5,716,594)	(3,449,413)	(2,267,181)	-	(2,267,181)
1140			GP	GPS		(289,462)	(173,643)	(115,819)	-	(115,819)
1141			LABOR	SO		(94,421,106)	(56,641,606)	(37,779,500)	-	(37,779,500)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(83,628)	(68,670)	-	(68,670)
1144			CUST	BADDEBT		(1,975,555)	(1,273,117)	(702,438)	-	(702,438)
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(367,759)	(241,542)	-	(241,542)
1147			P	SGCT		(356,221)	(214,388)	(141,833)	-	(141,833)
1148										
1149										
1150					B7	(541,344,144)	(441,254,110)	(100,090,034)	-	(100,090,034)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	56,361,148	36,969,406	19,391,743	-	19,391,743
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	850,064	556,483	-	556,483
1165			LABOR	SNP		3,681,115	2,169,011	1,512,104	-	1,512,104
1166			SCHMAP-SO	SO		351,676	210,964	140,712	-	140,712
1167										
1168					B6	5,439,338	3,230,040	2,209,298	-	2,209,298
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		333,105	333,105	-	-	-
1172			P	SGCT		938,633	564,906	373,727	-	373,727
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		14,016,080	8,258,647	5,757,433	-	5,757,433
1175			P	TROJD		1,566,947	945,770	621,177	-	621,177
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		6,472,215	3,911,565	2,560,650	-	2,560,650
1178			P	SG		3,365,163	2,030,551	1,334,612	-	1,334,612
1179			SCHMAT-GPS	GPS		(6,041,503)	(3,624,194)	(2,417,309)	-	(2,417,309)
1180			SCHMAT-SO	SO		75,083,031	45,041,026	30,042,005	-	30,042,005
1181			SCHMAT-SNP	SNPD		62,951,152	35,224,627	27,726,525	-	27,726,525
1182			CUST	CN		401,301	220,358	180,943	-	180,943
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		390,150,721	238,346,189	151,804,532	-	151,804,532
1185					B6	549,236,845	331,252,550	217,984,295	-	217,984,295
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	554,676,183	334,482,590	220,193,593	-	220,193,593
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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	5,185,164	3,394,394	-	3,394,394
1197			PTD	SNP		351,707	207,235	144,472	-	144,472
1198			SCHMDP	IBT		-	-	-	-	-
1199			SCHMDP	SG		4,384,225	2,645,457	1,738,768	-	1,738,768
1200			SCHMDP-SO	SO		11,175,642	6,704,076	4,471,566	-	4,471,566
1201					B6	24,491,132	14,741,932	9,749,200	-	9,749,200
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		846,611	845,680	931	-	931
1205			DPW	BADDEBT		(5,205,950)	(3,354,897)	(1,851,053)	-	(1,851,053)
1206			SCHMDT-SNP	SNP		(5,734,899)	(3,379,155)	(2,355,744)	-	(2,355,744)
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		10,123,665	6,118,364	4,005,301	-	4,005,301
1209			SCHMDT-SG	SG		1,549,282	934,842	614,440	-	614,440
1210			SCHMDT-GPS	GPS		26,175,675	15,702,340	10,473,335	-	10,473,335
1211			SCHMDT-SO	SO		1,484,498	890,525	593,973	-	593,973
1212			TAXDEPR	TAXDEPR		625,684,700	382,235,777	243,448,923	-	243,448,923
1213			DPW	SNPD		2,400,000	1,342,932	1,057,068	-	1,057,068
1214					B6	657,323,582	401,336,408	255,987,174	-	255,987,174
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	681,821,137	416,084,763	265,736,374	-	265,736,374
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(127,144,954)	(81,602,173)	(45,542,781)	-	(45,542,781)
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		10,501,664	3,218,923	7,282,741	-	7,282,741
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	10,501,664	3,218,923	7,282,741	-	7,282,741
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				4,464,979,626	2,614,877,151	1,850,102,476	-	1,850,102,476
1232		Operating Deductions:								
1233		O & M Expenses				3,295,211,557	1,977,663,252	1,317,548,305	-	1,317,548,305
1234		Depreciation Expense				367,254,594	224,358,763	142,895,831	-	142,895,831
1235		Amortization Expense				64,582,125	40,917,231	23,664,894	-	23,664,894
1236		Taxes Other Than Income				91,064,200	62,307,218	28,756,982	-	28,756,982
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(2,093,181)	(1,553,713)	(539,468)	-	(539,468)
1239		Total Operating Deductions				3,816,019,295	2,303,692,750	1,512,326,545	-	1,512,326,545
1240		Other Deductions:								
1241		Interest Deductions				237,531,768	141,347,647	96,184,121	-	96,184,121
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(127,144,954)	(81,602,173)	(45,542,781)	-	(45,542,781)
1244										
1245		Income Before State Taxes				284,283,608	88,234,580	196,049,028	-	196,049,028
1246										
1247		State Income Taxes				10,501,664	3,218,923	7,282,741	-	7,282,741
1248										
1249	Total Taxable Income					273,781,944	85,015,657	188,766,287	-	188,766,287
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					95,823,681	29,755,480	66,068,201	-	66,068,201
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		(1,616,938)	(977,217)	(639,721)	-	(639,721)
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					94,206,743	28,778,263	65,428,479	-	65,428,479
1261										
1262	**TOTAL OPERATING EXPENSES**					**3,971,233,990**	**2,371,606,505**	**1,599,627,485**	**-**	**1,599,627,485**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,184,795	1,435,991	-	1,435,991
1265			P	SG		34,945,437	21,086,201	13,859,236	-	13,859,236
1266			P	SG		41,494,004	25,037,629	16,456,375	-	16,456,375
1267			P	S		-	-	-	-	-
1268			P	SG		1,231,557	743,126	488,431	-	488,431
1269					B8	81,291,783	49,051,751	32,240,033	-	32,240,033
1270										
1271	311	Structures and Improvements								
1272			P	SG		238,433,088	143,871,372	94,561,716	-	94,561,716
1273			P	SG		330,599,814	199,485,101	131,114,712	-	131,114,712
1274			P	SG		152,786,949	92,192,188	60,594,762	-	60,594,762
1275			P	SG		46,156,668	27,851,097	18,305,571	-	18,305,571
1276					B8	767,976,519	463,399,759	304,576,760	-	304,576,760
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		754,911,003	455,515,980	299,395,023	-	299,395,023
1280			P	SG		717,491,358	432,936,833	284,554,525	-	284,554,525
1281			P	SG		817,359,131	493,197,402	324,161,729	-	324,161,729
1282			P	SG		223,812,994	135,049,556	88,763,439	-	88,763,439
1283					B8	2,513,574,486	1,516,699,771	996,874,715	-	996,874,715
1284										
1285	314	Turbogenerator Units								
1286			P	SG		155,444,730	93,795,902	61,648,828	-	61,648,828
1287			P	SG		159,447,085	96,210,937	63,236,148	-	63,236,148
1288			P	SG		327,990,478	197,910,619	130,079,859	-	130,079,859
1289			P	SG		52,366,370	31,598,053	20,768,316	-	20,768,316
1290					B8	695,248,662	419,515,512	275,733,151	-	275,733,151
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,652,518	53,493,244	35,159,274	-	35,159,274
1294			P	SG		140,447,093	84,746,274	55,700,818	-	55,700,818
1295			P	SG		52,089,216	31,430,818	20,658,398	-	20,658,398
1296			P	SG		45,956,396	27,730,253	18,226,144	-	18,226,144
1297					B8	327,145,223	197,400,589	129,744,634	-	129,744,634
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,662,290	3,416,646	2,245,644	-	2,245,644
1303			P	SG		8,209,127	4,953,417	3,255,711	-	3,255,711
1304			P	SG		9,236,564	5,573,375	3,663,188	-	3,663,188
1305			P	SG		3,133,709	1,890,891	1,242,818	-	1,242,818
1306					B8	26,241,690	15,834,329	10,407,361	-	10,407,361
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	**4,411,478,363**	**2,661,901,710**	**1,749,576,653**	**-**	**1,749,576,653**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,411,478,363	2,661,901,710	1,749,576,653	-	1,749,576,653
1325		SSGCH				-	-	-	-	-
1326	Total Steam Production Plant by Factor				B8	4,411,478,363	2,661,901,710	1,749,576,653	-	1,749,576,653
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	Base 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		10,727,546	6,473,039	4,254,507	-	4,254,507
1376			P	SG		5,293,519	3,194,128	2,099,391	-	2,099,391
1377			P	SG		3,097,379	1,868,969	1,228,409	-	1,228,409
1378			P	SG		635,700	383,583	252,116	-	252,116
1379					B8	19,754,143	11,919,720	7,834,423	-	7,834,423
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,932,489	13,234,142	8,698,347	-	8,698,347
1383			P	SG		6,481,201	3,910,779	2,570,421	-	2,570,421
1384			P	SG		44,688,435	26,965,160	17,723,274	-	17,723,274
1385			P	SG		5,501,631	3,319,704	2,181,927	-	2,181,927
1386					B8	78,603,755	47,429,785	31,173,970	-	31,173,970
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		159,251,040	96,092,643	63,158,397	-	63,158,397
1390			P	SG		22,405,551	13,519,589	8,885,962	-	8,885,962
1391			P	SG		59,892,087	36,139,098	23,752,989	-	23,752,989
1392			P	SG		34,400,663	20,757,482	13,643,181	-	13,643,181
1393					B8	275,949,340	166,508,812	109,440,528	-	109,440,528
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		32,146,011	19,397,017	12,748,994	-	12,748,994
1397			P	SG		10,112,597	6,101,977	4,010,620	-	4,010,620
1398			P	SG		31,501,334	19,008,017	12,493,317	-	12,493,317
1399			P	SG		6,965,086	4,202,758	2,762,328	-	2,762,328
1400					B8	80,725,027	48,709,768	32,015,259	-	32,015,259
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		6,007,164	3,624,744	2,382,420	-	2,382,420
1404			P	SG		4,428,870	2,672,396	1,756,474	-	1,756,474
1405			P	SG		24,514,818	14,792,328	9,722,490	-	9,722,490
1406			P	SG		3,567,140	2,152,425	1,414,715	-	1,414,715
1407					B8	38,517,991	23,241,893	15,276,099	-	15,276,099
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	1,040,793	684,077	-	684,077
1413			P	SG		234,869	141,721	93,148	-	93,148
1414			P	SG		1,115,718	673,228	442,490	-	442,490
1415			P	SG		109,665	66,172	43,493	-	43,493
1416					B8	3,185,122	1,921,914	1,263,208	-	1,263,208
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,679,134	2,823,406	1,855,728	-	1,855,728
1420			P	SG		843,537	508,993	334,544	-	334,544
1421			P	SG		6,737,085	4,065,181	2,671,904	-	2,671,904
1422			P	SG		506,266	305,483	200,783	-	200,783
1423					B8	12,766,022	7,703,063	5,062,959	-	5,062,959
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	**509,501,401**	**307,434,955**	**202,066,447**	**-**	**202,066,447**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				509,501,401	307,434,955	202,066,447	-	202,066,447
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	509,501,401	307,434,955	202,066,447	-	202,066,447
1444										
1445	340	Land and Land Rights								
1446			P	SG		12,192,491	7,356,992	4,835,499	-	4,835,499
1447			P	SG		635	383	252	-	252
1448			P	SG		-	-	-	-	-
1449					B8	12,193,126	7,357,376	4,835,751	-	4,835,751
1450										
1451	341	Structures and Improvements								
1452			P	SG		13,180,189	7,952,973	5,227,216	-	5,227,216
1453			P	SG		173,937	104,954	68,983	-	68,983
1454			P	SG		4,292,444	2,590,076	1,702,368	-	1,702,368
1455					B8	17,646,570	10,648,003	6,998,567	-	6,998,567
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		2,146,152	1,294,996	851,156	-	851,156
1459			P	SG		121,339	73,216	48,123	-	48,123
1460			P	SG		2,282,762	1,377,427	905,335	-	905,335
1461					B8	4,550,253	2,745,639	1,804,614	-	1,804,614
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	493,835	324,581	-	324,581
1466			P	SG		180,500,969	108,914,925	71,586,043	-	71,586,043
1467			P	SG		51,073,987	30,818,225	20,255,762	-	20,255,762
1468					B8	232,393,372	140,226,986	92,166,386	-	92,166,386
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	53,000	34,835	-	34,835
1473			P	SG		49,882,642	30,099,363	19,783,279	-	19,783,279
1474			P	SG		15,873,641	9,578,211	6,295,430	-	6,295,430
1475					B8	65,844,118	39,730,575	26,113,544	-	26,113,544

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,362,972	6,856,458	4,506,514	-	4,506,514
1479			P	SG		157,667	95,137	62,530	-	62,530
1480			P	SG		5,000,728	3,017,457	1,983,271	-	1,983,271
1481					B8	16,521,368	9,969,052	6,552,316	-	6,552,316
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	300,099	197,245	-	197,245
1487			P	SG		21,670	13,076	8,594	-	8,594
1488					B8	519,013	313,174	205,839	-	205,839
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		330,605	199,488	131,117	-	131,117
1497						330,605	199,488	131,117	-	131,117
1498										
1499	**Total Other Production Plant**				B8	**349,998,425**	**211,190,293**	**138,808,133**	**-**	**138,808,133**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				349,998,425	211,190,293	138,808,133	-	138,808,133
1505		SSGCT				-	-	-	-	-
1506	Total of Other Production Plant by Factor				B8	349,998,425	211,190,293	138,808,133	-	138,808,133
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**5,270,978,190**	**3,180,526,957**	**2,090,451,233**	**-**	**2,090,451,233**
1514	350	Land and Land Rights								
1515			T	SG		21,338,228	12,875,563	8,462,666	-	8,462,666
1516			T	SG		49,443,295	29,834,259	19,609,035	-	19,609,035
1517			T	SG		17,531,728	10,578,707	6,953,021	-	6,953,021
1518					B8	88,313,251	53,288,529	35,024,722	-	35,024,722
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		8,287,926	5,000,964	3,286,962	-	3,286,962
1523			T	SG		18,168,418	10,962,888	7,205,530	-	7,205,530
1524			T	SG		23,317,920	14,070,116	9,247,804	-	9,247,804
1525					B8	49,774,264	30,033,968	19,740,296	-	19,740,296
1526										
1527	353	Station Equipment								
1528			T	SG		138,352,645	83,482,477	54,870,168	-	54,870,168
1529			T	SG		199,738,429	120,522,878	79,215,552	-	79,215,552
1530			T	SG		535,984,093	323,414,705	212,569,388	-	212,569,388
1531					B8	874,075,167	527,420,060	346,655,107	-	346,655,107
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	94,381,197	62,033,522	-	62,033,522
1535			T	SG		127,281,273	76,801,972	50,479,301	-	50,479,301
1536			T	SG		78,054,645	47,098,450	30,956,195	-	30,956,195
1537					B8	361,750,638	218,281,619	143,469,018	-	143,469,018
1538										
1539	355	Poles and Fixtures								
1540			T	SG		70,139,643	42,322,510	27,817,133	-	27,817,133
1541			T	SG		119,044,150	71,831,663	47,212,487	-	47,212,487
1542			T	SG		302,032,949	182,247,754	119,785,195	-	119,785,195
1543					B8	491,216,742	296,401,927	194,814,816	-	194,814,816
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,469,612	125,791,304	82,678,308	-	82,678,308
1547			T	SG		158,760,147	95,796,436	62,963,710	-	62,963,710
1548			T	SG		253,324,292	152,856,778	100,467,515	-	100,467,515
1549					B8	620,554,051	374,444,518	246,109,533	-	246,109,533
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,844	2,527	-	2,527
1553			T	SG		162,746	98,202	64,545	-	64,545
1554			T	SG		2,197,928	1,326,237	871,690	-	871,690
1555					B8	2,367,045	1,428,283	938,762	-	938,762
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	614,665	403,998	-	403,998
1560			T	SG		2,923,638	1,764,134	1,159,504	-	1,159,504
1561					B8	3,942,301	2,378,798	1,563,502	-	1,563,502
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,172,080	770,368	-	770,368
1565			T	SG		501,203	302,428	198,775	-	198,775
1566			T	SG		8,931,838	5,389,503	3,542,335	-	3,542,335
1567					B8	11,375,490	6,864,011	4,511,479	-	4,511,479
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,708,342	1,634,223	1,074,119	-	1,074,119
1571						2,708,342	1,634,223	1,074,119	-	1,074,119
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,506,077,292**	**1,512,175,937**	**993,901,355**	**-**	**993,901,355**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,506,077,292	1,512,175,937	993,901,355	-	993,901,355
1582	Total Transmission Plant by Factor				B8	2,506,077,292	1,512,175,937	993,901,355	-	993,901,355
1583	360	Land and Land Rights								
1584			DPW	S		33,404,457	14,443,291	18,961,166	-	18,961,166
1585					B8	33,404,457	14,443,291	18,961,166	-	18,961,166
1586										
1587	361	Structures and Improvements								
1588			DPW	S		37,533,582	19,873,226	17,660,356	-	17,660,356
1589					B8	37,533,582	19,873,226	17,660,356	-	17,660,356
1590										
1591	362	Station Equipment								
1592			DPW	S		619,069,742	320,074,801	298,994,941	-	298,994,941
1593					B8	619,069,742	320,074,801	298,994,941	-	298,994,941
1594										
1595	364	Poles, Towers & Fixtures								
1596			DPW	S		747,493,731	510,949,870	236,543,861	-	236,543,861
1597					B8	747,493,731	510,949,870	236,543,861	-	236,543,861
1598										
1599	365	Overhead Conductors								
1600			DPW	S		561,619,150	391,833,032	169,786,118	-	169,786,118
1601					B8	561,619,150	391,833,032	169,786,118	-	169,786,118
1602										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1603	366	Underground Conduit								
1604			DPW	S		236,952,619	113,718,463	123,234,156	-	123,234,156
1605					B8	236,952,619	113,718,463	123,234,156	-	123,234,156
1606										
1607										
1608										
1609										
1610	367	Underground Conductors								
1611			DPW	S		555,675,805	206,512,535	349,163,270	-	349,163,270
1612					B8	555,675,805	206,512,535	349,163,270	-	349,163,270
1613										
1614	368	Line Transformers								
1615			DPW	S		851,977,436	558,312,658	293,664,778	-	293,664,778
1616					B8	851,977,436	558,312,658	293,664,778	-	293,664,778
1617										
1618	369	Services								
1619			DPW	S		395,939,757	259,752,345	136,187,412	-	136,187,412
1620					B8	395,939,757	259,752,345	136,187,412	-	136,187,412
1621										
1622	370	Meters								
1623			DPW	S		183,425,674	102,938,537	80,487,136	-	80,487,136
1624					B8	183,425,674	102,938,537	80,487,136	-	80,487,136
1625										
1626	371	Installations on Customers' Premises								
1627			DPW	S		8,968,720	4,303,264	4,665,457	-	4,665,457
1628					B8	8,968,720	4,303,264	4,665,457	-	4,665,457
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		54,067,230	30,123,528	23,943,702	-	23,943,702
1636					B8	54,067,230	30,123,528	23,943,702	-	23,943,702
1637										
1638	DP	Unclassified Dist Plant - Acct 300								
1639			DPW	S		19,036,013	7,667,176	11,368,838	-	11,368,838
1640						19,036,013	7,667,176	11,368,838	-	11,368,838
1641										
1642	DS0	Unclassified Dist Sub Plant - Acct 300								
1643			DPW	S		-	-	-	-	-
1644						-	-	-	-	-
1645										
1646										
1647	**TOTAL DISTRIBUTION PLANT**				B8	**4,305,213,575**	**2,540,507,600**	**1,764,705,975**	**-**	**1,764,705,975**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,305,213,575	2,540,507,600	1,764,705,975	-	1,764,705,975
1651										
1652	Total Distribution Plant by Factor				B8	4,305,213,575	2,540,507,600	1,764,705,975	-	1,764,705,975

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1653	389	Land and Land Rights								
1654			G-SITUS	S		8,174,431	4,066,064	4,108,367	-	4,108,367
1655			CUST	CN		1,109,264	609,107	500,158	-	500,158
1656			G-DGU	SG		2,777	1,676	1,101	-	1,101
1657			G-SG	SG		1,228	741	487	-	487
1658			PTD	SO		5,598,055	3,358,177	2,239,878	-	2,239,878
1659					B8	14,885,755	8,035,764	6,849,991	-	6,849,991
1660										
1661	390	Structures and Improvements								
1662			G-SITUS	S		96,680,371	62,131,943	34,548,428	-	34,548,428
1663			G-DGP	SG		385,431	232,570	152,860	-	152,860
1664			G-DGU	SG		1,630,958	984,126	646,832	-	646,832
1665			CUST	CN		11,576,442	6,356,725	5,219,718	-	5,219,718
1666			G-SG	SG		3,111,891	1,877,726	1,234,165	-	1,234,165
1667			PTD	SO		101,222,724	60,721,780	40,500,944	-	40,500,944
1668					B8	214,607,817	132,304,870	82,302,947	-	82,302,947
1669										
1670	391	Office Furniture & Equipment								
1671			G-SITUS	S		16,400,685	11,901,870	4,498,815	-	4,498,815
1672			G-DGP	SG		455,092	274,604	180,488	-	180,488
1673			G-DGU	SG		642,529	387,704	254,825	-	254,825
1674			CUST	CN		6,394,223	3,511,123	2,883,100	-	2,883,100
1675			G-SG	SG		6,565,755	3,961,800	2,603,955	-	2,603,955
1676			P	SE		151,784	91,733	60,051	-	60,051
1677			PTD	SO		86,075,996	51,635,517	34,440,479	-	34,440,479
1678			G-SG	SG		332,263	200,489	131,774	-	131,774
1679			G-SG	SG		6,617	3,993	2,624	-	2,624
1680					B8	117,024,944	71,968,833	45,056,112	-	45,056,112
1681										
1682	392	Transportation Equipment								
1683			G-SITUS	S		62,954,077	33,004,315	29,949,761	-	29,949,761
1684			PTD	SO		7,088,828	4,252,466	2,836,361	-	2,836,361
1685			G-SG	SG		10,684,063	6,446,801	4,237,261	-	4,237,261
1686			CUST	CN		19,079	10,476	8,602	-	8,602
1687			G-DGU	SG		1,236,267	745,968	490,299	-	490,299
1688			P	SE		798,242	482,428	315,814	-	315,814
1689			G-DGP	SG		223,435	134,822	88,614	-	88,614
1690			G-SG	SG		363,868	219,559	144,309	-	144,309
1691			G-DGU	SG		57,440	34,659	22,780	-	22,780
1692					B8	83,425,298	45,331,495	38,093,803	-	38,093,803
1693										
1694	393	Stores Equipment								
1695			G-SITUS	S		7,832,888	4,490,396	3,342,493	-	3,342,493
1696			G-DGP	SG		331,732	200,168	131,564	-	131,564
1697			G-DGU	SG		999,186	602,912	396,274	-	396,274
1698			PTD	SO		766,191	459,625	306,566	-	306,566
1699			G-SG	SG		1,663,454	1,003,734	659,720	-	659,720
1700			G-DGU	SG		89,648	54,094	35,554	-	35,554
1701					B8	11,683,099	6,810,929	4,872,170	-	4,872,170

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		27,265,066	16,159,162	11,105,904	-	11,105,904
1705			G-DGP	SG		3,472,104	2,095,080	1,377,024	-	1,377,024
1706			G-SG	SG		14,277,207	8,614,917	5,662,290	-	5,662,290
1707			PTD	SO		4,530,962	2,718,047	1,812,915	-	1,812,915
1708			P	SE		85,245	51,519	33,726	-	33,726
1709			G-DGU	SG		5,111,835	3,084,499	2,027,335	-	2,027,335
1710			G-SG	SG		2,129,209	1,284,772	844,437	-	844,437
1711			G-SG	SG		36,544	22,051	14,493	-	14,493
1712					B8	56,908,171	34,030,047	22,878,124	-	22,878,124
1713										
1714	395	Laboratory Equipment								
1715			G-SITUS	S		23,903,862	15,806,008	8,097,854	-	8,097,854
1716			G-DGP	SG		161,784	97,621	64,163	-	64,163
1717			G-DGU	SG		1,160,883	700,481	460,402	-	460,402
1718			PTD	SO		5,896,286	3,537,081	2,359,205	-	2,359,205
1719			P	SE		50,852	30,733	20,119	-	20,119
1720			G-SG	SG		4,401,181	2,655,688	1,745,493	-	1,745,493
1721			G-SG	SG		75,496	45,555	29,942	-	29,942
1722			G-SG	SG		100,964	60,922	40,042	-	40,042
1723					B8	35,751,308	22,934,088	12,817,219	-	12,817,219
1724										
1725	396	Power Operated Equipment								
1726			G-SITUS	S		82,706,427	49,635,141	33,071,286	-	33,071,286
1727			G-DGP	SG		2,072,969	1,250,837	822,132	-	822,132
1728			G-SG	SG		18,203,969	10,984,339	7,219,629	-	7,219,629
1729			PTD	SO		4,965,344	2,978,625	1,986,719	-	1,986,719
1730			G-DGU	SG		1,655,743	999,081	656,662	-	656,662
1731			P	SE		73,823	44,616	29,207	-	29,207
1732			G-SG	SG		982,784	593,016	389,769	-	389,769
1733					B8	110,661,058	66,485,654	44,175,404	-	44,175,404
1734	397	Communication Equipment								
1735			COM_EQ	S		103,604,148	77,555,541	26,048,607	-	26,048,607
1736			COM_EQ	SG		6,414,207	3,870,355	2,543,852	-	2,543,852
1737			COM_EQ	SG		12,034,858	7,261,876	4,772,982	-	4,772,982
1738			COM_EQ	SO		54,184,688	32,504,467	21,680,221	-	21,680,221
1739			COM_EQ	CN		5,733,918	3,148,544	2,585,374	-	2,585,374
1740			COM_EQ	SG		47,396,730	28,599,355	18,797,375	-	18,797,375
1741			COM_EQ	SE		29,423	17,782	11,641	-	11,641
1742			COM_EQ	SG		869,161	524,455	344,706	-	344,706
1743			COM_EQ	SG		6,244	3,768	2,476	-	2,476
1744					B8	230,273,378	153,486,144	76,787,234	-	76,787,234
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		972,678	658,819	313,859	-	313,859
1748			G-DGP	SG		53,506	32,286	21,220	-	21,220
1749			G-DGU	SG		476,102	287,282	188,820	-	188,820
1750			CUST	CN		167,528	91,991	75,537	-	75,537
1751			PTD	SO		3,090,231	1,853,777	1,236,454	-	1,236,454
1752			P	SE		4,207	2,542	1,664	-	1,664
1753			G-SG	SG		860,908	519,475	341,433	-	341,433
1754			G-SG	SG		2,650	1,599	1,051	-	1,051
1755					B8	5,627,810	3,447,771	2,180,039	-	2,180,039
1756										
1757	399	Coal Mine								
1758			P	SE		265,600,936	160,519,265	105,081,670	-	105,081,670
1759	MP		P	SE		-	-	-	-	-
1760					B8	265,600,936	160,519,265	105,081,670	-	105,081,670
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	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1769	1011390	General Capital Leases								
1770			G-SITUS	S		7,243,842	7,243,842	-	-	-
1771			P	SG		5,728,498	3,456,596	2,271,902	-	2,271,902
1772			PTD	SO		17,142,932	10,283,752	6,859,180	-	6,859,180
1773					B9	30,115,272	20,984,189	9,131,082	-	9,131,082
1774										
1775		Remove Capital Leases				(30,115,272)	(20,984,189)	(9,131,082)	-	(9,131,082)
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		14,804	8,881	5,923	-	5,923
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						14,804	8,881	5,923	-	5,923
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	**1,146,464,377**	**705,363,740**	**441,100,637**	**-**	**441,100,637**
1803										
1804	Summary of General Plant by Factor									
1805		S				437,738,475	282,653,100	155,085,375	-	155,085,375
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				156,469,168	94,414,052	62,055,117	-	62,055,117
1809		SO				290,577,041	174,312,195	116,264,846	-	116,264,846
1810		SE				266,794,511	161,240,617	105,553,893	-	105,553,893
1811		CN				25,000,454	13,727,966	11,272,489	-	11,272,489
1812		DEU				-	-	-	-	-
1813		SSGCT				-	-	-	-	-
1814		SSGCH				-	-	-	-	-
1815		Less Capital Leases				(30,115,272)	(20,984,189)	(9,131,082)	-	(9,131,082)
1816	Total General Plant by Factor				B8	1,146,464,377	705,363,740	441,100,637	-	441,100,637
1817	301	Organization								
1818			I-SITUS	S		20,441,705	10,413,635	10,028,071	-	10,028,071
1819			PTD	SO		-	-	-	-	-
1820			I-SG	SG		-	-	-	-	-
1821					B8	20,441,705	10,413,635	10,028,071	-	10,028,071
1822	302	Franchise & Consent								
1823			I-SITUS	S		1,000,000	1,000,000	-	-	-
1824			I-SG	SG		1,896,949	1,144,626	752,323	-	752,323
1825			I-SG	SG		64,971,979	39,204,323	25,767,656	-	25,767,656
1826			I-SG	SG		9,703,127	5,854,901	3,848,226	-	3,848,226
1827			I-DGP	SG		2,844,878	1,716,610	1,128,269	-	1,128,269
1828			I-DGU	SG		679,586	410,064	269,521	-	269,521
1829					B8	81,096,518	49,330,524	31,765,995	-	31,765,995
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		981,628	940,327	41,302	-	41,302
1833			I-SG	SG		33,304,308	20,095,938	13,208,370	-	13,208,370
1834			PTD	SO		349,750,486	209,809,332	139,941,154	-	139,941,154
1835			P	SE		1,338,222	808,771	529,451	-	529,451
1836			CUST	CN		100,639,262	55,261,889	45,377,373	-	45,377,373
1837			P	SG		28,886	17,430	11,456	-	11,456
1838			I-DGP	SG		-	-	-	-	-
1839					B8	486,042,793	286,933,687	199,109,106	-	199,109,106
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	486,042,793	286,933,687	199,109,106	-	199,109,106
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		223,643	134,160	89,483	-	89,483
1848						223,643	134,160	89,483	-	89,483
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**587,804,659**	**346,812,005**	**240,992,654**	**-**	**240,992,654**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				22,423,334	12,353,961	10,069,372	-	10,069,372
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				113,429,712	68,443,891	44,985,821	-	44,985,821
1857		SO				349,974,130	209,943,492	140,030,637	-	140,030,637
1858		CN				100,639,262	55,261,889	45,377,373	-	45,377,373
		SSGCT				-	-	-	-	-
1859		SSGCH				-	-	-	-	-
1860		SE				1,338,222	808,771	529,451	-	529,451
1861	Total Intangible Plant by Factor				B8	587,804,659	346,812,005	240,992,654	-	240,992,654
1862	Summary of Unclassified Plant (Account 106)									
1863		DP				19,036,013	7,667,176	11,368,838	-	11,368,838
1864		DS0				-	-	-	-	-
1865		GP				14,804	8,881	5,923	-	5,923
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				330,605	199,488	131,117	-	131,117
1869		TP				2,708,342	1,634,223	1,074,119	-	1,074,119
1870		TS0				-	-	-	-	-
1871		IP				223,643	134,160	89,483	-	89,483
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					22,313,408	9,643,928	12,669,480	-	12,669,480
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**13,816,538,092**	**8,285,386,239**	**5,531,151,853**	**-**	**5,531,151,853**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				4,765,375,383	2,835,514,662	1,929,860,721	-	1,929,860,721
1879		SE				268,132,732	162,049,388	106,083,344	-	106,083,344
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				8,046,954,362	4,855,560,837	3,191,393,525	-	3,191,393,525
1883		SO				640,551,170	384,255,687	256,295,483	-	256,295,483
1884		CN				125,639,716	68,989,855	56,649,862	-	56,649,862
1885		DEU				-	-	-	-	-
1886		SSGCH				-	-	-	-	-
1887		SSGCT				-	-	-	-	-
1888		Less Capital Leases				(30,115,272)	(20,984,189)	(9,131,082)	-	(9,131,082)
1889					B8	13,816,538,092	8,285,386,239	5,531,151,853	-	5,531,151,853
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	72,092	47,383	-	47,383
1894			P	SNPP		-	-	-	-	-
1895			P	SE		953,014	575,966	377,048	-	377,048
1896			G	SNPG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	3,299,218	648,058	2,651,161	-	2,651,161
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	86,065,300	56,567,769	-	56,567,769
1904			P	SG		14,560,711	8,785,985	5,774,726	-	5,774,726
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	94,851,285	62,342,495	-	62,342,495
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(61,217,570)	(36,938,899)	(24,278,671)	-	(24,278,671)
1910			P	SG		(9,082,376)	(5,480,338)	(3,602,038)	-	(3,602,038)
1911					B15	(70,299,947)	(42,419,237)	(27,880,709)	-	(27,880,709)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		20,076,957	13,808,703	6,268,254	-	6,268,254
1919			DMSC	SO		(12,473,516)	(7,482,649)	(4,990,867)	-	(4,990,867)
1920					B16	7,603,441	6,326,054	1,277,387	-	1,277,387
1921										
1922	182W	Weatherization								
1923			DMSC	S		13,017,048	10,580,672	2,436,376	-	2,436,376
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	13,017,048	10,580,672	2,436,376	-	2,436,376
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**					20,620,489	16,906,726	3,713,763	-	3,713,763

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		44,821,293	27,088,312	17,732,981	-	17,732,981
1942			P	SE		-	-	-	-	-
1943			P	SE		7,480,195	4,520,750	2,959,445	-	2,959,445
1944	**Total Fuel Stock**				B13	52,301,487	31,609,062	20,692,426	-	20,692,426
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(261,689)	(171,311)	-	(171,311)
1952					B13	(433,000)	(261,689)	(171,311)	-	(171,311)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(700,673)	(458,686)	-	(458,686)
1956					B13	(1,159,359)	(700,673)	(458,686)	-	(458,686)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	50,709,128	30,646,699	20,062,429	-	20,062,429
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	2,012,908	1,317,722	-	1,317,722
1967			MSS	SO		(5,243,885)	(3,145,717)	(2,098,168)	-	(2,098,168)
1968			MSS	SNPPS		55,802,926	33,671,684	22,131,242	-	22,131,242
1969			MSS	SNPPH		(19,221)	(11,598)	(7,623)	-	(7,623)
1970			MSS	SNPD		240,591	134,624	105,967	-	105,967
1971			MSS	SNPT		14,590,876	8,804,187	5,786,690	-	5,786,690
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SNPPS		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SNPPS		389,548	235,054	154,493	-	154,493
1977	**Total Materials and Supplies**				B13	115,331,442	67,799,117	47,532,325	-	47,532,325
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(164,729)	(108,271)	-	(108,271)
1986										
1987					B13	(273,000)	(164,729)	(108,271)	-	(108,271)
1988										
1989		Total Materials & Supplies			B13	115,058,442	67,634,388	47,424,054	-	47,424,054
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	373,699	249,254	-	249,254
1994			PT	SG		2,781,190	1,678,180	1,103,010	-	1,103,010
1995			P	SE		3,067,854	1,854,096	1,213,758	-	1,213,758
1996			PTD	SO		17,259,854	10,353,891	6,905,963	-	6,905,963
1997	**Total Prepayments**				B15	28,132,960	16,246,663	11,886,298	-	11,886,298
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		63,156,270	50,548,725	12,607,546	-	12,607,546
2001			DEFSG	SG		-	-	-	-	-
2002			P	SGCT		13,282,030	7,993,645	5,288,385	-	5,288,385
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		5,304,104	3,205,602	2,098,502	-	2,098,502
2006			DDSO2	SO		(10,280,472)	(6,167,079)	(4,113,393)	-	(4,113,393)
2007					B11	71,461,933	55,580,893	15,881,040	-	15,881,040
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		1,406,814	848,877	557,938	-	557,938
2012			P	SG		167,354	100,982	66,372	-	66,372
2013			DEFSG	SG		26,508,764	15,995,482	10,513,282	-	10,513,282
2014			LABOR	SO		53,828	32,290	21,537	-	21,537
2015			P	SE		1,980,658	1,197,035	783,622	-	783,622
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	34,485,546	22,542,795	11,942,751	-	11,942,751
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		67,910,211	36,575,216	31,334,995	-	31,334,995
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	67,910,211	36,575,216	31,334,995	-	31,334,995
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(20,716)	(13,616)	-	(13,616)
2030	143	Other A/R	GP	SO		15,130,537	9,076,550	6,053,987	-	6,053,987
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(3,034,746)	(2,024,151)	-	(2,024,151)
2033	232	A/P	P	SE		(3,085,385)	(1,864,691)	(1,220,694)	-	(1,220,694)
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)	(3,153,158)	(2,064,170)	-	(2,064,170)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(963,153)	(630,515)	-	(630,515)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(196,476)	(128,621)	-	(128,621)
2041	2533	Cholla Reclamation	P	SE		-	-	-	-	-
2042					B14	(184,170)	(156,390)	(27,780)	-	(27,780)
2043										
2044	**Total Working Capital**					67,726,042	36,418,826	31,307,215	-	31,307,215
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		(1,833,167)	(1,833,167)	-	-	-
2053			P	TROJP		4,384,127	2,646,037	1,738,091	-	1,738,091
2054			P	TROJD		6,381,641	3,851,799	2,529,842	-	2,529,842
2055					B14	8,932,601	4,664,668	4,267,933	-	4,267,933
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		622,799	375,799	247,000	-	247,000
2066										
2067					B15	622,799	375,799	247,000	-	247,000
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					9,555,401	5,040,468	4,514,933	-	4,514,933
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**487,942,993**	**304,097,564**	**183,845,429**	**-**	**183,845,429**
2072	235	Customer Service Deposits								
2073			CUST	S		(9,389,052)	-	(9,389,052)	-	(9,389,052)
2074			CUST	CN		-	-	-	-	-
2075	**Total Customer Service Deposits**				B15	(9,389,052)	-	(9,389,052)	-	(9,389,052)
2076										
2077	2281	Prop Ins	PTD	SO		(342,293)	(205,335)	(136,957)	-	(136,957)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,115,204)	(1,410,824)	-	(1,410,824)
2079	2283	Pen & Ben	PTD	SO		(53,800,169)	(32,273,801)	(21,526,368)	-	(21,526,368)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,385,638)	(1,591,202)	-	(1,591,202)
2082					B15	(61,645,330)	(36,979,979)	(24,665,351)	-	(24,665,351)
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)	(1,687,740)	(1,108,499)	-	(1,108,499)
2090	230	ARO	P	TROJP		(2,617,926)	(1,580,047)	(1,037,879)	-	(1,037,879)
2091	254105	ARO	P	TROJP		(967,207)	(583,757)	(383,450)	-	(383,450)
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(10,535,725)	(8,005,897)	(2,529,828)	-	(2,529,828)
2094										
2095	252	Customer Advances for Construction								
2096			DPW	S		(2,958,451)	(972,057)	(1,986,394)	-	(1,986,394)
2097			DPW	SE		-	-	-	-	-
2098			T	SG		(2,948,778)	(1,779,303)	(1,169,475)	-	(1,169,475)
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		-	-	-	-	-
2101	**Total Customer Advances for Constr.**				B19	(5,907,229)	(2,751,360)	(3,155,869)	-	(3,155,869)
2102										
2103	25398	SO2 Emissions								
2104			P	SE		(2,474,742)	(1,495,642)	(979,101)	-	(979,101)
2105						(2,474,742)	(1,495,642)	(979,101)	-	(979,101)
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		(9,670,599)	(5,835,274)	(3,835,325)	-	(3,835,325)
2111			P	SE		(3,639,706)	(2,199,702)	(1,440,004)	-	(1,440,004)
2112					B19	(19,184,145)	(13,065,703)	(6,118,442)	-	(6,118,442)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		13,819,235	13,819,235	(1)	-	(1)
2116			P	CN		76,149	41,814	34,335	-	34,335
2117			LABOR	SO		62,778,549	37,659,777	25,118,772	-	25,118,772
2118			P	DGP		3,536	3,536	-	-	-
2119			CUST	BADDEBT		19,772,090	12,741,830	7,030,260	-	7,030,260
2120			P	TROJD		(1,045,543)	(631,064)	(414,479)	-	(414,479)
2121			P	SG		18,449,623	11,132,568	7,317,055	-	7,317,055
2122			P	SE		28,226,611	17,059,107	11,167,504	-	11,167,504
2123			PTD	SNP		1,814,608	1,069,215	745,393	-	745,393
2124			DPW	SNPD		(455,471)	(254,861)	(200,610)	-	(200,610)
2125										
2126	**Total Accum Deferred Income Taxes**				B19	143,439,387	92,641,159	50,798,229	-	50,798,229
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(1,219,496)	(1,219,496)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(1,219,496)	(1,219,496)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(624,908,878)	(342,686,244)	(282,222,634)	-	(282,222,634)
2136			ACCMDIT	DITBAL		(582,524,636)	(321,735,929)	(260,788,707)	-	(260,788,707)
2137			PT	DGP		(102,622)	(102,622)	-	-	-
2138			LABOR	SO		8,780,265	5,267,131	3,513,134	-	3,513,134
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(12,541,701)	(7,579,735)	(4,961,966)	-	(4,961,966)
2141			P	SG		(768,925)	(463,972)	(304,953)	-	(304,953)
2142					B19	(1,212,066,496)	(667,301,371)	(544,765,125)	-	(544,765,125)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(5,820,448)	(5,812,103)	(8,346)	-	(8,346)
2146			P	SG		(5,951,370)	(3,591,078)	(2,360,292)	-	(2,360,292)
2147			P	SE		2,266,934	1,370,050	896,884	-	896,884
2148			LABOR	SO		(17,441,086)	(10,462,609)	(6,978,477)	-	(6,978,477)
2149			GP	GPS		(1,420,526)	(852,149)	(568,377)	-	(568,377)
2150			PTD	SNP		(15,561,318)	(9,169,142)	(6,392,175)	-	(6,392,175)
2151			P	TROJD		(1,284,003)	(774,992)	(509,011)	-	(509,011)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(2,196,692)	(1,322,055)	(874,637)	-	(874,637)
2154										
2155					B19	(47,408,508)	(30,614,078)	(16,794,430)	-	(16,794,430)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,117,255,112)	(606,493,786)	(510,761,327)	-	(510,761,327)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(4,508,771)	(4,508,771)	-	-	-
2161			PTD	ITC85		(6,268,219)	(6,268,219)	-	-	-
2162			PTD	ITC86		(2,651,223)	(2,651,223)	-	-	-
2163			PTD	ITC88		(362,979)	(362,979)	-	-	-
2164			PTD	ITC89		(766,585)	(766,585)	-	-	-
2165			PTD	ITC90		(452,592)	(240,166)	(212,426)	-	(212,426)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(15,010,369)	(14,797,943)	(212,426)	-	(212,426)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,241,401,704)**	**(683,590,308)**	**(557,811,396)**	**-**	**(557,811,396)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		(782,479,225)	(472,150,743)	(310,328,482)	-	(310,328,482)
2176			P	SG		(884,030,733)	(533,427,284)	(350,603,450)	-	(350,603,450)
2177			P	SG		(349,191,258)	(210,703,245)	(138,488,013)	-	(138,488,013)
2178			P	SG		(198,948,639)	(120,046,315)	(78,902,324)	-	(78,902,324)
2179					B17	(2,214,649,856)	(1,336,327,587)	(878,322,268)	-	(878,322,268)
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		(148,121,560)	(89,377,075)	(58,744,485)	-	(58,744,485)
2191			P	SG		(29,221,867)	(17,632,578)	(11,589,289)	-	(11,589,289)
2192			P	SG		(33,442,025)	(20,179,037)	(13,262,988)	-	(13,262,988)
2193			P	SG		(11,517,391)	(6,949,635)	(4,567,756)	-	(4,567,756)
2194					B17	(222,302,843)	(134,138,325)	(88,164,518)	-	(88,164,518)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,275,512)	(1,373,052)	(902,460)	-	(902,460)
2199			P	SG		-	-	-	-	-
2200			P	SG		(45,441,889)	(27,419,797)	(18,022,092)	-	(18,022,092)
2201			P	SG		(7,997,888)	(4,825,954)	(3,171,934)	-	(3,171,934)
2202					B17	(55,715,289)	(33,618,803)	(22,096,486)	-	(22,096,486)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,492,667,988)**	**(1,504,084,715)**	**(988,583,272)**	**-**	**(988,583,272)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,492,667,988)	(1,504,084,715)	(988,583,272)	-	(988,583,272)
2216		SSGCH				-	-	-	-	-
2217		SSGCT				-	-	-	-	-
2218	Total of Prod Plant Depreciation by Factor					(2,492,667,988)	(1,504,084,715)	(988,583,272)	-	(988,583,272)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(346,801,867)	(209,261,478)	(137,540,389)	-	(137,540,389)
2223			T	SG		(344,119,776)	(207,643,095)	(136,476,681)	-	(136,476,681)
2224			T	SG		(254,242,075)	(153,410,571)	(100,831,504)	-	(100,831,504)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(945,163,718)**	**(570,315,144)**	**(374,848,574)**	**-**	**(374,848,574)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2226	108360	Land and Land Rights								
2227			DPW	S		(3,575,759)	(2,571,701)	(1,004,058)	-	(1,004,058)
2228					B17	(3,575,759)	(2,571,701)	(1,004,058)	-	(1,004,058)
2229										
2230	108361	Structures and Improvements								
2231			DPW	S		(13,181,192)	(7,311,757)	(5,869,435)	-	(5,869,435)
2232					B17	(13,181,192)	(7,311,757)	(5,869,435)	-	(5,869,435)
2233										
2234	108362	Station Equipment								
2235			DPW	S		(153,986,795)	(93,905,884)	(60,080,911)	-	(60,080,911)
2236					B17	(153,986,795)	(93,905,884)	(60,080,911)	-	(60,080,911)
2237										
2238	108364	Poles, Towers & Fixtures								
2239			DPW	S		(372,893,346)	(286,555,492)	(86,337,854)	-	(86,337,854)
2240					B17	(372,893,346)	(286,555,492)	(86,337,854)	-	(86,337,854)
2241										
2242	108365	Overhead Conductors								
2243			DPW	S		(214,258,939)	(168,111,907)	(46,147,032)	-	(46,147,032)
2244					B17	(214,258,939)	(168,111,907)	(46,147,032)	-	(46,147,032)
2245										
2246	108366	Underground Conduit								
2247			DPW	S		(97,302,734)	(45,596,805)	(51,705,929)	-	(51,705,929)
2248					B17	(97,302,734)	(45,596,805)	(51,705,929)	-	(51,705,929)
2249										
2250	108367	Underground Conductors								
2251			DPW	S		(202,293,745)	(75,581,886)	(126,711,859)	-	(126,711,859)
2252					B17	(202,293,745)	(75,581,886)	(126,711,859)	-	(126,711,859)
2253										
2254	108368	Line Transformers								
2255			DPW	S		(320,976,912)	(220,506,423)	(100,470,489)	-	(100,470,489)
2256					B17	(320,976,912)	(220,506,423)	(100,470,489)	-	(100,470,489)
2257										
2258	108369	Services								
2259			DPW	S		(124,838,819)	(75,058,076)	(49,780,743)	-	(49,780,743)
2260					B17	(124,838,819)	(75,058,076)	(49,780,743)	-	(49,780,743)
2261										
2262	108370	Meters								
2263			DPW	S		(86,798,425)	(47,360,033)	(39,438,392)	-	(39,438,392)
2264					B17	(86,798,425)	(47,360,033)	(39,438,392)	-	(39,438,392)
2265										
2266										
2267										
2268	108371	Installations on Customers' Premises								
2269			DPW	S		(5,790,642)	(2,463,188)	(3,327,454)	-	(3,327,454)
2270					B17	(5,790,642)	(2,463,188)	(3,327,454)	-	(3,327,454)
2271										
2272	108372	Leased Property								
2273			DPW	S		(43,203)	(4,951)	(38,252)	-	(38,252)
2274					B17	(43,203)	(4,951)	(38,252)	-	(38,252)
2275										
2276	108373	Street Lights								
2277			DPW	S		(18,853,200)	(10,041,798)	(8,811,402)	-	(8,811,402)
2278					B17	(18,853,200)	(10,041,798)	(8,811,402)	-	(8,811,402)
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	**(1,614,793,709)**	**(1,035,069,901)**	**(579,723,808)**	**-**	**(579,723,808)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,614,793,709)	(1,035,069,901)	(579,723,808)	-	(579,723,808)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,614,793,709)	(1,035,069,901)	(579,723,808)	-	(579,723,808)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(142,542,157)	(90,917,829)	(51,624,328)	-	(51,624,328)
2301			G-DGP	SG		(8,924,850)	(5,385,286)	(3,539,564)	-	(3,539,564)
2302			G-DGU	SG		(17,522,090)	(10,572,891)	(6,949,199)	-	(6,949,199)
2303			G-SG	SG		(34,084,912)	(20,566,957)	(13,517,955)	-	(13,517,955)
2304			CUST	CN		(5,313,947)	(2,917,934)	(2,396,013)	-	(2,396,013)
2305			PTD	SO		(92,105,754)	(55,252,666)	(36,853,088)	-	(36,853,088)
2306			P	SE		(631,604)	(381,718)	(249,886)	-	(249,886)
2307			G-SG	SG		(23,793)	(14,357)	(9,436)	-	(9,436)
2308			G-SG	SG		(2,600,549)	(1,569,181)	(1,031,369)	-	(1,031,369)
2309					B17	(303,749,656)	(187,578,819)	(116,170,837)	-	(116,170,837)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(132,656,878)	(80,172,852)	(52,484,026)	-	(52,484,026)
2315					B17	(132,656,878)	(80,172,852)	(52,484,026)	-	(52,484,026)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(132,656,878)	(80,172,852)	(52,484,026)	-	(52,484,026)
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	**(436,406,534)**	**(267,751,671)**	**(168,654,863)**	**-**	**(168,654,863)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(142,542,157)	(90,917,829)	(51,624,328)	-	(51,624,328)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(133,288,482)	(80,554,570)	(52,733,912)	-	(52,733,912)
2345		SO				(92,105,754)	(55,252,666)	(36,853,088)	-	(36,853,088)
2346		CN				(5,313,947)	(2,917,934)	(2,396,013)	-	(2,396,013)
2347		SG				(63,156,195)	(38,108,672)	(25,047,523)	-	(25,047,523)
2348		DEU				-	-	-	-	-
2349		SSGCT				-	-	-	-	-
2350		SSGCH				-	-	-	-	-
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(436,406,534)	(267,751,671)	(168,654,863)	-	(168,654,863)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(5,489,031,949)**	**(3,377,221,431)**	**(2,111,810,518)**	**-**	**(2,111,810,518)**
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		(14,284,037)	(14,261,757)	(22,280)	-	(22,280)
2364			CUST	CN		(1,747,612)	(959,629)	(787,983)	-	(787,983)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(7,850,434)	(4,709,341)	(3,141,093)	-	(3,141,093)
2367			P	SE		-	-	-	-	-
2368					B18	(23,882,083)	(19,930,727)	(3,951,356)	-	(3,951,356)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Base 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		(204,914)	(123,646)	(81,268)	-	(81,268)
2375			P	SG		-	-	-	-	-
2376					B18	(204,914)	(123,646)	(81,268)	-	(81,268)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(20,646,626)	(11,069,106)	(9,577,520)	-	(9,577,520)
2381			I-DGP	SG		(2,554,752)	(1,541,546)	(1,013,206)	-	(1,013,206)
2382			I-DGU	SG		(288,960)	(174,359)	(114,600)	-	(114,600)
2383			P	SE		(721,377)	(435,973)	(285,404)	-	(285,404)
2384			I-SG	SG		(14,000,162)	(8,447,747)	(5,552,414)	-	(5,552,414)
2385			I-SG	SG		(6,810,648)	(4,109,569)	(2,701,079)	-	(2,701,079)
2386			I-SG	SG		(1,965,532)	(1,186,009)	(779,523)	-	(779,523)
2387			CUST	CN		(66,490,331)	(36,510,416)	(29,979,916)	-	(29,979,916)
2388			P	SG		(26,378)	(15,916)	(10,461)	-	(10,461)
2389			P	SG		(4,092)	(2,469)	(1,623)	-	(1,623)
2390			PTD	SO		(201,175,248)	(120,681,589)	(80,493,659)	-	(80,493,659)
2391					B18	(314,684,106)	(184,174,701)	(130,509,405)	-	(130,509,405)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(314,684,106)	(184,174,701)	(130,509,405)	-	(130,509,405)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(632,326)	(632,326)	-	-	-
2398			P	SG		(29,202)	(17,621)	(11,582)	-	(11,582)
2399			PTD	SO		3,039,986	1,823,635	1,216,350	-	1,216,350
2400						2,378,457	1,173,689	1,204,769	-	1,204,769
2401										
2402		Remove Capital Lease Amtr				(2,378,457)	(1,173,689)	(1,204,769)	-	(1,204,769)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(338,771,103)**	**(204,229,074)**	**(134,542,029)**	**-**	**(134,542,029)**
2405	BEGINNING/ENDING									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(35,562,989)	(25,963,189)	(9,599,800)	-	(9,599,800)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(721,377)	(435,973)	(285,404)	-	(285,404)
2414		SO				(205,985,697)	(123,567,295)	(82,418,402)	-	(82,418,402)
2415		CN				(68,237,943)	(37,470,045)	(30,767,899)	-	(30,767,899)
2416		SSGCT				-	-	-	-	-
2417		SSGCH				-	-	-	-	-
2418		SG				(25,884,640)	(15,618,884)	(10,265,756)	-	(10,265,756)
2419		Less Capital Lease				(2,378,457)	(1,173,689)	(1,204,769)	-	(1,204,769)
2420	Total Provision For Amortization by Factor				B18	(338,771,103)	(204,229,074)	(134,542,029)	-	(134,542,029)

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	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Generation (Pacific Costs on SG)	SG-P	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Generation (Utah Costs on SG)	SG-U	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
Divisional Generation - Pacific	DGP	3.7565%	53.8609%	16.7237%	0.0000%	25.6588%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0177%	13.3314%	3.8383%	0.8126%		
System Capacity	SC	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%		
System Energy	SE	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
System Energy (Pacific Costs on SE)	SE-P	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
System Energy (Utah Costs on SE)	SE-U	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
Divisional Energy - Pacific	DEP	3.4785%	52.0422%	16.6997%	0.0000%	27.7797%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Energy - Utah	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2680%	13.7339%	4.2529%	0.7452%		
System Overhead	SO	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
System Overhead (Pacific Costs on SO)	SO-P	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
System Overhead (Utah Costs on SO)	SO-U	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
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	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%		
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	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%		
Seasonal System Capacity Combustion Turbine	SSCCT	1.9938%	27.3231%	8.5574%	0.0000%	13.0244%	40.2212%	6.7122%	1.7334%	0.4345%		
Seasonal System Energy Combustion Turbine	SSECT	1.8140%	26.1227%	8.4676%	0.0000%	14.2932%	39.8158%	7.0837%	2.0252%	0.3778%		
Seasonal System Capacity Cholla	SSCCH	2.0201%	29.1085%	8.7954%	0.0000%	12.6777%	39.2112%	5.9873%	1.8273%	0.3725%		
Seasonal System Energy Cholla	SSECH	1.7910%	27.3531%	8.7744%	0.0000%	14.0208%	39.3299%	6.2753%	2.1077%	0.3477%		
Seasonal System Generation Cholla	SSGCH	1.9628%	28.6696%	8.7901%	0.0000%	13.0135%	39.2409%	6.0593%	1.8974%	0.3663%		
Seasonal System Capacity Purchases	SSCP	2.0487%	25.4983%	8.4174%	0.0000%	13.3002%	41.3146%	7.3097%	1.6028%	0.5084%		
Seasonal System Energy Purchases	SSEP	1.8981%	24.8442%	8.2469%	0.0000%	14.3699%	40.2745%	8.0543%	1.8988%	0.4133%		
Seasonal System Generation Contracts	SSGC	2.0110%	25.3348%	8.3748%	0.0000%	13.5677%	41.0546%	7.4958%	1.6768%	0.4846%		
Seasonal System Generation Combustion Turbine	SSGCT	1.9489%	27.0230%	8.5350%	0.0000%	13.3416%	40.1198%	6.8051%	1.8063%	0.4203%		
Mid-Columbia	MC	0.5640%	70.8129%	10.7144%	0.0000%	3.8522%	11.5289%	1.8739%	0.5395%	0.1142%		
Division Net Plant Distribution	SNPD	3.9347%	31.0911%	7.1649%	0.0000%	7.7781%	44.0445%	4.4747%	1.5119%	0.0000%		
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0177%	13.3314%	3.8383%	0.8126%		
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2680%	13.7339%	4.2529%	0.7452%		
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	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%		
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	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Net Hydro Plant-Utah	SNPPH-U	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
Customer - System	CN	2.7185%	32.8477%	7.5584%	0.0000%	6.9138%	45.0891%	3.9918%	0.8808%	0.0000%	0.00%	0.00%
Customer - Pacific	CNP	0.0000%	69.4164%	15.9729%	0.0000%	14.6108%	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%	90.2475%	7.9897%	1.7629%	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	3.1186%	16.5697%	6.8586%	0.0000%	18.3904%	53.0903%	-8.7290%	1.3429%	-0.1228%	9.4812%	0.0002%
Interest	INT	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%		0.0000%
CIAC	CIAC	3.9347%	31.0911%	7.1649%	0.0000%	7.7781%	44.0445%	4.4747%	1.5119%	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	5.3200%	47.4022%	8.3454%	0.0000%	3.7857%	35.5565%	-0.4151%	0.0053%	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	1.9419%	27.8839%	8.6491%	0.0000%	13.2327%	39.6265%	6.4158%	1.8593%	0.3908%		
System Net Transmission Plant	SNPT	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		

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	1.9417%	27.8497%	8.6440%	0.0000%	13.2389%	39.6451%	6.4313%	1.8573%	0.3919%		
System Net Hydro Plant	SNPPH	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Net Nuclear Plant	SNPPN	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%		
System Net Other Production Plant	SNPPO	1.9422%	27.6263%	8.6125%	0.0000%	13.2731%	39.7699%	6.5323%	1.8441%	0.3995%		
System Net General Plant	SNPG	2.3351%	30.7292%	8.6784%	0.0000%	11.1286%	38.5710%	6.2669%	2.1472%	0.1436%		
System Net Intangible Plant	SNPI	2.4471%	29.1788%	8.2594%	0.0000%	11.5658%	40.4471%	6.1325%	1.7081%	0.2612%		
Trojan Plant Allocator	TROJP	1.9165%	27.6479%	8.6268%	0.0000%	13.4041%	39.6451%	6.4828%	1.8886%	0.3883%		
Trojan Decommissioning Allocator	TROJD	1.9124%	27.6181%	8.6250%	0.0000%	13.4310%	39.6425%	6.4892%	1.8943%	0.3875%		
Income Before Taxes	IBT	3.1374%	16.6641%	6.8984%	0.0000%	18.5000%	53.4072%	-8.7852%	1.3506%	-0.1237%	8.9561%	-0.0050%
DIT Expense	DITEXP	3.2716%	37.7788%	9.5473%	0.0000%	15.7704%	26.1617%	5.3359%	1.2721%	0.3406%	-0.0059%	0.5276%
DIT Balance	DITBAL	2.5062%	27.3294%	6.9522%	0.0000%	9.5281%	44.7687%	6.5845%	2.1564%	0.2134%	0.0032%	-0.0420%
Tax Depreciation	TAXDEPR	2.6534%	30.3122%	8.5683%	0.0000%	11.5839%	38.9023%	5.9297%	1.8058%	0.2444%	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	2.6534%	30.3122%	8.5683%	0.0000%	11.5839%	38.9023%	5.9297%	1.8058%	0.2444%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMAEXP	2.8553%	27.2156%	7.1533%	0.0000%	10.4319%	36.6384%	5.3971%	1.6196%	0.2128%	8.4761%	0.0000%
System Generation Cholla Transaction	SGCT	1.9477%	27.9262%	8.6710%	0.0000%	13.3038%	39.8161%	6.4718%	1.8633%			

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	4,038,820,669	78,355,729	1,123,457,986	348,831,985	0	535,204,544	1,601,781,935	260,357,838	74,961,362	15,869,290
	SSGCH	372,657,694	7,314,642	106,839,653	32,757,086	0	48,495,852	146,234,204	22,580,584	7,070,725	1,364,949
		4,411,478,363	85,670,370	1,230,297,639	381,589,072	0	583,700,395	1,748,016,139	282,938,422	82,032,087	17,234,238
LESS ACCUMULATED DEPRECIATION											
	DGP	(782,479,225)	(15,180,602)	(217,658,224)	(67,582,546)	0	(103,690,278)	(310,328,482)	(50,441,606)	(14,522,979)	(3,074,509)
	DGU	(884,030,733)	(17,150,767)	(245,906,285)	(76,353,525)	0	(117,147,381)	(350,603,450)	(56,988,005)	(16,407,797)	(3,473,524)
	SG	(349,191,258)	(6,774,536)	(97,132,737)	(30,159,566)	0	(46,273,099)	(138,488,013)	(22,510,205)	(6,481,063)	(1,372,038)
	SSGCH	(198,948,639)	(3,905,026)	(57,037,876)	(17,487,839)	0	(25,890,204)	(78,069,221)	(12,054,968)	(3,774,808)	(728,697)
		(2,214,649,856)	(43,010,931)	(617,735,123)	(191,583,476)	0	(293,000,962)	(877,489,166)	(141,994,783)	(41,186,647)	(8,648,768)
TOTAL NET STEAM PLANT		2,196,828,508	42,659,439	612,562,516	190,005,596	0	290,699,434	870,526,974	140,943,639	40,845,440	8,585,470
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.9419%	27.8839%	8.6491%	0.0000%	13.2327%	39.6265%	6.4158%	1.8593%	0.3908%
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	509,501,401	9,884,656	141,725,386	44,005,515	0	67,516,606	202,066,447	32,844,410	9,456,453	2,001,927
		509,501,401	9,884,656	141,725,386	44,005,515	0	67,516,606	202,066,447	32,844,410	9,456,453	2,001,927
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(148,121,560)	(2,873,654)	(41,202,213)	(12,793,224)	0	(19,628,337)	(58,744,485)	(9,548,483)	(2,749,167)	(581,998)
	DGU	(29,221,867)	(566,923)	(8,128,497)	(2,523,886)	0	(3,872,337)	(11,589,289)	(1,883,753)	(542,364)	(114,818)
	SG	(45,164,330)	(876,217)	(12,563,129)	(3,900,832)	0	(5,984,954)	(17,912,013)	(2,911,466)	(838,259)	(177,459)
		(222,507,757)	(4,316,794)	(61,893,839)	(19,217,942)	0	(29,485,628)	(88,245,786)	(14,343,702)	(4,129,791)	(874,275)
TOTAL NET HYDRO PRODUCTION PLANT		286,993,644	5,567,862	79,831,547	24,787,573	0	38,030,979	113,820,660	18,500,709	5,326,662	1,127,652
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%

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	271,474,864	5,266,788	75,514,767	23,447,220	0	35,974,507	107,665,967	17,500,309	5,038,631	1,066,676
	SSGCT	78,523,562	1,530,321	21,219,387	6,701,966	0	10,476,307	31,503,529	5,343,580	1,418,407	330,066
		349,998,425	6,797,109	96,734,154	30,149,185	0	46,450,813	139,169,496	22,843,889	6,457,037	1,396,742
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(2,275,512)	(44,146)	(632,968)	(196,535)	0	(301,540)	(902,460)	(146,688)	(42,234)	(8,941)
	SG	(45,441,889)	(881,602)	(12,640,337)	(3,924,805)	0	(6,021,734)	(18,022,092)	(2,929,358)	(843,411)	(178,550)
	SSGCT	(7,997,888)	(155,868)	(2,161,266)	(682,618)	0	(1,067,047)	(3,208,740)	(544,262)	(144,469)	(33,618)
		(55,715,289)	(1,081,617)	(15,434,570)	(4,803,958)	0	(7,390,321)	(22,133,292)	(3,620,308)	(1,030,114)	(221,109)
TOTAL NET OTHER PRODUCTION PLANT		294,283,136	5,715,492	81,299,584	25,345,227	0	39,060,492	117,036,204	19,223,581	5,426,923	1,175,633
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.9422%	27.6263%	8.6125%	0.0000%	13.2731%	39.7699%	6.5323%	1.8441%	0.3995%

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	4,819,796,934	93,507,173	1,340,698,139	416,284,721	0	638,695,657	1,911,514,349	310,702,557	89,456,446	18,937,893
	SSGCH	372,657,694	7,314,642	106,839,653	32,757,086	0	48,495,852	146,234,204	22,580,584	7,070,725	1,364,949
	SSGCT	78,523,562	1,530,321	21,219,387	6,701,966	0	10,476,307	31,503,529	5,343,580	1,418,407	330,066
		5,270,978,190	102,352,135	1,468,757,179	455,743,773	0	697,667,815	2,089,252,081	338,626,721	97,945,577	20,632,908
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	(2,285,926,375)	(44,348,448)	(635,864,390)	(197,434,920)	0	(302,919,660)	(906,590,283)	(147,359,563)	(42,427,275)	(8,981,837)
	SSGCH	(198,948,639)	(3,905,026)	(57,037,876)	(17,487,839)	0	(25,890,204)	(78,069,221)	(12,054,968)	(3,774,808)	(728,697)
	SSGCT	(7,997,888)	(155,868)	(2,161,266)	(682,618)	0	(1,067,047)	(3,208,740)	(544,262)	(144,469)	(33,618)
		(2,492,872,901)	(48,409,342)	(695,063,532)	(215,605,377)	0	(329,876,910)	(987,868,244)	(159,958,792)	(46,346,552)	(9,744,152)
TOTAL NET PRODUCTION PLANT		2,778,105,288	53,942,793	773,693,647	240,138,396	0	367,790,904	1,101,383,838	178,667,929	51,599,026	10,888,755
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.9417%	27.8497%	8.6440%	0.0000%	13.2389%	39.6451%	6.4313%	1.8573%	0.3919%

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	2,506,077,292	48,619,518	697,102,639	216,449,303	0	332,092,971	993,901,355	161,551,334	46,513,322	9,846,851
		2,506,077,292	48,619,518	697,102,639	216,449,303	0	332,092,971	993,901,355	161,551,334	46,513,322	9,846,851
LESS ACCUMULATED DEPRECIATION											
	DGP	(346,801,867)	(6,728,180)	(96,468,093)	(29,953,195)	0	(45,956,469)	(137,540,389)	(22,356,176)	(6,436,716)	(1,362,650)
	DGU	(344,119,776)	(6,676,146)	(95,722,029)	(29,721,544)	0	(45,601,051)	(136,476,681)	(22,183,278)	(6,386,935)	(1,352,112)
	SG	(254,242,075)	(4,932,460)	(70,721,211)	(21,958,828)	0	(33,690,903)	(100,831,504)	(16,389,417)	(4,718,786)	(998,965)
		(945,163,718)	(18,336,786)	(262,911,333)	(81,633,567)	0	(125,248,422)	(374,848,574)	(60,928,871)	(17,542,438)	(3,713,727)
TOTAL NET TRANSMISSION PLANT		1,560,913,574	30,282,731	434,191,306	134,815,736	0	206,844,548	619,052,780	100,622,463	28,970,885	6,133,124
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%

DISTRIBUTION :		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
DISTRIBUTION PLANT - PACIFIC											
	S	2,260,360,001	179,420,217	1,397,165,918	327,305,335	0	356,468,531	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(915,988,632)	(73,560,763)	(560,684,303)	(134,538,485)	0	(147,205,081)	0	0	0	0
		1,344,371,369	105,859,454	836,481,614	192,766,850	0	209,263,450	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.8743%	62.2210%	14.3388%	0.0000%	15.5659%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH											
	S	2,044,853,574	0	0	0	0	0	1,764,705,975	213,165,582	66,982,017	0
LESS ACCUMULATED DEPRECIATION											
	S	(698,805,076)	0	0	0	0	0	(579,723,808)	(92,777,003)	(26,304,265)	0
		1,346,048,498	0	0	0	0	0	1,184,982,167	120,388,579	40,677,752	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.0341%	8.9439%	3.0220%	0.0000%
TOTAL NET DISTRIBUTION PLANT		2,690,419,866	105,859,454	836,481,614	192,766,850	0	209,263,450	1,184,982,167	120,388,579	40,677,752	0
DNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.9347%	31.0911%	7.1649%	0.0000%	7.7781%	44.0445%	4.4747%	1.5119%	0.0000%

GENERAL :		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
GENERAL PLANT											
	S	437,738,475	11,062,171	141,107,404	39,258,216	0	50,695,744	155,085,375	29,185,358	11,344,208	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,193,575	21,306	318,762	102,286	0	170,152	472,223	79,803	24,712	4,330
	SG	151,416,280	2,937,574	42,118,688	13,077,788	0	20,064,937	60,051,159	9,760,873	2,810,318	594,943
	SO	290,577,041	7,824,199	85,710,941	24,100,318	0	33,509,032	116,238,051	17,291,113	5,188,021	715,365
	CN	25,000,454	679,628	8,212,084	1,889,622	0	1,728,479	11,272,489	997,959	220,193	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	300,106	5,849	81,097	25,614	0	40,039	120,402	20,422	5,421	1,261
	SSGCH	4,752,782	93,289	1,362,606	417,776	0	618,504	1,865,034	287,987	90,178	17,408
		910,978,713	22,624,015	278,911,583	78,871,621	-	106,826,887	345,104,732	57,623,515	19,683,051	1,333,308
LESS ACCUMULATED DEPRECIATION											
	S	(156,826,194)	(4,881,848)	(50,091,793)	(13,909,580)	0	(21,440,230)	(51,646,608)	(10,732,138)	(4,123,998)	0
	DGP	(8,924,850)	(173,148)	(2,482,580)	(770,837)	0	(1,182,677)	(3,539,564)	(575,330)	(165,647)	(35,067)
	DGU	(17,522,090)	(339,940)	(4,874,030)	(1,513,379)	0	(2,321,941)	(6,949,199)	(1,129,541)	(325,214)	(68,848)
	SE	(631,604)	(11,274)	(168,679)	(54,127)	0	(90,039)	(249,886)	(42,229)	(13,077)	(2,291)
	SG	(34,084,912)	(661,269)	(9,481,225)	(2,943,906)	0	(4,516,764)	(13,517,955)	(2,197,244)	(632,623)	(133,926)
	SO	(99,956,188)	(2,691,462)	(29,483,881)	(8,290,318)	0	(11,526,840)	(39,984,964)	(5,948,005)	(1,784,638)	(246,080)
	CN	(7,061,559)	(191,966)	(2,319,562)	(533,737)	0	(488,221)	(3,183,996)	(281,881)	(62,195)	0
	SSGCT	(23,793)	(464)	(6,430)	(2,031)	0	(3,174)	(9,546)	(1,619)	(430)	(100)
	SSGCH	(2,600,549)	(51,044)	(745,568)	(228,592)	0	(338,423)	(1,020,479)	(157,576)	(49,342)	(9,525)
		(327,631,739.49)	(9,002,415.10)	(99,653,747.66)	(28,246,505.99)	-	(41,908,310.08)	(120,102,196.02)	(21,065,563.42)	(7,157,163.61)	(495,837.61)
TOTAL NET GENERAL PLANT		583,346,974	13,621,600	179,257,835	50,625,115	0	64,918,577	225,002,536	36,557,952	12,525,888	837,471
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.3351%	30.7292%	8.6784%	0.0000%	11.1286%	38.5710%	6.2669%	2.1472%	0.1436%

MINING :		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
GENERAL MINING PLANT - PACIFIC											
	SE	265,600,936	4,741,071	70,932,642	22,761,346	0	37,863,269	105,081,670	17,758,227	5,499,132	963,579
LESS ACCUMULATED DEPRECIATION											
	SE	(132,656,878)	(2,367,972)	(35,427,973)	(11,368,368)	0	(18,911,165)	(52,484,026)	(8,869,513)	(2,746,593)	(481,269)
		132,944,058	2,373,099	35,504,669	11,392,978	0	18,952,104	52,597,645	8,888,714	2,752,539	482,310
SNPM											
SYSTEM NET PLANT MINING UTAH		100.0000%	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%

INTANGIBLE :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
INTANGIBLE PLANT - PACIFIC											
	S	22,423,334	699,938	3,251,597	758,326	0	3,323,242	10,069,372	2,990,901	1,329,959	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,338,222	23,888	357,392	114,682	0	190,773	529,451	89,474	27,707	4,855
	CN	100,639,262	2,735,841	33,057,723	7,606,670	0	6,957,989	45,377,373	4,017,281	886,385	0
	SG	113,400,827	2,200,049	31,544,125	9,794,403	0	15,027,317	44,974,365	7,310,251	2,104,743	445,573
	SO	349,974,130	9,423,550	103,231,185	29,026,684	0	40,358,641	139,998,365	20,825,603	6,248,509	861,594
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	28,886	567	8,281	2,539	0	3,759	11,335	1,750	548	106
		587,804,659	15,083,833	171,450,302	47,303,303	0	65,861,720	240,960,261	35,235,261	10,597,852	1,312,128
LESS ACCUMULATED AMORTIZATION											
	S	(20,646,626)	(665,380)	(3,248,722)	(756,957)	0	(2,974,847)	(9,577,520)	(2,159,015)	(1,264,185)	0
	DGP	(2,554,752)	(49,564)	(710,642)	(220,653)	0	(338,543)	(1,013,206)	(164,689)	(47,417)	(10,038)
	DGU	(288,960)	(5,606)	(80,378)	(24,957)	0	(38,291)	(114,600)	(18,627)	(5,363)	(1,135)
	SE	(721,377)	(12,877)	(192,654)	(61,820)	0	(102,837)	(285,404)	(48,232)	(14,936)	(2,617)
	CN	(66,490,331)	(1,807,515)	(21,840,571)	(5,025,573)	0	(4,597,003)	(29,979,916)	(2,654,137)	(585,617)	0
	SG	(22,776,342)	(441,876)	(6,335,578)	(1,967,187)	0	(3,018,208)	(9,033,016)	(1,468,250)	(422,734)	(89,493)
	SO	(201,175,248)	(5,416,929)	(59,340,270)	(16,685,377)	0	(23,199,314)	(80,475,108)	(11,971,159)	(3,591,824)	(495,269)
	SSGCT	(26,378)	(514)	(7,128)	(2,251)	0	(3,519)	(10,583)	(1,795)	(476)	(111)
	SSGCH	(4,092)	(80)	(1,173)	(360)	0	(533)	(1,606)	(248)	(78)	(15)
		(314,684,106)	(8,400,341)	(91,757,117)	(24,745,137)	0	(34,273,095)	(130,490,958)	(18,486,152)	(5,932,629)	(598,678)
TOTAL NET INTANGIBLE PLANT		273,120,553	6,683,492	79,693,185	22,558,166	0	31,588,624	110,469,303	16,749,110	4,665,223	713,450
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.4471%	29.1788%	8.2594%	0.0000%	11.5658%	40.4471%	6.1325%	1.7081%	0.2612%

GROSS PLANT :	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
PRODUCTION PLANT	5,270,978,190	102,352,135	1,468,757,179	455,743,773	0	697,667,815	2,089,252,081	338,626,721	97,945,577	20,632,908
TRANSMISSION PLANT	2,506,077,292	48,619,518	697,102,639	216,449,303	0	332,092,971	993,901,355	161,551,334	46,513,322	9,846,851
DISTRIBUTION PLANT	4,305,213,575	179,420,217	1,397,165,918	327,305,335	0	356,468,531	1,764,705,975	213,165,582	66,982,017	0
GENERAL PLANT	1,176,579,649	27,365,087	349,844,225	101,632,966	0	144,690,156	450,186,402	75,381,742	25,182,184	2,296,887
INTANGIBLE PLANT	587,804,659	15,083,833	171,450,302	47,303,303	0	65,861,720	240,960,261	35,235,261	10,597,852	1,312,128
TOTAL GROSS PLANT	13,846,653,364	372,840,790	4,084,320,263	1,148,434,680	0	1,596,781,192	5,539,006,074	823,960,641	247,220,952	34,088,774
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)	100.0000%	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,492,872,901)	(48,409,342)	(695,063,532)	(215,605,377)	0	(329,876,910)	(987,868,244)	(159,958,792)	(46,346,552)	(9,744,152)
TRANSMISSION PLANT	(945,163,718)	(18,336,786)	(262,911,333)	(81,633,567)	0	(125,248,422)	(374,848,574)	(60,928,871)	(17,542,438)	(3,713,727)
DISTRIBUTION PLANT	(1,614,793,709)	(73,560,763)	(560,684,303)	(134,538,485)	0	(147,205,081)	(579,723,808)	(92,777,003)	(26,304,265)	0
GENERAL PLANT	(460,288,618)	(11,370,388)	(135,081,721)	(39,614,874)	0	(60,819,475)	(172,586,222)	(29,935,076)	(9,903,757)	(977,106)
INTANGIBLE PLANT	(314,684,106)	(8,400,341)	(91,757,117)	(24,745,137)	0	(34,273,095)	(130,490,958)	(18,486,152)	(5,932,629)	(598,678)
	(5,827,803,052)	(160,077,620)	(1,745,498,007)	(496,137,438)	0	(697,422,984)	(2,245,517,805)	(362,085,894)	(106,029,640)	(15,033,663)
NET PLANT	8,018,850,312	212,763,170	2,338,822,256	652,297,241	0	899,358,208	3,293,488,269	461,874,746	141,191,312	19,055,111
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.6533%	29.1666%	8.1345%	0.0000%	11.2156%	41.0718%	5.7599%	1.7607%	0.2376%
TOTAL GROSS PLANT (LESS SO FACTOR)	13,206,102,194	355,593,040	3,895,378,137	1,095,307,678	0	1,522,913,519	5,282,769,659	785,843,925	235,784,421	32,511,815
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.6926%	29.4968%	8.2940%	0.0000%	11.5319%	40.0025%	5.9506%	1.7854%	0.2462%

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	273,357,346	8,526,657	45,303,058	18,752,020	0	50,281,478	145,154,893	(23,866,502)	3,671,617	(335,708)	25,869,833	0
Interest Synchronization	(1,628,859)	(1,460)	(21,839)	(7,008)	-	(11,657)	(32,353)	(5,467)	(1,693)	(297)	(1,533,505)	(13,561)
	271,728,487	8,525,197	45,281,219	18,745,012	0	50,269,820	145,122,541	(23,871,969)	3,669,924	(336,004)	24,336,328	(13,561)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.1374%	16.6641%	6.8984%	0.0000%	18.5000%	53.4072%	-8.7852%	1.3506%	-0.1237%	8.9561%	-0.0050%

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	(1,432,222)	(67,992)	(939,635)	(240,939)	0	(380,184)	196,528	0	0	0	0	0
Transmission	S	160,455	(13,548)	1,763	(43,814)	0	16,663	199,391	0	0	0	0	0
Distribution	S	(2,157,420)	(179,026)	(1,286,233)	(285,458)	0	(406,703)	0	0	0	0	0	0
General	S	(802,296)	(45,002)	(422,604)	(97,351)	0	(151,990)	(75,545)	(7,271)	(2,252)	(281)	0	0
Mining Plant	S	(141,510)	(3,444)	(44,671)	(12,898)	0	(18,472)	(52,184)	(7,014)	(2,538)	(289)	0	0
Non-Utility	NUTIL	(1,362)	0	0	0	0	0	0	0	0	0	0	(1,362)
Total Pacific Division		(4,374,355)	(309,012)	(2,691,380)	(680,460)	0	(940,686)	268,190	(14,285)	(4,790)	(570)	0	(1,362)
Utah Division													
Production	S	(15,458,564)	0	0	0	0	0	(13,574,020)	(1,349,097)	(488,226)	(47,221)	0	0
Transmission	S	(4,445,208)	0	0	0	0	0	(3,949,877)	(354,238)	(128,676)	(12,417)	0	0
Distribution	S	(5,472,700)	0	0	0	0	0	(4,710,633)	(564,712)	(197,355)	0	0	0
General	S	(709,269)	(3,408)	(43,499)	(10,914)	0	(15,743)	(516,818)	(81,877)	(35,702)	(1,308)	0	0
Mining Plant	S	(61,286)	(1,533)	(19,710)	(5,633)	0	(7,960)	(22,362)	(2,905)	(1,069)	(114)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		(26,147,027)	(4,941)	(63,209)	(16,547)	0	(23,703)	(22,773,710)	(2,352,829)	(851,028)	(61,060)	0	0
PC (Post Merger)													
Production	S	52,761,711	1,016,703	15,027,120	4,188,176	0	6,879,550	21,246,826	3,159,572	1,038,503	205,261	0	0
Hydro - P	S	699,626	11,898	189,507	60,599	0	94,072	276,179	49,922	14,357	3,092	0	0
Hydro - U	S	756,248	15,343	235,481	30,244	0	107,570	325,641	22,605	16,163	3,201	0	0
Transmission	S	10,225,385	220,225	2,731,115	545,219	0	1,158,087	4,678,362	706,839	154,499	31,039	0	0
Distribution	S	17,202,892	785,394	4,407,894	892,776	0	996,368	8,781,234	1,133,728	205,498	0	0	0
General	S	6,798,176	174,767	2,084,293	572,135	0	826,019	2,583,880	402,171	145,916	12,398	(3,403)	0
Mining Plant	S	(469,501)	(20,699)	(100,079)	(77,719)	0	11,546	(275,821)	(25,754)	15,644	3,381	0	0
Non-Utility	NUTIL	306,087	0	0	0	0	0	0	0	0	0	0	306,087
Total PC (Post Merger)		88,280,624	2,203,631	24,575,331	6,211,430	0	10,073,212	37,616,301	5,449,083	1,590,580	258,372	(3,403)	306,087
Total Deferred Taxes		57,759,242	1,889,678	21,820,742	5,514,423	0	9,108,823	15,110,781	3,081,969	734,762	196,742	(3,403)	304,725
Percentage of Total (DITEXP)		100.0001%	3.2716%	37.7788%	9.5473%	0.0000%	15.7704%	26.1617%	5.3359%	1.2721%	0.3406%	-0.0059%	0.5276%

DitbalRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	77,429,470	3,117,342	44,267,675	11,764,659	0	16,769,455	1,510,339	0	0	0	0	0
Transmission	S	11,622,824	406,902	5,992,718	1,562,366	0	2,793,668	867,170	0	0	0	0	0
Distribution	S	52,686,736	4,714,561	30,898,040	7,505,489	0	9,568,646	0	0	0	0	0	0
General	S	3,218,697	181,857	1,819,811	393,765	0	647,898	132,164	28,296	10,835	4,071	0	0
Mining Plant	S	4,988,556	128,064	1,624,811	461,572	0	641,829	1,811,483	225,856	86,275	8,666	0	0
Non-Utility Plant	NUTIL	149,256	0	0	0	0	0	0	0	0	0	0	149,256
Total Pacific Division		150,095,539	8,548,726	84,603,055	21,687,851	0	30,421,496	4,321,156	254,152	97,110	12,737	0	149,256
Utah Division													
Production	S	118,142,744	0	0	0	0	0	92,338,208	18,637,668	6,353,232	813,636	0	0
Transmission	S	54,634,009	0	0	0	0	0	45,907,459	6,297,348	2,145,856	283,346	0	0
Distribution	S	99,911,297	0	0	0	0	0	82,864,544	12,433,290	4,613,463	0	0	0
General	S	8,883,118	43,919	525,774	141,527	0	187,633	6,360,793	1,073,974	496,022	53,476	0	0
Mining Plant	S	1,472,536	38,260	482,063	136,866	0	188,669	533,805	65,198	25,223	2,452	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		283,043,704	82,179	1,007,837	278,393	0	376,302	228,004,809	38,507,478	13,633,796	1,152,910	0	0
PACIFICORP													
Production	S	278,338,147	5,934,264	85,855,711	23,986,228	0	34,085,087	107,664,675	15,009,854	4,950,975	851,353	0	0
Hydro - P	S	28,355,406	605,247	9,034,816	2,403,066	0	3,421,185	10,939,327	1,390,521	484,025	77,219	0	0
Hydro - U	S	6,815,161	160,482	2,205,778	589,832	0	820,975	2,591,659	314,266	114,610	17,559	0	0
Transmission	S	169,193,345	3,791,405	52,357,225	14,114,516	0	19,966,829	66,622,963	9,136,084	2,792,592	411,731	0	0
Distribution	S	228,181,707	9,937,029	69,213,146	13,481,512	0	15,697,414	104,282,872	12,697,811	2,871,923	0	0	0
General	S	111,077,222	2,622,023	36,570,330	10,766,341	0	13,143,123	39,538,164	6,105,165	2,156,517	134,034	41,525	0
Mining Plant	S	30,087,568	510,755	10,198,398	1,993,409	0	4,456,088	11,087,444	1,161,958	596,119	83,397	0	0
Non-Utility Plant	NUTIL	(689,119)	0	0	0	0	0	0	0	0	0	0	(689,119)
Total PC (Post Merger)		851,359,437	23,561,205	265,435,404	67,334,904	0	91,590,701	342,727,104	45,815,659	13,966,761	1,575,293	41,525	(689,119)
Total Deferred Taxes		1,284,498,680	32,192,110	351,046,296	89,301,148	0	122,388,499	575,053,069	84,577,289	27,697,667	2,740,940	41,525	(539,863)
Percentage of Total (DITBAL)		100.0001%	2.5062%	27.3294%	6.9522%	0.0000%	9.5281%	44.7687%	6.5845%	2.1564%	0.2134%	0.0032%	-0.0420%

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	11,104,536	590,762	5,263,797	926,721	0	420,388	3,948,383	(46,099)	585	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		5.3200%	47.4022%	8.3454%	0.0000%	3.7857%	35.5565%	-0.4151%	0.0053%	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	1,618,157	43,989	531,528	122,306	0	111,876	729,613	64,593	14,252	0	0	0
CN												
Customer System factor - CN		2.7185%	32.8477%	7.5584%	0.0000%	6.9138%	45.0891%	3.9918%	0.8808%	0.0000%	0.0000%	0.0000%
CNP												
Pacific Division Customers	765,710	0	531,528	122,306	0	111,876	0	0	0	0	0	0
Customer Service Pacific factor - CNP		0.00%	69.42%	15.97%	0.00%	14.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSU												
Utah Division Customers	808,458	0	0	0	0	0	729,613	64,593	14,252	0	0	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.25%	7.99%	1.76%	0.00%	0.00%	0.00%

CIAC

Contributions in Aid of Construction	Customer Adv. Received	Factor %
Oregon	0	31.0911%
Washington - Other	0	7.1649%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	0	4.4747%
Montana	-	0.0000%
Wyoming PPL	0	7.7781%
Wyoming UPL	0	1.5119%
California	0	3.9347%
Utah	0	44.0445%
Total	1	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			264,281,949	8,241,926	43,790,721	18,125,960	0	48,602,528	140,307,979	(23,069,207)	3,549,046	(324,486)	25,057,029	453
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			264,281,949	8,241,926	43,790,721	18,125,960	0	48,602,528	140,307,979	(23,069,207)	3,549,046	(324,486)	25,057,029	453
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	3.1186%	16.5697%	6.8586%	0.0000%	18.3904%	53.0903%	-8.7290%	1.3429%	-0.1228%	9.4812%	0.0002%

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	329,939	4,730,635	1,468,855	0	2,253,629	6,744,753	1,096,310	315,646	66,822	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(157,974)	(2,265,022)	(703,286)	0	(1,079,034)	(3,229,378)	(524,912)	(151,131)	(31,994)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	75,377	1,080,750	335,571	0	514,859	1,540,891	250,460	72,112	15,266	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,589)	(51,461)	(15,979)	0	(24,516)	(73,371)	(11,926)	(3,434)	(727)	0	0
Net Plant		12,564,143	243,752	3,494,903	1,085,162	0	1,664,938	4,982,894	809,933	233,193	49,367	0	0
Division Net Plant Nuclear Pacific	**DNPPNP**	100.0000%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	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%	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	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	331,639	4,755,006	1,476,422	0	2,265,239	6,779,500	1,101,958	317,272	67,166	0	0
	(108)	SG	(8,434,030)	(163,626)	(2,346,051)	(728,445)	0	(1,117,636)	(3,344,906)	(543,690)	(156,537)	(33,139)	0	0
Post-merger	(101)	SG	3,485,613	67,623	969,575	301,052	0	461,896	1,382,382	224,696	64,694	13,696	0	0
	(108)	SG	(240,609)	(4,668)	(66,929)	(20,781)	0	(31,884)	(95,425)	(15,511)	(4,466)	(945)	0	0
	(107)	SG	1,778,549	34,505	494,730	153,613	0	235,685	705,366	114,652	33,010	6,988	0	0
	(120)	SE	1,975,759	35,268	527,656	169,318	0	281,658	781,684	132,100	40,907	7,168	0	0
	(228)	SG	7,220,849	140,089	2,008,586	623,663	0	956,871	2,863,763	465,484	134,020	28,372	0	0
	(228)	SG	1,472,376	28,565	409,563	127,169	0	195,112	583,939	94,915	27,328	5,785	0	0
	(228)	SNNP	3,531,000	68,504	982,200	304,972	0	467,911	1,400,382	227,622	65,536	13,874	0	0
	(228)	SE	1,743,025	31,114	465,501	149,373	0	248,480	689,606	116,540	36,088	6,324	0	0
Total Acct 182.22			29,626,734	569,013	8,199,837	2,556,354	0	3,963,332	11,746,291	1,918,766	557,853	115,289	0	0
Revised Study	(228)	SNNP	112,680	2,186	31,344	9,732	0	14,932	44,688	7,264	2,091	443	0	0
	(228)	SE	941,950	16,814	251,562	80,723	0	134,282	372,671	62,979	19,503	3,417	0	0
December 1993 Adj.			1,054,630	19,000	282,905	90,455	0	149,213	417,359	70,243	21,594	3,860	0	0
Adjusted Acct 182.22			30,681,364	588,013	8,482,743	2,646,809	0	4,112,545	12,163,650	1,989,009	579,446	119,149	0	0
TROJP Trojan Plant Allocator			100.0000%	1.9165%	27.6479%	8.6268%	0.0000%	13.4041%	39.6451%	6.4828%	1.8886%	0.3883%	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	140,089	2,008,586	623,663	0	956,871	2,863,763	465,484	134,020	28,372	0	0
- Postmerger	SG	1,472,376	28,565	409,563	127,169	0	195,112	583,939	94,915	27,328	5,785	0	0
Storage Facility	SE	1,743,025	31,114	465,501	149,373	0	248,480	689,606	116,540	36,088	6,324	0	0
Transition Costs	SNNP	3,531,000	68,504	982,200	304,972	0	467,911	1,400,382	227,622	65,536	13,874	0	0
Total Acct 228.42		13,967,250	268,271	3,865,850	1,205,176	0	1,868,374	5,537,690	904,560	262,973	54,355	0	0
Transition Costs	SNNP	112,680	2,186	31,344	9,732	0	14,932	44,688	7,264	2,091	443	0	0
Storage Facility	SE	941,950	16,814	251,562	80,723	0	134,282	372,671	62,979	19,503	3,417	0	0
December 1993 Adj.		1,054,630	19,000	282,905	90,455	0	149,213	417,359	70,243	21,594	3,860	0	0
Adjusted Acct 228.42		15,021,880	287,272	4,148,756	1,295,631	0	2,017,588	5,955,049	974,803	284,567	58,215	0	0
TROJD		100.0000%	1.9124%	27.6181%	8.6250%	0.0000%	13.4310%	39.6425%	6.4892%	1.8943%	0.3875%	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	49,565,699	1,313,851	14,969,461	3,954,618	0	5,526,509	19,934,536	2,890,333	872,723	103,669	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	106,303	1,524,163	473,250	0	726,097	2,173,092	353,220	101,698	21,529	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	9,537,073	423,833	1,082,778	191,875	0	484,522	1,554,207	242,007	71,568	12,231	5,474,052	0
Total Amortization Expense :		64,582,125	1,843,986	17,576,402	4,619,743	0	6,737,128	23,661,835	3,485,561	1,045,989	137,429	5,474,052	0
Schedule M Amortization Factor		100.0000%	2.8553%	27.2156%	7.1533%	0.0000%	10.4319%	36.6384%	5.3971%	1.6196%	0.2128%	8.4761%	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	135,152,715	2,624,090	37,671,181	11,686,831	0	17,888,445	53,563,566	8,677,781	2,512,168	528,653	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	12,649,660	245,412	3,518,691	1,092,548	0	1,676,270	5,016,810	815,445	234,780	49,703	0	0
Other	Acct 403.4	11,583,091	225,000	3,196,759	997,183	0	1,537,801	4,608,456	758,103	213,404	46,385	0	0
Transmission	Acct 403.5	51,137,126	992,093	14,224,552	4,416,701	0	6,776,439	20,280,803	3,296,495	949,116	200,927	0	0
Distribution	Acct 403.6	117,045,147	4,726,158	40,415,114	9,700,431	0	9,894,701	44,565,600	5,810,323	1,932,821	0	0	0
General	Acct 403.7&8	39,686,856	931,926	12,296,786	3,573,706	0	4,768,574	14,835,161	2,418,893	789,762	72,050	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 :		367,254,594	9,744,678	111,323,082	31,467,400	0	42,542,230	142,870,395	21,777,040	6,632,052	897,718	0	0
Schedule M Depreciation Factor		100.0000%	2.6534%	30.3122%	8.5683%	0.0000%	11.5839%	38.9023%	5.9297%	1.8058%	0.2444%	0.0000%	0.0000%

ANNUAL EMBEDDED COSTS
September-05
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	22,243,320				Page 2.7, West only
403HP	Hydro Depreciation Expense	10,005,288				Page 2.15, West only
404IP	Hydro Relicensing Amortization	3,289,633				Page 2.16, West only
	Total West Hydro Operating Expense	**35,538,241**				
330 - 336	Hydro Electric Plant in Service	408,015,108				Page 2.23, West only
302 & 186M	Hydro Relicensing	69,223,671				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(181,563,585)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(9,365,400)				Page 2.39, West only
154	Materials and Supplies	(19,221)				Page 2.32, West only
	West Hydro Net Rate Base	**286,290,573**				
	Pre-tax Return	11.95%				
	Rate Base Revenue Requirement	**34,200,023**				
	Annual Embedded Cost					
	West Hydro-Electric Resources	**69,738,265**	4,010,717	17.39	(90,316,914)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	46,348,908	1,923,080	24.10	(30,395,213)	GRID
	Grant Reasonable Portion	(14,411,404)			(14,411,404)	GRID
		31,937,505			(44,806,617)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilites Costs	36,442,604	405,898	89.78	20,244,490	
555	Oregon Annual Qualified Facilites Costs	45,484,159	366,460	124.12	30,859,895	
555	Idaho Annual Qualified Facilites Costs	3,870,333	76,649	50.49	811,510	
555	WYU Annual Qualified Facilites Costs	-	-	-	-	
555	WYP Annual Qualified Facilites Costs	4,762,555	94,695	50.29	983,560	
555	California Annual Qualified Facilites Costs	3,958,249	36,085	109.69	2,518,199	
555	Washington Annual Qualified Facilites Costs	2,014,347	17,346	116.13	1,322,115	
	Total Qualified Facilities Costs	96,532,248	997,133	96.81	56,739,770	GRID

All Other Generation Resources
(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	$/Mwh		Reference
500 - 514	Steam Operation & Maintenance Expense	729,605,065				Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	11,807,208				Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	115,054,669				Page 2.8
555	Other Purchased Power Contracts	1,597,630,400				GRID less QF and Mid-C
4118	SO2 Emission Allowances	(1,265,858)				Page 2.4
	James River and Little Mountain Offset	(7,802,616)				Page 5.2
403SP	Steam Depreciation Expense	135,152,715				Page 2.15
403HP	East Hydro Depreciation Expense	2,644,372				Page 2.15, East only
403OP	Other Generation Depreciation Expense	11,583,091				Page 2.15
403MP	Mining Depreciation Expense	0				Page 2.15
404IP	East Hydro Relicensing Amortization	503,486				Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353				Page 2.17
	Total All Other Operating Expenses	**2,600,391,884**				
310 - 316	Steam Electric Plant in Service	4,411,478,363				Page 2.21
330 - 336	East Hydro Electric Plant in Service	101,486,294				Page 2.23, East only
302 & 186M	East Hydro Relicensing	10,550,067				Page 2.29, East only
340 - 346	Other Electric Plant in Service	349,998,425				Page 2.24
399	Mining	265,600,936				Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,214,649,856)				Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(55,715,289)				Page 2.36
108MP	Other Accumulated Depreciation Reserve	(132,656,878)				Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(40,739,258)				Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(2,254,491)				Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780				Page 2.31
115	Accumulated Provision Acquisition Adjustment	(70,299,947)				Page 2.31
151	Fuel Stock	52,301,487				Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(1,865,359)				Page 2.32
253.98	SO2 Emission Allowances	(2,474,742)				Page 2.34
154	Materials & Supplies	55,802,926				Page 2.32
154	East Hydro Materials & Supplies					
	Total Net Rate Base	**2,883,756,457**				
	Pre-tax Return	11.95%				
	Rate Base Revenue Requirement	**344,491,045**				
	Annual Embedded Cost					
	All Other Generation Resources	**2,944,882,929**	73,793,878	39.91		MWh from GRID
	Total Annual Embedded Costs	**3,143,090,946**	**80,724,808**	**38.94**		

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

10.2 Demand and Energy Loads

September 2005
COINCIDENTAL PEAKS

METERED LOADS (CP)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	2,109	660	151	874	2,569	403	140	22	2,547	6,906
Nov-04	29	1800	2,358	721	158	952	3,241	366	147	29	3,212	7,943
Dec-04	6	1800	2,337	700	167	933	3,244	437	146	28	3,216	7,965
Jan-05	5	1800	2,335	739	149	950	3,096	433	145	25	3,071	7,847
Feb-05	15	800	2,501	732	140	908	2,768	406	140	22	2,746	7,593
Mar-05	1	800	2,070	605	159	896	2,647	396	138	22	2,625	6,910
Apr-05	8	900	2,062	561	132	920	2,587	386	118	25	2,562	6,766
May-05	27	1600	1,937	596	117	872	2,907	465	124	28	2,879	7,018
Jun-05	21	1500	1,839	693	110	961	3,650	519	125	38	3,612	7,897
Jul-05	20	1700	2,240	708	171	995	4,056	681	127	41	4,015	8,979
Aug-05	9	1600	2,221	773	173	980	3,822	476	125	40	3,782	8,571
Sep-05	7	1700	1,888	666	146	943	3,673	452	126	38	3,634	7,894
			25,898	8,152	1,775	11,184	38,260	5,422	1,599	358	37,901	92,289

- (less)

Adjustments for Buy Through of Curtailment (Reduction) and Load No Longer Served

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	-	-	-	(8)	-	-	-	-	-	(8)
Nov-04	29	1800	-	-	-	(9)	-	-	-	-	-	(9)
Dec-04	6	1800	-	-	-	(8)	(94)	-	-	-	(94)	(102)
Jan-05	5	1800	-	-	-	(10)	-	-	-	-	-	(10)
Feb-05	15	800	-	-	-	(10)	-	-	-	-	-	(10)
Mar-05	1	800	-	-	-	(9)	-	-	-	-	-	(9)
Apr-05	8	900	-	-	-	(9)	-	-	-	-	-	(9)
May-05	27	1600	-	-	-	(9)	-	-	-	-	-	(9)
Jun-05	21	1500	-	-	-	(8)	(75)	-	-	-	(75)	(83)
Jul-05	20	1700	-	-	-	(8)	(72)	-	-	-	(72)	(80)
Aug-05	9	1600	-	-	-	(9)	(71)	-	-	-	(71)	(80)
Sep-05	7	1700	-	-	-	(9)	(71)	-	-	-	(71)	(79)
			-	-	-	(105)	(382)	-	-	-	(382)	(488)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	2,109	660	151	866	2,569	403	140	22	2,547	6,899
Nov-04	29	1800	2,358	721	158	943	3,241	366	147	29	3,212	7,934
Dec-04	6	1800	2,337	700	167	925	3,151	437	146	28	3,123	7,863
Jan-05	5	1800	2,335	739	149	940	3,096	433	145	25	3,071	7,837
Feb-05	15	800	2,501	732	140	897	2,768	406	140	22	2,746	7,583
Mar-05	1	800	2,070	605	159	886	2,647	396	138	22	2,625	6,901
Apr-05	8	900	2,062	561	132	911	2,587	386	118	25	2,562	6,757
May-05	27	1600	1,937	596	117	863	2,907	465	124	28	2,879	7,009
Jun-05	21	1500	1,839	693	110	953	3,575	519	125	38	3,537	7,814
Jul-05	20	1700	2,240	708	171	987	3,984	681	127	41	3,943	8,899
Aug-05	9	1600	2,221	773	173	971	3,751	476	125	40	3,711	8,491
Sep-05	7	1700	1,888	666	146	935	3,602	452	126	38	3,564	7,815
			25,898	8,152	1,775	11,078	37,878	5,422	1,599	358	37,519	91,801

+ plus

Adjustments for Ancilary Services Contracts (Add backs) excluding Buy Through

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	-	-	-	-	-	35	-	-	-	35
Nov-04	29	1800	-	-	-	-	-	-	-	-	-	-
Dec-04	6	1800	-	-	-	-	-	71	-	-	-	71
Jan-05	5	1800	-	-	-	-	-	-	-	-	-	-
Feb-05	15	800	-	-	-	-	-	-	-	-	-	-
Mar-05	1	800	-	-	-	-	-	-	-	-	-	-
Apr-05	8	900	-	-	-	-	-	-	-	-	-	-
May-05	27	1600	-	-	-	-	-	-	-	-	-	-
Jun-05	21	1500	-	-	-	-	-	71	-	-	-	71
Jul-05	20	1700	-	-	-	-	-	-	-	-	-	-
Aug-05	9	1600	-	-	-	-	-	71	-	-	-	71
Sep-05	7	1700	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	248	-	-	-	248

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC		
Month	Day	Time	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Oct-04	25	800	2,109	660	151	866	2,569	439	140	22	2,547	6,934
Nov-04	29	1800	2,358	721	158	943	3,241	366	147	29	3,212	7,934
Dec-04	6	1800	2,337	700	167	925	3,151	508	146	28	3,123	7,934
Jan-05	5	1800	2,335	739	149	940	3,096	433	145	25	3,071	7,837
Feb-05	15	800	2,501	732	140	897	2,768	406	140	22	2,746	7,583
Mar-05	1	800	2,070	605	159	886	2,647	396	138	22	2,625	6,901
Apr-05	8	900	2,062	561	132	911	2,587	386	118	25	2,562	6,757
May-05	27	1600	1,937	596	117	863	2,907	465	124	28	2,879	7,009
Jun-05	21	1500	1,839	693	110	953	3,575	590	125	38	3,537	7,885
Jul-05	20	1700	2,240	708	171	987	3,984	681	127	41	3,943	8,899
Aug-05	9	1600	2,221	773	173	971	3,751	546	125	40	3,711	8,562
Sep-05	7	1700	1,888	666	146	935	3,602	452	126	38	3,564	7,815
			25,898	8,152	1,775	11,078	37,878	5,670	1,599	358	37,519	92,049

September 2005
ENERGY

METERED LOADS (MWH)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2004	Oct-04	1,141,816	372,159	69,578	615,239	1,662,192	268,914	94,990	14,851	1,647,341	4,224,888
2004	Nov-04	1,254,339	397,005	82,305	608,630	1,756,834	255,115	94,522	14,624	1,742,210	4,448,750
2004	Dec-04	1,360,296	433,868	94,085	636,121	1,929,232	278,368	101,674	16,060	1,913,172	4,833,644
2005	Jan-05	1,368,207	442,586	88,373	629,423	1,887,851	282,026	101,390	15,486	1,872,365	4,799,856
2005	Feb-05	1,172,983	368,361	69,600	588,795	1,686,614	251,889	91,685	13,457	1,673,157	4,229,926
2005	Mar-05	1,196,102	360,347	69,891	653,540	1,688,558	265,523	95,584	14,755	1,673,803	4,329,545
2005	Apr-05	1,114,620	336,258	68,487	626,735	1,623,854	224,139	84,209	14,693	1,609,160	4,078,301
2005	May-05	1,079,502	336,753	66,493	626,493	1,719,556	275,274	90,559	15,679	1,703,876	4,194,631
2005	Jun-05	1,110,677	351,781	75,396	634,262	1,785,727	335,368	87,528	16,742	1,768,985	4,380,740
2005	Jul-05	1,240,980	397,082	97,511	673,866	2,190,995	469,577	92,497	21,335	2,169,660	5,162,507
2005	Aug-05	1,266,096	421,801	95,319	665,515	2,099,437	359,598	90,793	20,688	2,078,749	4,998,558
2005	Sep-05	1,097,116	372,046	77,440	634,868	1,746,771	269,765	85,956	16,691	1,730,080	4,283,962
		14,402,733	4,590,048	954,479	7,593,487	21,777,620	3,535,555	1,111,386	195,061	21,582,558	53,965,307

- (less)

Adjustments for Buy Through of Curtailment (Reduction) and Load No Longer Served

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2004	Oct-04	-	-	-	(5,344)	-	-	-	-	-	(5,344)
2004	Nov-04	-	-	-	(5,180)	-	-	-	-	-	(5,180)
2004	Dec-04	-	-	-	(6,655)	(8,368)	-	-	-	(8,368)	(15,023)
2005	Jan-05	-	-	-	(5,970)	(5,772)	-	-	-	(5,772)	(11,742)
2005	Feb-05	-	-	-	(5,829)	-	-	-	-	-	(5,829)
2005	Mar-05	-	-	-	(6,459)	-	-	-	-	-	(6,459)
2005	Apr-05	-	-	-	(5,949)	-	-	-	-	-	(5,949)
2005	May-05	-	-	-	(5,742)	-	-	-	-	-	(5,742)
2005	Jun-05	-	-	-	(5,503)	(3,365)	-	-	-	(3,365)	(8,868)
2005	Jul-05	-	-	-	(6,022)	(5,042)	-	-	-	(5,042)	(11,064)
2005	Aug-05	-	-	-	(6,065)	(4,540)	-	-	-	(4,540)	(10,605)
2005	Sep-05	-	-	-	(5,541)	(4,100)	-	-	-	(4,100)	(9,641)
		-	-	-	(70,258)	(31,187)	-	-	-	(31,187)	(101,445)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2004	Oct-04	1,141,816	372,159	69,578	609,895	1,662,192	268,914	94,990	14,851	1,647,341	4,219,544
2004	Nov-04	1,254,339	397,005	82,305	603,450	1,756,834	255,115	94,522	14,624	1,742,210	4,443,570
2004	Dec-04	1,360,296	433,868	94,085	629,466	1,920,864	278,368	101,674	16,060	1,904,804	4,818,621
2005	Jan-05	1,368,207	442,586	88,373	623,453	1,882,079	282,026	101,390	15,486	1,866,593	4,788,114
2005	Feb-05	1,172,983	368,361	69,600	582,966	1,686,614	251,889	91,685	13,457	1,673,157	4,224,097
2005	Mar-05	1,196,102	360,347	69,891	647,081	1,688,558	265,523	95,584	14,755	1,673,803	4,323,086
2005	Apr-05	1,114,620	336,258	68,487	620,786	1,623,854	224,139	84,209	14,693	1,609,160	4,072,352
2005	May-05	1,079,502	336,753	66,493	620,752	1,719,556	275,274	90,559	15,679	1,703,876	4,188,889
2005	Jun-05	1,110,677	351,781	75,396	628,760	1,782,361	335,368	87,528	16,742	1,765,620	4,371,872
2005	Jul-05	1,240,980	397,082	97,511	667,844	2,185,953	469,577	92,497	21,335	2,164,618	5,151,443
2005	Aug-05	1,266,096	421,801	95,319	659,450	2,094,897	359,598	90,793	20,688	2,074,209	4,987,953
2005	Sep-05	1,097,116	372,046	77,440	629,328	1,742,671	269,765	85,956	16,691	1,725,980	4,274,321
		14,402,733	4,590,048	954,479	7,523,229	21,746,432	3,535,555	1,111,386	195,061	21,551,371	53,863,862

+ plus

Adjustments for Ancilary Services Contracts (Add backs) Includes Reserves (excludes buy throughs)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2004	Oct-04	-	-	-	-	-	2,612	-	-	-	2,612
2004	Nov-04	-	-	-	-	-	3,351	-	-	-	3,351
2004	Dec-04	-	-	-	-	-	5,618	-	-	-	5,618
2005	Jan-05	-	-	-	-	267	506	-	-	267	772
2005	Feb-05	-	-	-	-	226	561	-	-	226	786
2005	Mar-05	-	-	-	-	371	200	-	-	371	571
2005	Apr-05	-	-	-	-	304	110	-	-	304	414
2005	May-05	-	-	-	-	215	200	-	-	215	416
2005	Jun-05	-	-	-	-	698	2,798	-	-	698	3,497
2005	Jul-05	-	-	-	-	159	7,793	-	-	159	7,951
2005	Aug-05	-	-	-	-	392	7,936	-	-	392	8,328
2005	Sep-05	-	-	-	-	453	2,761	-	-	453	3,214
		-	-	-	-	3,085	34,447	-	-	3,085	37,532

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

		Non-FERC							FERC		
Year	Month	OR	WA	CA	E. WY	UT	ID	W. WY	UT	UT	Total
2004	Oct-04	1,141,816	372,159	69,578	609,895	1,662,192	271,526	94,990	14,851	1,647,341	4,222,157
2004	Nov-04	1,254,339	397,005	82,305	603,450	1,756,834	258,466	94,522	14,624	1,742,210	4,446,921
2004	Dec-04	1,360,296	433,868	94,085	629,466	1,920,864	283,986	101,674	16,060	1,904,804	4,824,239
2005	Jan-05	1,368,207	442,586	88,373	623,453	1,882,346	282,532	101,390	15,486	1,866,860	4,788,886
2005	Feb-05	1,172,983	368,361	69,600	582,966	1,686,839	252,449	91,685	13,457	1,673,382	4,224,884
2005	Mar-05	1,196,102	360,347	69,891	647,081	1,688,929	265,723	95,584	14,755	1,674,174	4,323,658
2005	Apr-05	1,114,620	336,258	68,487	620,786	1,624,158	224,249	84,209	14,693	1,609,464	4,072,766
2005	May-05	1,079,502	336,753	66,493	620,752	1,719,771	275,474	90,559	15,679	1,704,092	4,189,305
2005	Jun-05	1,110,677	351,781	75,396	628,760	1,783,060	338,167	87,528	16,742	1,766,318	4,375,368
2005	Jul-05	1,240,980	397,082	97,511	667,844	2,186,112	477,369	92,497	21,335	2,164,777	5,159,394
2005	Aug-05	1,266,096	421,801	95,319	659,450	2,095,289	367,534	90,793	20,688	2,074,601	4,996,281
2005	Sep-05	1,097,116	372,046	77,440	629,328	1,743,124	272,526	85,956	16,691	1,726,433	4,277,535
		14,402,733	4,590,048	954,479	7,523,229	21,749,517	3,570,002	1,111,386	195,061	21,554,456	53,901,394

September 05
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	149.4	2,073.6	645.1	0.0	883.8	2,524.3	436.5	140.2	21.8	
Nov-04	152.0	2,235.0	691.4	0.0	967.3	3,133.8	351.2	142.9	29.2	
Dec-04	173.4	2,448.1	727.2	0.0	929.1	3,101.7	512.4	142.2	28.1	
Jan-05	148.7	2,329.8	659.3	0.0	967.1	3,069.7	429.8	145.3	25.5	
Feb-05	134.9	2,329.0	697.2	0.0	913.2	2,724.3	396.7	138.1	21.9	
Mar-05	159.0	2,022.7	627.3	0.0	887.0	2,637.3	396.1	138.6	21.6	
Apr-05	134.1	2,095.7	542.9	0.0	914.2	2,551.7	386.3	117.0	24.9	
May-05	115.9	1,699.5	526.3	0.0	880.9	2,696.0	485.6	123.0	28.2	
Jun-05	112.1	1,863.7	600.4	0.0	1,041.6	3,225.5	584.7	124.1	37.8	
Jul-05	172.5	2,057.2	651.1	0.0	1,076.1	3,161.3	676.2	126.1	40.8	
Aug-05	174.0	2,089.9	696.5	0.0	1,038.5	3,393.4	546.0	124.9	40.3	
Sep-05	145.6	1,827.1	637.8	0.0	990.5	3,085.9	461.2	125.0	38.4	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	
Juris % by Division	3.8484%	54.4620%	16.7317%	0.0000%	24.9578%	82.2699%	13.1960%	3.6989%	0.8352%	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	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	
System Capacity Factor	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	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	69,412	1,138,301	372,356	0	616,236	1,633,887	271,073	94,881	14,851	
Nov-04	82,081	1,242,382	399,213	0	604,556	1,739,138	257,943	94,488	14,624	
Dec-04	95,673	1,384,339	453,315	0	633,396	1,915,510	287,422	102,532	16,060	
Jan-05	88,759	1,370,880	445,076	0	628,502	1,888,279	282,854	102,425	15,486	
Feb-05	71,151	1,191,884	372,705	0	584,600	1,677,638	251,604	92,144	13,457	
Mar-05	71,850	1,224,982	371,107	0	645,736	1,676,590	267,269	96,018	14,755	
Apr-05	68,353	1,111,858	334,168	0	630,360	1,603,192	224,071	84,076	14,693	
May-05	66,623	1,063,386	330,917	0	633,953	1,682,428	278,583	90,429	15,679	
Jun-05	75,588	1,114,693	353,937	0	650,107	1,759,531	346,272	87,586	16,742	
Jul-05	97,563	1,200,347	390,068	0	703,281	2,011,747	477,270	92,166	21,335	
Aug-05	95,236	1,221,312	411,237	0	684,933	1,990,677	372,054	90,660	20,688	
Sep-05	77,464	1,094,809	373,568	0	649,150	1,693,477	278,452	85,806	16,691	
Load Curtailment	0	0	0	0	0	0	0	0	0	
Total	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	
Juris % by Division	3.4785%	52.0422%	16.6997%	0.0000%	27.7797%	81.2680%	13.7339%	4.2529%	0.7452%	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	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	
System Energy Factor	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Divisional Energy - Pacific	3.4785%	52.0422%	16.6997%	0.0000%	27.7797%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.2680%	13.7339%	4.2529%	0.7452%	100.00%
System Generation Factor	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Divisional Generation - Pacific	3.7565%	53.8609%	16.7237%	0.0000%	25.6588%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.0177%	13.3314%	3.8383%	0.8126%	100.00%
System Capacity (kw)										
Accord	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Modified Accord	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Rolled-In	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Rolled-In with Hydro Adj.	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
Rolled-In with Off-Sys Adj.	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4	88,948.0
System Capacity Factor										
Accord	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Modified Accord	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Rolled-In	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Rolled-In with Hydro Adj.	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
Rolled-In with Off-Sys Adj.	1.9917%	28.1865%	8.6594%	0.0000%	12.9168%	39.6916%	6.3665%	1.7845%	0.4030%	100.00%
System Energy (kwh)										
Accord	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Modified Accord	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Rolled-In	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Rolled-In with Hydro Adj.	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
Rolled-In with Off-Sys Adj.	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	53,766,640
System Energy Factor										
Accord	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Modified Accord	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Rolled-In	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Rolled-In with Hydro Adj.	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
Rolled-In with Off-Sys Adj.	1.7850%	26.7065%	8.5698%	0.0000%	14.2557%	39.5637%	6.6861%	2.0704%	0.3628%	100.00%
System Generation Factor										
Accord	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Modified Accord	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Rolled-In	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Rolled-In with Hydro Adj.	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%
Rolled-In with Off-Sys Adj.	1.9401%	27.8165%	8.6370%	0.0000%	13.2515%	39.6596%	6.4464%	1.8560%	0.3929%	100.00%

September 05
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	151.1	2,109.4	659.7	0.0	866.4	2,547.3	438.8	139.7	21.8	0.0	3,786.6	3,147.7	2,569.2	21.8
Nov-04	158.1	2,358.2	721.0	0.0	942.9	3,211.8	366.3	146.6	29.2	0.0	4,180.3	3,753.9	3,241.0	29.2
Dec-04	167.1	2,337.5	699.5	0.0	925.2	3,122.6	508.3	145.6	28.1	0.0	4,129.3	3,804.5	3,150.7	28.1
Jan-05	149.1	2,335.1	738.5	0.0	940.5	3,070.6	432.9	145.0	25.5	0.0	4,163.1	3,674.0	3,096.1	25.5
Feb-05	139.6	2,500.6	731.6	0.0	897.4	2,746.1	405.6	139.8	21.9	0.0	4,269.3	3,313.4	2,768.0	21.9
Mar-05	159.3	2,070.0	604.8	0.0	886.5	2,624.9	396.2	137.6	21.6	0.0	3,720.5	3,180.4	2,646.5	21.6
Apr-05	132.3	2,062.1	560.9	0.0	910.8	2,562.2	386.4	117.6	24.9	0.0	3,666.0	3,091.1	2,587.1	24.9
May-05	117.3	1,937.0	595.6	0.0	863.3	2,878.5	465.2	123.8	28.2	0.0	3,513.2	3,495.8	2,906.7	28.2
Jun-05	110.4	1,838.9	693.2	0.0	952.7	3,537.5	589.9	124.5	37.8	0.0	3,595.2	4,289.7	3,575.3	37.8
Jul-05	171.1	2,239.7	708.4	0.0	987.0	3,943.1	681.3	127.4	40.8	0.0	4,106.1	4,792.7	3,984.0	40.8
Aug-05	173.2	2,221.4	773.4	0.0	971.0	3,710.9	546.4	125.1	40.3	0.0	4,139.0	4,422.7	3,751.1	40.3
Sep-05	146.5	1,887.8	665.6	0.0	934.6	3,563.6	452.2	126.0	38.4	0.0	3,634.5	4,180.2	3,602.0	38.4
Total Coin. Peak	1,774.9	25,897.5	8,152.3	0.0	11,078.4	37,519.1	5,669.7	1,598.7	358.4	0.0	46,903.1	45,145.9	37,877.5	358.4
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	-2	-36	-15	0	17	-23	-2	1	0.0		-34.712367	-24.78	-23	0
Nov-04	-6	-123	-30	0	24	-78	-15	-4	0.0		-134.510093	-96.78	-78	0
Dec-04	6	111	28	0	4	-21	4	-3	0.0		148.527561	-19.99	-21	0
Jan-05	0	-5	-79	0	27	-1	-3	0	0.0		-58.1954248	-3.77	-1	0
Feb-05	-5	-172	-34	0	16	-22	-9	-2	0.0		-194.90196	-32.52	-22	0
Mar-05	0	-47	23	0	1	12	0	1	0.0		-24.5126625	13.20	12	0
Apr-05	2	34	-18	0	3	-11	0	-1	0.0		20.7004697	-11.27	-11	0
May-05	-1	-237	-69	0	18	-182	20	-1	0.0		-290.659165	-162.93	-182	0
Jun-05	2	25	-93	0	89	-312	-5	0	0.0		22.5715475	-317.51	-312	0
Jul-05	1	-182	-57	0	89	-782	-5	-1	0.0		-149.15751	-788.30	-782	0
Aug-05	1	-132	-77	0	67	-318	0	0	0.0		-140.127949	-318.06	-318	0
Sep-05	-1	-61	-28	0	56	-478	9	-1	0.0		-33.6367588	-469.71	-478	0
Total Adj.	-3.3	-826.2	-450.0	0.0	410.9	-2,214.2	-6.8	-11.4	0.0		-868.614312	-2232.4022	-2214.20834	0
Net Coin. Peak	1,771.6	25,071.3	7,702.4	0.0	11,489.2	35,304.9	5,662.9	1,587.3	358.4					

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 05

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-05	29,303	7.07%	10.6	146.7	45.6	0.0	62.5	178.5	30.9	9.9	1.5	
Nov-05	20,955	5.06%	7.7	113.0	35.0	0.0	48.9	158.5	17.8	7.2	1.5	
Dec-05	30,298	7.31%	12.7	179.0	53.2	0.0	67.9	226.8	37.5	10.4	2.1	
Jan-06	26,500	6.40%	9.5	149.0	42.2	0.0	61.9	196.3	27.5	9.3	1.6	
Feb-06	19,782	4.77%	6.4	111.2	33.3	0.0	43.6	130.1	18.9	6.6	1.0	
Mar-06	14,512	3.50%	5.6	70.9	22.0	0.0	31.1	92.4	13.9	4.9	0.8	
Apr-06	21,775	5.26%	7.0	110.1	28.5	0.0	48.0	134.1	20.3	6.2	1.3	
May-06	42,850	10.34%	12.0	175.8	54.4	0.0	91.1	278.8	50.2	12.7	2.9	
Jun-06	39,475	9.53%	10.7	177.6	57.2	0.0	99.2	307.3	55.7	11.8	3.6	
Jul-06	58,022	14.00%	24.2	288.1	91.2	0.0	150.7	442.7	94.7	17.7	5.7	
Aug-06	63,064	15.22%	26.5	318.1	106.0	0.0	158.1	516.5	83.1	19.0	6.1	
Sep-06	47,763	11.53%	16.8	210.6	73.5	0.0	114.2	355.8	53.2	14.4	4.4	
	414,298	100.00%	150	2,050	642	-	977	3,018	504	130	33	
SSCCT Factor			1.99%	27.32%	8.56%	0.00%	13.02%	40.22%	6.71%	1.73%	0.43%	100.00%
SSGCT Factor			1.95%	27.02%	8.53%	0.00%	13.34%	40.12%	6.81%	1.81%	0.42%	100.00%

September 05

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-05	212,147	77,895	290,042	10.82%	16.2	224.3	69.8	0.0	95.6	273.0	47.2	15.2	2.4	
Nov-05	220,453	137,940	358,393	13.36%	20.3	298.7	92.4	0.0	129.3	418.8	46.9	19.1	3.9	
Dec-05	243,602	142,785	386,387	14.41%	25.0	352.7	104.8	0.0	133.9	446.9	73.8	20.5	4.1	
Jan-06	228,889	142,710	371,599	13.86%	20.6	322.9	91.4	0.0	134.0	425.4	59.6	20.1	3.5	
Feb-06	163,034	69,030	232,064	8.65%	11.7	201.6	60.3	0.0	79.0	235.8	34.3	11.9	1.9	
Mar-06	236,122	-	236,122	8.81%	14.0	178.1	55.2	0.0	78.1	232.2	34.9	12.2	1.9	
Apr-06	227,940	-	227,940	8.50%	11.4	178.1	46.1	0.0	77.7	216.9	32.8	9.9	2.1	
May-06	206,893	(78,020)	128,873	4.81%	5.6	81.7	25.3	0.0	42.3	129.6	23.3	5.9	1.4	
Jun-06	220,288	(137,880)	82,408	3.07%	3.4	57.3	18.5	0.0	32.0	99.1	18.0	3.8	1.2	
Jul-06	238,655	(142,450)	96,205	3.59%	6.2	73.8	23.4	0.0	38.6	113.4	24.3	4.5	1.5	
Aug-06	249,125	(142,580)	106,545	3.97%	6.9	83.0	27.7	0.0	41.3	134.8	21.7	5.0	1.6	
Sep-06	233,828	(68,810)	165,018	6.15%	9.0	112.4	39.2	0.0	60.9	189.9	28.4	7.7	2.4	
	2,680,976	620	2,681,596	100.00%	150	2,165	654	-	943	2,916	445	136	28	
SSCCH Factor					2.02%	29.11%	8.80%	0.00%	12.68%	39.21%	5.99%	1.83%	0.37%	100.00%
SSGCH Factor					1.96%	28.67%	8.79%	0.00%	13.01%	39.24%	6.06%	1.90%	0.37%	100.00%

September 05

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-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-06	56,800	11%	12.1	200.6	64.6	0.0	112.1	347.3	63.0	13.4	4.1	
Jul-06	167,200	32%	54.7	652.0	206.3	0.0	341.0	1001.8	214.3	40.0	12.9	
Aug-06	177,600	34%	58.6	703.5	234.5	0.0	349.6	1142.3	183.8	42.1	13.6	
Sep-06	126,000	24%	34.8	436.3	152.3	0.0	236.5	737.0	110.1	29.9	9.2	
	527,600	100%	160	1,992	658	-	1,039	3,228	571	125	40	
SSCC Factor			2.05%	25.50%	8.42%	0.00%	13.30%	41.31%	7.31%	1.60%	0.51%	100.00%
SSGC Factor			2.01%	25.33%	8.37%	0.00%	13.57%	41.05%	7.50%	1.68%	0.48%	100.00%

September 05

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	4,898	70,231	21,806	-	33,457	100,132	16,276	4,686	992	-	252,478
Chelan - Rocky Reach	5,947	85,272	26,477	-	40,623	121,578	19,762	5,690	1,205	-	306,553
Grant - Wanapum		508,098	157,764								665,862
Grant - Priest Rapids		40,559									40,559
Grant Displacement		356,883									356,883
Grant Surplus		68,670									68,670
Grant Meaningful Priority		232,075									232,075
Total	10,846	1,361,788	206,047	-	74,080	221,710	36,037	10,376	2,197	-	1,923,080
MC Factor	0.5640%	70.8129%	10.7144%	0.0000%	3.8522%	11.5289%	1.8739%	0.5395%	0.1142%	0.0000%	100.0000%

September 05

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	69,578	1,141,816	372,159	0	609,895	1,647,341	271,526	94,990	14,851	0	2,193,448	2,028,708	1,662,192	14,851
Nov-04	82,305	1,254,339	397,005	0	603,450	1,742,210	258,466	94,522	14,624	0	2,337,099	2,109,822	1,756,834	14,624
Dec-04	94,085	1,360,296	433,868	0	629,466	1,904,804	283,986	101,674	16,060	0	2,517,715	2,306,525	1,920,864	16,060
Jan-05	88,373	1,368,207	442,586	0	623,453	1,866,860	282,532	101,390	15,486	0	2,522,619	2,266,267	1,882,346	15,486
Feb-05	69,600	1,172,983	368,361	0	582,966	1,673,382	252,449	91,685	13,457	0	2,193,910	2,030,974	1,686,839	13,457
Mar-05	69,891	1,196,102	360,347	0	647,081	1,674,174	265,723	95,584	14,755	0	2,273,422	2,050,236	1,688,929	14,755
Apr-05	68,487	1,114,620	336,258	0	620,786	1,609,464	224,249	84,209	14,693	0	2,140,151	1,932,616	1,624,158	14,693
May-05	66,493	1,079,502	336,753	0	620,752	1,704,092	275,474	90,559	15,679	0	2,103,500	2,085,805	1,719,771	15,679
Jun-05	75,396	1,110,677	351,781	0	628,760	1,766,318	338,167	87,528	16,742	0	2,166,614	2,208,755	1,783,060	16,742
Jul-05	97,511	1,240,980	397,082	0	667,844	2,164,777	477,369	92,497	21,335	0	2,403,417	2,755,978	2,186,112	21,335
Aug-05	95,319	1,266,096	421,801	0	659,450	2,074,601	367,534	90,793	20,688	0	2,442,665	2,553,616	2,095,289	20,688
Sep-05	77,440	1,097,116	372,046	0	629,328	1,726,433	272,526	85,956	16,691	0	2,175,930	2,101,605	1,743,124	16,691
Total Input	954,479	14,402,733	4,590,048	0	7,523,229	21,554,456	3,570,002	1,111,386	195,061	0	27,470,488	26,430,906	21,749,517	195,061
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	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Oct-04	-166	-3,515	197	0	6,341	-13,454	-453	-109	0	2,857	-14,016	-13,454	0
Nov-04	-224	-11,957	2,208	0	1,106	-3,072	-523	-34	0	-8,867	-3,629	-3,072	0
Dec-04	1,588	24,043	19,447	0	3,930	10,706	3,436	858	0	49,008	15,000	10,706	0
Jan-05	386	2,674	2,490	0	5,049	21,419	322	1,035	0	10,598	22,776	21,419	0
Feb-05	1,551	18,901	4,344	0	1,634	4,256	-845	459	0	26,431	3,869	4,256	0
Mar-05	1,958	28,880	10,760	0	-1,345	2,416	1,545	435	0	40,254	4,396	2,416	0
Apr-05	-134	-2,762	-2,090	0	9,575	-6,273	-178	-132	0	4,588	-6,583	-6,273	0
May-05	130	-16,117	-5,836	0	13,201	-21,664	3,109	-130	0	-8,622	-18,686	-21,664	0
Jun-05	192	4,016	2,156	0	21,347	-6,787	8,106	58	0	27,711	1,377	-6,787	0
Jul-05	53	-40,633	-7,014	0	35,437	-153,029	-99	-331	0	-12,158	-153,460	-153,029	0
Aug-05	-83	-44,784	-10,563	0	25,484	-83,924	4,520	-133	0	-29,946	-79,536	-83,924	0
Sep-05	23	-2,306	1,522	0	19,823	-32,955	5,926	-150	0	19,062	-27,179	-32,955	0
Total Adj.	5,275	-43,560	17,621	0	141,581	-282,361	24,865	1,825	0	120,917	-255,671	-282,361	0
Net Energy	959,754	14,359,173	4,607,669	0	7,664,810	21,272,095	3,594,867	1,113,211	195,061	27,591,405	26,175,234	21,467,156	195,061

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
1-Jan	0	0
1-Feb	0	0
1-Mar	0	0
1-Apr	0	0
1-May	0	0
1-Jun	0	0
1-Jul	0	0
1-Aug	0	0
1-Sep	0	0
1-Oct	0	0
1-Nov	0	0
1-Dec	0	0
Total Pk	0	0

	Rolled-In Data Input	Hydro Data Input Pacific	Hydro Data Input Utah	Firm Off-system Data Pacific	Firm Off-system Data Utah Act	Ut Off Sys 100% LF	Days in Months
Oct-04	0	0	0	0	0	0	31
Nov-04	0	0	0	0	0	0	28
Dec-04	0	0	0	0	0	0	31
Jan-05	0	0	0	0	0	0	30
Feb-05	0	0	0	0	0	0	31
Mar-05	0	0	0	0	0	0	30
Apr-05	0	0	0	0	0	0	31
May-05	0	0	0	0	0	0	31
Jun-05	0	0	0	0	0	0	30
Jul-05	0	0	0	0	0	0	31
Aug-05	0	0	0	0	0	0	30
Sep-05	0	0	0	0	0	0	31
	0	0	0	0	0	0	

September 05

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-05	29,303	7.07%	4,910	80,512	26,337	-	43,587	115,565	19,173	6,711	1,050	
Nov-05	20,955	5.06%	4,152	62,838	20,192	-	30,578	87,963	13,046	4,779	740	
Dec-05	30,298	7.31%	6,997	101,239	33,152	-	46,321	140,085	21,020	7,498	1,175	
Jan-06	26,500	6.40%	5,677	87,686	28,469	-	40,201	120,781	18,092	6,551	991	
Feb-06	19,782	4.77%	3,397	56,910	17,796	-	27,914	80,104	12,014	4,400	643	
Mar-06	14,512	3.50%	2,517	42,909	12,999	-	22,619	58,728	9,362	3,363	517	
Apr-06	21,775	5.26%	3,593	58,438	17,563	-	33,131	84,262	11,777	4,419	772	
May-06	42,850	10.34%	6,891	109,984	34,226	-	65,568	174,010	28,813	9,353	1,622	
Jun-06	39,475	9.53%	7,202	106,210	33,724	-	61,943	167,651	32,993	8,345	1,595	
Jul-06	58,022	14.00%	13,664	168,106	54,628	-	98,493	281,741	66,841	12,908	2,988	
Aug-06	63,064	15.22%	14,497	185,905	62,598	-	104,259	303,017	56,633	13,800	3,149	
Sep-06	47,763	11.53%	8,930	126,216	43,067	-	74,838	195,233	32,101	9,892	1,924	
	414,298	100.00%	82,425	1,186,953	384,750	-	649,451	1,809,140	321,866	92,020	17,165	
SSECT Factor			1.81%	26.12%	8.47%	0.00%	14.29%	39.82%	7.08%	2.03%	0.38%	100.00%

September 05

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-05	212,147	77,895	290,042	10.82%	7,508	123,119	40,274	-	66,652	176,721	29,319	10,262	1,606	
Nov-05	220,453	137,940	358,393	13.36%	10,970	166,043	53,354	-	80,798	232,434	34,474	12,628	1,954	
Dec-05	243,602	142,785	386,387	14.41%	13,785	199,467	65,318	-	91,265	276,003	41,414	14,774	2,314	
Jan-06	228,889	142,710	371,599	13.86%	12,300	189,968	61,676	-	87,094	261,666	39,196	14,193	2,146	
Feb-06	163,034	69,030	232,064	8.65%	6,157	103,145	32,254	-	50,591	145,182	21,774	7,974	1,165	
Mar-06	236,122	-	236,122	8.81%	6,327	107,863	32,677	-	56,859	147,628	23,534	8,455	1,299	
Apr-06	227,940	-	227,940	8.50%	5,810	94,510	28,405	-	53,582	136,274	19,046	7,147	1,249	
May-06	206,893	(78,020)	128,873	4.81%	3,202	51,105	15,903	-	30,467	80,855	13,388	4,346	754	
Jun-06	220,288	(137,880)	82,408	3.07%	2,323	34,256	10,877	-	19,978	54,072	10,641	2,692	514	
Jul-06	238,655	(142,450)	96,205	3.59%	3,500	43,064	13,994	-	25,231	72,174	17,123	3,307	765	
Aug-06	249,125	(142,580)	106,545	3.97%	3,784	48,525	16,339	-	27,214	79,094	14,782	3,602	822	
Sep-06	233,828	(68,810)	165,018	6.15%	4,767	67,371	22,988	-	39,947	104,212	17,135	5,280	1,027	
	2,680,976	620	2,681,596	100.00%	80,432	1,228,436	394,059	-	629,678	1,766,315	281,827	94,659	15,616	
SSECH Factor					1.79%	27.35%	8.77%	0.00%	14.02%	39.33%	6.28%	2.11%	0.35%	100.00%

September 05

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-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-06	56,800	11%	8137.6	120004.8	38103.9	0.0	69988.7	189426.4	37278.8	9429.3	1802.4	
Jul-06	167,200	32%	30918.5	380398.0	123615.2	0.0	222874.4	637536.3	151250.1	29208.0	6761.1	
Aug-06	177,600	34%	32058.4	411116.3	138430.2	0.0	230561.4	670099.2	125240.3	30517.9	6963.9	
Sep-06	126,000	24%	18499.7	261459.4	89214.5	0.0	155028.3	404431.6	66499.1	20491.9	3986.1	
	527,600	100%	89,614	1,172,979	389,364	-	678,453	1,901,494	380,268	89,647	19,514	
SSEC Factor			1.90%	24.84%	8.25%	0.00%	14.37%	40.27%	8.05%	1.90%	0.41%	100.00%

MID PERIOD

Mid to Test Year Comparison

Description:	Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
Operating Revenues						
General Business Revenues	2,873,474,339	2,929,971,657	56,497,318	1,178,271,516	1,222,388,737	44,117,221
Interdepartmental	0	0	0	0	0	0
Special Sales	1,676,127,406	1,246,089,699	(430,037,707)	697,064,443	527,061,303	(170,003,140)
Other Operating Revenues	161,511,595	160,509,288	(1,002,307)	54,217,426	54,525,245	307,819
Total Operating Revenues	4,711,113,340	4,336,570,644	(374,542,696)	1,929,553,385	1,803,975,284	(125,578,100)
Operating Expenses:						
Steam Production	743,856,564	785,051,148	41,194,585	305,580,707	327,803,042	22,222,335
Nuclear Production	0	0	0	0	0	0
Hydro Production	37,547,259	39,631,840	2,084,580	15,683,865	16,862,647	1,178,782
Other Power Supply	1,922,318,754	1,555,271,831	(367,046,923)	848,868,647	704,937,604	(143,931,043)
Transmission	119,581,266	127,593,904	8,012,638	49,946,204	54,285,931	4,339,727
Distribution	216,471,781	228,104,440	11,632,659	99,859,691	107,512,976	7,653,285
Customer Accounts	96,600,077	101,693,609	5,093,531	41,305,422	43,652,527	2,347,105
Customer Service	17,302,127	17,819,197	517,070	6,521,160	6,808,776	287,616
Sales	0	0	0	0	0	0
Administrative & General	244,387,446	251,243,689	6,856,243	99,070,509	103,160,048	4,089,539
Total O & M Expenses	3,398,065,274	3,106,409,658	(291,655,617)	1,466,836,204	1,365,023,551	(101,812,653)
Depreciation	387,145,485	414,399,743	27,254,258	156,561,398	170,176,200	13,614,802
Amortization Expense	66,507,623	69,672,214	3,164,591	25,477,962	27,146,213	1,668,251
Taxes Other Than Income	101,034,200	106,204,200	5,170,000	32,718,757	35,375,111	2,656,353
Income Taxes - Federal	142,539,132	103,010,415	(39,528,717)	36,930,108	22,214,726	(14,715,382)
Income Taxes - State	19,587,561	14,616,713	(4,970,848)	5,126,001	3,208,759	(1,917,242)
Income Taxes - Def Net	31,226,640	31,634,387	407,747	5,842,238	7,693,717	1,851,479
Investment Tax Credit Adj.	(5,854,860)	(5,854,860)	0	(4,879,589)	(4,905,221)	(25,632)
Misc Revenue & Expense	(7,353,300)	(9,678,129)	(2,324,829)	(2,735,916)	(3,750,651)	(1,014,736)
Total Operating Expenses	4,132,897,756	3,830,414,341	(302,483,414)	1,721,877,164	1,622,182,404	(99,694,760)
Operating Revenue for Return	578,215,585	506,156,303	(72,059,282)	207,676,221	181,792,880	(25,883,341)
Rate Base:						
Electric Plant in Service	14,608,373,643	15,625,200,547	1,016,826,904	6,071,830,736	6,587,385,013	515,554,277
Plant Held for Future Use	3,299,218	6,799,218	3,500,000	2,665,458	4,121,270	1,455,812
Misc Deferred Debits	102,771,618	91,585,523	(11,186,094)	27,475,892	24,060,665	(3,415,227)
Elec Plant Acq Adj	81,414,479	75,935,123	(5,479,356)	34,007,640	32,309,052	(1,698,588)
Nuclear Fuel	0	0	0	0	0	0
Prepayments	19,627,378	19,627,378	0	8,723,328	8,819,361	96,033
Fuel Stock	61,618,641	86,477,141	24,858,500	25,093,635	35,752,973	10,659,338
Material & Supplies	115,189,791	115,189,791	0	48,873,695	49,423,740	550,044
Working Capital	71,724,098	65,166,423	(6,557,675)	34,041,634	31,482,739	(2,558,895)
Weatherization Loans	20,102,318	19,357,791	(744,527)	2,952,531	1,892,278	(1,060,254)
Miscellaneous Rate Base	8,892,491	7,217,628	(1,674,863)	4,392,517	3,616,720	(775,797)
Total Electric Plant	15,093,013,674	16,112,556,563	1,019,542,889	6,260,057,065	6,778,863,809	518,806,744
Rate Base Deductions:						
Accum Prov For Depr	(5,747,132,798)	(6,028,418,620)	(281,285,821)	(2,289,031,872)	(2,431,640,507)	(142,608,635)
Accum Prov For Amort	(378,380,777)	(428,801,837)	(50,421,059)	(156,695,393)	(179,853,015)	(23,157,622)
Accum Def Income Taxes	(1,159,801,925)	(1,191,232,440)	(31,430,515)	(530,452,509)	(536,801,307)	(6,348,798)
Unamortized ITC	(13,385,917)	(11,761,465)	1,624,452	(198,920)	(185,414)	13,506
Customer Adv for Const	(5,689,399)	(5,689,399)	0	(2,538,859)	(2,563,462)	(24,602)
Customer Service Deposits	(9,745,692)	(9,745,692)	0	(9,745,692)	(9,745,692)	0
Misc. Rate Base Deductions	(105,148,438)	(112,470,476)	(7,322,039)	(40,246,271)	(43,859,127)	(3,612,855)
Total Rate Base Deductions	(7,419,284,947)	(7,788,119,929)	(368,834,982)	(3,028,909,517)	(3,204,648,524)	(175,739,006)
Total Rate Base	7,673,728,727	8,324,436,634	650,707,907	3,231,147,548	3,574,215,286	343,067,737
Return on Rate Base	7.535%	6.080%	-1.455%	6.4273%	5.0862%	-1.341%
Return on Equity	8.610%	5.786%	-2.824%	6.4254%	3.9030%	-2.522%
100 Basis Points in Equity:						
Revenue Requirement Impact	62,700,733	70,834,852	8,134,119	26,401,157	30,413,951	4,012,794
Rate Base Decrease	(483,782,601)	(665,111,744)	(181,329,144)	(236,244,015)	(336,143,159)	(99,899,144)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
Sales to Ultimate Customers							
440	Residential Sales						
	S	1,112,602,693	1,128,046,478	15,443,785	434,999,440	452,899,129	17,899,689
		1,112,602,693	1,128,046,478	15,443,785	434,999,440	452,899,129	17,899,689
442	Commercial & Industrial Sales						
	S	1,722,702,397	1,766,700,338	43,997,941	714,139,431	742,180,000	28,040,569
	SE	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		1,722,702,397	1,766,700,338	43,997,941	714,139,431	742,180,000	28,040,569
444	Public Street & Highway Lighting						
	S	19,594,312	17,871,019	(1,723,293)	10,557,707	9,955,785	(601,922)
	SO	-	-	-	-	-	-
		19,594,312	17,871,019	(1,723,293)	10,557,707	9,955,785	(601,922)
445	Other Sales to Public Authority						
	S	18,574,938	17,353,823	(1,221,115)	18,574,938	17,353,823	(1,221,115)
		18,574,938	17,353,823	(1,221,115)	18,574,938	17,353,823	(1,221,115)
448	Interdepartmental						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
Total Sales to Ultimate Customers		2,873,474,339	2,929,971,657	56,497,318	1,178,271,516	1,222,388,737	44,117,221
447	Sales for Resale						
	S	7,351,247	7,351,247	-	-	-	-
	SG	1,668,776,159	1,238,738,452	(430,037,707)	697,064,443	527,061,303	(170,003,140)
	SE	(0)	(0)	-	(0)	(0)	(0)
	SG	-	-	-	-	-	-
		1,676,127,406	1,246,089,699	(430,037,707)	697,064,443	527,061,303	(170,003,140)
449	Provision for Rate Refund						
	S	2	2	-	2	2	-
	SG	-	-	-	-	-	-
		2	2	-	2	2	-
Total Sales from Electricity		4,549,601,747	4,176,061,358	(373,540,389)	1,875,335,961	1,749,450,041	(125,885,919)
450	Forfeited Discounts & Interest						
	S	5,460,622	5,460,622	-	2,278,272	2,278,272	-
	SO	-	-	-	-	-	-
		5,460,622	5,460,622	-	2,278,272	2,278,272	-
451	Misc Electric Revenue						
	S	7,470,535	7,470,535	-	5,040,970	5,040,970	-
	SG	-	-	-	-	-	-
	SO	3,582	3,582	-	1,488	1,509	21
		7,474,117	7,474,117	-	5,042,458	5,042,479	21
453	Water Sales						
	SG	170,132	170,132	-	71,066	72,388	1,322
		170,132	170,132	-	71,066	72,388	1,322
454	Rent of Electric Property						
	S	14,221,970	14,221,970	-	5,201,185	5,201,185	-
	SG	4,911,919	4,911,919	-	2,051,758	2,089,935	38,177
	SO	1,813,121	1,813,121	-	753,233	764,037	10,804
		20,947,011	20,947,011	-	8,006,176	8,055,157	48,981

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
456	Other Electric Revenue						
	S	35,337,845	35,337,845	-	512,830	512,830	-
	CN	-	-	-	-	-	-
	SE	17,672,627	17,672,627	-	7,210,296	7,317,095	106,798
	SO	818,929	818,929	-	340,212	345,091	4,880
	SG	73,630,309	72,628,002	(1,002,307)	30,756,114	30,901,930	145,816
		127,459,711	126,457,404	(1,002,307)	38,819,453	39,076,947	257,494
	Total Other Electric Revenues	161,511,593	160,509,286	(1,002,307)	54,217,424	54,525,243	307,819
Total Electric Operating Revenues		4,711,113,340	4,336,570,644	(374,542,696)	1,929,553,385	1,803,975,284	(125,578,100)
Summary of Revenues by Factor							
	S	2,943,316,561	2,999,813,879	56,497,318	1,191,304,774	1,235,421,995	44,117,221
	CN	-	-	-	-	-	-
	SE	17,672,627	17,672,627	-	7,210,296	7,317,095	106,798
	SO	2,635,632	2,635,632	-	1,094,933	1,110,638	15,705
	SG	1,747,488,520	1,316,448,506	(431,040,014)	729,943,381	560,125,556	(169,817,825)
	DGP	-	-	-	-	-	-
Total Electric Operating Revenues		4,711,113,340	4,336,570,644	(374,542,696)	1,929,553,385	1,803,975,284	(125,578,100)
Miscellaneous Revenues							
41160	Gain on Sale of Utility Plant - CR						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
41170	Loss on Sale of Utility Plant						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
4118	Gain from Emission Allowances						
	S	-	-	-	-	-	-
	SE	(6,525,977)	(8,850,806)	(2,324,829)	(2,662,549)	(3,664,548)	(1,001,999)
		(6,525,977)	(8,850,806)	(2,324,829)	(2,662,549)	(3,664,548)	(1,001,999)
41181	Gain from Disposition of NOX Credits						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
4194	Impact Housing Interest Income						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
421	(Gain) / Loss on Sale of Utility Plant						
	S	162,199	162,199	-	(1,888)	(1,888)	-
	SG	-	-	-	-	-	-
	SG	(182,282)	(182,282)	-	(76,141)	(77,558)	(1,417)
	CN	43,913	43,913	-	20,005	20,083	78
	SO	131,124	131,124	-	54,474	55,255	781
	SG	(1,567,017)	(1,567,017)	-	(654,559)	(666,738)	(12,179)
		(1,412,064)	(1,412,064)	-	(658,109)	(670,846)	(12,737)
Total Miscellaneous Revenues		(7,938,042)	(10,262,871)	(2,324,829)	(3,320,658)	(4,335,393)	(1,014,736)
Miscellaneous Expenses							
4311	Interest on Customer Deposits						
	S	584,742	584,742	-	584,742	584,742	-
		584,742	584,742	-	584,742	584,742	-
Total Miscellaneous Expenses		584,742	584,742	-	584,742	584,742	-
Net Misc Revenue and Expense		(7,353,300)	(9,678,129)	(2,324,829)	(2,735,916)	(3,750,651)	(1,014,736)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
500	Operation Supervision & Engineering						
	SG	21,632,118	22,327,583	695,466	9,035,951	9,499,992	464,041
	SSGCH	1,654,218	1,697,757	43,540	671,754	704,634	32,879
		23,286,335	24,025,341	739,006	9,707,705	10,204,625	496,920
501	Fuel Related						
	SE	432,313,213	456,604,160	24,290,947	176,380,478	189,050,325	12,669,847
	SE	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SSECT	-	-	-	-	-	-
	SSECH	46,965,532	48,603,735	1,638,203	18,918,778	19,920,333	1,001,555
		479,278,745	505,207,896	25,929,150	195,299,256	208,970,658	13,671,402
502	Steam Expenses						
	SG	31,844,487	32,841,139	996,652	13,301,760	13,973,324	671,564
	SSGCH	2,222,332	2,280,825	58,493	902,457	946,629	44,171
		34,066,819	35,121,964	1,055,145	14,204,217	14,919,952	715,735
503	Steam From Other Sources						
	SE	4,399,128	4,897,417	498,289	1,794,811	2,027,705	232,894
		4,399,128	4,897,417	498,289	1,794,811	2,027,705	232,894
505	Electric Expenses						
	SG	2,948,004	3,036,924	88,920	1,231,411	1,292,157	60,747
	SSGCH	1,209,097	1,240,921	31,824	490,997	515,029	24,032
		4,157,101	4,277,845	120,744	1,722,408	1,807,187	84,779
506	Misc. Steam Expense						
	SG	25,053,257	25,900,047	846,790	10,464,995	11,020,012	555,017
	SE	-	-	-	-	-	-
	SSGCH	1,638,905	1,681,998	43,093	665,536	698,093	32,557
		26,692,162	27,582,045	889,883	11,130,531	11,718,105	587,574
507	Rents						
	SG	905,072	928,894	23,822	378,058	395,228	17,170
	SSGCH	2,478	2,543	65	1,006	1,055	49
		907,550	931,437	23,887	379,064	396,284	17,220
510	Maint Supervision & Engineering						
	SG	5,269,913	5,410,543	140,631	2,201,295	2,302,091	100,795
	SSGCH	2,586,036	2,602,002	15,966	1,050,152	1,079,929	29,777
		7,855,949	8,012,545	156,597	3,251,447	3,382,020	130,572
511	Maintenance of Structures						
	SG	17,305,691	17,620,699	315,008	7,228,760	7,497,296	268,536
	SSGCH	741,340	745,345	4,005	301,048	309,346	8,299
		18,047,032	18,366,044	319,012	7,529,808	7,806,642	276,835
512	Maintenance of Boiler Plant						
	SG	87,586,619	89,016,321	1,429,702	36,585,804	37,874,870	1,289,066
	SSGCH	3,601,836	3,620,437	18,601	1,462,654	1,502,618	39,964
		91,188,455	92,636,758	1,448,303	38,048,458	39,377,489	1,329,030
513	Maintenance of Electric Plant						
	SG	30,357,176	30,885,950	528,775	12,680,495	13,141,426	460,931
	SSGCH	866,720	872,071	5,351	351,963	361,943	9,980
		31,223,896	31,758,022	534,126	13,032,458	13,503,368	470,911
514	Maintenance of Misc. Steam Plant						
	SG	20,708,210	29,752,356	9,044,146	8,650,026	12,659,101	4,009,075
	SSGCH	2,045,181	2,481,477	436,297	830,519	1,029,907	199,388
		22,753,391	32,233,833	9,480,443	9,480,544	13,689,008	4,208,464
Total Steam Power Generation		743,856,564	785,051,148	41,194,585	305,580,707	327,803,042	22,222,335

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
517	Operation Super & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
518	Nuclear Fuel Expense						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
519	Coolants and Water						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
520	Steam Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
523	Electric Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
524	Misc. Nuclear Expenses						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
528	Maintenance Super & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
529	Maintenance of Structures						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
530	Maintenance of Reactor Plant						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
531	Maintenance of Electric Plant						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
532	Maintenance of Misc Nuclear						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Nuclear Power Generation		-	-	-	-	-	-
535	Operation Super & Engineering						
	DGP	-	-	-	-	-	-
	SG	3,983,962	4,107,645	123,684	1,664,141	1,747,730	83,590
	SG	565,344	604,018	38,674	236,150	256,999	20,849
		4,549,306	4,711,663	162,357	1,900,290	2,004,729	104,439
536	Water For Power						
	DGP	-	-	-	-	-	-
	SG	91,792	93,930	2,138	38,343	39,966	1,623
	SG	75,986	77,427	1,441	31,740	32,944	1,204
		167,778	171,357	3,579	70,083	72,909	2,827

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
537	Hydraulic Expenses						
	DGP	-	-	-	-	-	-
	SG	3,818,771	3,901,368	82,598	1,595,139	1,659,963	64,825
	SG	629,311	648,530	19,219	262,870	275,938	13,068
		4,448,082	4,549,899	101,816	1,858,008	1,935,901	77,893
538	Electric Expenses						
	DGP	-	-	-	-	-	-
	SG	18,999	19,401	402	7,936	8,255	319
	SG	-	-	-	-	-	-
		18,999	19,401	402	7,936	8,255	319
539	Misc. Hydro Expenses						
	DGP	-	-	-	-	-	-
	SG	9,702,022	10,012,262	310,240	4,052,631	4,260,040	207,409
	SG	7,679,020	7,950,175	271,155	3,207,603	3,382,659	175,056
		17,381,042	17,962,437	581,395	7,260,234	7,642,699	382,465
540	Rents (Hydro Generation)						
	DGP	-	-	-	-	-	-
	SG	171,130	174,345	3,215	71,483	74,181	2,698
	SG	25,061	25,536	475	10,468	10,865	397
		196,191	199,881	3,691	81,951	85,046	3,095
541	Maint Supervision & Engineering						
	DGP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
542	Maintenance of Structures						
	DGP	-	-	-	-	-	-
	SG	971,855	984,736	12,882	405,954	418,988	13,034
	SG	113,282	116,032	2,750	47,319	49,369	2,050
		1,085,137	1,100,768	15,631	453,273	468,357	15,085
543	Maintenance of Dams & Waterways						
	DGP	-	-	-	-	-	-
	SG	998,023	1,014,767	16,743	416,884	431,765	14,881
	SG	1,045,131	1,065,958	20,828	436,562	453,546	16,985
		2,043,154	2,080,725	37,571	853,446	885,312	31,866
544	Maintenance of Electric Plant						
	DGP	-	-	-	-	-	-
	SG	1,586,851	1,619,881	33,029	662,844	689,231	26,387
	SG	846,807	868,488	21,681	353,720	369,526	15,807
		2,433,658	2,488,369	54,711	1,016,563	1,058,757	42,194
545	Maintenance of Misc. Hydro Plant						
	DGP	-	-	-	-	-	-
	SG	3,643,543	4,559,064	915,522	1,521,944	1,939,801	417,857
	SG	1,580,368	1,788,274	207,906	660,136	760,879	100,743
		5,223,911	6,347,339	1,123,427	2,182,080	2,700,680	518,601
Total Hydraulic Power Generation		37,547,259	39,631,840	2,084,580	15,683,865	16,862,647	1,178,782

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
546	Operation Super & Engineering						
	SG	444,441	459,104	14,664	185,647	195,341	9,693
	SSGCT	-	-	-	-	-	-
		444,441	459,104	14,664	185,647	195,341	9,693
547	Fuel						
	SE	81,929,185	205,557,372	123,628,187	33,426,480	85,108,046	51,681,567
	SSECT	6,589,678	28,125,217	21,535,540	2,726,004	11,768,302	9,042,298
		88,518,863	233,682,590	145,163,727	36,152,484	96,876,348	60,723,864
548	Generation Expense						
	SG	6,111,159	6,308,469	197,311	2,552,692	2,684,142	131,450
	SSGCT	3,750,786	3,873,568	122,782	1,613,956	1,690,420	76,463
		9,861,945	10,182,037	320,092	4,166,648	4,374,562	207,913
549	Miscellaneous Other						
	SG	3,808,572	6,732,155	2,923,584	1,590,878	2,864,413	1,273,535
	SSGCT	-	-	-	-	-	-
		3,808,572	6,732,155	2,923,584	1,590,878	2,864,413	1,273,535
550	Maint Supervision & Engineering						
	SG	346,490	349,475	2,985	144,732	148,696	3,963
	SSGCT	17,410,028	17,560,028	150,000	7,491,502	7,663,171	171,669
		17,756,518	17,909,504	152,986	7,636,235	7,811,867	175,632
551	Maint Supervision & Engineering						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
552	Maintenance of Structures						
	SG	3,786	3,857	71	1,582	1,641	59
	SSGCT	151,788	154,917	3,129	65,314	67,606	2,291
		155,575	158,774	3,199	66,896	69,247	2,351
553	Maint of Generation & Electric Plant						
	SG	232,763	239,780	7,017	97,227	102,022	4,795
	SSGCT	1,119,698	1,135,078	15,381	481,804	495,347	13,543
		1,352,461	1,374,859	22,398	579,031	597,369	18,338
554	Maintenance of Misc. Other						
	SG	2,990,895	7,407,888	4,416,993	1,249,327	3,151,925	1,902,599
	SSGCT	(78,858)	425,838	504,695	(33,932)	185,835	219,767
		2,912,037	7,833,726	4,921,688	1,215,394	3,337,760	2,122,366
Total Other Power Generation		124,810,411	278,332,748	153,522,337	51,593,214	116,126,906	64,533,692
555	Purchased Power						
	S	(0)	(0)	-	-	-	-
	SG	1,632,058,873	1,107,082,159	(524,976,715)	681,727,267	471,043,878	(210,683,388)
	SE	80,566,623	76,582,391	(3,984,232)	32,870,565	31,707,828	(1,162,737)
	Seasonal SSGC	37,406,020	44,235,280	6,829,260	17,029,458	20,474,622	3,445,163
	DGP	-	-	-	-	-	-
		1,750,031,516	1,227,899,830	(522,131,686)	731,627,290	523,226,328	(208,400,962)
556	System Control & Load Dispatch						
	SG	1,467,367	1,515,496	48,129	612,934	644,817	31,883
		1,467,367	1,515,496	48,129	612,934	644,817	31,883

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
557	Other Expenses						
	S	(96,828)	(99,948)	(3,120)	-	-	-
	SG	46,044,036	47,559,403	1,515,368	19,233,053	20,235,685	1,002,632
	SGCT	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SSGCT	62,251	64,301	2,050	26,787	28,061	1,274
	TROJP	-	-	-	-	-	-
		46,009,459	47,523,756	1,514,297	19,259,840	20,263,746	1,003,906
Embedded Cost Differentials							
Company Owned Hydro	DGP	(84,661,687)	(70,020,276)	14,641,411	-	-	-
Company Owned Hydro	SG	84,661,687	70,020,276	(14,641,411)	35,364,031	29,792,389	(5,571,642)
Mid-C Contract	MC	(46,769,632)	(51,105,286)	(4,335,654)	(5,679,319)	(6,266,447)	(587,128)
Mid-C Contract	SG	46,769,632	51,105,286	4,335,654	19,536,142	21,744,395	2,208,254
Existing QF Contracts	S	55,725,836	55,306,711	(419,125)	19,831,754	22,937,498	3,105,745
Existing QF Contracts	SG	(55,725,836)	(55,306,711)	419,125	(23,277,237)	(23,532,027)	(254,790)
		-	-	-	45,775,370	44,675,808	(1,099,562)
Total Other Power Supply		1,797,508,342	1,276,939,082	(520,569,260)	797,275,434	588,810,698	(208,464,735)
TOTAL PRODUCTION EXPENSE		2,703,722,577	2,379,954,819	(323,767,758)	1,170,133,219	1,049,603,294	(120,529,926)
Summary of Production Expense by Factor							
	S	55,629,008	55,206,763	(422,245)	19,831,754	22,937,498	3,105,745
	SG	2,050,371,670	1,540,828,935	(509,542,735)	856,460,694	655,595,461	(200,865,233)
	SE	599,208,150	743,641,341	144,433,191	244,472,333	307,893,903	63,421,570
	SNPPH	-	-	-	-	-	-
	TROJP	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	DGP	(84,661,687)	(70,020,276)	14,641,411	-	-	-
	DEU	-	-	-	-	-	-
	DEP	-	-	-	-	-	-
	SNPPS	-	-	-	-	-	-
	SNPPO	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	MC	(46,769,632)	(51,105,286)	(4,335,654)	(5,679,319)	(6,266,447)	(587,128)
	SSGCT	22,415,694	23,213,730	798,036	9,645,431	10,130,439	485,008
	SSECT	6,589,678	28,125,217	21,535,540	2,726,004	11,768,302	9,042,298
	SSGC	37,406,020	44,235,280	6,829,260	17,029,458	20,474,622	3,445,163
	SSGCH	16,568,144	17,225,378	657,234	6,728,086	7,149,183	421,097
	SSECH	46,965,532	48,603,735	1,638,203	18,918,778	19,920,333	1,001,555
Total Production Expense by Factor		2,703,722,577	2,379,954,819	(323,767,758)	1,170,133,219	1,049,603,294	(120,529,926)
560	Operation Supervision & Engineering						
	SG	5,322,702	5,498,153	175,451	2,223,346	2,339,367	116,021
		5,322,702	5,498,153	175,451	2,223,346	2,339,367	116,021
561	Load Dispatching						
	SG	4,964,310	5,125,702	161,391	2,073,642	2,180,896	107,254
		4,964,310	5,125,702	161,391	2,073,642	2,180,896	107,254
562	Station Expense						
	SG	715,897	727,723	11,826	299,037	309,633	10,596
		715,897	727,723	11,826	299,037	309,633	10,596
563	Overhead Line Expense						
	SG	2,189,520	2,256,957	67,437	914,584	960,295	45,711
		2,189,520	2,256,957	67,437	914,584	960,295	45,711
564	Underground Line Expense						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
565	Transmission of Electricity by Others						
	SG	85,380,941	89,337,307	3,956,366	35,664,471	38,011,444	2,346,973
	SE	420,203	263,694	(156,509)	171,440	109,179	(62,261)
		85,801,144	89,601,001	3,799,857	35,835,910	38,120,623	2,284,713
566	Misc. Transmission Expense						
	SG	148,222	154,330	6,108	61,914	65,665	3,751
		148,222	154,330	6,108	61,914	65,665	3,751
567	Rents - Transmission						
	SG	593,896	610,175	16,279	248,076	259,619	11,542
		593,896	610,175	16,279	248,076	259,619	11,542
568	Maint Supervision & Engineering						
	SG	7,215	7,295	80	3,014	3,104	90
		7,215	7,295	80	3,014	3,104	90
569	Maintenance of Structures						
	SG	410	415	5	171	176	5
		410	415	5	171	176	5
570	Maintenance of Station Equipment						
	SG	7,068,898	7,266,969	198,071	2,952,749	3,091,967	139,218
		7,068,898	7,266,969	198,071	2,952,749	3,091,967	139,218
571	Maintenance of Overhead Lines						
	SG	8,243,474	8,345,962	102,488	3,443,381	3,551,059	107,678
		8,243,474	8,345,962	102,488	3,443,381	3,551,059	107,678
572	Maintenance of Underground Lines						
	SG	31,266	31,726	460	13,060	13,499	439
		31,266	31,726	460	13,060	13,499	439
573	Maint of Misc. Transmission Plant						
	SG	4,494,312	7,967,498	3,473,185	1,877,319	3,390,029	1,512,710
		4,494,312	7,967,498	3,473,185	1,877,319	3,390,029	1,512,710
TOTAL TRANSMISSION EXPENSE		119,581,266	127,593,904	8,012,638	49,946,204	54,285,931	4,339,727
Summary of Transmission Expense by Factor							
	SE	420,203	263,694	(156,509)	171,440	109,179	(62,261)
	SG	119,161,063	127,330,210	8,169,146	49,774,765	54,176,752	4,401,988
	SNPT	-	-	-	-	-	-
Total Transmission Expense by Factor		119,581,266	127,593,904	8,012,638	49,946,204	54,285,931	4,339,727
580	Operation Supervision & Engineering						
	S	(229,289)	(226,841)	2,448	(22,334)	(16,049)	6,286
	SNPD	26,754,097	27,768,643	1,014,545	12,044,651	12,671,243	626,593
		26,524,808	27,541,802	1,016,993	12,022,316	12,655,195	632,878
581	Load Dispatching						
	S	-	-	-	-	-	-
	SNPD	8,951,279	9,268,292	317,013	4,029,851	4,229,259	199,408
		8,951,279	9,268,292	317,013	4,029,851	4,229,259	199,408
582	Station Expense						
	S	2,957,310	3,042,513	85,203	1,202,597	1,236,423	33,825
	SNPD	339,116	349,235	10,119	152,670	159,361	6,692
		3,296,426	3,391,748	95,322	1,355,267	1,395,784	40,517

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
583	Overhead Line Expenses						
	S	17,504,715	18,051,699	546,984	6,490,289	6,691,196	200,907
	SNPD	2,397,832	2,468,204	70,373	1,079,500	1,126,278	46,778
		19,902,547	20,519,904	617,357	7,569,789	7,817,474	247,685
584	Underground Line Expense						
	S	1,269,911	1,309,826	39,914	423,968	437,294	13,326
	SNPD	-	-	-	-	-	-
		1,269,911	1,309,826	39,914	423,968	437,294	13,326
585	Street Lighting & Signal Systems						
	S	-	-	-	-	-	-
	SNPD	210,828	218,730	7,903	94,914	99,810	4,896
		210,828	218,730	7,903	94,914	99,810	4,896
586	Meter Expenses						
	S	3,379,321	3,483,594	104,273	1,054,925	1,087,332	32,407
	SNPD	1,602,016	1,651,954	49,938	721,225	753,811	32,586
		4,981,336	5,135,548	154,212	1,776,150	1,841,143	64,993
587	Customer Installation Expenses						
	S	482	492	10	-	-	-
	SNPD	40,500	41,774	1,274	18,233	19,062	829
		40,982	42,266	1,284	18,233	19,062	829
588	Misc. Distribution Expenses						
	S	11,861,828	12,205,508	343,680	4,699,570	4,840,547	140,977
	SNPD	12,309,298	12,668,344	359,046	5,541,626	5,780,753	239,127
		24,171,126	24,873,852	702,726	10,241,196	10,621,300	380,104
589	Rents						
	S	3,102,389	3,159,916	57,527	560,061	570,446	10,385
	SNPD	770,936	785,231	14,295	347,074	358,313	11,239
		3,873,324	3,945,147	71,822	907,135	928,758	21,624
590	Maint Supervision & Engineering						
	S	784,850	816,884	32,035	228,894	240,204	11,310
	SNPD	190,822	204,982	14,160	85,908	93,536	7,628
		975,672	1,021,866	46,194	314,802	333,740	18,938
591	Maintenance of Structures						
	S	1,832,683	1,857,785	25,102	1,015,893	1,029,695	13,802
	SNPD	315,107	319,388	4,281	141,861	145,742	3,881
		2,147,791	2,177,174	29,383	1,157,754	1,175,437	17,683
592	Maintenance of Station Equipment						
	S	7,765,663	7,967,944	202,281	2,940,887	3,015,289	74,402
	SNPD	1,894,063	1,976,962	82,899	852,704	902,117	49,413
		9,659,726	9,944,906	285,180	3,793,591	3,917,406	123,815
593	Maintenance of Overhead Lines						
	S	100,781,087	102,585,652	1,804,565	45,845,429	46,764,267	918,838
	SNPD	(47,290,920)	(48,121,854)	(830,934)	(21,290,295)	(21,958,715)	(668,420)
		53,490,167	54,463,798	973,631	24,555,134	24,805,552	250,418
594	Maintenance of Underground Lines						
	S	21,738,205	22,320,171	581,966	11,713,335	12,021,893	308,559
	SNPD	177,659	182,630	4,971	79,982	83,337	3,355
		21,915,864	22,502,801	586,937	11,793,316	12,105,230	311,914
595	Maintenance of Line Transformers						
	S	680,182	702,139	21,957	(112,864)	(113,447)	(583)
	SNPD	(72,718)	(74,055)	(1,337)	(32,738)	(33,793)	(1,055)
		607,464	628,084	20,620	(145,602)	(147,240)	(1,638)
596	Maint of Street Lighting & Signal Sys.						
	S	4,517,945	4,621,699	103,754	2,971,147	3,029,501	58,354
	SNPD	4,241	4,372	131	1,909	1,995	86
		4,522,186	4,626,072	103,885	2,973,057	3,031,496	58,439

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
597	Maintenance of Meters						
	S	2,749,681	2,833,990	84,309	1,092,675	1,126,624	33,949
	SNPD	1,516,519	1,564,612	48,092	682,735	713,956	31,221
		4,266,201	4,398,602	132,402	1,775,409	1,840,580	65,170
598	Maint of Misc. Distribution Plant						
	S	9,408,366	13,449,945	4,041,579	7,885,087	11,898,127	4,013,040
	SNPD	16,255,776	18,644,077	2,388,301	7,318,324	8,507,568	1,189,245
		25,664,142	32,094,022	6,429,880	15,203,411	20,405,696	5,202,285
TOTAL DISTRIBUTION EXPENSE		216,471,781	228,104,440	11,632,659	99,859,691	107,512,976	7,653,285
Summary of Distribution Expense by Factor							
	S	190,105,329	198,182,917	8,077,588	87,989,557	93,859,342	5,869,784
	SNPD	26,366,452	29,921,523	3,555,071	11,870,133	13,653,634	1,783,501
Total Distribution Expense by Factor		216,471,781	228,104,440	11,632,659	99,859,691	107,512,976	7,653,285
901	Supervision						
	S	2,233,812	2,313,062	79,250	(544,143)	(558,460)	(14,317)
	CN	5,838,356	6,024,116	185,760	2,659,796	2,755,128	95,332
		8,072,168	8,337,178	265,010	2,115,653	2,196,668	81,015
902	Meter Reading Expense						
	S	23,921,431	24,685,417	763,987	10,592,143	10,932,430	340,287
	CN	420,537	434,574	14,038	191,585	198,752	7,167
		24,341,967	25,119,991	778,024	10,783,728	11,131,182	347,454
903	Customer Receipts & Collections						
	S	6,630,279	6,841,360	211,082	3,331,676	3,437,818	106,143
	CN	45,024,941	48,588,294	3,563,354	20,512,137	22,221,845	1,709,708
		51,655,220	55,429,655	3,774,435	23,843,812	25,659,663	1,815,851
904	Uncollectible Accounts						
	S	11,362,511	11,611,033	248,522	4,033,597	4,121,820	88,223
	SG	-	-	-	-	-	-
	CN	68,318	69,813	1,494	31,124	31,929	805
		11,430,829	11,680,845	250,016	4,064,721	4,153,749	89,028
905	Misc. Customer Accounts Expense						
	S	17,182	17,557	376	4,254	4,347	93
	CN	1,082,712	1,108,382	25,670	493,254	506,918	13,664
		1,099,894	1,125,939	26,046	497,508	511,265	13,757
TOTAL CUSTOMER ACCOUNTS EXP		96,600,077	101,693,609	5,093,531	41,305,422	43,652,527	2,347,105
Summary of Customer Accts Exp by Factor							
	S	44,165,213	45,468,429	1,303,216	17,417,526	17,937,954	520,428
	CN	52,434,864	56,225,179	3,790,316	23,887,896	25,714,573	1,826,677
	SG	-	-	-	-	-	-
Total Customer Accounts Expense by Factor		96,600,077	101,693,609	5,093,531	41,305,422	43,652,527	2,347,105
907	Supervision						
	S	-	-	-	-	-	-
	CN	2,404,757	2,467,703	62,945	1,095,542	1,128,603	33,061
		2,404,757	2,467,703	62,945	1,095,542	1,128,603	33,061
908	Customer Assistance						
	S	12,945,767	13,339,300	393,533	4,562,408	4,786,685	224,277
	CN	1,056,159	1,094,558	38,399	481,157	500,596	19,439
		14,001,926	14,433,858	431,933	5,043,565	5,287,281	243,716

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
909	Informational & Instructional Adv						
	S	58,186	59,266	1,079	11,671	11,887	217
	CN	536,613	551,957	15,344	244,466	252,437	7,971
		594,799	611,223	16,424	256,137	264,325	8,188
910	Misc. Customer Service						
	S	174,920	178,165	3,245	68,639	69,913	1,273
	CN	125,725	128,248	2,523	57,277	58,654	1,377
		300,645	306,413	5,768	125,916	128,567	2,651
TOTAL CUSTOMER SERVICE EXPENSE		17,302,127	17,819,197	517,070	6,521,160	6,808,776	287,616
Summary of Customer Service Exp by Factor							
	S	13,178,873	13,576,731	397,858	4,642,718	4,868,485	225,767
	CN	4,123,253	4,242,465	119,212	1,878,442	1,940,290	61,849
Total Customer Service Expense by Factor		17,302,127	17,819,197	517,070	6,521,160	6,808,776	287,616
911	Supervision						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
912	Demonstration & Selling Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
913	Advertising Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
916	Misc. Sales Expense						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL SALES EXPENSE		-	-	-	-	-	-
Total Sales Expense by Factor							
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
Total Sales Expense by Factor		-	-	-	-	-	-
Total Customer Service Exp Including Sales		17,302,127	17,819,197	517,070	6,521,160	6,808,776	287,616
920	Administrative & General Salaries						
	S	737,581	764,357	26,776	271,782	283,535	11,753
	CN	-	-	-	-	-	-
	SO	142,129,643	147,148,458	5,018,815	59,045,571	62,007,395	2,961,824
		142,867,224	147,912,815	5,045,591	59,317,353	62,290,931	2,973,578
921	Office Supplies & expenses						
	S	111,262	115,623	4,361	60,781	63,163	2,382
	CN	4,911	5,103	192	2,237	2,334	97
	SO	10,734,725	11,155,500	420,775	4,459,576	4,700,854	241,278
		10,850,898	11,276,226	425,328	4,522,594	4,766,352	243,758
922	A&G Expenses Transferred						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SO	(29,087,754)	(30,186,742)	(1,098,988)	(12,084,059)	(12,720,495)	(636,436)
		(29,087,754)	(30,186,742)	(1,098,988)	(12,084,059)	(12,720,495)	(636,436)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
923	Outside Services						
	S	58,061	60,337	2,276	56,248	58,453	2,205
	CN	-	-	-	-	-	-
	SO	29,000,429	30,137,348	1,136,919	12,047,782	12,699,681	651,899
		29,058,490	30,197,684	1,139,194	12,104,030	12,758,134	654,104
924	Property Insurance						
	SO	22,060,490	21,524,600	(535,890)	9,164,691	9,070,325	(94,365)
		22,060,490	21,524,600	(535,890)	9,164,691	9,070,325	(94,365)
925	Injuries & Damages						
	SO	13,606,108	13,162,418	(443,690)	5,652,448	5,546,557	(105,891)
		13,606,108	13,162,418	(443,690)	5,652,448	5,546,557	(105,891)
926	Employee Pensions & Benefits						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
927	Franchise Requirements						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
928	Regulatory Commission Expense						
	S	7,358,206	7,646,564	288,358	3,157,752	3,281,528	123,776
	CN	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	1,409,118	1,464,352	55,234	588,603	623,056	34,453
		8,767,324	9,110,916	343,592	3,746,354	3,904,583	158,229
929	Duplicate Charges						
	S	-	-	-	-	-	-
	SO	(15,983,285)	(16,583,278)	(599,993)	(6,640,010)	(6,988,085)	(348,075)
		(15,983,285)	(16,583,278)	(599,993)	(6,640,010)	(6,988,085)	(348,075)
930	Misc General Expenses						
	S	17,104,065	17,774,502	670,437	4,640,468	4,822,363	181,895
	CN	3,812	3,961	149	1,737	1,812	75
	SO	15,813,387	16,433,232	619,846	6,569,428	6,924,856	355,428
		32,921,264	34,211,696	1,290,432	11,211,633	11,749,031	537,398
931	Rents						
	S	(505)	(525)	(20)	(616)	(640)	(24)
	SO	8,265,083	8,589,054	323,971	3,433,602	3,619,371	185,770
		8,264,578	8,588,529	323,951	3,432,985	3,618,731	185,745
935	Maintenance of General Plant						
	S	1,189,441	1,230,500	41,058	385,062	398,186	13,123
	CN	40,710	42,304	1,594	18,546	19,348	801
	SO	19,831,958	20,756,021	924,063	8,238,882	8,746,451	507,570
		21,062,110	22,028,825	966,716	8,642,490	9,163,985	521,495
TOTAL ADMINISTRATIVE & GEN EXP		244,387,446	251,243,689	6,856,243	99,070,509	103,160,048	4,089,539
Summary of A&G Expense by Factor							
	S	26,558,111	27,591,358	1,033,246	8,571,477	8,906,588	335,111
	SO	216,370,785	222,136,611	5,765,826	89,887,909	93,606,911	3,719,002
	SG	1,409,118	1,464,352	55,234	588,603	623,056	34,453
	CN	49,432	51,369	1,936	22,520	23,493	973
Total A&G Expense by Factor		244,387,446	251,243,689	6,856,243	99,070,509	103,160,048	4,089,539
TOTAL O&M EXPENSE		3,398,065,274	3,106,409,658	(291,655,617)	1,466,836,204	1,365,023,551	(101,812,653)

FERC ACCT			Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
403SP	Steam Depreciation							
		SG	38,096,800	37,794,660	(302,141)	15,913,413	16,080,959	167,546
		SG	41,448,389	40,926,211	(522,177)	17,313,405	17,413,379	99,974
		SG	50,629,433	60,330,441	9,701,009	21,148,419	25,669,536	4,521,117
		SSGCH	8,857,715	8,768,425	(89,290)	3,596,991	3,639,228	42,237
			139,032,337	147,819,737	8,787,400	57,972,229	62,803,102	4,830,873
403NP	Nuclear Depreciation							
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
403HP	Hydro Depreciation							
		SG	5,233,983	5,216,381	(17,602)	2,186,287	2,219,478	33,191
		SG	1,234,853	1,233,576	(1,277)	515,811	524,865	9,054
		SG	6,067,301	7,812,664	1,745,363	2,534,372	3,324,150	789,778
		SG	1,526,251	1,677,690	151,438	637,530	713,827	76,297
			14,062,389	15,940,311	1,877,922	5,874,000	6,782,320	908,320
403OP	Other Production Depreciation							
		SG	44,734	44,702	(31)	18,686	19,020	334
		SG	14,136,120	20,619,594	6,483,474	5,904,798	8,773,272	2,868,474
		SSGCT	3,147,663	3,140,769	(6,894)	1,354,434	1,370,627	16,194
		SSGCH	-	-	-	-	-	-
			17,328,517	23,805,065	6,476,548	7,277,918	10,162,920	2,885,002
403TP	Transmission Depreciation							
		SG	12,349,462	12,299,607	(49,854)	5,158,493	5,233,265	74,772
		SG	13,256,860	13,205,292	(51,568)	5,537,523	5,618,618	81,095
		SG	27,770,333	31,450,294	3,679,961	11,599,945	13,381,544	1,781,599
			53,376,655	56,955,193	3,578,538	22,295,961	24,233,427	1,937,466
403	Distribution Depreciation							
360	Land & Land R	S	-	-	-	-	-	-
361	Structures	S	-	-	-	-	-	-
362	Station Equipn	S	-	-	-	-	-	-
364	Poles & Tower	S	122,417,370	127,242,030	4,824,661	47,276,982	49,516,352	2,239,370
365	OH Conductor	S	-	-	-	-	-	-
366	UG Conduit	S	-	-	-	-	-	-
367	UG Conductor	S	-	-	-	-	-	-
368	Line Trans	S	-	-	-	-	-	-
369	Services	S	-	-	-	-	-	-
370	Meters	S	-	-	-	-	-	-
371	Inst Cust Prem	S	-	-	-	-	-	-
372	Leased Proper	S	-	-	-	-	-	-
373	Street Lighting	S	-	-	-	-	-	-
			122,417,370	127,242,030	4,824,661	47,276,982	49,516,352	2,239,370
403GP	General Depreciation							
		S	13,487,216	13,925,559	438,344	4,401,539	4,510,308	108,769
		SG	519,848	499,613	(20,234)	217,146	212,577	(4,569)
		SG	973,801	935,897	(37,904)	406,766	398,208	(8,559)
		SE	36,714	35,285	(1,429)	14,979	14,609	(370)
		CN	1,265,153	1,271,567	6,414	576,369	581,551	5,182
		SG	4,613,597	4,506,871	(106,725)	1,927,145	1,917,594	(9,551)
		SO	19,831,523	21,270,045	1,438,523	8,238,701	8,963,058	724,357
		SSGCT	12,269	11,792	(478)	5,280	5,146	(134)
		SSGCH	188,097	180,776	(7,321)	76,384	75,029	(1,355)
			40,928,218	42,637,406	1,709,189	15,864,309	16,678,079	813,770
403GV0	General Vehicles							
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
403MP	Mining Depreciation							
		SE	-	-	-	-	-	-
			-	-	-	-	-	-

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
403EP	Experimental Plant Depreciation						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
4031	ARO Depreciation						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		387,145,485	414,399,743	27,254,258	156,561,398	170,176,200	13,614,802
Summary	S	135,904,586	141,167,590	5,263,004	51,678,521	54,026,660	2,348,139
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	217,901,764	238,553,494	20,651,730	91,019,740	101,500,293	10,480,553
	SO	19,831,523	21,270,045	1,438,523	8,238,701	8,963,058	724,357
	CN	1,265,153	1,271,567	6,414	576,369	581,551	5,182
	SE	36,714	35,285	(1,429)	14,979	14,609	(370)
	SSGCH	9,045,813	8,949,201	(96,612)	3,673,375	3,714,257	40,882
	SSGCT	3,159,933	3,152,561	(7,372)	1,359,713	1,375,773	16,060
Total Depreciation Expense By Factor		387,145,485	414,399,743	27,254,258	156,561,398	170,176,200	13,614,802
404GP	Amort of LT Plant - Capital Lease Gen						
	S	988,702	988,702	-	32,370	32,370	-
	SG	-	-	-	-	-	-
	SO	1,293,898	1,293,898	-	537,530	545,240	7,710
	SG	-	-	-	-	-	-
	CN	140,386	140,386	-	63,956	64,206	249
	SG	-	-	-	-	-	-
		2,422,986	2,422,986	-	633,857	641,816	7,960
404SP	Amort of LT Plant - Cap Lease Steam						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
404IP	Amort of LT Plant - Intangible Plant						
	S	1,573,721	1,566,916	(6,805)	844,218	840,567	(3,651)
	SE	196,641	213,197	16,556	80,228	88,271	8,043
	SG	3,130,374	3,246,781	116,407	1,307,588	1,381,448	73,859
	SO	31,773,866	34,865,702	3,091,837	13,199,963	14,692,178	1,492,215
	CN	8,557,553	8,520,549	(37,004)	3,898,588	3,896,871	(1,717)
	SG	3,150,288	3,136,665	(13,622)	1,315,907	1,334,596	18,689
	SG	469,430	467,400	(2,030)	196,086	198,871	2,785
	SG	137,633	137,038	(595)	57,491	58,307	817
	SSGCT	-	-	-	-	-	-
	SSGCH	2,422	2,412	(10)	984	1,001	17
	SG	32,878	32,736	(142)	13,733	13,928	195
		49,024,806	52,189,396	3,164,591	20,914,785	22,506,038	1,591,253
404MP	Amort of LT Plant - Mining Plant						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
404HP	Amortization of Other Electric Plant						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	43,406	43,406	-	18,131	18,468	337
		43,406	43,406	-	18,131	18,468	337
Total Amortization of Limited Term Plant		51,491,197	54,655,788	3,164,591	21,566,773	23,166,323	1,599,550
405	Amortization of Other Electric Plant						
	S	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
406	Amortization of Plant Acquisition Adj						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	5,479,353	5,479,353	-	2,288,780	2,331,368	42,587
	SO	-	-	-	-	-	-
		5,479,353	5,479,353	-	2,288,780	2,331,368	42,587
407	Amort of Prop Losses, Unrec Plant, etc						
	S	5,635,297	5,635,297	-	-	-	-
	SO	2,055,053	2,055,053	-	853,740	865,986	12,246
	SG	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	TROJP	1,846,722	1,846,722	-	768,668	782,536	13,868
		9,537,073	9,537,073	-	1,622,408	1,648,522	26,114
TOTAL AMORTIZATION EXPENSE		66,507,623	69,672,214	3,164,591	25,477,962	27,146,213	1,668,251
Summary of Amortization Expense by Factor							
	S	8,197,721	8,190,916	(6,805)	876,588	872,938	(3,651)
	SE	196,641	213,197	16,556	80,228	88,271	8,043
	TROJP	1,846,722	1,846,722	-	768,668	782,536	13,868
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SO	35,122,816	38,214,653	3,091,837	14,591,233	16,103,404	1,512,171
	SSGCT	-	-	-	-	-	-
	SSGCH	2,422	2,412	(10)	984	1,001	17
	CN	8,697,940	8,660,935	(37,004)	3,962,544	3,961,077	(1,468)
	SG	12,443,361	12,543,378	100,017	5,197,716	5,336,986	139,270
Total Amortization Expense by Factor		66,507,623	69,672,214	3,164,591	25,477,962	27,146,213	1,668,251
408	Taxes Other Than Income						
	S	22,280,200	22,260,200	(20,000)	5,000	5,000	-
	GPS	69,800,000	75,000,000	5,200,000	28,997,335	31,604,508	2,607,173
	SO	8,500,000	8,490,000	(10,000)	3,531,194	3,577,630	46,436
	SE	454,000	454,000	-	185,229	187,972	2,744
	SG	-	-	-	-	-	-
	OPRV-ID	-	-	-	-	-	-
	EXCTAX	-	-	-	-	-	-
	SG	-	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME		101,034,200	106,204,200	5,170,000	32,718,757	35,375,111	2,656,353
41140	Deferred Investment Tax Credit - Fed						
	DGU	(5,854,860)	(5,854,860)	-	(4,879,589)	(4,905,221)	(25,632)
		(5,854,860)	(5,854,860)	-	(4,879,589)	(4,905,221)	(25,632)
41141	Deferred Investment Tax Credit - Idaho						
	DGU	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DEFERRED ITC		(5,854,860)	(5,854,860)	-	(4,879,589)	(4,905,221)	(25,632)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
427	Interest on Long-Term Debt						
	S	-	-	-	-	-	-
	SNP	236,469,525	244,799,523	8,329,999	100,302,607	105,797,988	5,495,381
		236,469,525	244,799,523	8,329,999	100,302,607	105,797,988	5,495,381
428	Amortization of Debt Disc & Exp						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
429	Amortization of Premium on Debt						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
431	Other Interest Expense						
	OTH	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
432	AFUDC - Borrowed						
	SNP	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Elec. Interest Deductions for Tax	236,469,525	244,799,523	8,329,999	100,302,607	105,797,988	5,495,381
	Non-Utility Portion of Interest						
	427 NUTIL	-	-	-	-	-	-
	428 NUTIL	-	-	-	-	-	-
	429 NUTIL	-	-	-	-	-	-
	431 NUTIL	-	-	-	-	-	-
	Total Non-utility Interest	-	-	-	-	-	-
	Total Interest Deductions for Tax	236,469,525	244,799,523	8,329,999	100,302,607	105,797,988	5,495,381
419	Interest & Dividends						
	S	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
	Total Operating Deductions for Tax	-	-	-	-	-	-
41010	Deferred Income Tax - Federal-DR						
	S	292,045,931	45,940,121	(246,105,810)	69,207,131	13,563,108	(55,644,023)
	TROJD	14,659	14,659	-	6,098	6,207	109
	DGP	70,849	70,841	(8)	-	-	-
	SO	29,807,033	9,157,432	(20,649,601)	12,382,873	3,858,882	(8,523,991)
	SNP	32,363	32,363	-	13,821	14,023	202
	SE	5,848,881	5,561,204	(287,677)	2,386,299	2,302,536	(83,763)
	SG	1,688,399	1,646,614	(41,785)	705,261	700,605	(4,656)
	GPS	-	-	-	-	-	-
	DITEXP	-	-	-	-	-	-
	BADDEBT	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	SNPD	910,941	910,941	-	410,104	415,676	5,572
		330,419,056	63,334,175	(267,084,881)	85,111,586	20,861,037	(64,250,550)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
41110	Deferred Income Tax - Federal-CR						
	S	(243,722,614)	(280,882)	243,441,732	(56,396,900)	-	56,396,900
	SE	(12,591,418)	(433,615)	12,157,803	(5,137,202)	(179,532)	4,957,670
	DGP	(334,300)	(334,292)	8	-	-	-
	SNP	(2,220,117)	(2,220,117)	-	(948,118)	(961,962)	(13,845)
	SG	(5,716,594)	(5,071,203)	645,391	(2,387,878)	(2,157,707)	230,171
	GPS	(289,462)	(289,462)	-	(120,253)	(121,977)	(1,725)
	SO	(33,440,223)	(22,192,529)	11,247,694	(13,892,226)	(9,351,786)	4,540,439
	SNPD	-	-	-	-	-	-
	CN	(152,298)	(152,298)	-	(69,383)	(69,653)	(271)
	BADDEBT	240,132	240,132	-	85,389	85,392	3
	DITEXP	-	-	-	-	-	-
	TROJD	(609,301)	(609,301)	-	(253,453)	(258,000)	(4,547)
	SGCT	(356,221)	(356,221)	-	(149,325)	(152,093)	(2,767)
		(299,192,416)	(31,699,788)	267,492,628	(79,269,348)	(13,167,320)	66,102,028
TOTAL DEFERRED INCOME TAXES		31,226,640	31,634,387	407,747	5,842,238	7,693,717	1,851,479
SCHMAF	Additions - Flow Through						
	S	-	-	-	-	-	-
	SNP	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SE	-	-	-	-	-	-
	TROJP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
SCHMAP	Additions - Permanent						
	S	-	-	-	-	-	-
	SE	1,406,547	1,406,547	-	573,860	582,360	8,500
	SNP	3,681,115	3,681,115	-	1,572,048	1,595,003	22,955
	SO	351,676	351,676	-	146,098	148,194	2,096
		5,439,338	5,439,338	-	2,292,007	2,325,558	33,551
SCHMAT	Additions - Temporary						
	S	333,105	333,105	-	-	-	-
	SGCT	938,633	938,633	-	393,468	400,760	7,292
	CIAC	-	-	-	-	-	-
	SNP	18,640,972	18,640,972	-	7,960,769	8,077,013	116,244
	TROJD	1,566,947	1,566,947	-	651,808	663,502	11,695
	SG	-	-	-	-	-	-
	SE	6,472,215	6,472,215	-	2,640,614	2,679,727	39,113
	SG	3,365,163	3,365,163	-	1,405,662	1,431,817	26,155
	GPS	(27,442,421)	(29,140,895)	(1,698,474)	(11,400,531)	(12,279,782)	(879,251)
	SO	(31,531,536)	(6,262,077)	25,269,459	(13,099,291)	(2,638,798)	10,460,493
	SNPD	54,598,910	54,598,910	-	24,580,339	24,914,292	333,952
	CN	401,301	401,301	-	182,822	183,535	713
	BADDEBT	-	-	-	-	-	-
	SCHMDEXP	397,714,864	421,197,464	23,482,600	160,835,648	172,967,732	12,132,084
		425,058,153	472,111,738	47,053,585	174,151,309	196,399,798	22,248,490
TOTAL SCHEDULE - M ADDITIONS		430,497,491	477,551,076	47,053,585	176,443,316	198,725,356	22,282,040

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
SCHMDF	Deductions - Flow Through						
	S	-	-	-	-	-	-
	DGP	6,423	6,423	-	-	-	-
	DGU	-	-	-	-	-	-
		6,423	6,423	-	-	-	-
SCHMDP	Deductions - Permanent	-			-		
	S	-	-	-	-	-	-
	SE	8,579,558	8,579,558	-	3,500,394	3,552,241	51,848
	SNP	351,707	351,707	-	150,199	152,392	2,193
	IBT	-	-	-	-	-	-
	SG	7,048,033	5,076,408	(1,971,625)	2,944,034	2,159,922	(784,112)
	SO	11,175,642	11,175,642	-	4,642,748	4,709,342	66,594
		27,154,940	25,183,315	(1,971,625)	11,237,375	10,573,898	(663,477)
SCHMDT	Deductions - Temporary						
	S	846,611	846,611	-	931	931	-
	BADDEBT	632,487	632,487	-	224,908	224,915	7
	SNP	32,300,452	31,602,461	(697,991)	13,794,154	13,693,143	(101,011)
	DGP	-	-	-	-	-	-
	SE	(15,033,440)	16,244,889	31,278,329	(6,133,528)	6,725,960	12,859,489
	SG	1,549,282	3,707,677	2,158,395	647,151	1,577,551	930,400
	GPS	26,111,935	26,111,935	-	10,847,801	11,003,398	155,597
	SO	(27,496,934)	(27,001,934)	495,000	(11,423,178)	(11,378,438)	44,740
	TAXDEPR	479,808,222	488,893,848	9,085,626	194,034,152	200,767,733	6,733,581
	SNPD	2,400,000	2,400,000	-	1,080,476	1,095,156	14,680
		501,118,615	543,437,974	42,319,359	203,072,866	223,710,349	20,637,483
TOTAL SCHEDULE - M DEDUCTIONS		528,279,978	568,627,712	40,347,734	214,310,241	234,284,247	19,974,006
TOTAL SCHEDULE - M ADJUSTMENTS		(97,782,487)	(91,076,636)	6,705,851	(37,866,926)	(35,558,891)	2,308,035
NOTE:	Positive Schedule M amounts increase taxable income and therefore increase tax exp						
	Negative Schedule M amounts decrease taxable income and therefore decrease tax e						
40911	State Income Taxes						
	IBT	19,587,561	14,616,713	(4,970,848)	5,126,001	3,208,759	(1,917,242)
	IBT	-	-	-	-	-	-
	IBT	-	-	-	-	-	-
	IBT	-	-	-	-	-	-
TOTAL STATE TAXES		19,587,561	14,616,713	(4,970,848)	5,126,001	3,208,759	(1,917,242)
Calculation of Taxable Income:							
	Operating Revenues	4,711,113,340	4,336,570,644	(374,542,696)	1,929,553,385	1,803,975,284	(125,578,100)
	Operating Deductions:						
	O & M Expenses	3,398,065,274	3,106,409,658	(291,655,617)	1,466,836,204	1,365,023,551	(101,812,653)
	Depreciation Expense	387,145,485	414,399,743	27,254,258	156,561,398	170,176,200	13,614,802
	Amortization Expense	66,507,623	69,672,214	3,164,591	25,477,962	27,146,213	1,668,251
	Taxes Other Than Income	101,034,200	106,204,200	5,170,000	32,718,757	35,375,111	2,656,353
	Interest & Dividends (AFUDC-Equity)	-	-	-	-	-	-
	Misc Revenue & Expense	(7,353,300)	(9,678,129)	(2,324,829)	(2,735,916)	(3,750,651)	(1,014,736)
	Total Operating Deductions	3,945,399,283	3,687,007,686	(258,391,597)	1,678,858,405	1,593,970,423	(84,887,982)
	Other Deductions:						
	Interest Deductions	236,469,525	244,799,523	8,329,999	100,302,607	105,797,988	5,495,381
	Interest on PCRBS	-	-	-	-	-	-
	Schedule M Adjustments	(97,782,487)	(91,076,636)	6,705,851	(37,866,926)	(35,558,891)	2,308,035
	Income Before State Taxes	431,462,046	313,686,800	(117,775,247)	112,525,447	68,647,982	(43,877,464)
	State Income Taxes	19,587,561	14,616,713	(4,970,848)	5,126,001	3,208,759	(1,917,242)
Total Taxable Income		411,874,485	299,070,086	(112,804,399)	107,399,446	65,439,223	(41,960,222)
Tax Rate		35.0%	35.0%	0.0%	35.0%	35.0%	0.0%
Federal Income Tax - Calculated		144,156,070	104,674,530	(39,481,540)	37,589,806	22,903,728	(14,686,078)
Adjustments to Calculated Tax:							
40910	Energy C SE	(1,616,938)	(1,664,115)	(47,177)	(659,698)	(689,003)	(29,304)
40910	DMD SG	-	-	-	-	-	-
FITOTH	FIT True- OTH	-	-	-	-	-	-
40910	IRS Settl S	-	-	-	-	-	-
FEDERAL INCOME TAX		142,539,132	103,010,415	(39,528,717)	36,930,108	22,214,726	(14,715,382)
TOTAL OPERATING EXPENSES		4,132,897,756	3,830,414,341	(302,483,414)	1,721,877,164	1,622,182,404	(99,694,760)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
310	Land and Land Rights						
	SG	3,620,785	3,620,785	-	1,512,438	1,540,580	28,142
	SG	35,043,235	35,043,235	-	14,637,909	14,910,277	272,368
	SG	41,601,328	41,601,328	-	17,377,289	17,700,629	323,340
	S	-	-	-	-	-	-
	SSGCH	1,231,557	1,231,557	-	500,118	511,143	11,025
		81,496,905	81,496,905	-	34,027,754	34,662,629	634,875
311	Structures and Improvements						
	SG	236,970,313	236,970,313	-	98,984,863	100,826,677	1,841,814
	SG	329,408,217	329,408,217	-	137,597,097	140,157,370	2,560,273
	SG	155,317,879	155,317,879	-	64,877,827	66,085,011	1,207,184
	SSGCH	46,195,928	46,195,928	-	18,759,504	19,173,057	413,552
		767,892,337	767,892,337	-	320,219,291	326,242,115	6,022,823
312	Boiler Plant Equipment						
	SG	750,468,536	750,468,536	-	313,478,192	319,311,089	5,832,898
	SG	713,888,337	713,888,337	-	298,198,277	303,746,861	5,548,584
	SG	859,758,024	859,758,024	-	359,129,501	365,811,834	6,682,333
	SSGCH	223,258,176	223,258,176	-	90,661,946	92,660,584	1,998,638
		2,547,373,074	2,547,373,074	-	1,061,467,915	1,081,530,368	20,062,453
314	Turbogenerator Units						
	SG	148,616,810	138,832,051	(9,784,759)	62,078,723	59,070,582	(3,008,141)
	SG	149,646,639	132,318,917	(17,327,721)	62,508,893	56,299,359	(6,209,534)
	SG	427,326,823	716,470,643	289,143,819	178,498,676	304,845,587	126,346,911
	SSGCH	50,177,259	46,437,996	(3,739,263)	20,376,266	19,273,524	(1,102,742)
		775,767,531	1,034,059,607	258,292,076	323,462,558	439,489,052	116,026,494
315	Accessory Electric Equipment						
	SG	88,625,884	88,625,884	-	37,019,916	37,708,746	688,831
	SG	140,115,994	140,115,994	-	58,527,848	59,616,877	1,089,029
	SG	54,131,425	54,131,425	-	22,611,236	23,031,964	420,728
	SSGCH	45,959,209	45,959,209	-	18,663,376	19,074,809	411,433
		328,832,511	328,832,511	-	136,822,375	139,432,396	2,610,021
316	Misc Power Plant Equipment						
	SG	5,453,233	5,453,233	-	2,277,870	2,320,254	42,384
	SG	7,303,751	7,303,751	-	3,050,850	3,107,617	56,767
	SG	9,226,260	9,226,260	-	3,853,901	3,925,610	71,710
	SSGCH	3,133,709	3,133,709	-	1,272,554	1,300,608	28,053
		25,116,953	25,116,953	-	10,455,174	10,654,089	198,915
317	Steam Plant ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
SP	Unclassified Steam Plant - Account 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Steam Production Plant		4,526,479,311	4,784,771,387	258,292,076	1,886,455,068	2,032,010,649	145,555,581
Summary of Steam Production Plant by Factor							
	S	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	4,156,523,472	4,418,554,812	262,031,340	1,736,221,305	1,880,016,925	143,795,621
	SSGCH	369,955,839	366,216,576	(3,739,263)	150,233,764	151,993,724	1,759,960
Total Steam Production Plant by Factor		4,526,479,311	4,784,771,387	258,292,076	1,886,455,068	2,032,010,649	145,555,581
320	Land and Land Rights						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
321	Structures and Improvements						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
322	Reactor Plant Equipment						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
323	Turbogenerator Units						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
324	Land and Land Rights						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
325	Misc. Power Plant Equipment						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
NP	Unclassified Nuclear Plant - Acct 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Nuclear Production Plant		-	-	-	-	-	-
Summary of Nuclear Production Plant by Factor							
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	-	-	-	-	-	-
Total Nuclear Plant by Factor		-	-	-	-	-	-
330	Land and Land Rights						
	SG	10,597,066	10,597,066	-	4,426,500	4,508,864	82,364
	SG	5,271,966	5,271,966	-	2,202,153	2,243,128	40,976
	SG	3,156,027	3,156,027	-	1,318,304	1,342,834	24,530
	SG	635,700	635,700	-	265,538	270,479	4,941
		19,660,759	19,660,759	-	8,212,495	8,365,305	152,810
331	Structures and Improvements						
	SG	21,839,088	21,839,088	-	9,122,405	9,292,146	169,741
	SG	6,482,540	6,482,540	-	2,707,822	2,758,206	50,385
	SG	45,396,412	45,396,412	-	18,962,534	19,315,370	352,836
	SG	5,503,303	5,503,303	-	2,298,784	2,341,558	42,774
		79,221,342	79,221,342	-	33,091,545	33,707,280	615,735
332	Reservoirs, Dams & Waterways						
	SG	158,315,185	157,524,736	(790,448)	66,129,832	67,023,989	894,158
	SG	22,283,549	22,232,225	(51,324)	9,308,061	9,459,419	151,358
	SG	100,157,565	163,334,393	63,176,828	41,836,814	69,495,895	27,659,082
	SG	37,594,096	43,122,569	5,528,473	15,703,429	18,347,890	2,644,461
		318,350,395	386,213,923	67,863,528	132,978,135	164,327,194	31,349,059
333	Water Wheel, Turbines, & Generators						
	SG	31,953,161	31,953,161	-	13,347,154	13,595,505	248,351
	SG	10,084,029	10,084,029	-	4,212,199	4,290,576	78,377
	SG	32,203,653	32,203,653	-	13,451,787	13,702,085	250,298
	SG	7,844,006	7,844,006	-	3,276,519	3,337,486	60,966
		82,084,849	82,084,849	-	34,287,660	34,925,652	637,991
334	Accessory Electric Equipment						
	SG	5,967,516	5,967,516	-	2,492,691	2,539,072	46,382
	SG	4,428,870	4,428,870	-	1,849,983	1,884,406	34,423
	SG	25,208,873	25,208,873	-	10,529,998	10,725,930	195,932
	SG	3,571,149	3,571,149	-	1,491,704	1,519,461	27,756
		39,176,408	39,176,408	-	16,364,376	16,668,869	304,492

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
335	Misc. Power Plant Equipment						
	SG	1,724,870	1,724,870	-	720,496	733,902	13,406
	SG	234,869	234,869	-	98,107	99,933	1,825
	SG	1,120,102	1,120,102	-	467,878	476,584	8,706
	SG	109,665	109,665	-	45,808	46,661	852
		3,189,506	3,189,506	-	1,332,289	1,357,078	24,790
336	Roads, Railroads & Bridges						
	SG	4,649,794	4,649,794	-	1,942,265	1,978,405	36,140
	SG	843,537	843,537	-	352,354	358,910	6,556
	SG	7,149,096	7,149,096	-	2,986,249	3,041,814	55,565
	SG	509,600	509,600	-	212,865	216,826	3,961
		13,152,027	13,152,027	-	5,493,733	5,595,955	102,222
337	Hydro Plant ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
HP	Unclassified Hydro Plant - Acct 300						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
Total Hydraulic Plant		554,835,287	622,698,815	67,863,528	231,760,232	264,947,333	33,187,100
Summary of Hydraulic Plant by Factor							
	S	-	-	-	-	-	-
	SG	554,835,287	622,698,815	67,863,528	231,760,232	264,947,333	33,187,100
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
Total Hydraulic Plant by Factor		554,835,287	622,698,815	67,863,528	231,760,232	264,947,333	33,187,100
340	Land and Land Rights						
	SG	21,474,177	21,474,177	-	8,969,978	9,136,882	166,905
	SG	635	635	-	265	270	5
	SSGCT	-	-	-	-	-	-
		21,474,812	21,474,812	-	8,970,243	9,137,153	166,910
341	Structures and Improvements						
	SG	14,689,139	14,689,139	-	6,135,800	6,249,969	114,169
	SG	173,937	173,937	-	72,655	74,007	1,352
	SSGCT	4,561,305	4,561,305	-	1,962,721	1,990,547	27,826
		19,424,380	19,424,380	-	8,171,176	8,314,523	143,347
342	Fuel Holders, Producers & Accessories						
	SG	102,107,630	324,116,422	222,008,793	42,651,375	137,905,805	95,254,430
	SG	120,858	119,895	(962)	50,483	51,013	530
	SSGCT	2,197,062	2,025,848	(171,214)	945,391	884,077	(61,314)
		104,425,549	326,262,165	221,836,616	43,647,250	138,840,896	95,193,646
343	Prime Movers						
	S	-	-	-	-	-	-
	SG	818,416	818,416	-	341,861	348,222	6,361
	SG	270,498,018	270,498,018	-	112,989,720	115,092,123	2,102,403
	SSGCT	50,536,093	50,536,093	-	21,745,586	22,053,880	308,294
		321,852,528	321,852,528	-	135,077,166	137,494,224	2,417,058
344	Generators						
	S	-	-	-	-	-	-
	SG	87,835	87,835	-	36,690	37,372	683
	SG	59,581,707	59,581,707	-	24,887,873	25,350,963	463,089
	SSGCT	15,873,643	15,873,643	-	6,830,399	6,927,236	96,837
		75,543,186	75,543,186	-	31,754,962	32,315,570	560,609

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
345	Accessory Electric Plant						
	SG	11,770,592	11,770,592	-	4,916,694	5,008,179	91,485
	SG	157,667	157,667	-	65,859	67,085	1,225
	SSGCT	5,000,729	5,000,729	-	2,151,804	2,182,311	30,507
		16,928,988	16,928,988	-	7,134,357	7,257,574	123,217
346	Misc. Power Plant Equipment						
	SG	497,343	497,343	-	207,745	211,611	3,866
	SG	11,813	11,813	-	4,934	5,026	92
		509,156	509,156	-	212,680	216,637	3,957
347	Other Production ARO						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300						
	S	-	-	-	-	-	-
	SG	644,625	644,625	-	269,266	274,277	5,010
		644,625	644,625	-	269,266	274,277	5,010
Total Other Production Plant		560,803,224	782,639,841	221,836,616	235,237,100	333,850,853	98,613,753
Summary of Other Production Plant by Factor							
	S	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	482,634,392	704,642,223	222,007,830	201,601,199	299,812,803	98,211,605
	SSGCT	78,168,832	77,997,618	(171,214)	33,635,901	34,038,050	402,148
Total of Other Production Plant by Factor		560,803,224	782,639,841	221,836,616	235,237,100	333,850,853	98,613,753
Experimental Plant							
103	Experimental Plant						
	SG	-	-	-	-	-	-
Total Experimental Plant		-	-	-	-	-	-
TOTAL PRODUCTION PLANT		5,642,117,822	6,190,110,043	547,992,221	2,353,452,401	2,630,808,835	277,356,434
350	Land and Land Rights						
	SG	21,335,861	21,335,861	-	8,912,202	9,078,031	165,830
	SG	49,297,775	49,297,775	-	20,592,172	20,975,331	383,159
	SG	17,572,807	17,572,807	-	7,340,337	7,476,919	136,582
		88,206,443	88,206,443	-	36,844,711	37,530,281	685,571
352	Structures and Improvements						
	S	-	-	-	-	-	-
	SG	7,636,881	7,636,881	-	3,190,001	3,249,358	59,356
	SG	18,224,246	18,224,246	-	7,612,449	7,754,094	141,645
	SG	25,105,317	25,105,317	-	10,486,741	10,681,868	195,127
		50,966,444	50,966,444	-	21,289,192	21,685,321	396,129
353	Station Equipment						
	SG	137,401,284	137,401,284	-	57,393,887	58,461,816	1,067,930
	SG	196,681,386	196,681,386	-	82,155,777	83,684,451	1,528,675
	SG	560,590,931	560,590,931	-	234,164,422	238,521,526	4,357,104
		894,673,601	894,673,601	-	373,714,085	380,667,794	6,953,709
354	Towers and Fixtures						
	SG	156,414,719	156,414,719	-	65,335,988	66,551,697	1,215,709
	SG	127,110,651	127,110,651	-	53,095,387	54,083,334	987,947
	SG	81,522,234	81,522,234	-	34,052,650	34,686,269	633,619
		365,047,604	365,047,604	-	152,484,025	155,321,299	2,837,275
355	Poles and Fixtures						
	SG	68,660,622	66,231,572	(2,429,050)	28,680,227	28,180,363	(499,864)
	SG	117,641,891	115,038,039	(2,603,852)	49,140,191	48,946,651	(193,540)
	SG	378,305,234	554,992,259	176,687,026	158,021,869	236,139,391	78,117,522
		564,607,747	736,261,871	171,654,124	235,842,286	313,266,404	77,424,118

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
356	Clearing and Grading						
	SG	208,304,316	208,304,316	-	87,010,790	88,629,802	1,619,012
	SG	158,742,124	158,742,124	-	66,308,168	67,541,966	1,233,798
	SG	263,908,906	263,908,906	-	110,237,382	112,288,572	2,051,190
		630,955,347	630,955,347	-	263,556,340	268,460,341	4,904,000
357	Underground Conduit						
	SG	6,371	6,371	-	2,661	2,711	50
	SG	162,746	162,746	-	67,981	69,246	1,265
	SG	2,200,383	2,200,383	-	919,122	936,224	17,102
		2,369,500	2,369,500	-	989,764	1,008,180	18,417
358	Underground Conductors						
	SG	-	-	-	-	-	-
	SG	1,018,663	1,018,663	-	425,506	433,423	7,917
	SG	2,925,593	2,925,593	-	1,222,050	1,244,788	22,739
		3,944,256	3,944,256	-	1,647,555	1,678,211	30,656
359	Roads and Trails						
	SG	1,942,448	1,942,448	-	811,380	826,477	15,097
	SG	501,203	501,203	-	209,358	213,253	3,896
	SG	8,961,078	8,961,078	-	3,743,132	3,812,780	69,649
		11,404,729	11,404,729	-	4,763,869	4,852,511	88,641
TP	Unclassified Trans Plant - Acct 300						
	SG	2,535,465	2,535,465	-	1,059,089	1,078,796	19,707
		2,535,465	2,535,465	-	1,059,089	1,078,796	19,707
TS0	Unclassified Trans Sub Plant - Acct 300						
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL TRANSMISSION PLANT		2,614,711,137	2,786,365,261	171,654,124	1,092,190,917	1,185,549,139	93,358,222
Summary of Transmission Plant by Factor							
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	2,614,711,137	2,786,365,261	171,654,124	1,092,190,917	1,185,549,139	93,358,222
Total Transmission Plant by Factor		2,614,711,137	2,786,365,261	171,654,124	1,092,190,917	1,185,549,139	93,358,222
360	Land and Land Rights						
	S	37,008,628	37,008,628	-	21,866,746	21,866,746	-
		37,008,628	37,008,628	-	21,866,746	21,866,746	-
361	Structures and Improvements						
	S	39,179,951	39,179,951	-	19,183,481	19,183,481	-
		39,179,951	39,179,951	-	19,183,481	19,183,481	-
362	Station Equipment						
	S	629,521,753	629,521,753	-	306,170,316	306,170,316	-
		629,521,753	629,521,753	-	306,170,316	306,170,316	-
364	Poles, Towers & Fixtures						
	S	857,126,802	1,037,783,377	180,656,575	292,511,593	382,052,507	89,540,914
		857,126,802	1,037,783,377	180,656,575	292,511,593	382,052,507	89,540,914
365	Overhead Conductors						
	S	570,776,510	570,776,510	-	174,672,598	174,672,598	-
		570,776,510	570,776,510	-	174,672,598	174,672,598	-

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
366	Underground Conduit						
	S	241,424,966	241,424,966	-	125,584,216	125,584,216	-
		241,424,966	241,424,966	-	125,584,216	125,584,216	-
367	Underground Conductors						
	S	568,290,200	568,290,200	-	356,940,336	356,940,336	-
		568,290,200	568,290,200	-	356,940,336	356,940,336	-
368	Line Transformers						
	S	868,657,171	868,657,171	-	301,322,595	301,322,595	-
		868,657,171	868,657,171	-	301,322,595	301,322,595	-
369	Services						
	S	412,626,612	412,626,612	-	142,702,651	142,702,651	-
		412,626,612	412,626,612	-	142,702,651	142,702,651	-
370	Meters						
	S	186,385,134	186,385,134	-	82,354,292	82,354,292	-
		186,385,134	186,385,134	-	82,354,292	82,354,292	-
371	Installations on Customers' Premises						
	S	8,941,071	8,941,071	-	4,651,062	4,651,062	-
		8,941,071	8,941,071	-	4,651,062	4,651,062	-
372	Leased Property						
	S	49,658	49,658	-	44,785	44,785	-
		49,658	49,658	-	44,785	44,785	-
373	Street Lights						
	S	54,966,837	54,966,837	-	24,196,774	24,196,774	-
		54,966,837	54,966,837	-	24,196,774	24,196,774	-
DP	Unclassified Dist Plant - Acct 300						
	S	35,823,146	35,823,146	-	22,828,764	22,828,764	-
		35,823,146	35,823,146	-	22,828,764	22,828,764	-
DS0	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT		4,510,778,439	4,691,435,014	180,656,575	1,875,030,208	1,964,571,122	89,540,914
Summary of Distribution Plant by Factor							
	S	4,510,778,439	4,691,435,014	180,656,575	1,875,030,208	1,964,571,122	89,540,914
Total Distribution Plant by Factor		4,510,778,439	4,691,435,014	180,656,575	1,875,030,208	1,964,571,122	89,540,914

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
389	Land and Land Rights						
	S	8,117,452	8,117,452	-	4,110,429	4,110,429	-
	CN	1,109,264	1,109,264	-	505,351	507,322	1,971
	SG	332	332	-	139	141	3
	SG	1,228	1,228	-	513	522	10
	SO	5,598,055	5,598,055	-	2,325,626	2,358,984	33,358
		14,826,330	14,826,330	-	6,942,057	6,977,398	35,341
390	Structures and Improvements						
	S	99,227,684	99,227,684	-	35,136,806	35,136,806	-
	SG	382,515	382,515	-	159,781	162,754	2,973
	SG	1,585,414	1,585,414	-	662,243	674,566	12,322
	CN	11,722,571	11,722,571	-	5,340,484	5,361,315	20,831
	SG	3,290,307	3,290,307	-	1,374,394	1,399,968	25,573
	SO	102,532,401	102,532,401	-	42,595,506	43,206,481	610,975
		218,740,893	218,740,893	-	85,269,215	85,941,889	672,675
391	Office Furniture & Equipment						
	S	17,085,675	17,085,675	-	4,718,731	4,718,731	-
	SG	454,100	454,100	-	189,682	193,212	3,529
	SG	642,230	642,230	-	268,266	273,257	4,992
	CN	5,200,713	5,200,713	-	2,369,303	2,378,545	9,242
	SG	6,752,982	6,752,982	-	2,820,788	2,873,274	52,486
	SE	149,785	149,785	-	61,111	62,016	905
	SO	86,452,786	86,452,786	-	35,915,478	36,430,637	515,159
	SSGCH	332,263	332,263	-	134,927	137,902	2,974
	SSGCT	6,617	6,617	-	2,847	2,888	40
		117,077,151	117,077,151	-	46,481,134	47,070,462	589,328
392	Transportation Equipment						
	S	65,708,300	65,708,300	-	30,865,902	30,865,902	-
	SO	7,246,394	7,246,394	-	3,010,403	3,053,583	43,180
	SG	11,055,659	11,055,659	-	4,618,059	4,703,987	85,928
	CN	19,078	19,078	-	8,692	8,726	34
	SG	1,201,253	1,201,253	-	501,775	511,112	9,337
	SE	754,045	754,045	-	307,645	312,201	4,557
	SG	229,062	229,062	-	95,681	97,462	1,780
	SSGCH	360,277	360,277	-	146,303	149,528	3,225
	SSGCT	59,476	59,476	-	25,593	25,955	363
		86,633,544	86,633,544	-	39,580,053	39,728,457	148,404
393	Stores Equipment						
	S	9,155,325	9,155,325	-	4,233,180	4,233,180	-
	SG	331,732	331,732	-	138,568	141,146	2,578
	SG	966,671	966,671	-	403,788	411,302	7,513
	SO	794,136	794,136	-	329,912	334,644	4,732
	SG	2,086,434	2,086,434	-	871,524	887,741	16,216
	SSGCT	100,541	100,541	-	43,263	43,876	613
		13,434,840	13,434,840	-	6,020,235	6,051,889	31,654

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
394	Tools, Shop & Garage Equipment						
	S	39,020,447	53,906,904	14,886,456	20,191,633	24,951,075	4,759,441
	SG	3,206,589	2,686,850	(519,739)	1,339,424	1,143,207	(196,217)
	SG	14,782,591	12,244,548	(2,538,043)	6,174,836	5,209,839	(964,997)
	SO	4,636,683	4,636,683	-	1,926,239	1,953,868	27,629
	SE	34,761	(8,378)	(43,139)	14,182	(3,469)	(17,651)
	SG	4,628,883	3,667,619	(961,264)	1,933,531	1,560,507	(373,024)
	SSGCH	2,056,368	1,873,161	(183,207)	835,061	777,433	(57,629)
	SSGCT	30,190	17,729	(12,460)	12,991	7,737	(5,254)
		68,396,512	79,025,116	10,628,603	32,427,897	35,600,196	3,172,299
395	Laboratory Equipment						
	S	24,290,198	24,290,198	-	8,187,038	8,187,038	-
	SG	162,745	162,745	-	67,980	69,245	1,265
	SG	1,160,471	1,160,471	-	484,740	493,760	9,020
	SO	6,025,511	6,025,511	-	2,503,206	2,539,111	35,905
	SE	42,438	42,438	-	17,314	17,571	256
	SG	4,933,978	4,933,978	-	2,060,972	2,099,320	38,349
	SSGCH	93,826	93,826	-	38,101	38,941	840
	SSGCT	105,770	105,770	-	45,513	46,158	645
		36,814,937	36,814,937	-	13,404,864	13,491,144	86,280
396	Power Operated Equipment						
	S	87,993,229	87,993,229	-	35,382,872	35,382,872	-
	SG	1,952,492	1,952,492	-	815,575	830,751	15,175
	SG	19,304,362	19,304,362	-	8,063,625	8,213,665	150,040
	SO	5,298,598	5,298,598	-	2,201,221	2,232,794	31,574
	SG	1,655,743	1,655,743	-	691,620	704,489	12,869
	SE	73,823	73,823	-	30,119	30,565	446
	SSGCH	987,734	987,734	-	401,105	409,947	8,842
		117,265,980	117,265,980	-	47,586,137	47,805,084	218,947
397	Communication Equipment						
	S	110,478,439	110,478,439	-	29,715,810	29,715,810	-
	SG	6,580,016	6,580,016	-	2,748,538	2,799,681	51,142
	SG	12,403,597	12,403,597	-	5,181,106	5,277,511	96,405
	SO	51,131,382	70,021,534	18,890,152	21,241,745	29,506,615	8,264,870
	CN	5,311,026	5,311,026	-	2,419,559	2,428,996	9,438
	SG	51,454,634	51,454,634	-	21,493,114	21,893,037	399,923
	SE	49,244	49,244	-	20,091	20,389	298
	SSGCH	876,343	876,343	-	355,870	363,716	7,845
	SSGCT	14,880	14,880	-	6,403	6,493	91
		238,299,560	257,189,712	18,890,152	83,182,236	92,012,247	8,830,011
398	Misc. Equipment						
	S	1,007,125	1,007,125	-	331,917	331,917	-
	SG	53,506	53,506	-	22,350	22,766	416
	SG	451,498	451,498	-	188,595	192,105	3,509
	CN	(53,105)	42,433	95,538	(24,193)	19,407	43,600
	SO	3,105,167	3,105,167	-	1,289,994	1,308,497	18,503
	SE	4,207	4,207	-	1,716	1,742	25
	SG	941,480	941,480	-	393,266	400,583	7,318
	SSGCT	2,650	2,650	-	1,140	1,156	16
		5,512,527	5,608,065	95,538	2,204,785	2,278,172	73,387
399	Coal Mine						
	SE	309,506,190	358,873,020	49,366,830	126,276,154	148,586,165	22,310,011
MP	SE	-	-	-	-	-	-
		309,506,190	358,873,020	49,366,830	126,276,154	148,586,165	22,310,011
399L	WIDCO Capital Lease						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
1011390	General Capital Leases						
	S	7,306,030	7,306,030	-	-	-	-
	SG	12,411,745	12,411,745	-	5,184,510	5,280,978	96,468
	SO	16,984,736	16,984,736	-	7,056,047	7,157,256	101,209
		36,702,511	36,702,511	-	12,240,557	12,438,234	197,678
	Remove Capital Leases	(36,702,511)	(36,702,511)	(0)	(12,240,557)	(12,438,234)	(197,678)
		-	-	-	-	-	-
1011392	General Vehicles Capital Leases						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
GP	Unclassified Gen Plant - Acct 300						
	S	-	-	-	-	-	-
	SO	25,152	25,152	-	10,449	10,599	150
	CN	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		25,152	25,152	-	10,449	10,599	150
399G	Unclassified Gen Plant - Acct 300						
	S	-	-	-	-	-	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL GENERAL PLANT		1,226,533,617	1,305,514,740	78,981,123	489,385,215	525,553,702	36,168,488
Summary of General Plant by Factor							
	S	469,389,903	484,276,359	14,886,456	172,874,319	177,633,761	4,759,441
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	165,064,250	161,045,203	(4,019,046)	68,948,983	68,521,886	(427,097)
	SO	289,831,000	308,721,152	18,890,152	120,405,824	130,093,069	9,687,245
	SE	310,614,493	359,938,184	49,323,691	126,728,333	149,027,181	22,298,848
	CN	23,309,547	23,405,085	95,538	10,619,195	10,704,310	85,115
	DEU	-	-	-	-	-	-
	SSGCT	320,124	307,663	(12,460)	137,749	134,264	(3,485)
	SSGCH	4,706,811	4,523,605	(183,207)	1,911,369	1,877,467	(33,902)
	Less Capital Leases	(36,702,511)	(36,702,511)	(0)	(12,240,557)	(12,438,234)	(197,678)
Total General Plant by Factor		1,226,533,617	1,305,514,740	78,981,123	489,385,215	525,553,702	36,168,488
301	Organization						
	S	16,787,669	16,787,669	-	10,028,071	10,028,071	-
	SO	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		16,787,669	16,787,669	-	10,028,071	10,028,071	-
302	Franchise & Consent						
	S	960,174	880,694	(79,480)	(21,768)	(65,209)	(43,442)
	SG	3,683,577	5,057,456	1,373,879	1,538,667	2,151,858	613,191
	SG	64,975,798	64,694,832	(280,967)	27,141,039	27,526,507	385,468
	SG	9,682,163	9,640,296	(41,867)	4,044,336	4,101,775	57,439
	SG	2,838,727	2,826,452	(12,275)	1,185,765	1,202,605	16,841
	SG	678,116	675,184	(2,932)	283,256	287,279	4,023
		82,818,556	83,774,914	956,357	34,171,295	35,204,815	1,033,520

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
303	Miscellaneous Intangible Plant						
	S	979,492	977,992	(1,500)	39,917	39,917	-
	SG	33,499,720	33,499,720	-	13,993,167	14,253,538	260,371
	SO	375,361,699	412,209,127	36,847,428	155,938,236	173,702,223	17,763,987
	SE	2,340,034	2,521,088	181,053	954,716	1,043,820	89,104
	CN	101,835,162	101,394,809	(440,353)	46,393,326	46,372,892	(20,434)
	SSGCH	28,823	28,699	(125)	11,705	11,911	206
	SSGCT	-	-	-	-	-	-
		514,044,931	550,631,434	36,586,503	217,331,067	235,424,301	18,093,235
303	Less Non-Utility Plant						
	S	-	-	-	-	-	-
		514,044,931	550,631,434	36,586,503	217,331,067	235,424,301	18,093,235
IP	Unclassified Intangible Plant - Acct 300						
	S	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	581,472	581,472	-	241,564	245,029	3,465
		581,472	581,472	-	241,564	245,029	3,465
TOTAL INTANGIBLE PLANT		614,232,629	651,775,489	37,542,860	261,771,996	280,902,215	19,130,220
Summary of Intangible Plant by Factor							
	S	18,727,335	18,646,355	(80,980)	10,046,220	10,002,778	(43,442)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	115,358,102	116,393,939	1,035,837	48,186,230	49,523,562	1,337,333
	SO	375,943,172	412,790,599	36,847,428	156,179,800	173,947,252	17,767,452
	CN	101,835,162	101,394,809	(440,353)	46,393,326	46,372,892	(20,434)
	SSGCT	-	-	-	-	-	-
	SSGCH	28,823	28,699	(125)	11,705	11,911	206
	SE	2,340,034	2,521,088	181,053	954,716	1,043,820	89,104
Total Intangible Plant by Factor		614,232,629	651,775,489	37,542,860	261,771,996	280,902,215	19,130,220
Summary of Unclassified Plant (Account 106)							
	DP	35,823,146	35,823,146	-	22,828,764	22,828,764	-
	DS0	-	-	-	-	-	-
	GP	25,152	25,152	-	10,449	10,599	150
	HP	-	-	-	-	-	-
	NP	-	-	-	-	-	-
	OP	644,625	644,625	-	269,266	274,277	5,010
	TP	2,535,465	2,535,465	-	1,059,089	1,078,796	19,707
	TS0	-	-	-	-	-	-
	IP	581,472	581,472	-	241,564	245,029	3,465
	MP						
	SP	-	-	-	-	-	-
Total Unclassified Plant by Factor		39,609,860	39,609,860	-	24,409,132	24,437,464	28,332
TOTAL ELECTRIC PLANT IN SERVICE		14,608,373,643	15,625,200,547	1,016,826,904	6,071,830,736	6,587,385,013	515,554,277

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
Summary of Electric Plant by Factor							
	S	4,998,895,677	5,194,357,728	195,462,051	2,057,950,747	2,152,207,661	94,256,913
	SE	312,954,528	362,459,272	49,504,744	127,683,049	150,071,000	22,387,951
	DGU	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	SG	8,089,126,640	8,809,700,253	720,573,613	3,378,908,865	3,748,371,648	369,462,783
	SO	665,774,172	721,511,751	55,737,579	276,585,624	304,040,321	27,454,697
	CN	125,144,709	124,799,894	(344,815)	57,012,521	57,077,202	64,681
	DEU	-	-	-	-	-	-
	SSGCH	374,691,473	370,768,879	(3,922,594)	152,156,837	153,883,102	1,726,265
	SSGCT	78,488,956	78,305,281	(183,674)	33,773,650	34,172,314	398,664
	Less Capital Leases	(36,702,511)	(36,702,511)	(0)	(12,240,557)	(12,438,234)	(197,678)
		14,608,373,643	15,625,200,547	1,016,826,904	6,071,830,736	6,587,385,013	515,554,277
105	Plant Held For Future Use						
	S	2,226,729	2,226,729	-	2,226,729	2,226,729	-
	SG	-	-	-	-	-	-
	SG	119,475	119,475	-	49,906	50,835	929
	SG	-	-	-	-	-	-
	SE	953,014	4,453,014	3,500,000	388,822	1,843,706	1,454,883
	SG	-	-	-	-	-	-
Total Plant Held For Future Use		3,299,218	6,799,218	3,500,000	2,665,458	4,121,270	1,455,812
114	Electric Plant Acquisition Adjustments						
	S	-	-	-	-	-	-
	SG	142,633,069	142,633,069	-	59,579,255	60,687,848	1,108,593
	SG	14,560,711	14,560,711	-	6,082,154	6,195,325	113,171
Total Electric Plant Acquisition Adjustments		157,193,780	157,193,780	-	65,661,409	66,883,173	1,221,764
115	Accum Provision for Asset Acquisition Adjustments						
	S	-	-	-	-	-	-
	SG	(66,366,000)	(71,845,356)	(5,479,356)	(27,721,740)	(30,568,928)	(2,847,188)
	SG	(9,413,301)	(9,413,301)	-	(3,932,030)	(4,005,193)	(73,163)
		(75,779,301)	(81,258,657)	(5,479,356)	(31,653,770)	(34,574,121)	(2,920,352)
120	Nuclear Fuel						
	SE	-	-	-	-	-	-
Total Nuclear Fuel		-	-	-	-	-	-
124	Weatherization						
	S	19,312,237	17,817,245	(1,494,993)	6,098,725	5,728,113	(370,612)
	SO	(12,475,023)	(12,476,530)	(1,507)	(5,182,556)	(5,257,528)	(74,972)
		6,837,214	5,340,715	(1,496,500)	916,169	470,585	(445,584)
182W	Weatherization						
	S	13,265,104	14,017,076	751,973	2,036,363	1,421,693	(614,670)
	SG	-	-	-	-	-	-
	SGCT	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		13,265,104	14,017,076	751,973	2,036,363	1,421,693	(614,670)
186W	Weatherization						
	S	-	-	-	-	-	-
	CN	-	-	-	-	-	-
	CNP	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
Total Weatherization		20,102,318	19,357,791	(744,527)	2,952,531	1,892,278	(1,060,254)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
151	Fuel Stock						
	DEU	-	-	-	-	-	-
	SE	54,255,327	75,727,827	21,472,500	22,135,758	31,354,008	9,218,250
	SSECT	-	-	-	-	-	-
	SSECH	8,955,673	12,341,673	3,386,000	3,607,548	5,058,258	1,450,711
Total Fuel Stock		63,211,000	88,069,500	24,858,500	25,743,305	36,412,266	10,668,961
152	Fuel Stock - Undistributed						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
25316	DG&T Working Capital Deposit						
	SE	(433,000)	(433,000)	-	(176,661)	(179,277)	(2,617)
		(433,000)	(433,000)	-	(176,661)	(179,277)	(2,617)
25317	DG&T Working Capital Deposit						
	SE	(1,159,359)	(1,159,359)	-	(473,010)	(480,016)	(7,006)
		(1,159,359)	(1,159,359)	-	(473,010)	(480,016)	(7,006)
25319	Provo Working Capital Deposit						
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Total Fuel Stock	61,618,641	86,477,141	24,858,500	25,093,635	35,752,973	10,659,338
154	Materials and Supplies						
	S	46,239,977	46,239,977	-	20,142,002	20,142,002	-
	SG	-	-	-	-	-	-
	SE	3,330,629	3,330,629	-	1,358,871	1,378,999	20,127
	SO	(5,243,885)	(5,243,885)	-	(2,178,491)	(2,209,739)	(31,248)
	SNPPS	55,560,121	55,560,121	-	23,159,945	23,601,715	441,771
	SNPPH	(19,221)	(19,221)	-	(8,029)	(8,178)	(149)
	SNPD	240,591	240,591	-	108,314	109,785	1,472
	SNPT	14,590,876	14,590,876	-	6,094,755	6,208,160	113,405
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SSGCT	-	-	-	-	-	-
	SNPP	-	-	-	-	-	-
	SSGCH	763,701	763,701	-	310,128	316,965	6,837
Total Materials and Supplies		115,462,791	115,462,791	-	48,987,494	49,539,709	552,215
163	Stores Expense Undistributed						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
25318	Provo Working Capital Deposit						
	SNPPS	(273,000)	(273,000)	-	(113,799)	(115,969)	(2,171)
		(273,000)	(273,000)	-	(113,799)	(115,969)	(2,171)
	Total Materials & Supplies	115,189,791	115,189,791	-	48,873,695	49,423,740	550,044
165	Prepayments						
	S	4,401,108	4,401,108	-	2,414,312	2,414,312	-
	GPS	622,954	622,954	-	258,796	262,509	3,712
	SG	2,781,190	2,781,190	-	1,161,731	1,183,347	21,616
	SE	3,067,854	3,067,854	-	1,251,661	1,270,200	18,539
	SO	8,754,272	8,754,272	-	3,636,827	3,688,993	52,165
Total Prepayments		19,627,378	19,627,378	-	8,723,328	8,819,361	96,033

FERC ACCT			Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
182M	Misc Regulatory Assets							
		S	56,665,815	43,859,682	(12,806,133)	10,236,296	5,774,883	(4,461,413)
		SG	-	-	-	-	-	-
		SSGCH	12,720,817	11,598,392	(1,122,425)	5,165,742	4,813,771	(351,970)
		SG	-	-	-	-	-	-
		SG	-	-	-	-	-	-
		SE	2,652,052	2,652,052	-	1,082,017	1,098,044	16,027
		SO	(7,744,928)	(6,876,052)	868,875	(3,217,511)	(2,897,523)	319,988
			64,293,757	51,234,074	(13,059,683)	13,266,544	8,789,175	(4,477,369)
186M	Misc Deferred Debits							
		S	4,368,128	4,368,128	-	-	-	-
		SG	3,724,014	6,820,209	3,096,196	1,555,558	2,901,878	1,346,321
		SG	672,378	1,318,235	645,857	280,859	560,886	280,027
		SG	25,740,664	24,457,337	(1,283,327)	10,752,132	10,406,164	(345,968)
		SO	(2,993)	-	2,993	(1,243)	-	1,243
		SE	3,975,671	3,387,541	(588,130)	1,622,043	1,402,562	(219,481)
		SNPPS	-	-	-	-	-	-
		EXCTAX	-	-	-	-	-	-
Total Misc. Deferred Debits			38,477,861	40,351,450	1,873,589	14,209,348	15,271,490	1,062,142
Working Capital								
CWC	Cash Working Capital							
		S	71,908,267	65,350,592	(6,557,675)	34,042,151	31,485,278	(2,556,873)
		SO	-	-	-	-	-	-
		SE	-	-	-	-	-	-
			71,908,267	65,350,592	(6,557,675)	34,042,151	31,485,278	(2,556,873)
OWC	Other Work. Cap.							
131	Cash	SNP	-	-	-	-	-	-
135	Working Funds	SG	(34,332)	(34,332)	-	(14,341)	(14,608)	(267)
143	Other A/R	SO	15,130,537	15,130,537	-	6,285,749	6,375,909	90,161
232	A/P	S	-	-	-	-	-	-
232	A/P	SO	(5,058,897)	(5,058,897)	-	(2,101,641)	(2,131,786)	(30,145)
232	A/P	SE	(3,085,385)	(3,085,385)	-	(1,258,813)	(1,277,459)	(18,645)
253	Deferred Hedg	SE	-	-	-	-	-	-
2533	Other Msc. Df.	S	-	-	-	-	-	-
2533	Other Msc. Df.	SE	(5,217,328)	(5,217,328)	-	(2,128,630)	(2,160,159)	(31,529)
230	Asset Retir. Ol	SE	(1,593,668)	(1,593,668)	-	(650,204)	(659,835)	(9,631)
230	Asset Retir. Ol	S	-	-	-	-	-	-
254105	ARO Reg Liab	S	-	-	-	-	-	-
254105	ARO Reg Liab	SE	(325,097)	(325,097)	-	(132,637)	(134,602)	(1,965)
2533	Cholla Reclam	SSECH	-	-	-	-	-	-
			(184,170)	(184,170)	-	(518)	(2,539)	(2,021)
Total Working Capital			71,724,098	65,166,423	(6,557,675)	34,041,634	31,482,739	(2,558,895)
Miscellaneous Rate Base								
18221	Unrec Plant & Reg Study Costs							
		S	-	-	-	-	-	-
			-	-	-	-	-	-
18222	Nuclear Plant - Trojan							
		S	(1,661,308)	(1,317,589)	343,719	-	-	-
		TROJP	3,973,115	3,151,092	(822,024)	1,653,745	1,335,254	(318,490)
		TROJD	5,783,362	4,586,805	(1,196,558)	2,405,723	1,942,220	(463,503)
			8,095,170	6,420,307	(1,674,863)	4,059,468	3,277,474	(781,994)

FERC ACCT			Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
1869	Misc Deferred Debits-Trojan							
		S	-	-	-	-	-	-
		SNPPN	-	-	-	-	-	-
			-	-	-	-	-	-
141	Impact Housing - Notes Receivable							
		SG	797,321	797,321	-	333,049	339,246	6,197
			797,321	797,321	-	333,049	339,246	6,197
TOTAL MISCELLANEOUS RATE BASE			8,892,491	7,217,628	(1,674,863)	4,392,517	3,616,720	(775,797)
TOTAL RATE BASE ADDITIONS			484,640,031	487,356,016	2,715,985	188,226,329	191,478,796	3,252,467
235	Customer Service Deposits							
		S	(9,745,692)	(9,745,692)	-	(9,745,692)	(9,745,692)	-
		CN	-	-	-	-	-	-
Total Customer Service Deposits			(9,745,692)	(9,745,692)	-	(9,745,692)	(9,745,692)	-
2281	Prop Ins	SO	(342,293)	(342,293)	-	(142,200)	(144,240)	(2,040)
2282	Inj & Dam	SO	(3,526,028)	(3,526,028)	-	(1,464,834)	(1,485,845)	(21,011)
2283	Pen & Ben	SO	(53,800,169)	(53,800,169)	-	(22,350,451)	(22,671,038)	(320,587)
2283	Pen & Ben	S	-	-	-	-	-	-
254	Ins Prov	SO	(3,976,840)	(3,976,840)	-	(1,652,117)	(1,675,814)	(23,697)
			(61,645,330)	(61,645,330)	-	(25,609,603)	(25,976,938)	(367,335)
22844	Accum Hydro Relicensing Obligation							
		S	-	-	-	-	-	-
		SG	-	-	-	-	-	-
			-	-	-	-	-	-
22842	Prv-Trojan	TROJD	(2,796,239)	(2,796,239)	-	(1,163,160)	(1,184,029)	(20,869)
230	ARO	TROJP	(2,370,303)	(2,370,303)	-	(986,600)	(1,004,400)	(17,800)
254105	ARO	TROJP	(483,603)	-	483,603	(201,292)	-	201,292
254		S	(4,154,353)	(4,154,353)	-	-	-	-
			(9,804,498)	(9,320,895)	483,603	(2,351,053)	(2,188,430)	162,623
252	Customer Advances for Construction							
		S	(2,524,019)	(2,524,019)	-	(1,216,648)	(1,216,648)	-
		SE	-	-	-	-	-	-
		SG	(3,165,381)	(3,165,381)	-	(1,322,211)	(1,346,813)	(24,602)
		SO	-	-	-	-	-	-
		CN	-	-	-	-	-	-
Total Customer Advances for Constr.			(5,689,399)	(5,689,399)	-	(2,538,859)	(2,563,462)	(24,602)
25398	SO2 Emissions							
		SE	(15,188,710)	(23,977,069)	(8,788,359)	(6,196,877)	(9,927,357)	(3,730,480)
			(15,188,710)	(23,977,069)	(8,788,359)	(6,196,877)	(9,927,357)	(3,730,480)
25399	Other Deferred Credits							
		S	(5,873,840)	(5,873,840)	-	(843,113)	(843,113)	-
		GPS	-	-	-	-	-	-
		SG	(9,283,146)	(8,595,510)	687,636	(3,877,663)	(3,657,237)	220,425
		SE	(3,352,914)	(3,057,833)	295,081	(1,367,963)	(1,266,051)	101,912
			(18,509,899)	(17,527,183)	982,717	(6,088,739)	(5,766,402)	322,337

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
190	Accumulated Deferred Income Taxes						
	S	27,675,344	27,675,344	-	-	-	-
	CN	228,447	380,745	152,298	104,074	174,134	70,059
	SO	119,981,650	146,137,412	26,155,762	49,844,528	61,581,347	11,736,819
	DGP	5,854	3,417	(2,437)	-	-	-
	BADDEBT	17,874,489	17,634,357	(240,132)	6,356,040	6,270,838	(85,202)
	TROJD	32,845	18,186	(14,659)	13,662	7,700	(5,962)
	SG	2,954,232	1,933,518	(1,020,714)	1,234,012	822,678	(411,334)
	SE	17,206,029	20,630,227	3,424,198	7,019,928	8,541,646	1,521,718
	SNP	61,380	29,017	(32,363)	26,213	12,573	(13,640)
	SNPD	(1,366,412)	(2,277,353)	(910,941)	(615,156)	(1,039,190)	(424,034)
Total Accum Deferred Income Taxes		184,653,856	212,164,868	27,511,011	63,983,301	76,371,726	12,388,424
281	Accumulated Deferred Income Taxes						
	S	-	-	-	-	-	-
	DGP	(550,907)	(216,615)	334,292	-	-	-
	SNPT	-	-	-	-	-	-
		(550,907)	(216,615)	334,292	-	-	-
282	Accumulated Deferred Income Taxes						
	S	(1,272,719,676)	(1,319,516,067)	(46,796,391)	(570,850,206)	(584,036,523)	(13,186,317)
	DITBAL	(1,152,679)	(7,042,808)	(5,890,129)	(510,148)	(3,083,243)	(2,573,095)
	DGP	-	-	-	-	-	-
	SO	17,560,530	17,560,530	-	7,295,252	7,399,892	104,641
	CN	-	-	-	-	-	-
	SE	(19,309,898)	(19,600,550)	(290,652)	(7,878,290)	(8,115,323)	(237,033)
	SG	15,314,460	16,984,243	1,669,783	6,397,003	7,226,495	829,492
		(1,260,307,263)	(1,311,614,652)	(51,307,389)	(565,546,390)	(580,608,701)	(15,062,311)
283	Accumulated Deferred Income Taxes						
	S	(15,123,898)	(15,318,785)	(194,887)	(277,820)	(278,173)	(353)
	SG	(12,056,679)	(12,145,865)	(89,186)	(5,036,195)	(5,167,851)	(131,656)
	SE	(4,321,109)	(6,416,138)	(2,095,029)	(1,762,979)	(2,656,509)	(893,529)
	SO	(31,116,266)	(40,304,872)	(9,188,606)	(12,926,773)	(16,984,209)	(4,057,435)
	GPS	(1,292,543)	(1,003,081)	289,462	(536,967)	(422,692)	114,275
	SNP	(13,153,656)	(10,809,361)	2,344,295	(5,617,369)	(4,683,626)	933,742
	TROJD	(2,318,189)	(1,708,888)	609,301	(964,304)	(723,605)	240,699
	SNPD	-	-	-	-	-	-
	SGCT	(4,215,274)	(3,859,053)	356,221	(1,767,013)	(1,647,668)	119,346
		(83,597,612)	(91,566,041)	(7,968,429)	(28,889,420)	(32,564,332)	(3,674,911)
TOTAL ACCUM DEF INCOME TAX		(1,159,801,925)	(1,191,232,440)	(31,430,515)	(530,452,509)	(536,801,307)	(6,348,798)
255	Accumulated Investment Tax Credit						
	S	-	-	-	-	-	-
	ITC84	(3,926,987)	(3,345,203)	581,784	-	-	-
	ITC85	(5,589,487)	(4,910,755)	678,732	-	-	-
	ITC86	(2,404,599)	(2,157,975)	246,624	-	-	-
	ITC88	(333,351)	(303,723)	29,628	-	-	-
	ITC89	(707,677)	(648,769)	58,908	-	-	-
	ITC90	(423,816)	(395,040)	28,776	(198,920)	(185,414)	13,506
	DGU	-	-	-	-	-	-
Total Accumulated ITC		(13,385,917)	(11,761,465)	1,624,452	(198,920)	(185,414)	13,506
TOTAL RATE BASE DEDUCTIONS		(1,293,771,371)	(1,330,899,472)	(37,128,101)	(583,182,252)	(593,155,002)	(9,972,750)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
108SP	Steam Prod Plant Accumulated Depr						
	S	-	-	-	-	-	-
	SG	(805,791,467)	(833,952,255)	(28,160,788)	(336,587,132)	(354,831,935)	(18,244,804)
	SG	(909,263,226)	(933,122,298)	(23,859,072)	(379,808,317)	(397,027,035)	(17,218,718)
	SG	(387,298,163)	(426,450,904)	(39,152,741)	(161,778,305)	(181,447,318)	(19,669,013)
	SSGCH	(204,762,623)	(209,716,788)	(4,954,165)	(83,151,166)	(87,040,396)	(3,889,229)
		(2,307,115,480)	(2,403,242,246)	(96,126,767)	(961,324,920)	(1,020,346,683)	(59,021,763)
108NP	Nuclear Prod Plant Accumulated Depr						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
108HP	Hydraulic Prod Plant Accum Depr						
	S	-	-	-	-	-	-
	SG	(151,344,947)	(155,779,675)	(4,434,729)	(63,218,293)	(66,281,497)	(3,063,203)
	SG	(30,024,713)	(31,207,604)	(1,182,891)	(12,541,622)	(13,278,284)	(736,662)
	SG	(38,590,701)	(45,100,861)	(6,510,160)	(16,119,721)	(19,189,619)	(3,069,898)
	SG	(12,870,088)	(14,366,009)	(1,495,921)	(5,375,964)	(6,112,483)	(736,518)
		(232,830,449)	(246,454,150)	(13,623,700)	(97,255,601)	(104,861,882)	(7,606,281)
108OP	Other Production Plant - Accum Depr						
	S	-	-	-	-	-	-
	SG	(2,241,054)	(2,284,809)	(43,756)	(936,111)	(972,146)	(36,035)
	SG	-	-	-	-	-	-
	SG	(53,895,114)	(69,727,813)	(15,832,699)	(22,512,527)	(29,667,951)	(7,155,425)
	SSGCT	(11,026,744)	(13,999,745)	(2,973,001)	(4,744,787)	(6,109,469)	(1,364,682)
		(67,162,912)	(86,012,368)	(18,849,456)	(28,193,424)	(36,749,566)	(8,556,142)
108EP	Experimental Plant - Accum Depr						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR		(2,607,108,841)	(2,735,708,764)	(128,599,923)	(1,086,773,945)	(1,161,958,131)	(75,184,186)
Summary of Prod Plant Depreciation by Factor							
	S	-	-	-	-	-	-
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	(2,391,319,474)	(2,511,992,230)	(120,672,756)	(998,877,992)	(1,068,808,267)	(69,930,275)
	SSGCH	(204,762,623)	(209,716,788)	(4,954,165)	(83,151,166)	(87,040,396)	(3,889,229)
	SSGCT	(11,026,744)	(13,999,745)	(2,973,001)	(4,744,787)	(6,109,469)	(1,364,682)
Total of Prod Plant Depreciation by Factor		(2,607,108,841)	(2,735,708,764)	(128,599,923)	(1,086,773,945)	(1,161,958,131)	(75,184,186)
108TP	Transmission Plant Accumulated Depr						
	SG	(354,438,384)	(364,333,853)	(9,895,469)	(148,052,447)	(155,017,611)	(6,965,163)
	SG	(352,100,187)	(362,727,396)	(10,627,209)	(147,075,759)	(154,334,092)	(7,258,332)
	SG	(281,408,334)	(309,177,910)	(27,769,576)	(117,547,067)	(131,549,733)	(14,002,665)
TOTAL TRANS PLANT ACCUM DEPR		(987,946,904)	(1,036,239,159)	(48,292,254)	(412,675,274)	(440,901,435)	(28,226,161)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
108360	Land and Land Rights						
	S	(4,795,264)	(4,795,264)	-	(1,187,357)	(1,187,357)	-
		(4,795,264)	(4,795,264)	-	(1,187,357)	(1,187,357)	-
108361	Structures and Improvements						
	S	(13,648,368)	(13,648,368)	-	(6,174,885)	(6,174,885)	-
		(13,648,368)	(13,648,368)	-	(6,174,885)	(6,174,885)	-
108362	Station Equipment						
	S	(154,873,695)	(154,873,695)	-	(60,501,410)	(60,501,410)	-
		(154,873,695)	(154,873,695)	-	(60,501,410)	(60,501,410)	-
108364	Poles, Towers & Fixtures						
	S	(428,355,590)	(517,790,219)	(89,434,629)	(105,296,437)	(135,986,489)	(30,690,051)
		(428,355,590)	(517,790,219)	(89,434,629)	(105,296,437)	(135,986,489)	(30,690,051)
108365	Overhead Conductors						
	S	(220,261,886)	(220,261,886)	-	(48,615,727)	(48,615,727)	-
		(220,261,886)	(220,261,886)	-	(48,615,727)	(48,615,727)	-
108366	Underground Conduit						
	S	(99,652,506)	(99,652,506)	-	(52,510,761)	(52,510,761)	-
		(99,652,506)	(99,652,506)	-	(52,510,761)	(52,510,761)	-
108367	Underground Conductors						
	S	(207,181,021)	(207,181,021)	-	(129,122,065)	(129,122,065)	-
		(207,181,021)	(207,181,021)	-	(129,122,065)	(129,122,065)	-
108368	Line Transformers						
	S	(325,573,510)	(325,573,510)	-	(101,256,922)	(101,256,922)	-
		(325,573,510)	(325,573,510)	-	(101,256,922)	(101,256,922)	-
108369	Services						
	S	(128,847,700)	(128,847,700)	-	(51,225,468)	(51,225,468)	-
		(128,847,700)	(128,847,700)	-	(51,225,468)	(51,225,468)	-
108370	Meters						
	S	(86,560,714)	(86,560,714)	-	(39,139,503)	(39,139,503)	-
		(86,560,714)	(86,560,714)	-	(39,139,503)	(39,139,503)	-
108371	Installations on Customers' Premises						
	S	(5,760,478)	(5,760,478)	-	(3,294,867)	(3,294,867)	-
		(5,760,478)	(5,760,478)	-	(3,294,867)	(3,294,867)	-
108372	Leased Property						
	S	(42,195)	(42,195)	-	(37,393)	(37,393)	-
		(42,195)	(42,195)	-	(37,393)	(37,393)	-
108373	Street Lights						
	S	(19,065,216)	(19,065,216)	-	(8,836,681)	(8,836,681)	-
		(19,065,216)	(19,065,216)	-	(8,836,681)	(8,836,681)	-
108D00	Unclassified Dist Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300						
	S	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT DEPR		(1,694,618,142)	(1,784,052,771)	(89,434,629)	(607,199,479)	(637,889,530)	(30,690,051)
Summary of Distribution Plant Depr by Factor							
	S	(1,694,618,142)	(1,784,052,771)	(89,434,629)	(607,199,479)	(637,889,530)	(30,690,051)
Total Distribution Depreciation by Factor		(1,694,618,142)	(1,784,052,771)	(89,434,629)	(607,199,479)	(637,889,530)	(30,690,051)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
108GP	General Plant Accumulated Depr						
	S	(149,129,833)	(152,124,069)	(2,994,236)	(54,962,147)	(56,446,843)	(1,484,696)
	SG	(9,216,690)	(9,241,130)	(24,440)	(3,849,903)	(3,931,937)	(82,034)
	SG	(18,327,500)	(18,638,388)	(310,889)	(7,655,579)	(7,930,305)	(274,725)
	SG	(36,239,630)	(37,980,811)	(1,741,181)	(15,137,655)	(16,160,163)	(1,022,509)
	CN	(5,441,123)	(5,798,827)	(357,704)	(2,478,827)	(2,652,092)	(173,265)
	SO	(100,891,735)	(111,854,116)	(10,962,381)	(41,913,917)	(47,134,591)	(5,220,674)
	SE	(635,603)	(754,163)	(118,560)	(259,321)	(312,250)	(52,929)
	SSGCT	(33,165)	(32,734)	431	(14,271)	(14,285)	(14)
	SSGCH	(2,724,480)	(2,725,687)	(1,208)	(1,106,372)	(1,131,263)	(24,891)
		(322,639,759)	(339,149,926)	(16,510,167)	(127,377,994)	(135,713,730)	(8,335,736)
108MP	Mining Plant Accumulated Depr.						
	S	-	-	-	-	-	-
	SE	(134,819,152)	(133,268,000)	1,551,151	(55,005,181)	(55,177,681)	(172,501)
		(134,819,152)	(133,268,000)	1,551,151	(55,005,181)	(55,177,681)	(172,501)
108MP	Less Centralia Situs Depreciation						
	S	-	-	-	-	-	-
		(134,819,152)	(133,268,000)	1,551,151	(55,005,181)	(55,177,681)	(172,501)
1081390	Accum Depr - Capital Lease						
	SO	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
1081399	Accum Depr - Capital Lease						
	S	-	-	-	-	-	-
	SE	-	-	-	-	-	-
		-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL GENERAL PLANT ACCUM DEPR		(457,458,911)	(472,417,926)	(14,959,016)	(182,383,174)	(190,891,411)	(8,508,237)
Summary of General Depreciation by Factor							
	S	(149,129,833)	(152,124,069)	(2,994,236)	(54,962,147)	(56,446,843)	(1,484,696)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SE	(135,454,755)	(134,022,164)	1,432,591	(55,264,502)	(55,489,932)	(225,430)
	SO	(100,891,735)	(111,854,116)	(10,962,381)	(41,913,917)	(47,134,591)	(5,220,674)
	CN	(5,441,123)	(5,798,827)	(357,704)	(2,478,827)	(2,652,092)	(173,265)
	SG	(63,783,820)	(65,860,329)	(2,076,509)	(26,643,137)	(28,022,405)	(1,379,268)
	DEU	-	-	-	-	-	-
	SSGCT	(33,165)	(32,734)	431	(14,271)	(14,285)	(14)
	SSGCH	(2,724,480)	(2,725,687)	(1,208)	(1,106,372)	(1,131,263)	(24,891)
	Remove Capital Leases	-	-	-	-	-	-
Total General Depreciation by Factor		(457,458,911)	(472,417,926)	(14,959,016)	(182,383,174)	(190,891,411)	(8,508,237)
TOTAL ACCUM DEPR - PLANT IN SERV		(5,747,132,798)	(6,028,418,620)	(281,285,821)	(2,289,031,872)	(2,431,640,507)	(142,608,635)
111SP	Accum Prov for Amort-Steam						
	SG	-	-	-	-	-	-
	SG	-	-	-	-	-	-
		-	-	-	-	-	-
111GP	Accum Prov for Amort-General						
	S	(14,687,197)	(14,687,197)	-	(39,615)	(39,615)	-
	CN	(1,716,183)	(1,716,183)	-	(781,846)	(784,896)	(3,050)
	SG	-	-	-	-	-	-
	SO	(8,334,096)	(8,334,096)	-	(3,462,272)	(3,511,933)	(49,662)
	SE	-	-	-	-	-	-
		(24,737,476)	(24,737,476)	-	(4,283,733)	(4,336,444)	(52,711)

FERC ACCT		Total Co. Mid	Total Co. Test	Incremental Change	Utah Mid	Utah Test	Incremental Change
111HP	Accum Prov for Amort-Hydro						
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SG	(227,380)	(227,380)	-	(94,979)	(96,746)	(1,767)
	SG	-	-	-	-	-	-
		(227,380)	(227,380)	-	(94,979)	(96,746)	(1,767)
111IP	Accum Prov for Amort-Intangible Plant						
	S	(18,802,653)	(21,280,691)	(2,478,038)	(10,328,068)	(11,159,389)	(831,320)
	SG	(2,760,991)	(2,886,051)	(125,060)	(1,153,294)	(1,227,964)	(74,670)
	SG	(313,130)	(343,004)	(29,874)	(130,798)	(145,942)	(15,145)
	SE	(874,247)	(1,065,700)	(191,453)	(356,686)	(441,238)	(84,551)
	SG	(16,527,309)	(19,600,259)	(3,072,950)	(6,903,622)	(8,339,564)	(1,435,942)
	SG	(9,454,998)	(12,317,503)	(2,862,505)	(3,949,447)	(5,240,880)	(1,291,433)
	SG	(2,349,409)	(2,775,957)	(426,547)	(981,372)	(1,181,120)	(199,749)
	CN	(72,573,646)	(80,812,718)	(8,239,072)	(33,062,576)	(36,959,677)	(3,897,101)
	SSGCT	(56,126)	(56,126)	-	(24,151)	(24,494)	(342)
	SSGCH	(8,130)	(10,422)	(2,292)	(3,302)	(4,326)	(1,024)
	SO	(229,695,282)	(262,688,549)	(32,993,267)	(95,423,367)	(110,695,232)	(15,271,865)
		(353,415,922)	(403,836,981)	(50,421,059)	(152,316,682)	(175,419,825)	(23,103,143)
111IP	Less Non-Utility Plant						
	OTH	-	-	-	-	-	-
		(353,415,922)	(403,836,981)	(50,421,059)	(152,316,682)	(175,419,825)	(23,103,143)
111390	Accum Amtr - Capital Lease						
	S	(618,882)	(618,882)	-	-	-	-
	SG	(109,317)	(109,317)	-	(45,663)	(46,512)	(850)
	SO	2,795,612	2,795,612	-	1,161,394	1,178,053	16,659
		2,067,413	2,067,413	-	1,115,731	1,131,540	15,809
	Remove Capital Lease Amtr	(2,067,413)	(2,067,413)	-	(1,115,731)	(1,131,540)	(15,809)
TOTAL ACCUM PROV FOR AMORTIZ YEAR-END		(378,380,777)	(428,801,837)	(50,421,059)	(156,695,393)	(179,853,015)	(23,157,622)
Summary of Amortization by Factor							
	S	(34,108,732)	(36,586,770)	(2,478,038)	(10,367,683)	(11,199,003)	(831,320)
	DGP	-	-	-	-	-	-
	DGU	-	-	-	-	-	-
	SE	(874,247)	(1,065,700)	(191,453)	(356,686)	(441,238)	(84,551)
	SO	(235,233,765)	(268,227,032)	(32,993,267)	(97,724,244)	(113,029,112)	(15,304,868)
	CN	(74,289,829)	(82,528,901)	(8,239,072)	(33,844,422)	(37,744,573)	(3,900,151)
	SSGCT	(56,126)	(56,126)	-	(24,151)	(24,494)	(342)
	SSGCH	(8,130)	(10,422)	(2,292)	(3,302)	(4,326)	(1,024)
	SG	(31,742,535)	(38,259,472)	(6,516,937)	(13,259,173)	(16,278,729)	(3,019,555)
	Less Capital Lease	(2,067,413)	(2,067,413)	-	(1,115,731)	(1,131,540)	(15,809)
Total Provision For Amortization by Factor		(378,380,777)	(428,801,837)	(50,421,059)	(156,695,393)	(179,853,015)	(23,157,622)

1. Summary

PACIFICORP
UTAH
Normalized Results of Operations
12 Months Ended JAM SEPTEMBER 2006

(1)	September 2006 Rolled-In Revenue Requirement	1,263,407,198	Page 1.4
(2)	Rate Mitigation Cap	101.50%	
(3)	Capped Revised Protocol Revenue Requirement	1,282,358,306	
(4)	Normalized September 2006 General Business Revenues	1,178,271,516	Page 1.1
(5)	**Capped Revised Protocol Price Change**	**104,086,790**	

Revised Protocol

(6)	Filed Revised Protocol Revenue Requirement	1,310,060,397	Page 1.1
(7)	September 2006 General Business Revenues	1,178,271,516	Page 1.1
(8)	Revised Protocol Price Change	131,788,881	Page 1.1
(9)	**Capped Revised Protocol Price Change**	**104,086,790**	From Above
(10)	Reduction to Revised Protocol Revenue Requirement	(27,702,090)	

(11)	**Capped Revised Protocol Price Change**	104,086,790	From Above
(12)	Transaction Filing Contingency	(6,599,696)	
(13)	**Total Requested Price Change**	**97,487,095**	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2006

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,178,271,516	131,788,881	1,310,060,397
3	Interdepartmental	-		
4	Special Sales	697,064,443		
5	Other Operating Revenues	54,217,426		
6	Total Operating Revenues	1,929,553,385		
7				
8	Operating Expenses:			
9	Steam Production	305,580,707		
10	Nuclear Production	-		
11	Hydro Production	15,683,865		
12	Other Power Supply	848,868,647		
13	Transmission	49,946,204		
14	Distribution	99,859,691		
15	Customer Accounting	41,305,422	451,155	41,756,577
16	Customer Service & Info	6,521,160		
17	Sales	-		
18	Administrative & General	99,070,509		
19	Total O&M Expenses	1,466,836,204		
20	Depreciation	156,561,398		
21	Amortization	25,477,962		
22	Taxes Other Than Income	32,718,757	-	32,718,757
23	Income Taxes - Federal	36,930,108	43,881,248	80,811,355
24	Income Taxes - State	5,126,001	5,962,733	11,088,734
25	Income Taxes - Def Net	5,842,238		
26	Investment Tax Credit Adj.	(4,879,589)		
27	Misc Revenue & Expense	(2,735,916)		
28	Total Operating Expenses:	1,721,877,164	50,295,135	1,772,172,299
29				
30	Operating Rev For Return:	207,676,221	81,493,745	289,169,967
31				
32	Rate Base:			
33	Electric Plant In Service	6,071,830,736		
34	Plant Held for Future Use	2,665,458		
35	Misc Deferred Debits	27,475,892		
36	Elec Plant Acq Adj	34,007,640		
37	Nuclear Fuel	-		
38	Prepayments	8,723,328		
39	Fuel Stock	25,093,635		
40	Material & Supplies	48,873,695		
41	Working Capital	34,041,634		
42	Weatherization Loans	2,952,531		
43	Misc Rate Base	4,392,517		
44	Total Electric Plant:	6,260,057,065	-	6,260,057,065
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,289,031,872)		
48	Accum Prov For Amort	(156,695,393)		
49	Accum Def Income Tax	(530,452,509)		
50	Unamortized ITC	(198,920)		
51	Customer Adv For Const	(2,538,859)		
52	Customer Service Deposits	(9,745,692)		
53	Misc Rate Base Deductions	(40,246,271)		
54				
55	Total Rate Base Deductions	(3,028,909,517)	-	(3,028,909,517)
56				
57	Total Rate Base:	3,231,147,548	-	3,231,147,548
58				
59	Return on Rate Base	6.427%		8.949%
60	Return on Equity	6.425%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	250,694,979	131,337,726	382,032,705
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	100,302,607	-	100,302,607
67	Schedule "M" Additions	176,443,316	-	176,443,316
68	Schedule "M" Deductions	214,310,241	-	214,310,241
69	Income Before Tax	112,525,447	131,337,726	243,863,172
70				
71	State Income Taxes	5,126,001	5,962,733	11,088,734
72	Taxable Income	107,399,446	125,374,993	232,774,438
73				
74	Federal Income Taxes + Other	36,930,108	43,881,248	80,811,355

Ref. Page 2.2 Ref. Page 1.1

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2006

Net Rate Base	$	3,231,147,548	Ref. Page 1.1
Return on Rate Base Requested		8.949%	Ref. Page 2.1
Revenues Required to Earn Requested Return		289,169,967	
Less Current Operating Revenues		(207,676,221)	
Increase to Current Revenues		81,493,745	
Net to Gross Bump-up		161.72%	
Price Change Required for Requested Return	$	131,788,881	
Requested Price Change	$	131,788,881	
Uncollectible Percent		0.342%	Ref. Page 1.3
Increased Uncollectible Expense	$	451,155	
Requested Price Change	$	131,788,881	
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	$	131,788,881	
Uncollectible Expense		(451,155)	
Taxes Other Than Income		-	
Income Before Taxes	$	131,337,726	
State Effective Tax Rate		4.540%	Ref. Page 2.1
State Income Taxes	$	5,962,733	
Taxable Income	$	125,374,993	
Federal Income Tax Rate		35.00%	Ref. Page 2.1
Federal Income Taxes	$	43,881,248	
Operating Income		100.000%	
Net Operating Income		61.837%	Ref. Page 1.3
Net to Gross Bump-Up		161.72%	

PACIFICORP
UTAH
Normalized Results of Operations - Revised Protocol
12 Months Ended SEPTEMBER 2006

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.342%
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	99.658%
State Income Tax @ 4.54%	4.524%
Sub-Total	95.133%
Federal Income Tax @ 35.00%	33.297%
Net Operating Income	61.837%

PACIFICORP
UTAH
Normalized Results of Operations - ROLLED-IN
12 Months Ended SEPTEMBER 2006

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,178,271,516	85,135,682	1,263,407,198
3	Interdepartmental	-		
4	Special Sales	697,064,443		
5	Other Operating Revenues	54,218,060		
6	Total Operating Revenues	1,929,554,020		
7				
8	Operating Expenses:			
9	Steam Production	306,016,099		
10	Nuclear Production	-		
11	Hydro Production	15,683,865		
12	Other Power Supply	801,369,048		
13	Transmission	49,946,204		
14	Distribution	99,859,691		
15	Customer Accounting	41,305,422	291,446	41,596,868
16	Customer Service & Info	6,521,160		
17	Sales	-		
18	Administrative & General	99,122,631		
19	Total O&M Expenses	1,419,824,119		
20	Depreciation	156,631,548		
21	Amortization	25,486,450		
22	Taxes Other Than Income	32,737,619	-	32,737,619
23	Income Taxes - Federal	52,471,117	28,347,308	80,818,425
24	Income Taxes - State	7,580,483	3,851,928	11,432,411
25	Income Taxes - Def Net	5,840,992		
26	Investment Tax Credit Adj.	(4,879,589)		
27	Misc Revenue & Expense	(2,735,884)		
28	Total Operating Expenses:	1,692,956,856	32,490,682	1,725,447,538
29				
30	Operating Rev For Return:	236,597,164	52,645,000	289,242,164
31				
32	Rate Base:			
33	Electric Plant In Service	6,075,354,521		
34	Plant Held for Future Use	2,665,458		
35	Misc Deferred Debits	27,640,762		
36	Elec Plant Acq Adj	34,007,640		
37	Nuclear Fuel	-		
38	Prepayments	8,725,587		
39	Fuel Stock	25,139,933		
40	Material & Supplies	48,929,146		
41	Working Capital	33,403,726		
42	Weatherization Loans	2,949,526		
43	Misc Rate Base	4,392,517		
44	Total Electric Plant:	6,263,208,816	-	6,263,208,816
45				
46	Rate Base Deductions:			
47	Accum Prov For Deprec	(2,291,328,846)		
48	Accum Prov For Amort	(156,752,120)		
49	Accum Def Income Tax	(530,428,988)		
50	Unamortized ITC	(198,920)		
51	Customer Adv For Const	(2,538,859)		
52	Customer Service Deposits	(9,745,692)		
53	Misc Rate Base Deductions	(40,261,121)		
54				
55	Total Rate Base Deductions	(3,031,254,546)	-	(3,031,254,546)
56				
57	Total Rate Base:	3,231,954,270	-	3,231,954,270
58				
59	Return on Rate Base	7.321%		8.949%
60	Return on Equity	8.187%		11.400%
61				
62	TAX CALCULATION:			
63	Operating Revenue	297,610,166	84,844,236	382,454,402
64	Other Deductions			
65	Interest (AFUDC)			
66	Interest	100,327,650	-	100,327,650
67	Schedule "M" Additions	176,504,336	-	176,504,336
68	Schedule "M" Deductions	214,404,041	-	214,404,041
69	Income Before Tax	159,382,812	84,844,236	244,227,048
70				
71	State Income Taxes	7,580,483	3,851,928	11,432,411
72	Taxable Income	151,802,329	80,992,308	232,794,637
73				
74	Federal Income Taxes + Other	52,471,117	28,347,308	80,818,425

Ref. Page 2.2 Ref. Page 1.1

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2006
FILE:	JAM SEPTEMBER 2006
PREPARED BY:	Revenue Requirement Department
DATE:	February 24, 2006
TIME:	8:24:03 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	48.30%	6.43%	3.104%
PREFERRED	1.00%	6.54%	0.065%
COMMON	50.70%	11.40%	5.780%
	100.00%		8.949%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,873,474,339	1,695,202,823	1,178,271,516	0	1,178,271,516
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,676,127,406	979,062,963	697,064,443	0	697,064,443
5	Other Operating Revenues	2.4	161,511,595	107,294,169	54,217,426	0	54,217,426
6	Total Operating Revenues	2.4	4,711,113,340	2,781,559,956	1,929,553,385	0	1,929,553,385
7							
8	Operating Expenses:						
9	Steam Production	2.5	743,856,564	438,275,857	305,580,707	0	305,580,707
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	37,547,259	21,863,395	15,683,865	0	15,683,865
12	Other Power Supply	2.9	1,922,318,754	1,073,450,106	848,868,647	0	848,868,647
13	Transmission	2.10	119,581,266	69,635,062	49,946,204	0	49,946,204
14	Distribution	2.12	216,471,781	116,612,091	99,859,691	0	99,859,691
15	Customer Accounts	2.12	96,600,077	55,294,656	41,305,422	0	41,305,422
16	Customer Service	2.13	17,302,127	10,780,966	6,521,160	0	6,521,160
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	244,387,446	145,316,938	99,070,509	0	99,070,509
19							
20	Total O & M Expenses	2.14	3,398,065,274	1,931,229,070	1,466,836,204	0	1,466,836,204
21							
22	Depreciation	2.16	387,145,485	230,584,087	156,561,398	0	156,561,398
23	Amortization Expense	2.17	66,507,623	41,029,662	25,477,962	0	25,477,962
24	Taxes Other Than Income	2.17	101,034,200	68,315,443	32,718,757	0	32,718,757
25	Income Taxes - Federal	2.20	142,539,132	105,609,024	36,930,108	0	36,930,108
26	Income Taxes - State	2.20	19,587,561	14,461,560	5,126,001	0	5,126,001
27	Income Taxes - Def Net	2.19	31,226,640	25,384,402	5,842,238	0	5,842,238
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(975,271)	(4,879,589)	0	(4,879,589)
29	Misc Revenue & Expense	2.4	(7,353,300)	(4,617,384)	(2,735,916)	0	(2,735,916)
30							
31	Total Operating Expenses	2.20	4,132,897,756	2,411,020,592	1,721,877,164	0	1,721,877,164
32							
33	Operating Revenue for Return		578,215,585	370,539,364	207,676,221	0	207,676,221
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	14,608,373,643	8,536,542,907	6,071,830,736	0	6,071,830,736
37	Plant Held for Future Use	2.31	3,299,218	633,761	2,665,458	0	2,665,458
38	Misc Deferred Debits	2.33	102,771,618	75,295,726	27,475,892	0	27,475,892
39	Elec Plant Acq Adj	2.31	81,414,479	47,406,839	34,007,640	0	34,007,640
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	19,627,378	10,904,050	8,723,328	0	8,723,328
42	Fuel Stock	2.32	61,618,641	36,525,006	25,093,635	0	25,093,635
43	Material & Supplies	2.32	115,189,791	66,316,095	48,873,695	0	48,873,695
44	Working Capital	2.33	71,724,098	37,682,464	34,041,634	0	34,041,634
45	Weatherization Loans	2.31	20,102,318	17,149,787	2,952,531	0	2,952,531
46	Miscellaneous Rate Base	2.34	8,892,491	4,499,974	4,392,517	0	4,392,517
47							
48	Total Electric Plant		15,093,013,674	8,832,956,608	6,260,057,065	0	6,260,057,065
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(5,747,132,798)	(3,458,100,926)	(2,289,031,872)	0	(2,289,031,872)
52	Accum Prov For Amort	2.39	(378,380,777)	(221,685,384)	(156,695,393)	0	(156,695,393)
53	Accum Def Income Taxes	2.35	(1,159,801,925)	(629,349,416)	(530,452,509)	0	(530,452,509)
54	Unamortized ITC	2.35	(13,385,917)	(13,186,997)	(198,920)	0	(198,920)
55	Customer Adv for Const	2.34	(5,689,399)	(3,150,540)	(2,538,859)	0	(2,538,859)
56	Customer Service Deposits	2.34	(9,745,692)	0	(9,745,692)	0	(9,745,692)
57	Misc. Rate Base Deductions	2.34	(105,148,438)	(64,902,166)	(40,246,271)	0	(40,246,271)
58							
59	Total Rate Base Deductions		(7,419,284,947)	(4,390,375,429)	(3,028,909,517)	0	(3,028,909,517)
60							
61	Total Rate Base		7,673,728,727	4,442,581,179	3,231,147,548	0	3,231,147,548
62							
63	Return on Rate Base		7.535%		6.427%		6.427%
64							
65	Return on Equity		8.610%		6.425%		6.425%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		62,700,733		26,401,157		26,401,157
69	Rate Base Decrease		(483,782,601)		(236,244,015)		(236,244,015)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,112,602,693	677,603,253	434,999,440	-	434,999,440
73										
74					B1	1,112,602,693	677,603,253	434,999,440	-	434,999,440
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,722,702,397	1,008,562,966	714,139,431	-	714,139,431
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,722,702,397	1,008,562,966	714,139,431	-	714,139,431
83										
84	444	Public Street & Highway Lighting								
85			0	S		19,594,312	9,036,604	10,557,707	-	10,557,707
86			0	SO		-	-	-	-	-
87					B1	19,594,312	9,036,604	10,557,707	-	10,557,707
88										
89	445	Other Sales to Public Authority								
90			0	S		18,574,938	-	18,574,938	-	18,574,938
91										
92					B1	18,574,938	-	18,574,938	-	18,574,938
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,873,474,339**	**1,695,202,823**	**1,178,271,516**	**-**	**1,178,271,516**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		1,668,776,159	971,711,716	697,064,443	-	697,064,443
106			WSF	SE		(0)	(0)	(0)	-	(0)
107			WSF	SG		-	-	-	-	-
108										
109					B1	1,676,127,406	979,062,963	697,064,443	-	697,064,443
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**					**4,549,601,747**	**2,674,265,786**	**1,875,335,961**	**-**	**1,875,335,961**
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	2,094	1,488	-	1,488
127					B1	7,474,117	2,431,659	5,042,458	-	5,042,458
128										
129	453	Water Sales								
130			P	SG		170,132	99,066	71,066	-	71,066
131						170,132	99,066	71,066	-	71,066
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	2,860,162	2,051,758	-	2,051,758
136			GP	SO		1,813,121	1,059,888	753,233	-	753,233
137					B1	20,947,011	12,940,835	8,006,176	-	8,006,176
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	10,462,331	7,210,296	-	7,210,296
145			OTHSO	SO		818,929	478,718	340,212	-	340,212
146			OTHSGR	SG		73,630,309	42,874,195	30,756,114	-	30,756,114
147										
148										
149					B1	127,459,711	88,640,258	38,819,453	-	38,819,453
150										
151		**Total Other Electric Revenues**				**161,511,593**	**107,294,169**	**54,217,424**	**-**	**54,217,424**
152										
153		**Total Electric Operating Revenues**			**B1**	**4,711,113,340**	**2,781,559,956**	**1,929,553,385**	**-**	**1,929,553,385**
154										
155		Summary of Revenues by Factor								
156		S				2,943,316,561	1,752,011,787	1,191,304,774	-	1,191,304,774
157		CN				-	-	-	-	-
158		SE				17,672,627	10,462,331	7,210,296	-	7,210,296
159		SO				2,635,632	1,540,700	1,094,933	-	1,094,933
160		SG				1,747,488,520	1,017,545,139	729,943,381	-	729,943,381
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	4,711,113,340	2,781,559,956	1,929,553,385	-	1,929,553,385
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		(6,525,977)	(3,863,429)	(2,662,549)	-	(2,662,549)
181					B1	(6,525,977)	(3,863,429)	(2,662,549)	-	(2,662,549)
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)	(106,141)	(76,141)	-	(76,141)
195			PTD	CN		43,913	23,907	20,005	-	20,005
196			PTD	SO		131,124	76,651	54,474	-	54,474
197			P	SG		(1,567,017)	(912,459)	(654,559)	-	(654,559)
198					B1	(1,412,064)	(753,955)	(658,109)	-	(658,109)
199										
200		**Total Miscellaneous Revenues**				**(7,938,042)**	**(4,617,384)**	**(3,320,658)**	**-**	**(3,320,658)**
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**				**(7,353,300)**	**(4,617,384)**	**(2,735,916)**	**-**	**(2,735,916)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SG		21,632,118	12,596,166	9,035,951	-	9,035,951
211			P	SSGCH		1,654,218	982,464	671,754	-	671,754
212					B2	23,286,335	13,578,630	9,707,705	-	9,707,705
213										
214	501	Fuel Related								
215			P	SE		432,313,213	255,932,735	176,380,478	-	176,380,478
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SSECT		-	-	-	-	-
219			P	SSECH		46,965,532	28,046,754	18,918,778	-	18,918,778
220					B2	479,278,745	283,979,489	195,299,256	-	195,299,256
221										
222	502	Steam Expenses								
223			P	SG		31,844,487	18,542,727	13,301,760	-	13,301,760
224			P	SSGCH		2,222,332	1,319,875	902,457	-	902,457
225					B2	34,066,819	19,862,602	14,204,217	-	14,204,217
226										
227	503	Steam From Other Sources								
228			P	SE		4,399,128	2,604,318	1,794,811	-	1,794,811
229					B2	4,399,128	2,604,318	1,794,811	-	1,794,811
230										
231	505	Electric Expenses								
232			P	SG		2,948,004	1,716,593	1,231,411	-	1,231,411
233			P	SSGCH		1,209,097	718,100	490,997	-	490,997
234					B2	4,157,101	2,434,694	1,722,408	-	1,722,408
235										
236	506	Misc. Steam Expense								
237			P	SG		25,053,257	14,588,262	10,464,995	-	10,464,995
238			P	SE		-	-	-	-	-
239			P	SSGCH		1,638,905	973,369	665,536	-	665,536
240					B2	26,692,162	15,561,631	11,130,531	-	11,130,531
241										
242	507	Rents								
243			P	SG		905,072	527,015	378,058	-	378,058
244			P	SSGCH		2,478	1,472	1,006	-	1,006
245					B2	907,550	528,486	379,064	-	379,064
246										
247	510	Maint Supervision & Engineering								
248			P	SG		5,269,913	3,068,618	2,201,295	-	2,201,295
249			P	SSGCH		2,586,036	1,535,884	1,050,152	-	1,050,152
250					B2	7,855,949	4,604,501	3,251,447	-	3,251,447
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SG		17,305,691	10,076,931	7,228,760	-	7,228,760
256			P	SSGCH		741,340	440,293	301,048	-	301,048
257					B2	18,047,032	10,517,224	7,529,808	-	7,529,808
258										
259	512	Maintenance of Boiler Plant								
260			P	SG		87,586,619	51,000,815	36,585,804	-	36,585,804
261			P	SSGCH		3,601,836	2,139,182	1,462,654	-	1,462,654
262					B2	91,188,455	53,139,997	38,048,458	-	38,048,458
263										
264	513	Maintenance of Electric Plant								
265			P	SG		30,357,176	17,676,681	12,680,495	-	12,680,495
266			P	SSGCH		866,720	514,758	351,963	-	351,963
267					B2	31,223,896	18,191,438	13,032,458	-	13,032,458
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SG		20,708,210	12,058,184	8,650,026	-	8,650,026
271			P	SSGCH		2,045,181	1,214,662	830,519	-	830,519
272					B2	22,753,391	13,272,846	9,480,544	-	9,480,544
273										
274	**Total Steam Power Generation**				B2	**743,856,564**	**438,275,857**	**305,580,707**	**-**	**305,580,707**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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		3,983,962	2,319,821	1,664,141	-	1,664,141
327			P	SG		565,344	329,194	236,150	-	236,150
328										
329					B2	4,549,306	2,649,015	1,900,290	-	1,900,290
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SG		91,792	53,450	38,343	-	38,343
334			P	SG		75,986	44,246	31,740	-	31,740
335										
336					B2	167,778	97,696	70,083	-	70,083
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SG		3,818,771	2,223,632	1,595,139	-	1,595,139
341			P	SG		629,311	366,442	262,870	-	262,870
342										
343					B2	4,448,082	2,590,074	1,858,008	-	1,858,008
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SG		18,999	11,063	7,936	-	7,936
348			P	SG		-	-	-	-	-
349										
350					B2	18,999	11,063	7,936	-	7,936
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SG		9,702,022	5,649,390	4,052,631	-	4,052,631
355			P	SG		7,679,020	4,471,417	3,207,603	-	3,207,603
356										
357										
358					B2	17,381,042	10,120,807	7,260,234	-	7,260,234
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SG		171,130	99,647	71,483	-	71,483
363			P	SG		25,061	14,593	10,468	-	10,468
364										
365					B2	196,191	114,240	81,951	-	81,951
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		971,855	565,901	405,954	-	405,954
377			P	SG		113,282	65,963	47,319	-	47,319
378										
379					B2	1,085,137	631,865	453,273	-	453,273
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SG		998,023	581,139	416,884	-	416,884
387			P	SG		1,045,131	608,569	436,562	-	436,562
388										
389					B2	2,043,154	1,189,708	853,446	-	853,446
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SG		1,586,851	924,008	662,844	-	662,844
394			P	SG		846,807	493,087	353,720	-	353,720
395										
396					B2	2,433,658	1,417,095	1,016,563	-	1,016,563
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SG		3,643,543	2,121,599	1,521,944	-	1,521,944
401			P	SG		1,580,368	920,233	660,136	-	660,136
402										
403					B2	5,223,911	3,041,831	2,182,080	-	2,182,080
404										
405	**Total Hydraulic Power Generation**				B2	**37,547,259**	**21,863,395**	**15,683,865**	**-**	**15,683,865**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SG		444,441	258,793	185,647	-	185,647
409			P	SSGCT		-	-	-	-	-
410					B2	444,441	258,793	185,647	-	185,647
411										
412	547	Fuel								
413			P	SE		81,929,185	48,502,706	33,426,480	-	33,426,480
414			P	SSECT		6,589,678	3,863,674	2,726,004	-	2,726,004
415					B2	88,518,863	52,366,379	36,152,484	-	36,152,484
416										
417	548	Generation Expense								
418			P	SG		6,111,159	3,558,467	2,552,692	-	2,552,692
419			P	SSGCT		3,750,786	2,136,830	1,613,956	-	1,613,956
420					B2	9,861,945	5,695,297	4,166,648	-	4,166,648
421										
422	549	Miscellaneous Other								
423			P	SG		3,808,572	2,217,693	1,590,878	-	1,590,878
424			P	SSGCT		-	-	-	-	-
425					B2	3,808,572	2,217,693	1,590,878	-	1,590,878
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SG		346,490	201,758	144,732	-	144,732
432			P	SSGCT		17,410,028	9,918,526	7,491,502	-	7,491,502
433					B2	17,756,518	10,120,283	7,636,235	-	7,636,235
434										
435	551	Maint Supervision & Engineering								
436			P	SG		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SG		3,786	2,205	1,582	-	1,582
441			P	SSGCT		151,788	86,474	65,314	-	65,314
442					B2	155,575	88,679	66,896	-	66,896
443										
444	553	Maint of Generation & Electric Plant								
445			P	SG		232,763	135,536	97,227	-	97,227
446			P	SSGCT		1,119,698	637,894	481,804	-	481,804
447					B2	1,352,461	773,430	579,031	-	579,031
448										
449	554	Maintenance of Misc. Other								
450			P	SG		2,990,895	1,741,568	1,249,327	-	1,249,327
451			P	SSGCT		(78,858)	(44,925)	(33,932)	-	(33,932)
452					B2	2,912,037	1,696,643	1,215,394	-	1,215,394
453										
454	**Total Other Power Generation**				**B2**	**124,810,411**	**73,217,198**	**51,593,214**	**-**	**51,593,214**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(0)	(0)	-	-	-
459			P	SG		1,632,058,873	950,331,606	681,727,267	-	681,727,267
460			P	SE		80,566,623	47,696,058	32,870,565	-	32,870,565
461		Seasonal (	P	SSGC		37,406,020	20,376,562	17,029,458	-	17,029,458
462				DGP		-	-	-	-	-
463										
464					B2	1,750,031,516	1,018,404,226	731,627,290	-	731,627,290
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,467,367	854,433	612,934	-	612,934
468										
469					B2	1,467,367	854,433	612,934	-	612,934
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(96,828)	(96,828)	-	-	-
475			P	SG		46,044,036	26,810,983	19,233,053	-	19,233,053
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SSGCT		62,251	35,465	26,787	-	26,787
479			P	TROJP		-	-	-	-	-
480										
481					B2	46,009,459	26,749,619	19,259,840	-	19,259,840
482										
483	Embedded Cost Differentials									
484	Company Owned Hy		P	DGP		(84,661,687)	(84,661,687)	-	-	-
485	Company Owned Hy		P	SG		84,661,687	49,297,656	35,364,031	-	35,364,031
486	Mid-C Contract		P	MC		(46,769,632)	(41,090,313)	(5,679,319)	-	(5,679,319)
487	Mid-C Contract		P	SG		46,769,632	27,233,490	19,536,142	-	19,536,142
488	Existing QF Contract		P	S		55,725,836	35,894,082	19,831,754	-	19,831,754
489	Existing QF Contract		P	SG		(55,725,836)	(32,448,598)	(23,277,237)	-	(23,277,237)
490										
491						-	(45,775,370)	45,775,370	-	45,775,370
492										
493	**Total Other Power Supply**				B2	**1,797,508,342**	**1,000,232,909**	**797,275,434**	**-**	**797,275,434**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**2,703,722,577**	**1,533,589,357**	**1,170,133,219**	**-**	**1,170,133,219**
496										
497										
498	Summary of Production Expense by Factor									
499		S				55,629,008	35,797,254	19,831,754	-	19,831,754
500		SG				2,050,371,670	1,193,910,977	856,460,694	-	856,460,694
501		SE				599,208,150	354,735,817	244,472,333	-	244,472,333
502		SNPPH				-	-	-	-	-
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				(84,661,687)	(84,661,687)	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				-	-	-	-	-
509		SNPPO				-	-	-	-	-
510		DGU				-	-	-	-	-
511		MC				(46,769,632)	(41,090,313)	(5,679,319)	-	(5,679,319)
512		SSGCT				22,415,694	12,770,263	9,645,431	-	9,645,431
513		SSECT				6,589,678	3,863,674	2,726,004	-	2,726,004
514		SSGC				37,406,020	20,376,562	17,029,458	-	17,029,458
515		SSGCH				16,568,144	9,840,058	6,728,086	-	6,728,086
516		SSECH				46,965,532	28,046,754	18,918,778	-	18,918,778
517	Total Production Expense by Factor				B2	2,703,722,577	1,533,589,357	1,170,133,219	-	1,170,133,219
518	560	Operation Supervision & Engineering								
519			T	SG		5,322,702	3,099,356	2,223,346	-	2,223,346
520										
521					B2	5,322,702	3,099,356	2,223,346	-	2,223,346
522										
523	561	Load Dispatching								
524			T	SG		4,964,310	2,890,668	2,073,642	-	2,073,642
525										
526					B2	4,964,310	2,890,668	2,073,642	-	2,073,642
527	562	Station Expense								
528			T	SG		715,897	416,859	299,037	-	299,037
529										
530					B2	715,897	416,859	299,037	-	299,037
531										
532	563	Overhead Line Expense								
533			T	SG		2,189,520	1,274,936	914,584	-	914,584
534										
535					B2	2,189,520	1,274,936	914,584	-	914,584
536										
537	564	Underground Line Expense								
538			T	SG		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		85,380,941	49,716,471	35,664,471	-	35,664,471
544			T	SE		420,203	248,763	171,440	-	171,440
545										
546										
547					B2	85,801,144	49,965,234	35,835,910	-	35,835,910
548										
549	566	Misc. Transmission Expense								
550			T	SG		148,222	86,308	61,914	-	61,914
551										
552					B2	148,222	86,308	61,914	-	61,914
553										
554	567	Rents - Transmission								
555			T	SG		593,896	345,820	248,076	-	248,076
556										
557					B2	593,896	345,820	248,076	-	248,076
558										
559	568	Maint Supervision & Engineering								
560			T	SG		7,215	4,201	3,014	-	3,014
561										
562					B2	7,215	4,201	3,014	-	3,014
563										
564	569	Maintenance of Structures								
565			T	SG		410	239	171	-	171
566										
567					B2	410	239	171	-	171
568										
569	570	Maintenance of Station Equipment								
570			T	SG		7,068,898	4,116,149	2,952,749	-	2,952,749
571										
572					B2	7,068,898	4,116,149	2,952,749	-	2,952,749
573										
574	571	Maintenance of Overhead Lines								
575			T	SG		8,243,474	4,800,093	3,443,381	-	3,443,381
576										
577					B2	8,243,474	4,800,093	3,443,381	-	3,443,381
578										
579	572	Maintenance of Underground Lines								
580			T	SG		31,266	18,206	13,060	-	13,060
581										
582					B2	31,266	18,206	13,060	-	13,060
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SG		4,494,312	2,616,993	1,877,319	-	1,877,319
586										
587					B2	4,494,312	2,616,993	1,877,319	-	1,877,319
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**119,581,266**	**69,635,062**	**49,946,204**	**-**	**49,946,204**
590										
591	Summary of Transmission Expense by Factor									
592		SE				420,203	248,763	171,440	-	171,440
593		SG				119,161,063	69,386,299	49,774,765	-	49,774,765
594		SNPT				-	-	-	-	-
595	Total Transmission Expense by Factor				B2	119,581,266	69,635,062	49,946,204	-	49,946,204
596	580	Operation Supervision & Engineering								
597			DPW	S		(229,289)	(206,955)	(22,334)	-	(22,334)
598			DPW	SNPD		26,754,097	14,709,447	12,044,651	-	12,044,651
599					B2	26,524,808	14,502,492	12,022,316	-	12,022,316
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		8,951,279	4,921,428	4,029,851	-	4,029,851
604					B2	8,951,279	4,921,428	4,029,851	-	4,029,851
605										
606	582	Station Expense								
607			DPW	S		2,957,310	1,754,712	1,202,597	-	1,202,597
608			DPW	SNPD		339,116	186,447	152,670	-	152,670
609					B2	3,296,426	1,941,159	1,355,267	-	1,355,267
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		17,504,715	11,014,426	6,490,289	-	6,490,289
613			DPW	SNPD		2,397,832	1,318,332	1,079,500	-	1,079,500
614					B2	19,902,547	12,332,758	7,569,789	-	7,569,789
615										
616	584	Underground Line Expense								
617			DPW	S		1,269,911	845,944	423,968	-	423,968
618			DPW	SNPD		-	-	-	-	-
619					B2	1,269,911	845,944	423,968	-	423,968
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		210,828	115,913	94,914	-	94,914
624					B2	210,828	115,913	94,914	-	94,914
625										
626	586	Meter Expenses								
627			DPW	S		3,379,321	2,324,396	1,054,925	-	1,054,925
628			DPW	SNPD		1,602,016	880,791	721,225	-	721,225
629					B2	4,981,336	3,205,187	1,776,150	-	1,776,150
630										
631	587	Customer Installation Expenses								
632			DPW	S		482	482	-	-	-
633			DPW	SNPD		40,500	22,267	18,233	-	18,233
634					B2	40,982	22,749	18,233	-	18,233
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		11,861,828	7,162,258	4,699,570	-	4,699,570
638			DPW	SNPD		12,309,298	6,767,672	5,541,626	-	5,541,626
639					B2	24,171,126	13,929,931	10,241,196	-	10,241,196
640										
641	589	Rents								
642			DPW	S		3,102,389	2,542,328	560,061	-	560,061
643			DPW	SNPD		770,936	423,862	347,074	-	347,074
644					B2	3,873,324	2,966,190	907,135	-	907,135
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		784,850	555,955	228,894	-	228,894
648			DPW	SNPD		190,822	104,915	85,908	-	85,908
649					B2	975,672	660,870	314,802	-	314,802
650										
651	591	Maintenance of Structures								
652			DPW	S		1,832,683	816,790	1,015,893	-	1,015,893
653			DPW	SNPD		315,107	173,247	141,861	-	141,861
654					B2	2,147,791	990,037	1,157,754	-	1,157,754
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,765,663	4,824,776	2,940,887	-	2,940,887
658			DPW	SNPD		1,894,063	1,041,359	852,704	-	852,704
659					B2	9,659,726	5,866,135	3,793,591	-	3,793,591
660	593	Maintenance of Overhead Lines								
661			DPW	S		100,781,087	54,935,659	45,845,429	-	45,845,429
662			DPW	SNPD		(47,290,920)	(26,000,626)	(21,290,295)	-	(21,290,295)
663					B2	53,490,167	28,935,033	24,555,134	-	24,555,134
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		21,738,205	10,024,871	11,713,335	-	11,713,335
667			DPW	SNPD		177,659	97,677	79,982	-	79,982
668					B2	21,915,864	10,122,548	11,793,316	-	11,793,316
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		680,182	793,047	(112,864)	-	(112,864)
672			DPW	SNPD		(72,718)	(39,981)	(32,738)	-	(32,738)
673					B2	607,464	753,066	(145,602)	-	(145,602)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,517,945	1,546,797	2,971,147	-	2,971,147
677			DPW	SNPD		4,241	2,332	1,909	-	1,909
678					B2	4,522,186	1,549,129	2,973,057	-	2,973,057
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,749,681	1,657,006	1,092,675	-	1,092,675
682			DPW	SNPD		1,516,519	833,785	682,735	-	682,735
683					B2	4,266,201	2,490,791	1,775,409	-	1,775,409
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		9,408,366	1,523,279	7,885,087	-	7,885,087
687			DPW	SNPD		16,255,776	8,937,453	7,318,324	-	7,318,324
688					B2	25,664,142	10,460,732	15,203,411	-	15,203,411
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**216,471,781**	**116,612,091**	**99,859,691**	**-**	**99,859,691**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				190,105,329	102,115,772	87,989,557	-	87,989,557
695		SNPD				26,366,452	14,496,319	11,870,133	-	11,870,133
696										
697	Total Distribution Expense by Factor				B2	216,471,781	116,612,091	99,859,691	-	99,859,691
698										
699	901	Supervision								
700			CUST	S		2,233,812	2,777,955	(544,143)	-	(544,143)
701			CUST	CN		5,838,356	3,178,560	2,659,796	-	2,659,796
702					B2	8,072,168	5,956,515	2,115,653	-	2,115,653
703										
704	902	Meter Reading Expense								
705			CUST	S		23,921,431	13,329,288	10,592,143	-	10,592,143
706			CUST	CN		420,537	228,952	191,585	-	191,585
707					B2	24,341,967	13,558,240	10,783,728	-	10,783,728
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,630,279	3,298,603	3,331,676	-	3,331,676
711			CUST	CN		45,024,941	24,512,804	20,512,137	-	20,512,137
712					B2	51,655,220	27,811,407	23,843,812	-	23,843,812
713										
714	904	Uncollectible Accounts								
715			CUST	S		11,362,511	7,328,914	4,033,597	-	4,033,597
716			P	SG		-	-	-	-	-
717			CUST	CN		68,318	37,194	31,124	-	31,124
718					B2	11,430,829	7,366,108	4,064,721	-	4,064,721
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		17,182	12,928	4,254	-	4,254
722			CUST	CN		1,082,712	589,458	493,254	-	493,254
723					B2	1,099,894	602,386	497,508	-	497,508
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**96,600,077**	**55,294,656**	**41,305,422**	**-**	**41,305,422**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				44,165,213	26,747,688	17,417,526	-	17,417,526
729		CN				52,434,864	28,546,968	23,887,896	-	23,887,896
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	96,600,077	55,294,656	41,305,422	-	41,305,422
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,404,757	1,309,215	1,095,542	-	1,095,542
736					B2	2,404,757	1,309,215	1,095,542	-	1,095,542
737										
738	908	Customer Assistance								
739			CUST	S		12,945,767	8,383,359	4,562,408	-	4,562,408
740			CUST	CN		1,056,159	575,002	481,157	-	481,157
741										
742										
743					B2	14,001,926	8,958,360	5,043,565	-	5,043,565
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		58,186	46,516	11,671	-	11,671
747			CUST	CN		536,613	292,147	244,466	-	244,466
748					B2	594,799	338,662	256,137	-	256,137
749										
750	910	Misc. Customer Service								
751			CUST	S		174,920	106,281	68,639	-	68,639
752			CUST	CN		125,725	68,448	57,277	-	57,277
753										
754					B2	300,645	174,729	125,916	-	125,916
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**17,302,127**	**10,780,966**	**6,521,160**	**-**	**6,521,160**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				13,178,873	8,536,155	4,642,718	-	4,642,718
761		CN				4,123,253	2,244,811	1,878,442	-	1,878,442
762										
763	Total Customer Service Expense by Factor				B2	17,302,127	10,780,966	6,521,160	-	6,521,160
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**					**17,302,127**	**10,780,966**	**6,521,160**	**-**	**6,521,160**
795	920	Administrative & General Salaries								
796			PTD	S		737,581	465,799	271,782	-	271,782
797			CUST	CN		-	-	-	-	-
798			PTD	SO		142,129,643	83,084,072	59,045,571	-	59,045,571
799					B2	142,867,224	83,549,872	59,317,353	-	59,317,353
800										
801	921	Office Supplies & expenses								
802			PTD	S		111,262	50,481	60,781	-	60,781
803			CUST	CN		4,911	2,673	2,237	-	2,237
804			PTD	SO		10,734,725	6,275,149	4,459,576	-	4,459,576
805					B2	10,850,898	6,328,303	4,522,594	-	4,522,594
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(29,087,754)	(17,003,694)	(12,084,059)	-	(12,084,059)
811					B2	(29,087,754)	(17,003,694)	(12,084,059)	-	(12,084,059)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		58,061	1,813	56,248	-	56,248
815			CUST	CN		-	-	-	-	-
816			PTD	SO		29,000,429	16,952,648	12,047,782	-	12,047,782
817					B2	29,058,490	16,954,460	12,104,030	-	12,104,030
818										
819	924	Property Insurance								
820			PTD	SO		22,060,490	12,895,799	9,164,691	-	9,164,691
821					B2	22,060,490	12,895,799	9,164,691	-	9,164,691
822										
823	925	Injuries & Damages								
824			PTD	SO		13,606,108	7,953,660	5,652,448	-	5,652,448
825					B2	13,606,108	7,953,660	5,652,448	-	5,652,448
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		7,358,206	4,200,455	3,157,752	-	3,157,752
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,409,118	820,515	588,603	-	588,603
843					B2	8,767,324	5,020,970	3,746,354	-	3,746,354
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(15,983,285)	(9,343,276)	(6,640,010)	-	(6,640,010)
848					B2	(15,983,285)	(9,343,276)	(6,640,010)	-	(6,640,010)
849										
850	930	Misc General Expenses								
851			PTD	S		17,104,065	12,463,597	4,640,468	-	4,640,468
852			CUST	CN		3,812	2,075	1,737	-	1,737
853			LABOR	SO		15,813,387	9,243,959	6,569,428	-	6,569,428
854					B2	32,921,264	21,709,631	11,211,633	-	11,211,633
855										
856	931	Rents								
857			PTD	S		(505)	111	(616)	-	(616)
858			PTD	SO		8,265,083	4,831,482	3,433,602	-	3,433,602
859					B2	8,264,578	4,831,593	3,432,985	-	3,432,985
860										
861	935	Maintenance of General Plant								
862			G	S		1,189,441	804,379	385,062	-	385,062
863			CUST	CN		40,710	22,164	18,546	-	18,546
864			G	SO		19,831,958	11,593,077	8,238,882	-	8,238,882
865					B2	21,062,110	12,419,620	8,642,490	-	8,642,490
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**244,387,446**	**145,316,938**	**99,070,509**	**-**	**99,070,509**
868										
869	Summary of A&G Expense by Factor									
870		S				26,558,111	17,986,635	8,571,477	-	8,571,477
871		SO				216,370,785	126,482,875	89,887,909	-	89,887,909
872		SG				1,409,118	820,515	588,603	-	588,603
873		CN				49,432	26,912	22,520	-	22,520
874	Total A&G Expense by Factor				B2	244,387,446	145,316,938	99,070,509	-	99,070,509
875										
876	**TOTAL O&M EXPENSE**				B2	**3,398,065,274**	**1,931,229,070**	**1,466,836,204**	**-**	**1,466,836,204**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		38,096,800	22,183,387	15,913,413	-	15,913,413
879			P	SG		41,448,389	24,134,983	17,313,405	-	17,313,405
880			P	SG		50,629,433	29,481,014	21,148,419	-	21,148,419
881			P	SSGCH		8,857,715	5,260,724	3,596,991	-	3,596,991
882					B3	139,032,337	81,060,108	57,972,229	-	57,972,229
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,233,983	3,047,696	2,186,287	-	2,186,287
890			P	SG		1,234,853	719,043	515,811	-	515,811
891			P	SG		6,067,301	3,532,929	2,534,372	-	2,534,372
892			P	SG		1,526,251	888,721	637,530	-	637,530
893					B3	14,062,389	8,188,389	5,874,000	-	5,874,000
894										
895	403OP	Other Production Depreciation								
896			P	SG		44,734	26,048	18,686	-	18,686
897			P	SG		14,136,120	8,231,322	5,904,798	-	5,904,798
898			P	SSGCT		3,147,663	1,793,230	1,354,434	-	1,354,434
899			P	SSGCH		-	-	-	-	-
900					B3	17,328,517	10,050,599	7,277,918	-	7,277,918
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,349,462	7,190,968	5,158,493	-	5,158,493
904			T	SG		13,256,860	7,719,338	5,537,523	-	5,537,523
905			T	SG		27,770,333	16,170,388	11,599,945	-	11,599,945
906					B3	53,376,655	31,080,694	22,295,961	-	22,295,961
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		122,417,370	75,140,388	47,276,982	-	47,276,982
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	122,417,370	75,140,388	47,276,982	-	47,276,982
925										
926	403GP	General Depreciation								
927			G-SITUS	S		13,487,216	9,085,677	4,401,539	-	4,401,539
928			G-DGP	SG		519,848	302,702	217,146	-	217,146
929			G-DGU	SG		973,801	567,035	406,766	-	406,766
930			P	SE		36,714	21,735	14,979	-	14,979
931			CUST	CN		1,265,153	688,784	576,369	-	576,369
932			G-SG	SG		4,613,597	2,686,451	1,927,145	-	1,927,145
933			PTD	SO		19,831,523	11,592,822	8,238,701	-	8,238,701
934			G-SG	SSGCT		12,269	6,990	5,280	-	5,280
935			G-SG	SSGCH		188,097	111,714	76,384	-	76,384
936					B3	40,928,218	25,063,909	15,864,309	-	15,864,309
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	Mid 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	**387,145,485**	**230,584,087**	**156,561,398**	**-**	**156,561,398**
956										
957	Summary	S				135,904,586	84,226,065	51,678,521	-	51,678,521
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				217,901,764	126,882,024	91,019,740	-	91,019,740
961		SO				19,831,523	11,592,822	8,238,701	-	8,238,701
962		CN				1,265,153	688,784	576,369	-	576,369
963		SE				36,714	21,735	14,979	-	14,979
964		SSGCH				9,045,813	5,372,438	3,673,375	-	3,673,375
965		SSGCT				3,159,933	1,800,220	1,359,713	-	1,359,713
966	Total Depreciation Expense By Factor				B3	387,145,485	230,584,087	156,561,398	-	156,561,398
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	756,368	537,530	-	537,530
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	76,430	63,956	-	63,956
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,789,129	633,857	-	633,857
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		1,573,721	729,504	844,218	-	844,218
984			P	SE		196,641	116,413	80,228	-	80,228
985			I-SG	SG		3,130,374	1,822,785	1,307,588	-	1,307,588
986			PTD	SO		31,773,866	18,573,903	13,199,963	-	13,199,963
987			CUST	CN		8,557,553	4,658,965	3,898,588	-	3,898,588
988			I-SG	SG		3,150,288	1,834,381	1,315,907	-	1,315,907
989			I-SG	SG		469,430	273,344	196,086	-	196,086
990			I-DGP	SG		137,633	80,142	57,491	-	57,491
991			I-SG	SSGCT		-	-	-	-	-
992			I-SG	SSGCH		2,422	1,439	984	-	984
993			I-DGU	SG		32,878	19,144	13,733	-	13,733
994					B4	49,024,806	28,110,020	20,914,785	-	20,914,785
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	25,275	18,131	-	18,131
1004					B4	43,406	25,275	18,131	-	18,131
1005										
1006	**Total Amortization of Limited Term Plant**				B4	51,491,197	29,924,425	21,566,773	-	21,566,773
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	3,190,573	2,288,780	-	2,288,780
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,190,573	2,288,780	-	2,288,780
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,635,297	5,635,297	-	-	-
1023			GP	SO		2,055,053	1,201,313	853,740	-	853,740
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		-	-	-	-	-
1027			P	TROJP		1,846,722	1,078,054	768,668	-	768,668
1028					B4	9,537,073	7,914,664	1,622,408	-	1,622,408
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**66,507,623**	**41,029,662**	**25,477,962**	**-**	**25,477,962**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				8,197,721	7,321,132	876,588	-	876,588
1036		SE				196,641	116,413	80,228	-	80,228
1037		TROJP				1,846,722	1,078,054	768,668	-	768,668
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				35,122,816	20,531,583	14,591,233	-	14,591,233
1041		SSGCT				-	-	-	-	-
1042		SSGCH				2,422	1,439	984	-	984
1043		CN				8,697,940	4,735,395	3,962,544	-	3,962,544
1044		SG				12,443,361	7,245,645	5,197,716	-	5,197,716
1045	Total Amortization Expense by Factor				B4	66,507,623	41,029,662	25,477,962	-	25,477,962
1046	408	Taxes Other Than Income								
1047			DMSC	S		22,280,200	22,275,200	5,000	-	5,000
1048			GP	GPS		69,800,000	40,802,665	28,997,335	-	28,997,335
1049			GP	SO		8,500,000	4,968,806	3,531,194	-	3,531,194
1050			P	SE		454,000	268,771	185,229	-	185,229
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	101,034,200	68,315,443	32,718,757	-	32,718,757
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(975,271)	(4,879,589)	-	(4,879,589)
1063										
1064					B7	(5,854,860)	(975,271)	(4,879,589)	-	(4,879,589)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(975,271)	(4,879,589)	-	(4,879,589)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		236,469,525	136,166,918	100,302,607	-	100,302,607
1077						236,469,525	136,166,918	100,302,607	-	100,302,607
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	236,469,525	136,166,918	100,302,607	-	100,302,607
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				236,469,525	136,166,918	100,302,607	-	100,302,607
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		292,045,931	222,838,800	69,207,131	-	69,207,131
1118			P	TROJD		14,659	8,561	6,098	-	6,098
1119			PT	DGP		70,849	70,849	-	-	-
1120			LABOR	SO		29,807,033	17,424,160	12,382,873	-	12,382,873
1121			GP	SNP		32,363	18,542	13,821	-	13,821
1122			P	SE		5,848,881	3,462,582	2,386,299	-	2,386,299
1123			PT	SG		1,688,399	983,138	705,261	-	705,261
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		910,941	500,837	410,104	-	410,104
1130					B7	330,419,056	245,307,470	85,111,586	-	85,111,586
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(243,722,614)	(187,325,714)	(56,396,900)	-	(56,396,900)
1136			P	SE		(12,591,418)	(7,454,216)	(5,137,202)	-	(5,137,202)
1137			PT	DGP		(334,300)	(334,300)	-	-	-
1138			GP	SNP		(2,220,117)	(1,271,999)	(948,118)	-	(948,118)
1139			PT	SG		(5,716,594)	(3,328,716)	(2,387,878)	-	(2,387,878)
1140			GP	GPS		(289,462)	(169,209)	(120,253)	-	(120,253)
1141			LABOR	SO		(33,440,223)	(19,547,997)	(13,892,226)	-	(13,892,226)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(82,915)	(69,383)	-	(69,383)
1144			CUST	BADDEBT		240,132	154,743	85,389	-	85,389
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(355,848)	(253,453)	-	(253,453)
1147			P	SGCT		(356,221)	(206,896)	(149,325)	-	(149,325)
1148										
1149										
1150					B7	(299,192,416)	(219,923,068)	(79,269,348)	-	(79,269,348)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	31,226,640	25,384,402	5,842,238	-	5,842,238
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	832,687	573,860	-	573,860
1165			LABOR	SNP		3,681,115	2,109,067	1,572,048	-	1,572,048
1166			SCHMAP-SO	SO		351,676	205,578	146,098	-	146,098
1167										
1168					B6	5,439,338	3,147,331	2,292,007	-	2,292,007
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		333,105	333,105	-	-	-
1172			P	SGCT		938,633	545,165	393,468	-	393,468
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		18,640,972	10,680,203	7,960,769	-	7,960,769
1175			P	TROJD		1,566,947	915,139	651,808	-	651,808
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		6,472,215	3,831,601	2,640,614	-	2,640,614
1178			P	SG		3,365,163	1,959,501	1,405,662	-	1,405,662
1179			SCHMAT-GPS	GPS		(27,442,421)	(16,041,890)	(11,400,531)	-	(11,400,531)
1180			SCHMAT-SO	SO		(31,531,536)	(18,432,245)	(13,099,291)	-	(13,099,291)
1181			SCHMAT-SNP	SNPD		54,598,910	30,018,571	24,580,339	-	24,580,339
1182			CUST	CN		401,301	218,479	182,822	-	182,822
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		397,714,864	236,879,216	160,835,648	-	160,835,648
1185					B6	425,058,153	250,906,844	174,151,309	-	174,151,309
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	430,497,491	254,054,175	176,443,316	-	176,443,316
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	5,079,164	3,500,394	-	3,500,394
1197			PTD	SNP		351,707	201,508	150,199	-	150,199
1198			SCHMDP	IBT		-	-	-	-	-
1199			SCHMDP	SG		7,048,033	4,103,999	2,944,034	-	2,944,034
1200			SCHMDP-SO	SO		11,175,642	6,532,894	4,642,748	-	4,642,748
1201					B6	27,154,940	15,917,565	11,237,375	-	11,237,375
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		846,611	845,680	931	-	931
1205			DPW	BADDEBT		632,487	407,579	224,908	-	224,908
1206			SCHMDT-SNP	SNP		32,300,452	18,506,298	13,794,154	-	13,794,154
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		(15,033,440)	(8,899,912)	(6,133,528)	-	(6,133,528)
1209			SCHMDT-SG	SG		1,549,282	902,131	647,151	-	647,151
1210			SCHMDT-GPS	GPS		26,111,935	15,264,134	10,847,801	-	10,847,801
1211			SCHMDT-SO	SO		(27,496,934)	(16,073,756)	(11,423,178)	-	(11,423,178)
1212			TAXDEPR	TAXDEPR		479,808,222	285,774,070	194,034,152	-	194,034,152
1213			DPW	SNPD		2,400,000	1,319,524	1,080,476	-	1,080,476
1214					B6	501,118,615	298,045,749	203,072,866	-	203,072,866
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	528,279,978	313,969,737	214,310,241	-	214,310,241
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(97,782,487)	(59,915,561)	(37,866,926)	-	(37,866,926)
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		19,587,561	14,461,560	5,126,001	(0)	5,126,001
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	19,587,561	14,461,560	5,126,001	(0)	5,126,001
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				4,711,113,340	2,781,559,956	1,929,553,385	-	1,929,553,385
1232		Operating Deductions:								
1233		O & M Expenses				3,398,065,274	1,931,229,070	1,466,836,204	-	1,466,836,204
1234		Depreciation Expense				387,145,485	230,584,087	156,561,398	-	156,561,398
1235		Amortization Expense				66,507,623	41,029,662	25,477,962	-	25,477,962
1236		Taxes Other Than Income				101,034,200	68,315,443	32,718,757	-	32,718,757
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(7,353,300)	(4,617,384)	(2,735,916)	-	(2,735,916)
1239		Total Operating Deductions				3,945,399,283	2,266,540,877	1,678,858,405	-	1,678,858,405
1240		Other Deductions:								
1241		Interest Deductions				236,469,525	136,166,918	100,302,607	-	100,302,607
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(97,782,487)	(59,915,561)	(37,866,926)	-	(37,866,926)
1244										
1245		Income Before State Taxes				431,462,046	318,936,600	112,525,447	-	112,525,447
1246										
1247		State Income Taxes				19,587,561	14,461,560	5,126,001	(0)	5,126,001
1248										
1249	Total Taxable Income					411,874,485	304,475,040	107,399,446	0	107,399,446
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					144,156,070	106,566,264	37,589,806	0	37,589,806
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		(1,616,938)	(957,240)	(659,698)	-	(659,698)
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					142,539,132	105,609,024	36,930,108	0	36,930,108
1261										
1262	**TOTAL OPERATING EXPENSES**					**4,132,897,756**	**2,411,020,592**	**1,721,877,164**	**-**	**1,721,877,164**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,108,347	1,512,438	-	1,512,438
1265			P	SG		35,043,235	20,405,327	14,637,909	-	14,637,909
1266			P	SG		41,601,328	24,224,038	17,377,289	-	17,377,289
1267			P	S		-	-	-	-	-
1268			P	SSGCH		1,231,557	731,439	500,118	-	500,118
1269					B8	81,496,905	47,469,151	34,027,754	-	34,027,754
1270										
1271	311	Structures and Improvements								
1272			P	SG		236,970,313	137,985,450	98,984,863	-	98,984,863
1273			P	SG		329,408,217	191,811,120	137,597,097	-	137,597,097
1274			P	SG		155,317,879	90,440,052	64,877,827	-	64,877,827
1275			P	SSGCH		46,195,928	27,436,424	18,759,504	-	18,759,504
1276					B8	767,892,337	447,673,046	320,219,291	-	320,219,291
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		750,468,536	436,990,345	313,478,192	-	313,478,192
1280			P	SG		713,888,337	415,690,059	298,198,277	-	298,198,277
1281			P	SG		859,758,024	500,628,524	359,129,501	-	359,129,501
1282			P	SSGCH		223,258,176	132,596,231	90,661,946	-	90,661,946
1283					B8	2,547,373,074	1,485,905,159	1,061,467,915	-	1,061,467,915
1284										
1285	314	Turbogenerator Units								
1286			P	SG		148,616,810	86,538,086	62,078,723	-	62,078,723
1287			P	SG		149,646,639	87,137,745	62,508,893	-	62,508,893
1288			P	SG		427,326,823	248,828,148	178,498,676	-	178,498,676
1289			P	SSGCH		50,177,259	29,800,993	20,376,266	-	20,376,266
1290					B8	775,767,531	452,304,973	323,462,558	-	323,462,558
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,625,884	51,605,968	37,019,916	-	37,019,916
1294			P	SG		140,115,994	81,588,146	58,527,848	-	58,527,848
1295			P	SG		54,131,425	31,520,189	22,611,236	-	22,611,236
1296			P	SSGCH		45,959,209	27,295,833	18,663,376	-	18,663,376
1297					B8	328,832,511	192,010,136	136,822,375	-	136,822,375
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,453,233	3,175,363	2,277,870	-	2,277,870
1303			P	SG		7,303,751	4,252,901	3,050,850	-	3,050,850
1304			P	SG		9,226,260	5,372,359	3,853,901	-	3,853,901
1305			P	SSGCH		3,133,709	1,861,155	1,272,554	-	1,272,554
1306					B8	25,116,953	14,661,778	10,455,174	-	10,455,174
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	**4,526,479,311**	**2,640,024,243**	**1,886,455,068**	**-**	**1,886,455,068**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,156,523,472	2,420,302,168	1,736,221,305	-	1,736,221,305
1325		SSGCH				369,955,839	219,722,075	150,233,764	-	150,233,764
1326	Total Steam Production Plant by Factor				B8	4,526,479,311	2,640,024,243	1,886,455,068	-	1,886,455,068
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	Mid 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	6,170,566	4,426,500	-	4,426,500
1376			P	SG		5,271,966	3,069,813	2,202,153	-	2,202,153
1377			P	SG		3,156,027	1,837,723	1,318,304	-	1,318,304
1378			P	SG		635,700	370,162	265,538	-	265,538
1379					B8	19,660,759	11,448,264	8,212,495	-	8,212,495
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,839,088	12,716,683	9,122,405	-	9,122,405
1383			P	SG		6,482,540	3,774,719	2,707,822	-	2,707,822
1384			P	SG		45,396,412	26,433,878	18,962,534	-	18,962,534
1385			P	SG		5,503,303	3,204,518	2,298,784	-	2,298,784
1386					B8	79,221,342	46,129,798	33,091,545	-	33,091,545
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		158,315,185	92,185,353	66,129,832	-	66,129,832
1390			P	SG		22,283,549	12,975,488	9,308,061	-	9,308,061
1391			P	SG		100,157,565	58,320,751	41,836,814	-	41,836,814
1392			P	SG		37,594,096	21,890,667	15,703,429	-	15,703,429
1393					B8	318,350,395	185,372,260	132,978,135	-	132,978,135
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		31,953,161	18,606,007	13,347,154	-	13,347,154
1397			P	SG		10,084,029	5,871,830	4,212,199	-	4,212,199
1398			P	SG		32,203,653	18,751,866	13,451,787	-	13,451,787
1399			P	SG		7,844,006	4,567,486	3,276,519	-	3,276,519
1400					B8	82,084,849	47,797,189	34,287,660	-	34,287,660
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		5,967,516	3,474,825	2,492,691	-	2,492,691
1404			P	SG		4,428,870	2,578,887	1,849,983	-	1,849,983
1405			P	SG		25,208,873	14,678,875	10,529,998	-	10,529,998
1406			P	SG		3,571,149	2,079,444	1,491,704	-	1,491,704
1407					B8	39,176,408	22,812,031	16,364,376	-	16,364,376
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	1,004,375	720,496	-	720,496
1413			P	SG		234,869	136,762	98,107	-	98,107
1414			P	SG		1,120,102	652,224	467,878	-	467,878
1415			P	SG		109,665	63,857	45,808	-	45,808
1416					B8	3,189,506	1,857,218	1,332,289	-	1,332,289
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,649,794	2,707,529	1,942,265	-	1,942,265
1420			P	SG		843,537	491,183	352,354	-	352,354
1421			P	SG		7,149,096	4,162,847	2,986,249	-	2,986,249
1422			P	SG		509,600	296,735	212,865	-	212,865
1423					B8	13,152,027	7,658,294	5,493,733	-	5,493,733
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	**554,835,287**	**323,075,055**	**231,760,232**	**-**	**231,760,232**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				554,835,287	323,075,055	231,760,232	-	231,760,232
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	554,835,287	323,075,055	231,760,232	-	231,760,232
1444										
1445	340	Land and Land Rights								
1446			P	SG		21,474,177	12,504,199	8,969,978	-	8,969,978
1447			P	SG		635	370	265	-	265
1448			P	SSGCT		-	-	-	-	-
1449					B8	21,474,812	12,504,569	8,970,243	-	8,970,243
1450										
1451	341	Structures and Improvements								
1452			P	SG		14,689,139	8,553,339	6,135,800	-	6,135,800
1453			P	SG		173,937	101,282	72,655	-	72,655
1454			P	SSGCT		4,561,305	2,598,584	1,962,721	-	1,962,721
1455					B8	19,424,380	11,253,204	8,171,176	-	8,171,176
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		102,107,630	59,456,255	42,651,375	-	42,651,375
1459			P	SG		120,858	70,374	50,483	-	50,483
1460			P	SSGCT		2,197,062	1,251,670	945,391	-	945,391
1461					B8	104,425,549	60,778,299	43,647,250	-	43,647,250
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	476,556	341,861	-	341,861
1466			P	SG		270,498,018	157,508,298	112,989,720	-	112,989,720
1467			P	SSGCT		50,536,093	28,790,507	21,745,586	-	21,745,586
1468					B8	321,852,528	186,775,361	135,077,166	-	135,077,166
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	51,146	36,690	-	36,690
1473			P	SG		59,581,707	34,693,834	24,887,873	-	24,887,873
1474			P	SSGCT		15,873,643	9,043,245	6,830,399	-	6,830,399
1475					B8	75,543,186	43,788,224	31,754,962	-	31,754,962

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,770,592	6,853,899	4,916,694	-	4,916,694
1479			P	SG		157,667	91,808	65,859	-	65,859
1480			P	SSGCT		5,000,729	2,848,925	2,151,804	-	2,151,804
1481					B8	16,928,988	9,794,631	7,134,357	-	7,134,357
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	289,598	207,745	-	207,745
1487			P	SG		11,813	6,879	4,934	-	4,934
1488					B8	509,156	296,477	212,680	-	212,680
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	375,359	269,266	-	269,266
1497						644,625	375,359	269,266	-	269,266
1498										
1499	**Total Other Production Plant**				B8	**560,803,224**	**325,566,124**	**235,237,100**	**-**	**235,237,100**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				482,634,392	281,033,194	201,601,199	-	201,601,199
1505		SSGCT				78,168,832	44,532,930	33,635,901	-	33,635,901
1506	Total of Other Production Plant by Factor				B8	560,803,224	325,566,124	235,237,100	-	235,237,100
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**5,642,117,822**	**3,288,665,421**	**2,353,452,401**	**-**	**2,353,452,401**
1514	350	Land and Land Rights								
1515			T	SG		21,335,861	12,423,659	8,912,202	-	8,912,202
1516			T	SG		49,297,775	28,705,603	20,592,172	-	20,592,172
1517			T	SG		17,572,807	10,232,471	7,340,337	-	7,340,337
1518					B8	88,206,443	51,361,732	36,844,711	-	36,844,711
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		7,636,881	4,446,880	3,190,001	-	3,190,001
1523			T	SG		18,224,246	10,611,797	7,612,449	-	7,612,449
1524			T	SG		25,105,317	14,618,576	10,486,741	-	10,486,741
1525					B8	50,966,444	29,677,252	21,289,192	-	21,289,192
1526										
1527	353	Station Equipment								
1528			T	SG		137,401,284	80,007,397	57,393,887	-	57,393,887
1529			T	SG		196,681,386	114,525,610	82,155,777	-	82,155,777
1530			T	SG		560,590,931	326,426,509	234,164,422	-	234,164,422
1531					B8	894,673,601	520,959,516	373,714,085	-	373,714,085
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	91,078,731	65,335,988	-	65,335,988
1535			T	SG		127,110,651	74,015,265	53,095,387	-	53,095,387
1536			T	SG		81,522,234	47,469,584	34,052,650	-	34,052,650
1537					B8	365,047,604	212,563,579	152,484,025	-	152,484,025
1538										
1539	355	Poles and Fixtures								
1540			T	SG		68,660,622	39,980,396	28,680,227	-	28,680,227
1541			T	SG		117,641,891	68,501,700	49,140,191	-	49,140,191
1542			T	SG		378,305,234	220,283,365	158,021,869	-	158,021,869
1543					B8	564,607,747	328,765,460	235,842,286	-	235,842,286
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,304,316	121,293,526	87,010,790	-	87,010,790
1547			T	SG		158,742,124	92,433,956	66,308,168	-	66,308,168
1548			T	SG		263,908,906	153,671,524	110,237,382	-	110,237,382
1549					B8	630,955,347	367,399,006	263,556,340	-	263,556,340
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,710	2,661	-	2,661
1553			T	SG		162,746	94,766	67,981	-	67,981
1554			T	SG		2,200,383	1,281,261	919,122	-	919,122
1555					B8	2,369,500	1,379,736	989,764	-	989,764
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	593,157	425,506	-	425,506
1560			T	SG		2,925,593	1,703,544	1,222,050	-	1,222,050
1561					B8	3,944,256	2,296,701	1,647,555	-	1,647,555
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,131,068	811,380	-	811,380
1565			T	SG		501,203	291,846	209,358	-	209,358
1566			T	SG		8,961,078	5,217,946	3,743,132	-	3,743,132
1567					B8	11,404,729	6,640,860	4,763,869	-	4,763,869
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,535,465	1,476,376	1,059,089	-	1,059,089
1571						2,535,465	1,476,376	1,059,089	-	1,059,089
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,614,711,137**	**1,522,520,220**	**1,092,190,917**	**-**	**1,092,190,917**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,614,711,137	1,522,520,220	1,092,190,917	-	1,092,190,917
1582	Total Transmission Plant by Factor				B8	2,614,711,137	1,522,520,220	1,092,190,917	-	1,092,190,917
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		857,126,802	564,615,209	292,511,593	-	292,511,593
1597					B8	857,126,802	564,615,209	292,511,593	-	292,511,593
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	Mid 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	**4,510,778,439**	**2,635,748,230**	**1,875,030,208**	**-**	**1,875,030,208**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,510,778,439	2,635,748,230	1,875,030,208	-	1,875,030,208
1651										
1652	Total Distribution Plant by Factor				B8	4,510,778,439	2,635,748,230	1,875,030,208	-	1,875,030,208

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	603,914	505,351	-	505,351
1656			G-DGU	SG		332	194	139	-	139
1657			G-SG	SG		1,228	715	513	-	513
1658			PTD	SO		5,598,055	3,272,429	2,325,626	-	2,325,626
1659					B8	14,826,330	7,884,274	6,942,057	-	6,942,057
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	222,735	159,781	-	159,781
1664			G-DGU	SG		1,585,414	923,171	662,243	-	662,243
1665			CUST	CN		11,722,571	6,382,087	5,340,484	-	5,340,484
1666			G-SG	SG		3,290,307	1,915,913	1,374,394	-	1,374,394
1667			PTD	SO		102,532,401	59,936,894	42,595,506	-	42,595,506
1668					B8	218,740,893	133,471,678	85,269,215	-	85,269,215
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	264,418	189,682	-	189,682
1673			G-DGU	SG		642,230	373,964	268,266	-	268,266
1674			CUST	CN		5,200,713	2,831,410	2,369,303	-	2,369,303
1675			G-SG	SG		6,752,982	3,932,194	2,820,788	-	2,820,788
1676			P	SE		149,785	88,674	61,111	-	61,111
1677			PTD	SO		86,452,786	50,537,308	35,915,478	-	35,915,478
1678			G-SG	SSGCH		332,263	197,336	134,927	-	134,927
1679			G-SG	SSGCT		6,617	3,770	2,847	-	2,847
1680					B8	117,077,151	70,596,017	46,481,134	-	46,481,134
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	4,235,991	3,010,403	-	3,010,403
1685			G-SG	SG		11,055,659	6,437,600	4,618,059	-	4,618,059
1686			CUST	CN		19,078	10,387	8,692	-	8,692
1687			G-DGU	SG		1,201,253	699,478	501,775	-	501,775
1688			P	SE		754,045	446,401	307,645	-	307,645
1689			G-DGP	SG		229,062	133,381	95,681	-	95,681
1690			G-SG	SSGCH		360,277	213,973	146,303	-	146,303
1691			G-DGU	SSGCT		59,476	33,884	25,593	-	25,593
1692					B8	86,633,544	47,053,492	39,580,053	-	39,580,053
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	193,164	138,568	-	138,568
1697			G-DGU	SG		966,671	562,883	403,788	-	403,788
1698			PTD	SO		794,136	464,225	329,912	-	329,912
1699			G-SG	SG		2,086,434	1,214,910	871,524	-	871,524
1700			G-DGU	SSGCT		100,541	57,279	43,263	-	43,263
1701					B8	13,434,840	7,414,605	6,020,235	-	6,020,235

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		39,020,447	18,828,814	20,191,633	-	20,191,633
1705			G-DGP	SG		3,206,589	1,867,165	1,339,424	-	1,339,424
1706			G-SG	SG		14,782,591	8,607,755	6,174,836	-	6,174,836
1707			PTD	SO		4,636,683	2,710,445	1,926,239	-	1,926,239
1708			P	SE		34,761	20,579	14,182	-	14,182
1709			G-DGU	SG		4,628,883	2,695,352	1,933,531	-	1,933,531
1710			G-SG	SSGCH		2,056,368	1,221,306	835,061	-	835,061
1711			G-SG	SSGCT		30,190	17,199	12,991	-	12,991
1712					B8	68,396,512	35,968,615	32,427,897	-	32,427,897
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	94,765	67,980	-	67,980
1717			G-DGU	SG		1,160,471	675,731	484,740	-	484,740
1718			PTD	SO		6,025,511	3,522,305	2,503,206	-	2,503,206
1719			P	SE		42,438	25,124	17,314	-	17,314
1720			G-SG	SG		4,933,978	2,873,006	2,060,972	-	2,060,972
1721			G-SG	SSGCH		93,826	55,725	38,101	-	38,101
1722			G-SG	SSGCT		105,770	60,257	45,513	-	45,513
1723					B8	36,814,937	23,410,073	13,404,864	-	13,404,864
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	1,136,917	815,575	-	815,575
1728			G-SG	SG		19,304,362	11,240,738	8,063,625	-	8,063,625
1729			PTD	SO		5,298,598	3,097,377	2,201,221	-	2,201,221
1730			G-DGU	SG		1,655,743	964,122	691,620	-	691,620
1731			P	SE		73,823	43,704	30,119	-	30,119
1732			G-SG	SSGCH		987,734	586,630	401,105	-	401,105
1733					B8	117,265,980	69,679,843	47,586,137	-	47,586,137
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	3,831,478	2,748,538	-	2,748,538
1737			COM_EQ	SG		12,403,597	7,222,491	5,181,106	-	5,181,106
1738			COM_EQ	SO		51,131,382	29,889,637	21,241,745	-	21,241,745
1739			COM_EQ	CN		5,311,026	2,891,467	2,419,559	-	2,419,559
1740			COM_EQ	SG		51,454,634	29,961,520	21,493,114	-	21,493,114
1741			COM_EQ	SE		49,244	29,153	20,091	-	20,091
1742			COM_EQ	SSGCH		876,343	520,473	355,870	-	355,870
1743			COM_EQ	SSGCT		14,880	8,477	6,403	-	6,403
1744					B8	238,299,560	155,117,324	83,182,236	-	83,182,236
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		1,007,125	675,207	331,917	-	331,917
1748			G-DGP	SG		53,506	31,156	22,350	-	22,350
1749			G-DGU	SG		451,498	262,903	188,595	-	188,595
1750			CUST	CN		(53,105)	(28,912)	(24,193)	-	(24,193)
1751			PTD	SO		3,105,167	1,815,173	1,289,994	-	1,289,994
1752			P	SE		4,207	2,490	1,716	-	1,716
1753			G-SG	SG		941,480	548,214	393,266	-	393,266
1754			G-SG	SSGCT		2,650	1,510	1,140	-	1,140
1755					B8	5,512,527	3,307,742	2,204,785	-	2,204,785
1756										
1757	399	Coal Mine								
1758			P	SE		309,506,190	183,230,037	126,276,154	-	126,276,154
1759	MP		P	SE		-	-	-	-	-
1760					B8	309,506,190	183,230,037	126,276,154	-	126,276,154
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	Mid Period Results TOTAL	OTHER	UTAH	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	7,227,235	5,184,510	-	5,184,510
1772			PTD	SO		16,984,736	9,928,689	7,056,047	-	7,056,047
1773					B9	36,702,511	24,461,955	12,240,557	-	12,240,557
1774										
1775		Remove Capital Leases				(36,702,511)	(24,461,955)	(12,240,557)	-	(12,240,557)
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	14,703	10,449	-	10,449
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						25,152	14,703	10,449	-	10,449
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	**1,226,533,617**	**737,148,402**	**489,385,215**	**-**	**489,385,215**
1803										
1804	Summary of General Plant by Factor									
1805		S				469,389,903	296,515,584	172,874,319	-	172,874,319
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				165,064,250	96,115,267	68,948,983	-	68,948,983
1809		SO				289,831,000	169,425,176	120,405,824	-	120,405,824
1810		SE				310,614,493	183,886,161	126,728,333	-	126,728,333
1811		CN				23,309,547	12,690,352	10,619,195	-	10,619,195
1812		DEU				-	-	-	-	-
1813		SSGCT				320,124	182,375	137,749	-	137,749
1814		SSGCH				4,706,811	2,795,443	1,911,369	-	1,911,369
1815		Less Capital Leases				(36,702,511)	(24,461,955)	(12,240,557)	-	(12,240,557)
1816	Total General Plant by Factor				B8	1,226,533,617	737,148,402	489,385,215	-	489,385,215
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		960,174	981,942	(21,768)	-	(21,768)
1824			I-SG	SG		3,683,577	2,144,910	1,538,667	-	1,538,667
1825			I-SG	SG		64,975,798	37,834,759	27,141,039	-	27,141,039
1826			I-SG	SG		9,682,163	5,637,827	4,044,336	-	4,044,336
1827			I-DGP	SG		2,838,727	1,652,963	1,185,765	-	1,185,765
1828			I-DGU	SG		678,116	394,860	283,256	-	283,256
1829					B8	82,818,556	48,647,261	34,171,295	-	34,171,295
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		979,492	939,575	39,917	-	39,917
1833			I-SG	SG		33,499,720	19,506,553	13,993,167	-	13,993,167
1834			PTD	SO		375,361,699	219,423,463	155,938,236	-	155,938,236
1835			P	SE		2,340,034	1,385,318	954,716	-	954,716
1836			CUST	CN		101,835,162	55,441,836	46,393,326	-	46,393,326
1837			P	SSGCH		28,823	17,119	11,705	-	11,705
1838			I-DGP	SSGCT		-	-	-	-	-
1839					B8	514,044,931	296,713,864	217,331,067	-	217,331,067
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	514,044,931	296,713,864	217,331,067	-	217,331,067
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		581,472	339,909	241,564	-	241,564
1848						581,472	339,909	241,564	-	241,564
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**614,232,629**	**352,460,633**	**261,771,996**	**-**	**261,771,996**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				18,727,335	8,681,116	10,046,220	-	10,046,220
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				115,358,102	67,171,872	48,186,230	-	48,186,230
1857		SO				375,943,172	219,763,372	156,179,800	-	156,179,800
1858		CN				101,835,162	55,441,836	46,393,326	-	46,393,326
		SSGCT				-	-	-	-	-
1859		SSGCH				28,823	17,119	11,705	-	11,705
1860		SE				2,340,034	1,385,318	954,716	-	954,716
1861	Total Intangible Plant by Factor				B8	614,232,629	352,460,633	261,771,996	-	261,771,996
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	14,703	10,449	-	10,449
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				644,625	375,359	269,266	-	269,266
1869		TP				2,535,465	1,476,376	1,059,089	-	1,059,089
1870		TS0				-	-	-	-	-
1871		IP				581,472	339,909	241,564	-	241,564
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					39,609,860	15,200,728	24,409,132	-	24,409,132
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**14,608,373,643**	**8,536,542,907**	**6,071,830,736**	**-**	**6,071,830,736**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				4,998,895,677	2,940,944,930	2,057,950,747	-	2,057,950,747
1879		SE				312,954,528	185,271,479	127,683,049	-	127,683,049
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				8,089,126,640	4,710,217,775	3,378,908,865	-	3,378,908,865
1883		SO				665,774,172	389,188,548	276,585,624	-	276,585,624
1884		CN				125,144,709	68,132,189	57,012,521	-	57,012,521
1885		DEU				-	-	-	-	-
1886		SSGCH				374,691,473	222,534,636	152,156,837	-	152,156,837
1887		SSGCT				78,488,956	44,715,305	33,773,650	-	33,773,650
1888		Less Capital Leases				(36,702,511)	(24,461,955)	(12,240,557)	-	(12,240,557)
1889					B8	14,608,373,643	8,536,542,907	6,071,830,736	-	6,071,830,736
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	69,569	49,906	-	49,906
1894			P	SG		-	-	-	-	-
1895			P	SE		953,014	564,192	388,822	-	388,822
1896			G	SG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	3,299,218	633,761	2,665,458	-	2,665,458
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	83,053,814	59,579,255	-	59,579,255
1904			P	SG		14,560,711	8,478,557	6,082,154	-	6,082,154
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	91,532,370	65,661,409	-	65,661,409
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(66,366,000)	(38,644,260)	(27,721,740)	-	(27,721,740)
1910			P	SG		(9,413,301)	(5,481,272)	(3,932,030)	-	(3,932,030)
1911					B15	(75,779,301)	(44,125,531)	(31,653,770)	-	(31,653,770)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		19,312,237	13,213,512	6,098,725	-	6,098,725
1919			DMSC	SO		(12,475,023)	(7,292,467)	(5,182,556)	-	(5,182,556)
1920					B16	6,837,214	5,921,046	916,169	-	916,169
1921										
1922	182W	Weatherization								
1923			DMSC	S		13,265,104	11,228,741	2,036,363	-	2,036,363
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	13,265,104	11,228,741	2,036,363	-	2,036,363
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**					20,102,318	17,149,787	2,952,531	-	2,952,531

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		54,255,327	32,119,569	22,135,758	-	22,135,758
1942			P	SSECT		-	-	-	-	-
1943			P	SSECH		8,955,673	5,348,125	3,607,548	-	3,607,548
1944	**Total Fuel Stock**				B13	63,211,000	37,467,695	25,743,305	-	25,743,305
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(256,339)	(176,661)	-	(176,661)
1952					B13	(433,000)	(256,339)	(176,661)	-	(176,661)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(686,349)	(473,010)	-	(473,010)
1956					B13	(1,159,359)	(686,349)	(473,010)	-	(473,010)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	61,618,641	36,525,006	25,093,635	-	25,093,635
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	1,971,758	1,358,871	-	1,358,871
1967			MSS	SO		(5,243,885)	(3,065,393)	(2,178,491)	-	(2,178,491)
1968			MSS	SNPPS		55,560,121	32,400,177	23,159,945	-	23,159,945
1969			MSS	SNPPH		(19,221)	(11,192)	(8,029)	-	(8,029)
1970			MSS	SNPD		240,591	132,278	108,314	-	108,314
1971			MSS	SNPT		14,590,876	8,496,122	6,094,755	-	6,094,755
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SSGCT		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SSGCH		763,701	453,573	310,128	-	310,128
1977	**Total Materials and Supplies**				B13	115,462,791	66,475,297	48,987,494	-	48,987,494
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(159,201)	(113,799)	-	(113,799)
1986										
1987					B13	(273,000)	(159,201)	(113,799)	-	(113,799)
1988										
1989		Total Materials & Supplies			B13	115,189,791	66,316,095	48,873,695	-	48,873,695
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	364,157	258,796	-	258,796
1994			PT	SG		2,781,190	1,619,459	1,161,731	-	1,161,731
1995			P	SE		3,067,854	1,816,193	1,251,661	-	1,251,661
1996			PTD	SO		8,754,272	5,117,444	3,636,827	-	3,636,827
1997	**Total Prepayments**				B15	19,627,378	10,904,050	8,723,328	-	8,723,328
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		56,665,815	46,429,519	10,236,296	-	10,236,296
2001			DEFSG	SG		-	-	-	-	-
2002			P	SSGCH		12,720,817	7,555,076	5,165,742	-	5,165,742
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		2,652,052	1,570,035	1,082,017	-	1,082,017
2006			DDSO2	SO		(7,744,928)	(4,527,417)	(3,217,511)	-	(3,217,511)
2007					B11	64,293,757	51,027,213	13,266,544	-	13,266,544
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		3,724,014	2,168,456	1,555,558	-	1,555,558
2012			P	SG		672,378	391,519	280,859	-	280,859
2013			DEFSG	SG		25,740,664	14,988,532	10,752,132	-	10,752,132
2014			LABOR	SO		(2,993)	(1,750)	(1,243)	-	(1,243)
2015			P	SE		3,975,671	2,353,628	1,622,043	-	1,622,043
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	38,477,861	24,268,513	14,209,348	-	14,209,348
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		71,908,267	37,866,116	34,042,151	-	34,042,151
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	71,908,267	37,866,116	34,042,151	-	34,042,151
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(19,991)	(14,341)	-	(14,341)
2030	143	Other A/R	GP	SO		15,130,537	8,844,789	6,285,749	-	6,285,749
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(2,957,256)	(2,101,641)	-	(2,101,641)
2033	232	A/P	P	SE		(3,085,385)	(1,826,571)	(1,258,813)	-	(1,258,813)
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)	(3,088,698)	(2,128,630)	-	(2,128,630)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(943,464)	(650,204)	-	(650,204)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(192,460)	(132,637)	-	(132,637)
2041	2533	Cholla Reclamation	P	SSECH		-	-	-	-	-
2042					B14	(184,170)	(183,652)	(518)	-	(518)
2043										
2044	**Total Working Capital**					71,724,098	37,682,464	34,041,634	-	34,041,634
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		(1,661,308)	(1,661,308)	-	-	-
2053			P	TROJP		3,973,115	2,319,371	1,653,745	-	1,653,745
2054			P	TROJD		5,783,362	3,377,639	2,405,723	-	2,405,723
2055					B14	8,095,170	4,035,702	4,059,468	-	4,059,468
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	464,272	333,049	-	333,049
2066										
2067					B15	797,321	464,272	333,049	-	333,049
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					8,892,491	4,499,974	4,392,517	-	4,392,517
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**484,640,031**	**296,413,701**	**188,226,329**	**-**	**188,226,329**
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)	(200,092)	(142,200)	-	(142,200)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,061,194)	(1,464,834)	-	(1,464,834)
2079	2283	Pen & Ben	PTD	SO		(53,800,169)	(31,449,717)	(22,350,451)	-	(22,350,451)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,324,723)	(1,652,117)	-	(1,652,117)
2082					B15	(61,645,330)	(36,035,727)	(25,609,603)	-	(25,609,603)
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)	(1,633,079)	(1,163,160)	-	(1,163,160)
2090	230	ARO	P	TROJP		(2,370,303)	(1,383,703)	(986,600)	-	(986,600)
2091	254105	ARO	P	TROJP		(483,603)	(282,311)	(201,292)	-	(201,292)
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(9,804,498)	(7,453,446)	(2,351,053)	-	(2,351,053)
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)	(1,843,169)	(1,322,211)	-	(1,322,211)
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		-	-	-	-	-
2101	**Total Customer Advances for Constr.**				B19	(5,689,399)	(3,150,540)	(2,538,859)	-	(2,538,859)
2102										
2103	25398	SO2 Emissions								
2104			P	SE		(15,188,710)	(8,991,833)	(6,196,877)	-	(6,196,877)
2105						(15,188,710)	(8,991,833)	(6,196,877)	-	(6,196,877)
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		(9,283,146)	(5,405,483)	(3,877,663)	-	(3,877,663)
2111			P	SE		(3,352,914)	(1,984,951)	(1,367,963)	-	(1,367,963)
2112					B19	(18,509,899)	(12,421,161)	(6,088,739)	-	(6,088,739)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		27,675,344	27,675,344	-	-	-
2116			P	CN		228,447	124,373	104,074	-	104,074
2117			LABOR	SO		119,981,650	70,137,122	49,844,528	-	49,844,528
2118			P	DGP		5,854	5,854	-	-	-
2119			CUST	BADDEBT		17,874,489	11,518,449	6,356,040	-	6,356,040
2120			P	TROJD		32,845	19,182	13,662	-	13,662
2121			P	SG		2,954,232	1,720,220	1,234,012	-	1,234,012
2122			P	SE		17,206,029	10,186,101	7,019,928	-	7,019,928
2123			PTD	SNP		61,380	35,167	26,213	-	26,213
2124			DPW	SNPD		(1,366,412)	(751,256)	(615,156)	-	(615,156)
2125										
2126	**Total Accum Deferred Income Taxes**				B19	184,653,856	120,670,555	63,983,301	-	63,983,301
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(550,907)	(550,907)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(550,907)	(550,907)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(1,272,719,676)	(701,869,470)	(570,850,206)	-	(570,850,206)
2136			ACCMDIT	DITBAL		(1,152,679)	(642,531)	(510,148)	-	(510,148)
2137			PT	DGP		-	-	-	-	-
2138			LABOR	SO		17,560,530	10,265,278	7,295,252	-	7,295,252
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(19,309,898)	(11,431,608)	(7,878,290)	-	(7,878,290)
2141			P	SG		15,314,460	8,917,457	6,397,003	-	6,397,003
2142					B19	(1,260,307,263)	(694,760,873)	(565,546,390)	-	(565,546,390)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(15,123,898)	(14,846,078)	(277,820)	-	(277,820)
2146			P	SG		(12,056,679)	(7,020,484)	(5,036,195)	-	(5,036,195)
2147			P	SE		(4,321,109)	(2,558,129)	(1,762,979)	-	(1,762,979)
2148			LABOR	SO		(31,116,266)	(18,189,493)	(12,926,773)	-	(12,926,773)
2149			GP	GPS		(1,292,543)	(755,576)	(536,967)	-	(536,967)
2150			PTD	SNP		(13,153,656)	(7,536,287)	(5,617,369)	-	(5,617,369)
2151			P	TROJD		(2,318,189)	(1,353,885)	(964,304)	-	(964,304)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(4,215,274)	(2,448,260)	(1,767,013)	-	(1,767,013)
2154										
2155					B19	(83,597,612)	(54,708,191)	(28,889,420)	-	(28,889,420)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,159,801,925)	(629,349,416)	(530,452,509)	-	(530,452,509)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(3,926,987)	(3,926,987)	-	-	-
2161			PTD	ITC85		(5,589,487)	(5,589,487)	-	-	-
2162			PTD	ITC86		(2,404,599)	(2,404,599)	-	-	-
2163			PTD	ITC88		(333,351)	(333,351)	-	-	-
2164			PTD	ITC89		(707,677)	(707,677)	-	-	-
2165			PTD	ITC90		(423,816)	(224,896)	(198,920)	-	(198,920)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(13,385,917)	(13,186,997)	(198,920)	-	(198,920)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,293,771,371)**	**(710,589,119)**	**(583,182,252)**	**-**	**(583,182,252)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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		(805,791,467)	(469,204,336)	(336,587,132)	-	(336,587,132)
2176			P	SG		(909,263,226)	(529,454,909)	(379,808,317)	-	(379,808,317)
2177			P	SG		(387,298,163)	(225,519,858)	(161,778,305)	-	(161,778,305)
2178			P	SSGCH		(204,762,623)	(121,611,457)	(83,151,166)	-	(83,151,166)
2179					B17	(2,307,115,480)	(1,345,790,560)	(961,324,920)	-	(961,324,920)
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		(151,344,947)	(88,126,653)	(63,218,293)	-	(63,218,293)
2191			P	SG		(30,024,713)	(17,483,091)	(12,541,622)	-	(12,541,622)
2192			P	SG		(38,590,701)	(22,470,981)	(16,119,721)	-	(16,119,721)
2193			P	SG		(12,870,088)	(7,494,124)	(5,375,964)	-	(5,375,964)
2194					B17	(232,830,449)	(135,574,849)	(97,255,601)	-	(97,255,601)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,241,054)	(1,304,943)	(936,111)	-	(936,111)
2199			P	SG		-	-	-	-	-
2200			P	SG		(53,895,114)	(31,382,588)	(22,512,527)	-	(22,512,527)
2201			P	SSGCT		(11,026,744)	(6,281,957)	(4,744,787)	-	(4,744,787)
2202					B17	(67,162,912)	(38,969,488)	(28,193,424)	-	(28,193,424)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,607,108,841)**	**(1,520,334,896)**	**(1,086,773,945)**	**-**	**(1,086,773,945)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,391,319,474)	(1,392,441,483)	(998,877,992)	-	(998,877,992)
2216		SSGCH				(204,762,623)	(121,611,457)	(83,151,166)	-	(83,151,166)
2217		SSGCT				(11,026,744)	(6,281,957)	(4,744,787)	-	(4,744,787)
2218	Total of Prod Plant Depreciation by Factor					(2,607,108,841)	(1,520,334,896)	(1,086,773,945)	-	(1,086,773,945)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(354,438,384)	(206,385,936)	(148,052,447)	-	(148,052,447)
2223			T	SG		(352,100,187)	(205,024,428)	(147,075,759)	-	(147,075,759)
2224			T	SG		(281,408,334)	(163,861,266)	(117,547,067)	-	(117,547,067)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(987,946,904)**	**(575,271,630)**	**(412,675,274)**	**-**	**(412,675,274)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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		(428,355,590)	(323,059,153)	(105,296,437)	-	(105,296,437)
2240					B17	(428,355,590)	(323,059,153)	(105,296,437)	-	(105,296,437)
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	**(1,694,618,142)**	**(1,087,418,663)**	**(607,199,479)**	**-**	**(607,199,479)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,694,618,142)	(1,087,418,663)	(607,199,479)	-	(607,199,479)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,694,618,142)	(1,087,418,663)	(607,199,479)	-	(607,199,479)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(149,129,833)	(94,167,686)	(54,962,147)	-	(54,962,147)
2301			G-DGP	SG		(9,216,690)	(5,366,787)	(3,849,903)	-	(3,849,903)
2302			G-DGU	SG		(18,327,500)	(10,671,920)	(7,655,579)	-	(7,655,579)
2303			G-SG	SG		(36,239,630)	(21,101,975)	(15,137,655)	-	(15,137,655)
2304			CUST	CN		(5,441,123)	(2,962,296)	(2,478,827)	-	(2,478,827)
2305			PTD	SO		(100,891,735)	(58,977,818)	(41,913,917)	-	(41,913,917)
2306			P	SE		(635,603)	(376,282)	(259,321)	-	(259,321)
2307			G-SG	SSGCT		(33,165)	(18,894)	(14,271)	-	(14,271)
2308			G-SG	SSGCH		(2,724,480)	(1,618,107)	(1,106,372)	-	(1,106,372)
2309					B17	(322,639,759)	(195,261,765)	(127,377,994)	-	(127,377,994)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(134,819,152)	(79,813,971)	(55,005,181)	-	(55,005,181)
2315					B17	(134,819,152)	(79,813,971)	(55,005,181)	-	(55,005,181)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(134,819,152)	(79,813,971)	(55,005,181)	-	(55,005,181)
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	**(457,458,911)**	**(275,075,736)**	**(182,383,174)**	**-**	**(182,383,174)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(149,129,833)	(94,167,686)	(54,962,147)	-	(54,962,147)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(135,454,755)	(80,190,253)	(55,264,502)	-	(55,264,502)
2345		SO				(100,891,735)	(58,977,818)	(41,913,917)	-	(41,913,917)
2346		CN				(5,441,123)	(2,962,296)	(2,478,827)	-	(2,478,827)
2347		SG				(63,783,820)	(37,140,682)	(26,643,137)	-	(26,643,137)
2348		DEU				-	-	-	-	-
2349		SSGCT				(33,165)	(18,894)	(14,271)	-	(14,271)
2350		SSGCH				(2,724,480)	(1,618,107)	(1,106,372)	-	(1,106,372)
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(457,458,911)	(275,075,736)	(182,383,174)	-	(182,383,174)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(5,747,132,798)**	**(3,458,100,926)**	**(2,289,031,872)**	**-**	**(2,289,031,872)**
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)	(934,337)	(781,846)	-	(781,846)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(8,334,096)	(4,871,824)	(3,462,272)	-	(3,462,272)
2367			P	SE		-	-	-	-	-
2368					B18	(24,737,476)	(20,453,743)	(4,283,733)	-	(4,283,733)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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)	(132,401)	(94,979)	-	(94,979)
2375			P	SG		-	-	-	-	-
2376					B18	(227,380)	(132,401)	(94,979)	-	(94,979)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(18,802,653)	(8,474,584)	(10,328,068)	-	(10,328,068)
2381			I-DGP	SG		(2,760,991)	(1,607,698)	(1,153,294)	-	(1,153,294)
2382			I-DGU	SG		(313,130)	(182,332)	(130,798)	-	(130,798)
2383			P	SE		(874,247)	(517,561)	(356,686)	-	(356,686)
2384			I-SG	SG		(16,527,309)	(9,623,687)	(6,903,622)	-	(6,903,622)
2385			I-SG	SG		(9,454,998)	(5,505,551)	(3,949,447)	-	(3,949,447)
2386			I-SG	SG		(2,349,409)	(1,368,038)	(981,372)	-	(981,372)
2387			CUST	CN		(72,573,646)	(39,511,069)	(33,062,576)	-	(33,062,576)
2388			P	SSGCT		(56,126)	(31,975)	(24,151)	-	(24,151)
2389			P	SSGCH		(8,130)	(4,829)	(3,302)	-	(3,302)
2390			PTD	SO		(229,695,282)	(134,271,915)	(95,423,367)	-	(95,423,367)
2391					B18	(353,415,922)	(201,099,240)	(152,316,682)	-	(152,316,682)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(353,415,922)	(201,099,240)	(152,316,682)	-	(152,316,682)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(618,882)	(618,882)	-	-	-
2398			P	SG		(109,317)	(63,654)	(45,663)	-	(45,663)
2399			PTD	SO		2,795,612	1,634,218	1,161,394	-	1,161,394
2400						2,067,413	951,682	1,115,731	-	1,115,731
2401										
2402		Remove Capital Lease Amtr				(2,067,413)	(951,682)	(1,115,731)	-	(1,115,731)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(378,380,777)**	**(221,685,384)**	**(156,695,393)**	**-**	**(156,695,393)**
2405	BEGINNING/ENDING									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(34,108,732)	(23,741,049)	(10,367,683)	-	(10,367,683)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(874,247)	(517,561)	(356,686)	-	(356,686)
2414		SO				(235,233,765)	(137,509,521)	(97,724,244)	-	(97,724,244)
2415		CN				(74,289,829)	(40,445,406)	(33,844,422)	-	(33,844,422)
2416		SSGCT				(56,126)	(31,975)	(24,151)	-	(24,151)
2417		SSGCH				(8,130)	(4,829)	(3,302)	-	(3,302)
2418		SG				(31,742,535)	(18,483,361)	(13,259,173)	-	(13,259,173)
2419		Less Capital Lease				(2,067,413)	(951,682)	(1,115,731)	-	(1,115,731)
2420	Total Provision For Amortization by Factor				B18	(378,380,777)	(221,685,384)	(156,695,393)	-	(156,695,393)

9. Rolled-In Methodology

PACIFICORP
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	SEPTEMBER 2006
FILE:	JAM SEPTEMBER 2006
PREPARED BY:	Revenue Requirement Department
DATE:	February 24, 2006
TIME:	12:22:52 PM
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	48.30%	6.43%	3.104%
PREFERRED	1.00%	6.54%	0.065%
COMMON	50.70%	11.40%	5.780%
	100.00%		8.949%

OTHER INFORMATION

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	2,873,474,339	1,695,202,823	1,178,271,516	0	1,178,271,516
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	1,676,127,406	979,062,963	697,064,443	0	697,064,443
5	Other Operating Revenues	2.4	161,511,595	107,293,534	54,218,060	0	54,218,060
6	Total Operating Revenues	2.4	4,711,113,340	2,781,559,321	1,929,554,020	0	1,929,554,020
7							
8	Operating Expenses:						
9	Steam Production	2.5	743,856,564	437,840,465	306,016,099	0	306,016,099
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	37,547,259	21,863,395	15,683,865	0	15,683,865
12	Other Power Supply	2.9	1,922,318,754	1,120,949,705	801,369,048	0	801,369,048
13	Transmission	2.10	119,581,266	69,635,062	49,946,204	0	49,946,204
14	Distribution	2.12	216,471,781	116,612,091	99,859,691	0	99,859,691
15	Customer Accounts	2.12	96,600,077	55,294,656	41,305,422	0	41,305,422
16	Customer Service	2.13	17,302,127	10,780,966	6,521,160	0	6,521,160
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	244,387,446	145,264,816	99,122,631	0	99,122,631
19							
20	Total O & M Expenses	2.14	3,398,065,274	1,978,241,155	1,419,824,119	0	1,419,824,119
21							
22	Depreciation	2.16	387,145,485	230,513,936	156,631,548	0	156,631,548
23	Amortization Expense	2.17	66,507,623	41,021,173	25,486,450	0	25,486,450
24	Taxes Other Than Income	2.17	101,034,200	68,296,581	32,737,619	0	32,737,619
25	Income Taxes - Federal	2.20	142,241,126	89,770,009	52,471,117	0	52,471,117
26	Income Taxes - State	2.20	20,440,460	12,859,977	7,580,483	0	7,580,483
27	Income Taxes - Def Net	2.19	31,226,640	25,385,648	5,840,992	0	5,840,992
28	Investment Tax Credit Adj.	2.17	(5,854,860)	(975,271)	(4,879,589)	0	(4,879,589)
29	Misc Revenue & Expense	2.4	(7,353,300)	(4,617,416)	(2,735,884)	0	(2,735,884)
30							
31	Total Operating Expenses	2.20	4,133,452,649	2,440,495,793	1,692,956,856	0	1,692,956,856
32							
33	Operating Revenue for Return		577,660,692	341,063,528	236,597,164	0	236,597,164
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	14,608,373,643	8,533,019,122	6,075,354,521	0	6,075,354,521
37	Plant Held for Future Use	2.31	3,299,218	633,761	2,665,458	0	2,665,458
38	Misc Deferred Debits	2.33	102,771,618	75,130,856	27,640,762	0	27,640,762
39	Elec Plant Acq Adj	2.31	81,414,479	47,406,839	34,007,640	0	34,007,640
40	Nuclear Fuel	2.31	0	0	0	0	0
41	Prepayments	2.32	19,627,378	10,901,791	8,725,587	0	8,725,587
42	Fuel Stock	2.32	61,618,641	36,478,708	25,139,933	0	25,139,933
43	Material & Supplies	2.32	115,189,791	66,260,645	48,929,146	0	48,929,146
44	Working Capital	2.33	71,677,295	38,273,569	33,403,726	0	33,403,726
45	Weatherization Loans	2.31	20,102,318	17,152,792	2,949,526	0	2,949,526
46	Miscellaneous Rate Base	2.34	8,892,491	4,499,974	4,392,517	0	4,392,517
47							
48	Total Electric Plant		15,092,966,871	8,829,758,055	6,263,208,816	0	6,263,208,816
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(5,747,132,798)	(3,455,803,952)	(2,291,328,846)	0	(2,291,328,846)
52	Accum Prov For Amort	2.39	(378,380,777)	(221,628,657)	(156,752,120)	0	(156,752,120)
53	Accum Def Income Taxes	2.35	(1,159,801,925)	(629,372,937)	(530,428,988)	0	(530,428,988)
54	Unamortized ITC	2.35	(13,385,917)	(13,186,997)	(198,920)	0	(198,920)
55	Customer Adv for Const	2.34	(5,689,399)	(3,150,540)	(2,538,859)	0	(2,538,859)
56	Customer Service Deposits	2.34	(9,745,692)	0	(9,745,692)	0	(9,745,692)
57	Misc. Rate Base Deductions	2.34	(105,148,438)	(64,887,317)	(40,261,121)	0	(40,261,121)
58							
59	Total Rate Base Deductions		(7,419,284,947)	(4,388,030,400)	(3,031,254,546)	0	(3,031,254,546)
60							
61	Total Rate Base		7,673,681,925	4,441,727,655	3,231,954,270	0	3,231,954,270
62							
63	Return on Rate Base		7.528%		7.321%		7.321%
64							
65	Return on Equity		8.596%		8.187%		8.187%
66							
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		62,700,350		26,407,749		26,407,749
69	Rate Base Decrease		(484,212,272)		(209,337,359)		(209,337,359)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
70	Sales to Ultimate Customers									
71	440	Residential Sales								
72			0	S		1,112,602,693	677,603,253	434,999,440	-	434,999,440
73										
74					B1	1,112,602,693	677,603,253	434,999,440	-	434,999,440
75										
76	442	Commercial & Industrial Sales								
77			0	S		1,722,702,397	1,008,562,966	714,139,431	-	714,139,431
78			P	SE		-	-	-	-	-
79			PT	SG		-	-	-	-	-
80										
81										
82					B1	1,722,702,397	1,008,562,966	714,139,431	-	714,139,431
83										
84	444	Public Street & Highway Lighting								
85			0	S		19,594,312	9,036,604	10,557,707	-	10,557,707
86			0	SO		-	-	-	-	-
87					B1	19,594,312	9,036,604	10,557,707	-	10,557,707
88										
89	445	Other Sales to Public Authority								
90			0	S		18,574,938	-	18,574,938	-	18,574,938
91										
92					B1	18,574,938	-	18,574,938	-	18,574,938
93										
94	448	Interdepartmental								
95			DPW	S		-	-	-	-	-
96			GP	SO		-	-	-	-	-
97					B1	-	-	-	-	-
98										
99	**Total Sales to Ultimate Customers**					**2,873,474,339**	**1,695,202,823**	**1,178,271,516**	**-**	**1,178,271,516**
100										
101										
102										
103	447	Sales for Resale								
104			WSF	S		7,351,247	7,351,247	-	-	-
105			WSF	SG		1,668,776,159	971,711,716	697,064,443	-	697,064,443
106			WSF	SE		(0)	(0)	(0)	-	(0)
107			WSF	SG		-	-	-	-	-
108										
109					B1	1,676,127,406	979,062,963	697,064,443	-	697,064,443
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**					**4,549,601,747**	**2,674,265,786**	**1,875,335,961**	**-**	**1,875,335,961**
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	2,093	1,489	-	1,489
127					B1	7,474,117	2,431,658	5,042,459	-	5,042,459
128										
129	453	Water Sales								
130			P	SG		170,132	99,066	71,066	-	71,066
131						170,132	99,066	71,066	-	71,066
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	2,860,162	2,051,758	-	2,051,758
136			GP	SO		1,813,121	1,059,451	753,670	-	753,670
137					B1	20,947,011	12,940,398	8,006,613	-	8,006,613
138										
139										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	10,462,331	7,210,296	-	7,210,296
145			OTHSO	SO		818,929	478,520	340,409	-	340,409
146			OTHSGR	SG		73,630,309	42,874,195	30,756,114	-	30,756,114
147										
148										
149					B1	127,459,711	88,640,061	38,819,650	-	38,819,650
150										
151		**Total Other Electric Revenues**				**161,511,593**	**107,293,534**	**54,218,059**	**-**	**54,218,059**
152										
153		**Total Electric Operating Revenues**			**B1**	**4,711,113,340**	**2,781,559,321**	**1,929,554,020**	**-**	**1,929,554,020**
154										
155		Summary of Revenues by Factor								
156		S				2,943,316,561	1,752,011,787	1,191,304,774	-	1,191,304,774
157		CN				-	-	-	-	-
158		SE				17,672,627	10,462,331	7,210,296	-	7,210,296
159		SO				2,635,632	1,540,065	1,095,568	-	1,095,568
160		SG				1,747,488,520	1,017,545,139	729,943,381	-	729,943,381
161		DGP				-	-	-	-	-
162										
163		Total Electric Operating Revenues			B1	4,711,113,340	2,781,559,321	1,929,554,020	-	1,929,554,020
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		(6,525,977)	(3,863,429)	(2,662,549)	-	(2,662,549)
181					B1	(6,525,977)	(3,863,429)	(2,662,549)	-	(2,662,549)
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)	(106,141)	(76,141)	-	(76,141)
195			PTD	CN		43,913	23,907	20,005	-	20,005
196			PTD	SO		131,124	76,619	54,505	-	54,505
197			P	SG		(1,567,017)	(912,459)	(654,559)	-	(654,559)
198					B1	(1,412,064)	(753,987)	(658,077)	-	(658,077)
199										
200		**Total Miscellaneous Revenues**				**(7,938,042)**	**(4,617,416)**	**(3,320,626)**	**-**	**(3,320,626)**
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**				**(7,353,300)**	**(4,617,416)**	**(2,735,884)**	**-**	**(2,735,884)**
208										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
209	500	Operation Supervision & Engineering								
210			P	SNPPS		21,632,118	12,596,166	9,035,951	-	9,035,951
211			P	SNPPS		1,654,218	963,235	690,983	-	690,983
212					B2	23,286,335	13,559,401	9,726,934	-	9,726,934
213										
214	501	Fuel Related								
215			P	SE		432,313,213	255,932,735	176,380,478	-	176,380,478
216			P	SE		-	-	-	-	-
217			P	SE		-	-	-	-	-
218			P	SE		-	-	-	-	-
219			P	SE		46,965,532	27,803,955	19,161,577	-	19,161,577
220					B2	479,278,745	283,736,690	195,542,055	-	195,542,055
221										
222	502	Steam Expenses								
223			P	SNPPS		31,844,487	18,542,727	13,301,760	-	13,301,760
224			P	SNPPS		2,222,332	1,294,042	928,290	-	928,290
225					B2	34,066,819	19,836,769	14,230,050	-	14,230,050
226										
227	503	Steam From Other Sources								
228			P	SE		4,399,128	2,604,318	1,794,811	-	1,794,811
229					B2	4,399,128	2,604,318	1,794,811	-	1,794,811
230										
231	505	Electric Expenses								
232			P	SNPPS		2,948,004	1,716,593	1,231,411	-	1,231,411
233			P	SNPPS		1,209,097	704,045	505,052	-	505,052
234					B2	4,157,101	2,420,639	1,736,463	-	1,736,463
235										
236	506	Misc. Steam Expense								
237			P	SNPPS		25,053,257	14,588,262	10,464,995	-	10,464,995
238			P	SE		-	-	-	-	-
239			P	SNPPS		1,638,905	954,318	684,587	-	684,587
240					B2	26,692,162	15,542,580	11,149,582	-	11,149,582
241										
242	507	Rents								
243			P	SNPPS		905,072	527,015	378,058	-	378,058
244			P	SNPPS		2,478	1,443	1,035	-	1,035
245					B2	907,550	528,457	379,093	-	379,093
246										
247	510	Maint Supervision & Engineering								
248			P	SNPPS		5,269,913	3,068,618	2,201,295	-	2,201,295
249			P	SNPPS		2,586,036	1,505,823	1,080,213	-	1,080,213
250					B2	7,855,949	4,574,441	3,281,508	-	3,281,508
251										
252										
253										
254	511	Maintenance of Structures								
255			P	SNPPS		17,305,691	10,076,931	7,228,760	-	7,228,760
256			P	SNPPS		741,340	431,675	309,665	-	309,665
257					B2	18,047,032	10,508,607	7,538,425	-	7,538,425
258										
259	512	Maintenance of Boiler Plant								
260			P	SNPPS		87,586,619	51,000,815	36,585,804	-	36,585,804
261			P	SNPPS		3,601,836	2,097,313	1,504,523	-	1,504,523
262					B2	91,188,455	53,098,128	38,090,327	-	38,090,327
263										
264	513	Maintenance of Electric Plant								
265			P	SNPPS		30,357,176	17,676,681	12,680,495	-	12,680,495
266			P	SNPPS		866,720	504,683	362,038	-	362,038
267					B2	31,223,896	18,181,363	13,042,533	-	13,042,533
268										
269	514	Maintenance of Misc. Steam Plant								
270			P	SNPPS		20,708,210	12,058,184	8,650,026	-	8,650,026
271			P	SNPPS		2,045,181	1,190,888	854,292	-	854,292
272					B2	22,753,391	13,249,072	9,504,318	-	9,504,318
273										
274	**Total Steam Power Generation**				B2	**743,856,564**	**437,840,465**	**306,016,099**	**-**	**306,016,099**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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		3,983,962	2,319,821	1,664,141	-	1,664,141
327			P	SNPPH		565,344	329,194	236,150	-	236,150
328										
329					B2	4,549,306	2,649,015	1,900,290	-	1,900,290
330										
331	536	Water For Power								
332			P	DGP		-	-	-	-	-
333			P	SNPPH		91,792	53,450	38,343	-	38,343
334			P	SNPPH		75,986	44,246	31,740	-	31,740
335										
336					B2	167,778	97,696	70,083	-	70,083
337										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
338	537	Hydraulic Expenses								
339			P	DGP		-	-	-	-	-
340			P	SNPPH		3,818,771	2,223,632	1,595,139	-	1,595,139
341			P	SNPPH		629,311	366,442	262,870	-	262,870
342										
343					B2	4,448,082	2,590,074	1,858,008	-	1,858,008
344										
345	538	Electric Expenses								
346			P	DGP		-	-	-	-	-
347			P	SNPPH		18,999	11,063	7,936	-	7,936
348			P	SNPPH		-	-	-	-	-
349										
350					B2	18,999	11,063	7,936	-	7,936
351										
352	539	Misc. Hydro Expenses								
353			P	DGP		-	-	-	-	-
354			P	SNPPH		9,702,022	5,649,390	4,052,631	-	4,052,631
355			P	SNPPH		7,679,020	4,471,417	3,207,603	-	3,207,603
356										
357										
358					B2	17,381,042	10,120,807	7,260,234	-	7,260,234
359										
360	540	Rents (Hydro Generation)								
361			P	DGP		-	-	-	-	-
362			P	SNPPH		171,130	99,647	71,483	-	71,483
363			P	SNPPH		25,061	14,593	10,468	-	10,468
364										
365					B2	196,191	114,240	81,951	-	81,951
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		971,855	565,901	405,954	-	405,954
377			P	SNPPH		113,282	65,963	47,319	-	47,319
378										
379					B2	1,085,137	631,865	453,273	-	453,273
380										
381										
382										
383										
384	543	Maintenance of Dams & Waterways								
385			P	DGP		-	-	-	-	-
386			P	SNPPH		998,023	581,139	416,884	-	416,884
387			P	SNPPH		1,045,131	608,569	436,562	-	436,562
388										
389					B2	2,043,154	1,189,708	853,446	-	853,446
390										
391	544	Maintenance of Electric Plant								
392			P	DGP		-	-	-	-	-
393			P	SNPPH		1,586,851	924,008	662,844	-	662,844
394			P	SNPPH		846,807	493,087	353,720	-	353,720
395										
396					B2	2,433,658	1,417,095	1,016,563	-	1,016,563
397										
398	545	Maintenance of Misc. Hydro Plant								
399			P	DGP		-	-	-	-	-
400			P	SNPPH		3,643,543	2,121,599	1,521,944	-	1,521,944
401			P	SNPPH		1,580,368	920,233	660,136	-	660,136
402										
403					B2	5,223,911	3,041,831	2,182,080	-	2,182,080
404										
405	**Total Hydraulic Power Generation**				B2	**37,547,259**	**21,863,395**	**15,683,865**	**-**	**15,683,865**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
406										
407	546	Operation Super & Engineering								
408			P	SNPPO		444,441	258,793	185,647	-	185,647
409			P	SNPPO		-	-	-	-	-
410					B2	444,441	258,793	185,647	-	185,647
411										
412	547	Fuel								
413			P	SE		81,929,185	48,502,706	33,426,480	-	33,426,480
414			P	SE		6,589,678	3,901,140	2,688,538	-	2,688,538
415					B2	88,518,863	52,403,845	36,115,018	-	36,115,018
416										
417	548	Generation Expense								
418			P	SNPPO		6,111,159	3,558,467	2,552,692	-	2,552,692
419			P	SNPPO		3,750,786	2,184,045	1,566,741	-	1,566,741
420					B2	9,861,945	5,742,512	4,119,433	-	4,119,433
421										
422	549	Miscellaneous Other								
423			P	SNPPO		3,808,572	2,217,693	1,590,878	-	1,590,878
424			P	SNPPO		-	-	-	-	-
425					B2	3,808,572	2,217,693	1,590,878	-	1,590,878
426										
427										
428										
429										
430	550	Maint Supervision & Engineering								
431			P	SNPPO		346,490	201,758	144,732	-	144,732
432			P	SNPPO		17,410,028	10,137,686	7,272,342	-	7,272,342
433					B2	17,756,518	10,339,443	7,417,075	-	7,417,075
434										
435	551	Maint Supervision & Engineering								
436			P	SNPPO		-	-	-	-	-
437					B2	-	-	-	-	-
438										
439	552	Maintenance of Structures								
440			P	SNPPO		3,786	2,205	1,582	-	1,582
441			P	SNPPO		151,788	88,385	63,404	-	63,404
442					B2	155,575	90,590	64,985	-	64,985
443										
444	553	Maint of Generation & Electric Plant								
445			P	SNPPO		232,763	135,536	97,227	-	97,227
446			P	SNPPO		1,119,698	651,989	467,709	-	467,709
447					B2	1,352,461	787,524	564,936	-	564,936
448										
449	554	Maintenance of Misc. Other								
450			P	SNPPO		2,990,895	1,741,568	1,249,327	-	1,249,327
451			P	SNPPO		(78,858)	(45,918)	(32,940)	-	(32,940)
452					B2	2,912,037	1,695,650	1,216,387	-	1,216,387
453										
454	**Total Other Power Generation**				**B2**	**124,810,411**	**73,536,052**	**51,274,359**	**-**	**51,274,359**
455										
456										
457	555	Purchased Power								
458			DMSC	S		(0)	(0)	-	-	-
459			P	SG		1,632,058,873	950,331,606	681,727,267	-	681,727,267
460			P	SE		80,566,623	47,696,058	32,870,565	-	32,870,565
461		Seasonal (	P	SG		37,406,020	21,781,152	15,624,868	-	15,624,868
462				DGP		-	-	-	-	-
463										
464					B2	1,750,031,516	1,019,808,817	730,222,699	-	730,222,699
465										
466	556	System Control & Load Dispatch								
467			P	SG		1,467,367	854,433	612,934	-	612,934
468										
469					B2	1,467,367	854,433	612,934	-	612,934
470										
471										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
472										
473	557	Other Expenses								
474			P	S		(96,828)	(96,828)	-	-	-
475			P	SG		46,044,036	26,810,983	19,233,053	-	19,233,053
476			P	SGCT		-	-	-	-	-
477			P	SE		-	-	-	-	-
478			P	SG		62,251	36,248	26,003	-	26,003
479			P	TROJP		-	-	-	-	-
480										
481					B2	46,009,459	26,750,403	19,259,056	-	19,259,056
482										
483	Embedded Cost Differentials									
484		Company Owned Hy	P	DGP		-	-	-	-	-
485		Company Owned Hy	P	SG		-	-	-	-	-
486		Mid-C Contract	P	MC		-	-	-	-	-
487		Mid-C Contract	P	SG		-	-	-	-	-
488		Existing QF Contract	P	S		-	-	-	-	-
489		Existing QF Contract	P	SG		-	-	-	-	-
490										
491						-	-	-	-	-
492										
493	**Total Other Power Supply**				B2	**1,797,508,342**	**1,047,413,653**	**750,094,689**	**-**	**750,094,689**
494										
495	**TOTAL PRODUCTION EXPENSE**				B2	**2,703,722,577**	**1,580,653,565**	**1,123,069,012**	**-**	**1,123,069,012**
496										
497										
498	Summary of Production Expense by Factor									
499		S				(96,828)	(96,828)	-	-	-
500		SG				1,717,038,547	999,814,423	717,224,124	-	717,224,124
501		SE				652,763,360	386,440,912	266,322,448	-	266,322,448
502		SNPPH				37,547,259	21,863,395	15,683,865	-	15,683,865
503		TROJP				-	-	-	-	-
504		SGCT				-	-	-	-	-
505		DGP				-	-	-	-	-
506		DEU				-	-	-	-	-
507		DEP				-	-	-	-	-
508		SNPPS				260,178,690	151,499,457	108,679,233	-	108,679,233
509		SNPPO				36,291,548	21,132,207	15,159,342	-	15,159,342
510		DGU				-	-	-	-	-
511		MC				-	-	-	-	-
512		SSGCT				-	-	-	-	-
513		SSECT				-	-	-	-	-
514		SSGC				-	-	-	-	-
515		SSGCH				-	-	-	-	-
516		SSECH				-	-	-	-	-
517	Total Production Expense by Factor				B2	2,703,722,577	1,580,653,565	1,123,069,012	-	1,123,069,012
518	560	Operation Supervision & Engineering								
519			T	SNPT		5,322,702	3,099,356	2,223,346	-	2,223,346
520										
521					B2	5,322,702	3,099,356	2,223,346	-	2,223,346
522										
523	561	Load Dispatching								
524			T	SNPT		4,964,310	2,890,668	2,073,642	-	2,073,642
525										
526					B2	4,964,310	2,890,668	2,073,642	-	2,073,642
527	562	Station Expense								
528			T	SNPT		715,897	416,859	299,037	-	299,037
529										
530					B2	715,897	416,859	299,037	-	299,037
531										
532	563	Overhead Line Expense								
533			T	SNPT		2,189,520	1,274,936	914,584	-	914,584
534										
535					B2	2,189,520	1,274,936	914,584	-	914,584
536										
537	564	Underground Line Expense								
538			T	SNPT		-	-	-	-	-
539										
540					B2	-	-	-	-	-
541										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
542	565	Transmission of Electricity by Others								
543			T	SG		85,380,941	49,716,471	35,664,471	-	35,664,471
544			T	SE		420,203	248,763	171,440	-	171,440
545										
546										
547					B2	85,801,144	49,965,234	35,835,910	-	35,835,910
548										
549	566	Misc. Transmission Expense								
550			T	SNPT		148,222	86,308	61,914	-	61,914
551										
552					B2	148,222	86,308	61,914	-	61,914
553										
554	567	Rents - Transmission								
555			T	SNPT		593,896	345,820	248,076	-	248,076
556										
557					B2	593,896	345,820	248,076	-	248,076
558										
559	568	Maint Supervision & Engineering								
560			T	SNPT		7,215	4,201	3,014	-	3,014
561										
562					B2	7,215	4,201	3,014	-	3,014
563										
564	569	Maintenance of Structures								
565			T	SNPT		410	239	171	-	171
566										
567					B2	410	239	171	-	171
568										
569	570	Maintenance of Station Equipment								
570			T	SNPT		7,068,898	4,116,149	2,952,749	-	2,952,749
571										
572					B2	7,068,898	4,116,149	2,952,749	-	2,952,749
573										
574	571	Maintenance of Overhead Lines								
575			T	SNPT		8,243,474	4,800,093	3,443,381	-	3,443,381
576										
577					B2	8,243,474	4,800,093	3,443,381	-	3,443,381
578										
579	572	Maintenance of Underground Lines								
580			T	SNPT		31,266	18,206	13,060	-	13,060
581										
582					B2	31,266	18,206	13,060	-	13,060
583										
584	573	Maint of Misc. Transmission Plant								
585			T	SNPT		4,494,312	2,616,993	1,877,319	-	1,877,319
586										
587					B2	4,494,312	2,616,993	1,877,319	-	1,877,319
588										
589	**TOTAL TRANSMISSION EXPENSE**				B2	**119,581,266**	**69,635,062**	**49,946,204**	**-**	**49,946,204**
590										
591	Summary of Transmission Expense by Factor									
592		SE				420,203	248,763	171,440	-	171,440
593		SG				85,380,941	49,716,471	35,664,471	-	35,664,471
594		SNPT				33,780,122	19,669,828	14,110,294	-	14,110,294
595	Total Transmission Expense by Factor				B2	119,581,266	69,635,062	49,946,204	-	49,946,204
596	580	Operation Supervision & Engineering								
597			DPW	S		(229,289)	(206,955)	(22,334)	-	(22,334)
598			DPW	SNPD		26,754,097	14,709,447	12,044,651	-	12,044,651
599					B2	26,524,808	14,502,492	12,022,316	-	12,022,316
600										
601	581	Load Dispatching								
602			DPW	S		-	-	-	-	-
603			DPW	SNPD		8,951,279	4,921,428	4,029,851	-	4,029,851
604					B2	8,951,279	4,921,428	4,029,851	-	4,029,851
605										
606	582	Station Expense								
607			DPW	S		2,957,310	1,754,712	1,202,597	-	1,202,597
608			DPW	SNPD		339,116	186,447	152,670	-	152,670
609					B2	3,296,426	1,941,159	1,355,267	-	1,355,267
610										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
611	583	Overhead Line Expenses								
612			DPW	S		17,504,715	11,014,426	6,490,289	-	6,490,289
613			DPW	SNPD		2,397,832	1,318,332	1,079,500	-	1,079,500
614					B2	19,902,547	12,332,758	7,569,789	-	7,569,789
615										
616	584	Underground Line Expense								
617			DPW	S		1,269,911	845,944	423,968	-	423,968
618			DPW	SNPD		-	-	-	-	-
619					B2	1,269,911	845,944	423,968	-	423,968
620										
621	585	Street Lighting & Signal Systems								
622			DPW	S		-	-	-	-	-
623			DPW	SNPD		210,828	115,913	94,914	-	94,914
624					B2	210,828	115,913	94,914	-	94,914
625										
626	586	Meter Expenses								
627			DPW	S		3,379,321	2,324,396	1,054,925	-	1,054,925
628			DPW	SNPD		1,602,016	880,791	721,225	-	721,225
629					B2	4,981,336	3,205,187	1,776,150	-	1,776,150
630										
631	587	Customer Installation Expenses								
632			DPW	S		482	482	-	-	-
633			DPW	SNPD		40,500	22,267	18,233	-	18,233
634					B2	40,982	22,749	18,233	-	18,233
635										
636	588	Misc. Distribution Expenses								
637			DPW	S		11,861,828	7,162,258	4,699,570	-	4,699,570
638			DPW	SNPD		12,309,298	6,767,672	5,541,626	-	5,541,626
639					B2	24,171,126	13,929,931	10,241,196	-	10,241,196
640										
641	589	Rents								
642			DPW	S		3,102,389	2,542,328	560,061	-	560,061
643			DPW	SNPD		770,936	423,862	347,074	-	347,074
644					B2	3,873,324	2,966,190	907,135	-	907,135
645										
646	590	Maint Supervision & Engineering								
647			DPW	S		784,850	555,955	228,894	-	228,894
648			DPW	SNPD		190,822	104,915	85,908	-	85,908
649					B2	975,672	660,870	314,802	-	314,802
650										
651	591	Maintenance of Structures								
652			DPW	S		1,832,683	816,790	1,015,893	-	1,015,893
653			DPW	SNPD		315,107	173,247	141,861	-	141,861
654					B2	2,147,791	990,037	1,157,754	-	1,157,754
655										
656	592	Maintenance of Station Equipment								
657			DPW	S		7,765,663	4,824,776	2,940,887	-	2,940,887
658			DPW	SNPD		1,894,063	1,041,359	852,704	-	852,704
659					B2	9,659,726	5,866,135	3,793,591	-	3,793,591
660	593	Maintenance of Overhead Lines								
661			DPW	S		100,781,087	54,935,659	45,845,429	-	45,845,429
662			DPW	SNPD		(47,290,920)	(26,000,626)	(21,290,295)	-	(21,290,295)
663					B2	53,490,167	28,935,033	24,555,134	-	24,555,134
664										
665	594	Maintenance of Underground Lines								
666			DPW	S		21,738,205	10,024,871	11,713,335	-	11,713,335
667			DPW	SNPD		177,659	97,677	79,982	-	79,982
668					B2	21,915,864	10,122,548	11,793,316	-	11,793,316
669										
670	595	Maintenance of Line Transformers								
671			DPW	S		680,182	793,047	(112,864)	-	(112,864)
672			DPW	SNPD		(72,718)	(39,981)	(32,738)	-	(32,738)
673					B2	607,464	753,066	(145,602)	-	(145,602)
674										
675	596	Maint of Street Lighting & Signal Sys.								
676			DPW	S		4,517,945	1,546,797	2,971,147	-	2,971,147
677			DPW	SNPD		4,241	2,332	1,909	-	1,909
678					B2	4,522,186	1,549,129	2,973,057	-	2,973,057
679										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
680	597	Maintenance of Meters								
681			DPW	S		2,749,681	1,657,006	1,092,675	-	1,092,675
682			DPW	SNPD		1,516,519	833,785	682,735	-	682,735
683					B2	4,266,201	2,490,791	1,775,409	-	1,775,409
684										
685	598	Maint of Misc. Distribution Plant								
686			DPW	S		9,408,366	1,523,279	7,885,087	-	7,885,087
687			DPW	SNPD		16,255,776	8,937,453	7,318,324	-	7,318,324
688					B2	25,664,142	10,460,732	15,203,411	-	15,203,411
689										
690	**TOTAL DISTRIBUTION EXPENSE**				B2	**216,471,781**	**116,612,091**	**99,859,691**	**-**	**99,859,691**
691										
692										
693	Summary of Distribution Expense by Factor									
694		S				190,105,329	102,115,772	87,989,557	-	87,989,557
695		SNPD				26,366,452	14,496,319	11,870,133	-	11,870,133
696										
697	Total Distribution Expense by Factor				B2	216,471,781	116,612,091	99,859,691	-	99,859,691
698										
699	901	Supervision								
700			CUST	S		2,233,812	2,777,955	(544,143)	-	(544,143)
701			CUST	CN		5,838,356	3,178,560	2,659,796	-	2,659,796
702					B2	8,072,168	5,956,515	2,115,653	-	2,115,653
703										
704	902	Meter Reading Expense								
705			CUST	S		23,921,431	13,329,288	10,592,143	-	10,592,143
706			CUST	CN		420,537	228,952	191,585	-	191,585
707					B2	24,341,967	13,558,240	10,783,728	-	10,783,728
708										
709	903	Customer Receipts & Collections								
710			CUST	S		6,630,279	3,298,603	3,331,676	-	3,331,676
711			CUST	CN		45,024,941	24,512,804	20,512,137	-	20,512,137
712					B2	51,655,220	27,811,407	23,843,812	-	23,843,812
713										
714	904	Uncollectible Accounts								
715			CUST	S		11,362,511	7,328,914	4,033,597	-	4,033,597
716			P	SG		-	-	-	-	-
717			CUST	CN		68,318	37,194	31,124	-	31,124
718					B2	11,430,829	7,366,108	4,064,721	-	4,064,721
719										
720	905	Misc. Customer Accounts Expense								
721			CUST	S		17,182	12,928	4,254	-	4,254
722			CUST	CN		1,082,712	589,458	493,254	-	493,254
723					B2	1,099,894	602,386	497,508	-	497,508
724										
725	**TOTAL CUSTOMER ACCOUNTS EXP**				B2	**96,600,077**	**55,294,656**	**41,305,422**	**-**	**41,305,422**
726										
727	Summary of Customer Accts Exp by Factor									
728		S				44,165,213	26,747,688	17,417,526	-	17,417,526
729		CN				52,434,864	28,546,968	23,887,896	-	23,887,896
730		SG				-	-	-	-	-
731	Total Customer Accounts Expense by Factor				B2	96,600,077	55,294,656	41,305,422	-	41,305,422
732										
733	907	Supervision								
734			CUST	S		-	-	-	-	-
735			CUST	CN		2,404,757	1,309,215	1,095,542	-	1,095,542
736					B2	2,404,757	1,309,215	1,095,542	-	1,095,542
737										
738	908	Customer Assistance								
739			CUST	S		12,945,767	8,383,359	4,562,408	-	4,562,408
740			CUST	CN		1,056,159	575,002	481,157	-	481,157
741										
742										
743					B2	14,001,926	8,958,360	5,043,565	-	5,043,565
744										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
745	909	Informational & Instructional Adv								
746			CUST	S		58,186	46,516	11,671	-	11,671
747			CUST	CN		536,613	292,147	244,466	-	244,466
748					B2	594,799	338,662	256,137	-	256,137
749										
750	910	Misc. Customer Service								
751			CUST	S		174,920	106,281	68,639	-	68,639
752			CUST	CN		125,725	68,448	57,277	-	57,277
753										
754					B2	300,645	174,729	125,916	-	125,916
755										
756	**TOTAL CUSTOMER SERVICE EXPENSE**				B2	**17,302,127**	**10,780,966**	**6,521,160**	**-**	**6,521,160**
757										
758										
759	Summary of Customer Service Exp by Factor									
760		S				13,178,873	8,536,155	4,642,718	-	4,642,718
761		CN				4,123,253	2,244,811	1,878,442	-	1,878,442
762										
763	Total Customer Service Expense by Factor				B2	17,302,127	10,780,966	6,521,160	-	6,521,160
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**					**17,302,127**	**10,780,966**	**6,521,160**	**-**	**6,521,160**
795	920	Administrative & General Salaries								
796			PTD	S		737,581	465,799	271,782	-	271,782
797			CUST	CN		-	-	-	-	-
798			PTD	SO		142,129,643	83,049,834	59,079,809	-	59,079,809
799					B2	142,867,224	83,515,634	59,351,591	-	59,351,591
800										
801	921	Office Supplies & expenses								
802			PTD	S		111,262	50,481	60,781	-	60,781
803			CUST	CN		4,911	2,673	2,237	-	2,237
804			PTD	SO		10,734,725	6,272,563	4,462,162	-	4,462,162
805					B2	10,850,898	6,325,718	4,525,180	-	4,525,180
806										
807	922	A&G Expenses Transferred								
808			PTD	S		-	-	-	-	-
809			CUST	CN		-	-	-	-	-
810			PTD	SO		(29,087,754)	(16,996,687)	(12,091,066)	-	(12,091,066)
811					B2	(29,087,754)	(16,996,687)	(12,091,066)	-	(12,091,066)
812										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
813	923	Outside Services								
814			PTD	S		58,061	1,813	56,248	-	56,248
815			CUST	CN		-	-	-	-	-
816			PTD	SO		29,000,429	16,945,662	12,054,767	-	12,054,767
817					B2	29,058,490	16,947,474	12,111,016	-	12,111,016
818										
819	924	Property Insurance								
820			PTD	SO		22,060,490	12,890,485	9,170,005	-	9,170,005
821					B2	22,060,490	12,890,485	9,170,005	-	9,170,005
822										
823	925	Injuries & Damages								
824			PTD	SO		13,606,108	7,950,382	5,655,726	-	5,655,726
825					B2	13,606,108	7,950,382	5,655,726	-	5,655,726
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		7,358,206	4,200,455	3,157,752	-	3,157,752
840			CUST	CN		-	-	-	-	-
841			DMSC	SO		-	-	-	-	-
842			FERC	SG		1,409,118	820,515	588,603	-	588,603
843					B2	8,767,324	5,020,970	3,746,354	-	3,746,354
844										
845	929	Duplicate Charges								
846			LABOR	S		-	-	-	-	-
847			LABOR	SO		(15,983,285)	(9,339,425)	(6,643,860)	-	(6,643,860)
848					B2	(15,983,285)	(9,339,425)	(6,643,860)	-	(6,643,860)
849										
850	930	Misc General Expenses								
851			PTD	S		17,104,065	12,463,597	4,640,468	-	4,640,468
852			CUST	CN		3,812	2,075	1,737	-	1,737
853			LABOR	SO		15,813,387	9,240,150	6,573,237	-	6,573,237
854					B2	32,921,264	21,705,821	11,215,442	-	11,215,442
855										
856	931	Rents								
857			PTD	S		(505)	111	(616)	-	(616)
858			PTD	SO		8,265,083	4,829,491	3,435,593	-	3,435,593
859					B2	8,264,578	4,829,602	3,434,976	-	3,434,976
860										
861	935	Maintenance of General Plant								
862			G	S		1,189,441	804,379	385,062	-	385,062
863			CUST	CN		40,710	22,164	18,546	-	18,546
864			G	SO		19,831,958	11,588,299	8,243,659	-	8,243,659
865					B2	21,062,110	12,414,842	8,647,267	-	8,647,267
866										
867	**TOTAL ADMINISTRATIVE & GEN EXP**				B2	**244,387,446**	**145,264,816**	**99,122,631**	**-**	**99,122,631**
868										
869	Summary of A&G Expense by Factor									
870		S				26,558,111	17,986,635	8,571,477	-	8,571,477
871		SO				216,370,785	126,430,753	89,940,031	-	89,940,031
872		SG				1,409,118	820,515	588,603	-	588,603
873		CN				49,432	26,912	22,520	-	22,520
874	Total A&G Expense by Factor				B2	244,387,446	145,264,816	99,122,631	-	99,122,631
875										
876	**TOTAL O&M EXPENSE**				B2	**3,398,065,274**	**1,978,241,155**	**1,419,824,119**	**-**	**1,419,824,119**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
877	403SP	Steam Depreciation								
878			P	SG		38,096,800	22,183,387	15,913,413	-	15,913,413
879			P	SG		41,448,389	24,134,983	17,313,405	-	17,313,405
880			P	SG		50,629,433	29,481,014	21,148,419	-	21,148,419
881			P	SG		8,857,715	5,157,759	3,699,956	-	3,699,956
882					B3	139,032,337	80,957,144	58,075,194	-	58,075,194
883										
884	403NP	Nuclear Depreciation								
885			P	SG		-	-	-	-	-
886						-	-	-	-	-
887										
888	403HP	Hydro Depreciation								
889			P	SG		5,233,983	3,047,696	2,186,287	-	2,186,287
890			P	SG		1,234,853	719,043	515,811	-	515,811
891			P	SG		6,067,301	3,532,929	2,534,372	-	2,534,372
892			P	SG		1,526,251	888,721	637,530	-	637,530
893					B3	14,062,389	8,188,389	5,874,000	-	5,874,000
894										
895	403OP	Other Production Depreciation								
896			P	SG		44,734	26,048	18,686	-	18,686
897			P	SG		14,136,120	8,231,322	5,904,798	-	5,904,798
898			P	SG		3,147,663	1,832,853	1,314,810	-	1,314,810
899			P	SG		-	-	-	-	-
900					B3	17,328,517	10,090,222	7,238,294	-	7,238,294
901										
902	403TP	Transmission Depreciation								
903			T	SG		12,349,462	7,190,968	5,158,493	-	5,158,493
904			T	SG		13,256,860	7,719,338	5,537,523	-	5,537,523
905			T	SG		27,770,333	16,170,388	11,599,945	-	11,599,945
906					B3	53,376,655	31,080,694	22,295,961	-	22,295,961
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		122,417,370	75,140,388	47,276,982	-	47,276,982
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	122,417,370	75,140,388	47,276,982	-	47,276,982
925										
926	403GP	General Depreciation								
927			G-SITUS	S		13,487,216	9,085,677	4,401,539	-	4,401,539
928			G-DGP	SG		519,848	302,702	217,146	-	217,146
929			G-DGU	SG		973,801	567,035	406,766	-	406,766
930			P	SE		36,714	21,735	14,979	-	14,979
931			CUST	CN		1,265,153	688,784	576,369	-	576,369
932			G-SG	SG		4,613,597	2,686,451	1,927,145	-	1,927,145
933			PTD	SO		19,831,523	11,588,045	8,243,478	-	8,243,478
934			G-SG	SG		12,269	7,144	5,125	-	5,125
935			G-SG	SG		188,097	109,527	78,570	-	78,570
936					B3	40,928,218	25,057,100	15,871,118	-	15,871,118
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	Mid 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	**387,145,485**	**230,513,936**	**156,631,548**	**-**	**156,631,548**
956										
957	Summary	S				135,904,586	84,226,065	51,678,521	-	51,678,521
958		DGP				-	-	-	-	-
959		DGU				-	-	-	-	-
960		SG				230,107,510	133,989,308	96,118,202	-	96,118,202
961		SO				19,831,523	11,588,045	8,243,478	-	8,243,478
962		CN				1,265,153	688,784	576,369	-	576,369
963		SE				36,714	21,735	14,979	-	14,979
964		SSGCH				-	-	-	-	-
965		SSGCT				-	-	-	-	-
966	Total Depreciation Expense By Factor				B3	387,145,485	230,513,936	156,631,548	-	156,631,548
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	756,056	537,842	-	537,842
972			I-DGU	SG		-	-	-	-	-
973			CUST	CN		140,386	76,430	63,956	-	63,956
974			I-DGP	SG		-	-	-	-	-
975					B4	2,422,986	1,788,818	634,168	-	634,168
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		1,573,721	729,504	844,218	-	844,218
984			P	SE		196,641	116,413	80,228	-	80,228
985			I-SG	SG		3,130,374	1,822,785	1,307,588	-	1,307,588
986			PTD	SO		31,773,866	18,566,249	13,207,617	-	13,207,617
987			CUST	CN		8,557,553	4,658,965	3,898,588	-	3,898,588
988			I-SG	SG		3,150,288	1,834,381	1,315,907	-	1,315,907
989			I-SG	SG		469,430	273,344	196,086	-	196,086
990			I-DGP	SG		137,633	80,142	57,491	-	57,491
991			I-SG	SG		-	-	-	-	-
992			I-SG	SG		2,422	1,410	1,012	-	1,012
993			I-DGU	SG		32,878	19,144	13,733	-	13,733
994					B4	49,024,806	28,102,338	20,922,467	-	20,922,467
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	25,275	18,131	-	18,131
1004					B4	43,406	25,275	18,131	-	18,131
1005										
1006	**Total Amortization of Limited Term Plant**				B4	51,491,197	29,916,431	21,574,767	-	21,574,767
1007										
1008										
1009	405	Amortization of Other Electric Plant								
1010			GP	S		-	-	-	-	-
1011										
1012					B4	-	-	-	-	-
1013										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	3,190,573	2,288,780	-	2,288,780
1019			P	SO		-	-	-	-	-
1020					B4	5,479,353	3,190,573	2,288,780	-	2,288,780
1021	407	Amort of Prop Losses, Unrec Plant, etc								
1022			DPW	S		5,635,297	5,635,297	-	-	-
1023			GP	SO		2,055,053	1,200,818	854,235	-	854,235
1024			P	SG		-	-	-	-	-
1025			P	SE		-	-	-	-	-
1026			P	SG		-	-	-	-	-
1027			P	TROJP		1,846,722	1,078,054	768,668	-	768,668
1028					B4	9,537,073	7,914,169	1,622,903	-	1,622,903
1029										
1030	**TOTAL AMORTIZATION EXPENSE**				B4	**66,507,623**	**41,021,173**	**25,486,450**	**-**	**25,486,450**
1031										
1032										
1033										
1034	Summary of Amortization Expense by Factor									
1035		S				8,197,721	7,321,132	876,588	-	876,588
1036		SE				196,641	116,413	80,228	-	80,228
1037		TROJP				1,846,722	1,078,054	768,668	-	768,668
1038		DGP				-	-	-	-	-
1039		DGU				-	-	-	-	-
1040		SO				35,122,816	20,523,123	14,599,694	-	14,599,694
1041		SSGCT				-	-	-	-	-
1042		SSGCH				-	-	-	-	-
1043		CN				8,697,940	4,735,395	3,962,544	-	3,962,544
1044		SG				12,445,783	7,247,055	5,198,728	-	5,198,728
1045	Total Amortization Expense by Factor				B4	66,507,623	41,021,173	25,486,450	-	25,486,450
1046	408	Taxes Other Than Income								
1047			DMSC	S		22,280,200	22,275,200	5,000	-	5,000
1048			GP	GPS		69,800,000	40,785,851	29,014,149	-	29,014,149
1049			GP	SO		8,500,000	4,966,758	3,533,242	-	3,533,242
1050			P	SE		454,000	268,771	185,229	-	185,229
1051			P	SG		-	-	-	-	-
1052			DMSC	OPRV-ID		-	-	-	-	-
1053			GP	EXCTAX		-	-	-	-	-
1054			GP	SG		-	-	-	-	-
1055										
1056										
1057										
1058	**TOTAL TAXES OTHER THAN INCOME**				B5	101,034,200	68,296,581	32,737,619	-	32,737,619
1059										
1060										
1061	41140	Deferred Investment Tax Credit - Fed								
1062			PTD	DGU		(5,854,860)	(975,271)	(4,879,589)	-	(4,879,589)
1063										
1064					B7	(5,854,860)	(975,271)	(4,879,589)	-	(4,879,589)
1065										
1066	41141	Deferred Investment Tax Credit - Idaho								
1067			PTD	DGU		-	-	-	-	-
1068										
1069					B7	-	-	-	-	-
1070										
1071	**TOTAL DEFERRED ITC**				B7	(5,854,860)	(975,271)	(4,879,589)	-	(4,879,589)
1072										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1073										
1074	427	Interest on Long-Term Debt								
1075			GP	S		-	-	-	-	-
1076			GP	SNP		236,468,072	136,140,422	100,327,650	-	100,327,650
1077						236,468,072	136,140,422	100,327,650	-	100,327,650
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	236,468,072	136,140,422	100,327,650	-	100,327,650
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				236,468,072	136,140,422	100,327,650	-	100,327,650
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		292,045,931	222,838,800	69,207,131	-	69,207,131
1118			P	TROJD		14,659	8,561	6,098	-	6,098
1119			PT	DGP		70,849	70,849	-	-	-
1120			LABOR	SO		29,807,033	17,416,980	12,390,053	-	12,390,053
1121			GP	SNP		32,363	18,538	13,825	-	13,825
1122			P	SE		5,848,881	3,462,582	2,386,299	-	2,386,299
1123			PT	SG		1,688,399	983,138	705,261	-	705,261
1124			GP	GPS		-	-	-	-	-
1125			DITEXP	DITEXP		-	-	-	-	-
1126			CUST	BADDEBT		-	-	-	-	-
1127			CUST	CN		-	-	-	-	-
1128			P	SGCT		-	-	-	-	-
1129			DPW	SNPD		910,941	500,837	410,104	-	410,104
1130					B7	330,419,056	245,300,285	85,118,771	-	85,118,771
1131										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1132										
1133										
1134	41110	Deferred Income Tax - Federal-CR								
1135			GP	S		(243,722,614)	(187,325,714)	(56,396,900)	-	(56,396,900)
1136			P	SE		(12,591,418)	(7,454,216)	(5,137,202)	-	(5,137,202)
1137			PT	DGP		(334,300)	(334,300)	-	-	-
1138			GP	SNP		(2,220,117)	(1,271,693)	(948,424)	-	(948,424)
1139			PT	SG		(5,716,594)	(3,328,716)	(2,387,878)	-	(2,387,878)
1140			GP	GPS		(289,462)	(169,140)	(120,322)	-	(120,322)
1141			LABOR	SO		(33,440,223)	(19,539,942)	(13,900,281)	-	(13,900,281)
1142			PT	SNPD		-	-	-	-	-
1143			CUST	CN		(152,298)	(82,915)	(69,383)	-	(69,383)
1144			CUST	BADDEBT		240,132	154,743	85,389	-	85,389
1145			DITEXP	DITEXP		-	-	-	-	-
1146			P	TROJD		(609,301)	(355,848)	(253,453)	-	(253,453)
1147			P	SGCT		(356,221)	(206,896)	(149,325)	-	(149,325)
1148										
1149										
1150					B7	(299,192,416)	(219,914,637)	(79,277,779)	-	(79,277,779)
1151										
1152	**TOTAL DEFERRED INCOME TAXES**				B7	31,226,640	25,385,648	5,840,992	-	5,840,992
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	832,687	573,860	-	573,860
1165			LABOR	SNP		3,681,115	2,108,559	1,572,556	-	1,572,556
1166			SCHMAP-SO	SO		351,676	205,493	146,183	-	146,183
1167										
1168					B6	5,439,338	3,146,739	2,292,599	-	2,292,599
1169										
1170	SCHMAT	Additions - Temporary								
1171			SCHMAT-SITUS	S		333,105	333,105	-	-	-
1172			P	SGCT		938,633	545,165	393,468	-	393,468
1173			DPW	CIAC		-	-	-	-	-
1174			SCHMAT-SNP	SNP		18,640,972	10,677,634	7,963,338	-	7,963,338
1175			P	TROJD		1,566,947	915,139	651,808	-	651,808
1176			P	SG		-	-	-	-	-
1177			SCHMAT-SE	SE		6,472,215	3,831,601	2,640,614	-	2,640,614
1178			P	SG		3,365,163	1,959,501	1,405,662	-	1,405,662
1179			SCHMAT-GPS	GPS		(27,442,421)	(16,035,279)	(11,407,142)	-	(11,407,142)
1180			SCHMAT-SO	SO		(31,531,536)	(18,424,649)	(13,106,887)	-	(13,106,887)
1181			SCHMAT-SNP	SNPD		54,598,910	30,018,571	24,580,339	-	24,580,339
1182			CUST	CN		401,301	218,479	182,822	-	182,822
1183			DPW	BADDEBT		-	-	-	-	-
1184			BOOKDEPR	SCHMDEXP		397,714,864	236,807,150	160,907,714	-	160,907,714
1185					B6	425,058,153	250,846,416	174,211,737	-	174,211,737
1186										
1187	TOTAL SCHEDULE - M ADDITIONS				B6	430,497,491	253,993,155	176,504,336	-	176,504,336
1188										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	5,079,164	3,500,394	-	3,500,394
1197			PTD	SNP		351,707	201,459	150,248	-	150,248
1198			SCHMDP	IBT		-	-	-	-	-
1199			SCHMDP	SG		7,048,033	4,103,999	2,944,034	-	2,944,034
1200			SCHMDP-SO	SO		11,175,642	6,530,202	4,645,440	-	4,645,440
1201					B6	27,154,940	15,914,824	11,240,116	-	11,240,116
1202										
1203	SCHMDT	Deductions - Temporary								
1204			GP	S		846,611	845,680	931	-	931
1205			DPW	BADDEBT		632,487	407,579	224,908	-	224,908
1206			SCHMDT-SNP	SNP		32,300,452	18,501,847	13,798,605	-	13,798,605
1207			CUST	DGP		-	-	-	-	-
1208			P	SE		(15,033,440)	(8,899,912)	(6,133,528)	-	(6,133,528)
1209			SCHMDT-SG	SG		1,549,282	902,131	647,151	-	647,151
1210			SCHMDT-GPS	GPS		26,111,935	15,257,844	10,854,091	-	10,854,091
1211			SCHMDT-SO	SO		(27,496,934)	(16,067,133)	(11,429,801)	-	(11,429,801)
1212			TAXDEPR	TAXDEPR		479,808,222	285,687,129	194,121,093	-	194,121,093
1213			DPW	SNPD		2,400,000	1,319,524	1,080,476	-	1,080,476
1214					B6	501,118,615	297,954,689	203,163,926	-	203,163,926
1215										
1216	TOTAL SCHEDULE - M DEDUCTIONS				B6	528,279,978	313,875,937	214,404,041	-	214,404,041
1217										
1218	TOTAL SCHEDULE - M ADJUSTMENTS				B6	(97,782,487)	(59,882,782)	(37,899,705)	-	(37,899,705)
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		20,440,460	12,859,977	7,580,483	-	7,580,483
1224			IBT	IBT		-	-	-	-	-
1225			IBT	IBT		-	-	-	-	-
1226			IBT	IBT		-	-	-	-	-
1227	**TOTAL STATE TAXES**				B6	20,440,460	12,859,977	7,580,483	-	7,580,483
1228										
1229										
1230	Calculation of Taxable Income:									
1231		Operating Revenues				4,711,113,340	2,781,559,321	1,929,554,020	-	1,929,554,020
1232		Operating Deductions:								
1233		O & M Expenses				3,398,065,274	1,978,241,155	1,419,824,119	-	1,419,824,119
1234		Depreciation Expense				387,145,485	230,513,936	156,631,548	-	156,631,548
1235		Amortization Expense				66,507,623	41,021,173	25,486,450	-	25,486,450
1236		Taxes Other Than Income				101,034,200	68,296,581	32,737,619	-	32,737,619
1237		Interest & Dividends (AFUDC-Equity)				-	-	-	-	-
1238		Misc Revenue & Expense				(7,353,300)	(4,617,416)	(2,735,884)	-	(2,735,884)
1239		Total Operating Deductions				3,945,399,283	2,313,455,429	1,631,943,853	-	1,631,943,853
1240		Other Deductions:								
1241		Interest Deductions				236,468,072	136,140,422	100,327,650	-	100,327,650
1242		Interest on PCRBS				-	-	-	-	-
1243		Schedule M Adjustments				(97,782,487)	(59,882,782)	(37,899,705)	-	(37,899,705)
1244										
1245		Income Before State Taxes				431,463,499	272,080,687	159,382,812	-	159,382,812
1246										
1247		State Income Taxes				20,440,460	12,859,977	7,580,483	-	7,580,483
1248										
1249	Total Taxable Income					411,023,039	259,220,710	151,802,329	-	151,802,329
1250										
1251	Tax Rate					35.0%	35.0%	35.0%	35.0%	35.0%
1252										
1253	Federal Income Tax - Calculated					143,858,064	90,727,248	53,130,815	-	53,130,815
1254										
1255	Adjustments to Calculated Tax:									
1256	40910	Energy Cred.	P	SE		(1,616,938)	(957,240)	(659,698)	-	(659,698)
1257	40910	DMD	P	SG		-	-	-	-	-
1258	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1259	40910	IRS Settle	LABOR	S		-	-	-	-	-
1260	**FEDERAL INCOME TAX**					142,241,126	89,770,009	52,471,117	-	52,471,117
1261										
1262	**TOTAL OPERATING EXPENSES**					**4,133,452,649**	**2,440,495,793**	**1,692,956,856**	**-**	**1,692,956,856**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1263	310	Land and Land Rights								
1264			P	SG		3,620,785	2,108,347	1,512,438	-	1,512,438
1265			P	SG		35,043,235	20,405,327	14,637,909	-	14,637,909
1266			P	SG		41,601,328	24,224,038	17,377,289	-	17,377,289
1267			P	S		-	-	-	-	-
1268			P	SG		1,231,557	717,123	514,433	-	514,433
1269					B8	81,496,905	47,454,835	34,042,070	-	34,042,070
1270										
1271	311	Structures and Improvements								
1272			P	SG		236,970,313	137,985,450	98,984,863	-	98,984,863
1273			P	SG		329,408,217	191,811,120	137,597,097	-	137,597,097
1274			P	SG		155,317,879	90,440,052	64,877,827	-	64,877,827
1275			P	SG		46,195,928	26,899,428	19,296,500	-	19,296,500
1276					B8	767,892,337	447,136,050	320,756,287	-	320,756,287
1277										
1278	312	Boiler Plant Equipment								
1279			P	SG		750,468,536	436,990,345	313,478,192	-	313,478,192
1280			P	SG		713,888,337	415,690,059	298,198,277	-	298,198,277
1281			P	SG		859,758,024	500,628,524	359,129,501	-	359,129,501
1282			P	SG		223,258,176	130,001,010	93,257,167	-	93,257,167
1283					B8	2,547,373,074	1,483,309,938	1,064,063,136	-	1,064,063,136
1284										
1285	314	Turbogenerator Units								
1286			P	SG		148,616,810	86,538,086	62,078,723	-	62,078,723
1287			P	SG		149,646,639	87,137,745	62,508,893	-	62,508,893
1288			P	SG		427,326,823	248,828,148	178,498,676	-	178,498,676
1289			P	SG		50,177,259	29,217,718	20,959,542	-	20,959,542
1290					B8	775,767,531	451,721,697	324,045,834	-	324,045,834
1291										
1292	315	Accessory Electric Equipment								
1293			P	SG		88,625,884	51,605,968	37,019,916	-	37,019,916
1294			P	SG		140,115,994	81,588,146	58,527,848	-	58,527,848
1295			P	SG		54,131,425	31,520,189	22,611,236	-	22,611,236
1296			P	SG		45,959,209	26,761,589	19,197,620	-	19,197,620
1297					B8	328,832,511	191,475,892	137,356,619	-	137,356,619
1298										
1299										
1300										
1301	316	Misc Power Plant Equipment								
1302			P	SG		5,453,233	3,175,363	2,277,870	-	2,277,870
1303			P	SG		7,303,751	4,252,901	3,050,850	-	3,050,850
1304			P	SG		9,226,260	5,372,359	3,853,901	-	3,853,901
1305			P	SG		3,133,709	1,824,728	1,308,982	-	1,308,982
1306					B8	25,116,953	14,625,351	10,491,602	-	10,491,602
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	**4,526,479,311**	**2,635,723,763**	**1,890,755,548**	**-**	**1,890,755,548**
1318										
1319										
1320	Summary of Steam Production Plant by Factor									
1321		S				-	-	-	-	-
1322		DGP				-	-	-	-	-
1323		DGU				-	-	-	-	-
1324		SG				4,526,479,311	2,635,723,763	1,890,755,548	-	1,890,755,548
1325		SSGCH				-	-	-	-	-
1326	Total Steam Production Plant by Factor				B8	4,526,479,311	2,635,723,763	1,890,755,548	-	1,890,755,548
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	Mid 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	6,170,566	4,426,500	-	4,426,500
1376			P	SG		5,271,966	3,069,813	2,202,153	-	2,202,153
1377			P	SG		3,156,027	1,837,723	1,318,304	-	1,318,304
1378			P	SG		635,700	370,162	265,538	-	265,538
1379					B8	19,660,759	11,448,264	8,212,495	-	8,212,495
1380										
1381	331	Structures and Improvements								
1382			P	SG		21,839,088	12,716,683	9,122,405	-	9,122,405
1383			P	SG		6,482,540	3,774,719	2,707,822	-	2,707,822
1384			P	SG		45,396,412	26,433,878	18,962,534	-	18,962,534
1385			P	SG		5,503,303	3,204,518	2,298,784	-	2,298,784
1386					B8	79,221,342	46,129,798	33,091,545	-	33,091,545
1387										
1388	332	Reservoirs, Dams & Waterways								
1389			P	SG		158,315,185	92,185,353	66,129,832	-	66,129,832
1390			P	SG		22,283,549	12,975,488	9,308,061	-	9,308,061
1391			P	SG		100,157,565	58,320,751	41,836,814	-	41,836,814
1392			P	SG		37,594,096	21,890,667	15,703,429	-	15,703,429
1393					B8	318,350,395	185,372,260	132,978,135	-	132,978,135
1394										
1395	333	Water Wheel, Turbines, & Generators								
1396			P	SG		31,953,161	18,606,007	13,347,154	-	13,347,154
1397			P	SG		10,084,029	5,871,830	4,212,199	-	4,212,199
1398			P	SG		32,203,653	18,751,866	13,451,787	-	13,451,787
1399			P	SG		7,844,006	4,567,486	3,276,519	-	3,276,519
1400					B8	82,084,849	47,797,189	34,287,660	-	34,287,660
1401										
1402	334	Accessory Electric Equipment								
1403			P	SG		5,967,516	3,474,825	2,492,691	-	2,492,691
1404			P	SG		4,428,870	2,578,887	1,849,983	-	1,849,983
1405			P	SG		25,208,873	14,678,875	10,529,998	-	10,529,998
1406			P	SG		3,571,149	2,079,444	1,491,704	-	1,491,704
1407					B8	39,176,408	22,812,031	16,364,376	-	16,364,376
1408										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1409										
1410										
1411	335	Misc. Power Plant Equipment								
1412			P	SG		1,724,870	1,004,375	720,496	-	720,496
1413			P	SG		234,869	136,762	98,107	-	98,107
1414			P	SG		1,120,102	652,224	467,878	-	467,878
1415			P	SG		109,665	63,857	45,808	-	45,808
1416					B8	3,189,506	1,857,218	1,332,289	-	1,332,289
1417										
1418	336	Roads, Railroads & Bridges								
1419			P	SG		4,649,794	2,707,529	1,942,265	-	1,942,265
1420			P	SG		843,537	491,183	352,354	-	352,354
1421			P	SG		7,149,096	4,162,847	2,986,249	-	2,986,249
1422			P	SG		509,600	296,735	212,865	-	212,865
1423					B8	13,152,027	7,658,294	5,493,733	-	5,493,733
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	**554,835,287**	**323,075,055**	**231,760,232**	**-**	**231,760,232**
1437										
1438	Summary of Hydraulic Plant by Factor									
1439		S				-	-	-	-	-
1440		SG				554,835,287	323,075,055	231,760,232	-	231,760,232
1441		DGP				-	-	-	-	-
1442		DGU				-	-	-	-	-
1443	Total Hydraulic Plant by Factor				B8	554,835,287	323,075,055	231,760,232	-	231,760,232
1444										
1445	340	Land and Land Rights								
1446			P	SG		21,474,177	12,504,199	8,969,978	-	8,969,978
1447			P	SG		635	370	265	-	265
1448			P	SG		-	-	-	-	-
1449					B8	21,474,812	12,504,569	8,970,243	-	8,970,243
1450										
1451	341	Structures and Improvements								
1452			P	SG		14,689,139	8,553,339	6,135,800	-	6,135,800
1453			P	SG		173,937	101,282	72,655	-	72,655
1454			P	SG		4,561,305	2,656,002	1,905,302	-	1,905,302
1455					B8	19,424,380	11,310,623	8,113,757	-	8,113,757
1456										
1457	342	Fuel Holders, Producers & Accessories								
1458			P	SG		102,107,630	59,456,255	42,651,375	-	42,651,375
1459			P	SG		120,858	70,374	50,483	-	50,483
1460			P	SG		2,197,062	1,279,327	917,735	-	917,735
1461					B8	104,425,549	60,805,956	43,619,593	-	43,619,593
1462										
1463	343	Prime Movers								
1464			P	S		-	-	-	-	-
1465			P	SG		818,416	476,556	341,861	-	341,861
1466			P	SG		270,498,018	157,508,298	112,989,720	-	112,989,720
1467			P	SG		50,536,093	29,426,663	21,109,430	-	21,109,430
1468					B8	321,852,528	187,411,517	134,441,010	-	134,441,010
1469										
1470	344	Generators								
1471			P	S		-	-	-	-	-
1472			P	SG		87,835	51,146	36,690	-	36,690
1473			P	SG		59,581,707	34,693,834	24,887,873	-	24,887,873
1474			P	SG		15,873,643	9,243,064	6,630,579	-	6,630,579
1475					B8	75,543,186	43,988,044	31,555,142	-	31,555,142

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1476										
1477	345	Accessory Electric Plant								
1478			P	SG		11,770,592	6,853,899	4,916,694	-	4,916,694
1479			P	SG		157,667	91,808	65,859	-	65,859
1480			P	SG		5,000,729	2,911,875	2,088,854	-	2,088,854
1481					B8	16,928,988	9,857,581	7,071,407	-	7,071,407
1482										
1483										
1484										
1485	346	Misc. Power Plant Equipment								
1486			P	SG		497,343	289,598	207,745	-	207,745
1487			P	SG		11,813	6,879	4,934	-	4,934
1488					B8	509,156	296,477	212,680	-	212,680
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	375,359	269,266	-	269,266
1497						644,625	375,359	269,266	-	269,266
1498										
1499	**Total Other Production Plant**				B8	**560,803,224**	**326,550,125**	**234,253,099**	**-**	**234,253,099**
1500										
1501	Summary of Other Production Plant by Factor									
1502		S				-	-	-	-	-
1503		DGU				-	-	-	-	-
1504		SG				560,803,224	326,550,125	234,253,099	-	234,253,099
1505		SSGCT				-	-	-	-	-
1506	Total of Other Production Plant by Factor				B8	560,803,224	326,550,125	234,253,099	-	234,253,099
1507										
1508	Experimental Plant									
1509	103	Experimental Plant								
1510			P	SG		-	-	-	-	-
1511	**Total Experimental Plant**					-	-	-	-	-
1512										
1513	**TOTAL PRODUCTION PLANT**				B8	**5,642,117,822**	**3,285,348,943**	**2,356,768,880**	**-**	**2,356,768,880**
1514	350	Land and Land Rights								
1515			T	SG		21,335,861	12,423,659	8,912,202	-	8,912,202
1516			T	SG		49,297,775	28,705,603	20,592,172	-	20,592,172
1517			T	SG		17,572,807	10,232,471	7,340,337	-	7,340,337
1518					B8	88,206,443	51,361,732	36,844,711	-	36,844,711
1519										
1520	352	Structures and Improvements								
1521			T	S		-	-	-	-	-
1522			T	SG		7,636,881	4,446,880	3,190,001	-	3,190,001
1523			T	SG		18,224,246	10,611,797	7,612,449	-	7,612,449
1524			T	SG		25,105,317	14,618,576	10,486,741	-	10,486,741
1525					B8	50,966,444	29,677,252	21,289,192	-	21,289,192
1526										
1527	353	Station Equipment								
1528			T	SG		137,401,284	80,007,397	57,393,887	-	57,393,887
1529			T	SG		196,681,386	114,525,610	82,155,777	-	82,155,777
1530			T	SG		560,590,931	326,426,509	234,164,422	-	234,164,422
1531					B8	894,673,601	520,959,516	373,714,085	-	373,714,085
1532										
1533	354	Towers and Fixtures								
1534			T	SG		156,414,719	91,078,731	65,335,988	-	65,335,988
1535			T	SG		127,110,651	74,015,265	53,095,387	-	53,095,387
1536			T	SG		81,522,234	47,469,584	34,052,650	-	34,052,650
1537					B8	365,047,604	212,563,579	152,484,025	-	152,484,025
1538										
1539	355	Poles and Fixtures								
1540			T	SG		68,660,622	39,980,396	28,680,227	-	28,680,227
1541			T	SG		117,641,891	68,501,700	49,140,191	-	49,140,191
1542			T	SG		378,305,234	220,283,365	158,021,869	-	158,021,869
1543					B8	564,607,747	328,765,460	235,842,286	-	235,842,286
1544										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1545	356	Clearing and Grading								
1546			T	SG		208,304,316	121,293,526	87,010,790	-	87,010,790
1547			T	SG		158,742,124	92,433,956	66,308,168	-	66,308,168
1548			T	SG		263,908,906	153,671,524	110,237,382	-	110,237,382
1549					B8	630,955,347	367,399,006	263,556,340	-	263,556,340
1550										
1551	357	Underground Conduit								
1552			T	SG		6,371	3,710	2,661	-	2,661
1553			T	SG		162,746	94,766	67,981	-	67,981
1554			T	SG		2,200,383	1,281,261	919,122	-	919,122
1555					B8	2,369,500	1,379,736	989,764	-	989,764
1556										
1557	358	Underground Conductors								
1558			T	SG		-	-	-	-	-
1559			T	SG		1,018,663	593,157	425,506	-	425,506
1560			T	SG		2,925,593	1,703,544	1,222,050	-	1,222,050
1561					B8	3,944,256	2,296,701	1,647,555	-	1,647,555
1562										
1563	359	Roads and Trails								
1564			T	SG		1,942,448	1,131,068	811,380	-	811,380
1565			T	SG		501,203	291,846	209,358	-	209,358
1566			T	SG		8,961,078	5,217,946	3,743,132	-	3,743,132
1567					B8	11,404,729	6,640,860	4,763,869	-	4,763,869
1568										
1569	TP	Unclassified Trans Plant - Acct 300								
1570			T	SG		2,535,465	1,476,376	1,059,089	-	1,059,089
1571						2,535,465	1,476,376	1,059,089	-	1,059,089
1572										
1573	TS0	Unclassified Trans Sub Plant - Acct 300								
1574			T	SG		-	-	-	-	-
1575						-	-	-	-	-
1576										
1577	**TOTAL TRANSMISSION PLANT**				B8	**2,614,711,137**	**1,522,520,220**	**1,092,190,917**	**-**	**1,092,190,917**
1578	Summary of Transmission Plant by Factor									
1579		DGP				-	-	-	-	-
1580		DGU				-	-	-	-	-
1581		SG				2,614,711,137	1,522,520,220	1,092,190,917	-	1,092,190,917
1582	Total Transmission Plant by Factor				B8	2,614,711,137	1,522,520,220	1,092,190,917	-	1,092,190,917
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		857,126,802	564,615,209	292,511,593	-	292,511,593
1597					B8	857,126,802	564,615,209	292,511,593	-	292,511,593
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	Mid 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	**4,510,778,439**	**2,635,748,230**	**1,875,030,208**	**-**	**1,875,030,208**
1648										
1649	Summary of Distribution Plant by Factor									
1650		S				4,510,778,439	2,635,748,230	1,875,030,208	-	1,875,030,208
1651										
1652	Total Distribution Plant by Factor				B8	4,510,778,439	2,635,748,230	1,875,030,208	-	1,875,030,208

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	603,914	505,351	-	505,351
1656			G-DGU	SG		332	194	139	-	139
1657			G-SG	SG		1,228	715	513	-	513
1658			PTD	SO		5,598,055	3,271,081	2,326,974	-	2,326,974
1659					B8	14,826,330	7,882,925	6,943,405	-	6,943,405
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	222,735	159,781	-	159,781
1664			G-DGU	SG		1,585,414	923,171	662,243	-	662,243
1665			CUST	CN		11,722,571	6,382,087	5,340,484	-	5,340,484
1666			G-SG	SG		3,290,307	1,915,913	1,374,394	-	1,374,394
1667			PTD	SO		102,532,401	59,912,195	42,620,206	-	42,620,206
1668					B8	218,740,893	133,446,979	85,293,914	-	85,293,914
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	264,418	189,682	-	189,682
1673			G-DGU	SG		642,230	373,964	268,266	-	268,266
1674			CUST	CN		5,200,713	2,831,410	2,369,303	-	2,369,303
1675			G-SG	SG		6,752,982	3,932,194	2,820,788	-	2,820,788
1676			P	SE		149,785	88,674	61,111	-	61,111
1677			PTD	SO		86,452,786	50,516,482	35,936,304	-	35,936,304
1678			G-SG	SG		332,263	193,474	138,790	-	138,790
1679			G-SG	SG		6,617	3,853	2,764	-	2,764
1680					B8	117,077,151	70,571,412	46,505,739	-	46,505,739
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	4,234,246	3,012,148	-	3,012,148
1685			G-SG	SG		11,055,659	6,437,600	4,618,059	-	4,618,059
1686			CUST	CN		19,078	10,387	8,692	-	8,692
1687			G-DGU	SG		1,201,253	699,478	501,775	-	501,775
1688			P	SE		754,045	446,401	307,645	-	307,645
1689			G-DGP	SG		229,062	133,381	95,681	-	95,681
1690			G-SG	SG		360,277	209,785	150,491	-	150,491
1691			G-DGU	SG		59,476	34,632	24,844	-	24,844
1692					B8	86,633,544	47,048,307	39,585,238	-	39,585,238
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	193,164	138,568	-	138,568
1697			G-DGU	SG		966,671	562,883	403,788	-	403,788
1698			PTD	SO		794,136	464,033	330,103	-	330,103
1699			G-SG	SG		2,086,434	1,214,910	871,524	-	871,524
1700			G-DGU	SG		100,541	58,544	41,997	-	41,997
1701					B8	13,434,840	7,415,679	6,019,161	-	6,019,161

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1702										
1703	394	Tools, Shop & Garage Equipment								
1704			G-SITUS	S		39,020,447	18,828,814	20,191,633	-	20,191,633
1705			G-DGP	SG		3,206,589	1,867,165	1,339,424	-	1,339,424
1706			G-SG	SG		14,782,591	8,607,755	6,174,836	-	6,174,836
1707			PTD	SO		4,636,683	2,709,328	1,927,355	-	1,927,355
1708			P	SE		34,761	20,579	14,182	-	14,182
1709			G-DGU	SG		4,628,883	2,695,352	1,933,531	-	1,933,531
1710			G-SG	SG		2,056,368	1,197,402	858,965	-	858,965
1711			G-SG	SG		30,190	17,579	12,611	-	12,611
1712					B8	68,396,512	35,943,975	32,452,537	-	32,452,537
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	94,765	67,980	-	67,980
1717			G-DGU	SG		1,160,471	675,731	484,740	-	484,740
1718			PTD	SO		6,025,511	3,520,854	2,504,657	-	2,504,657
1719			P	SE		42,438	25,124	17,314	-	17,314
1720			G-SG	SG		4,933,978	2,873,006	2,060,972	-	2,060,972
1721			G-SG	SG		93,826	54,634	39,192	-	39,192
1722			G-SG	SG		105,770	61,589	44,181	-	44,181
1723					B8	36,814,937	23,408,862	13,406,075	-	13,406,075
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	1,136,917	815,575	-	815,575
1728			G-SG	SG		19,304,362	11,240,738	8,063,625	-	8,063,625
1729			PTD	SO		5,298,598	3,096,100	2,202,497	-	2,202,497
1730			G-DGU	SG		1,655,743	964,122	691,620	-	691,620
1731			P	SE		73,823	43,704	30,119	-	30,119
1732			G-SG	SG		987,734	575,148	412,586	-	412,586
1733					B8	117,265,980	69,667,085	47,598,895	-	47,598,895
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	3,831,478	2,748,538	-	2,748,538
1737			COM_EQ	SG		12,403,597	7,222,491	5,181,106	-	5,181,106
1738			COM_EQ	SO		51,131,382	29,877,320	21,254,062	-	21,254,062
1739			COM_EQ	CN		5,311,026	2,891,467	2,419,559	-	2,419,559
1740			COM_EQ	SG		51,454,634	29,961,520	21,493,114	-	21,493,114
1741			COM_EQ	SE		49,244	29,153	20,091	-	20,091
1742			COM_EQ	SG		876,343	510,286	366,057	-	366,057
1743			COM_EQ	SG		14,880	8,664	6,215	-	6,215
1744					B8	238,299,560	155,095,008	83,204,553	-	83,204,553
1745										
1746	398	Misc. Equipment								
1747			G-SITUS	S		1,007,125	675,207	331,917	-	331,917
1748			G-DGP	SG		53,506	31,156	22,350	-	22,350
1749			G-DGU	SG		451,498	262,903	188,595	-	188,595
1750			CUST	CN		(53,105)	(28,912)	(24,193)	-	(24,193)
1751			PTD	SO		3,105,167	1,814,425	1,290,742	-	1,290,742
1752			P	SE		4,207	2,490	1,716	-	1,716
1753			G-SG	SG		941,480	548,214	393,266	-	393,266
1754			G-SG	SG		2,650	1,543	1,107	-	1,107
1755					B8	5,512,527	3,307,027	2,205,500	-	2,205,500
1756										
1757	399	Coal Mine								
1758			P	SE		309,506,190	183,230,037	126,276,154	-	126,276,154
1759	MP		P	SE		-	-	-	-	-
1760					B8	309,506,190	183,230,037	126,276,154	-	126,276,154
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	Mid Period Results TOTAL	OTHER	UTAH	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	7,227,235	5,184,510	-	5,184,510
1772			PTD	SO		16,984,736	9,924,598	7,060,138	-	7,060,138
1773					B9	36,702,511	24,457,863	12,244,648	-	12,244,648
1774										
1775		Remove Capital Leases				(36,702,511)	(24,457,863)	(12,244,648)	-	(12,244,648)
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	14,697	10,455	-	10,455
1788			CUST	CN		-	-	-	-	-
1789			G-SG	SG		-	-	-	-	-
1790			G-DGP	SG		-	-	-	-	-
1791			G-DGU	SG		-	-	-	-	-
1792						25,152	14,697	10,455	-	10,455
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	**1,226,533,617**	**737,031,992**	**489,501,625**	**-**	**489,501,625**
1803										
1804	Summary of General Plant by Factor									
1805		S				469,389,903	296,515,584	172,874,319	-	172,874,319
1806		DGP				-	-	-	-	-
1807		DGU				-	-	-	-	-
1808		SG				170,091,185	99,042,401	71,048,784	-	71,048,784
1809		SO				289,831,000	169,355,358	120,475,642	-	120,475,642
1810		SE				310,614,493	183,886,161	126,728,333	-	126,728,333
1811		CN				23,309,547	12,690,352	10,619,195	-	10,619,195
1812		DEU				-	-	-	-	-
1813		SSGCT				-	-	-	-	-
1814		SSGCH				-	-	-	-	-
1815		Less Capital Leases				(36,702,511)	(24,457,863)	(12,244,648)	-	(12,244,648)
1816	Total General Plant by Factor				B8	1,226,533,617	737,031,992	489,501,625	-	489,501,625
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		960,174	981,942	(21,768)	-	(21,768)
1824			I-SG	SG		3,683,577	2,144,910	1,538,667	-	1,538,667
1825			I-SG	SG		64,975,798	37,834,759	27,141,039	-	27,141,039
1826			I-SG	SG		9,682,163	5,637,827	4,044,336	-	4,044,336
1827			I-DGP	SG		2,838,727	1,652,963	1,185,765	-	1,185,765
1828			I-DGU	SG		678,116	394,860	283,256	-	283,256
1829					B8	82,818,556	48,647,261	34,171,295	-	34,171,295
1830										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1831	303	Miscellaneous Intangible Plant								
1832			I-SITUS	S		979,492	939,575	39,917	-	39,917
1833			I-SG	SG		33,499,720	19,506,553	13,993,167	-	13,993,167
1834			PTD	SO		375,361,699	219,333,042	156,028,657	-	156,028,657
1835			P	SE		2,340,034	1,385,318	954,716	-	954,716
1836			CUST	CN		101,835,162	55,441,836	46,393,326	-	46,393,326
1837			P	SG		28,823	16,784	12,040	-	12,040
1838			I-DGP	SG		-	-	-	-	-
1839					B8	514,044,931	296,623,108	217,421,823	-	217,421,823
1840	303	Less Non-Utility Plant								
1841			I-SITUS	S		-	-	-	-	-
1842					B8	514,044,931	296,623,108	217,421,823	-	217,421,823
1843	IP	Unclassified Intangible Plant - Acct 300								
1844			I-SITUS	S		-	-	-	-	-
1845			I-SG	SG		-	-	-	-	-
1846			I-DGU	SG		-	-	-	-	-
1847			PTD	SO		581,472	339,768	241,704	-	241,704
1848						581,472	339,768	241,704	-	241,704
1849										
1850	**TOTAL INTANGIBLE PLANT**				B8	**614,232,629**	**352,369,736**	**261,862,892**	**-**	**261,862,892**
1851										
1852	Summary of Intangible Plant by Factor									
1853		S				18,727,335	8,681,116	10,046,220	-	10,046,220
1854		DGP				-	-	-	-	-
1855		DGU				-	-	-	-	-
1856		SG				115,386,925	67,188,656	48,198,269	-	48,198,269
1857		SO				375,943,172	219,672,810	156,270,361	-	156,270,361
1858		CN				101,835,162	55,441,836	46,393,326	-	46,393,326
		SSGCT				-	-	-	-	-
1859		SSGCH				-	-	-	-	-
1860		SE				2,340,034	1,385,318	954,716	-	954,716
1861	Total Intangible Plant by Factor				B8	614,232,629	352,369,736	261,862,892	-	261,862,892
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	14,697	10,455	-	10,455
1866		HP				-	-	-	-	-
1867		NP				-	-	-	-	-
1868		OP				644,625	375,359	269,266	-	269,266
1869		TP				2,535,465	1,476,376	1,059,089	-	1,059,089
1870		TS0				-	-	-	-	-
1871		IP				581,472	339,768	241,704	-	241,704
1872		MP								
1873		SP				-	-	-	-	-
1874	Total Unclassified Plant by Factor					39,609,860	15,200,582	24,409,278	-	24,409,278
1875										
1876	**TOTAL ELECTRIC PLANT IN SERVICE**				B8	**14,608,373,643**	**8,533,019,122**	**6,075,354,521**	**-**	**6,075,354,521**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1877	Summary of Electric Plant by Factor									
1878		S				4,998,895,677	2,940,944,930	2,057,950,747	-	2,057,950,747
1879		SE				312,954,528	185,271,479	127,683,049	-	127,683,049
1880		DGU				-	-	-	-	-
1881		DGP				-	-	-	-	-
1882		SG				8,542,307,069	4,974,100,219	3,568,206,850	-	3,568,206,850
1883		SO				665,774,172	389,028,168	276,746,003	-	276,746,003
1884		CN				125,144,709	68,132,189	57,012,521	-	57,012,521
1885		DEU				-	-	-	-	-
1886		SSGCH				-	-	-	-	-
1887		SSGCT				-	-	-	-	-
1888		Less Capital Leases				(36,702,511)	(24,457,863)	(12,244,648)	-	(12,244,648)
1889					B8	14,608,373,643	8,533,019,122	6,075,354,521	-	6,075,354,521
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	69,569	49,906	-	49,906
1894			P	SNPP		-	-	-	-	-
1895			P	SE		953,014	564,192	388,822	-	388,822
1896			G	SNPG		-	-	-	-	-
1897										
1898										
1899	**Total Plant Held For Future Use**				B10	3,299,218	633,761	2,665,458	-	2,665,458
1900										
1901	114	Electric Plant Acquisition Adjustments								
1902			P	S		-	-	-	-	-
1903			P	SG		142,633,069	83,053,814	59,579,255	-	59,579,255
1904			P	SG		14,560,711	8,478,557	6,082,154	-	6,082,154
1905	**Total Electric Plant Acquisition Adjustments**				B15	157,193,780	91,532,370	65,661,409	-	65,661,409
1906										
1907	115	Accum Provision for Asset Acquisition Adjustments								
1908			P	S		-	-	-	-	-
1909			P	SG		(66,366,000)	(38,644,260)	(27,721,740)	-	(27,721,740)
1910			P	SG		(9,413,301)	(5,481,272)	(3,932,030)	-	(3,932,030)
1911					B15	(75,779,301)	(44,125,531)	(31,653,770)	-	(31,653,770)
1912										
1913	120	Nuclear Fuel								
1914			P	SE		-	-	-	-	-
1915	**Total Nuclear Fuel**					-	-	-	-	-
1916										
1917	124	Weatherization								
1918			DMSC	S		19,312,237	13,213,512	6,098,725	-	6,098,725
1919			DMSC	SO		(12,475,023)	(7,289,462)	(5,185,561)	-	(5,185,561)
1920					B16	6,837,214	5,924,051	913,164	-	913,164
1921										
1922	182W	Weatherization								
1923			DMSC	S		13,265,104	11,228,741	2,036,363	-	2,036,363
1924			DMSC	SG		-	-	-	-	-
1925			DMSC	SGCT		-	-	-	-	-
1926			DMSC	SO		-	-	-	-	-
1927					B16	13,265,104	11,228,741	2,036,363	-	2,036,363
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**					20,102,318	17,152,792	2,949,526	-	2,949,526

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1938										
1939	151	Fuel Stock								
1940			P	DEU		-	-	-	-	-
1941			P	SE		54,255,327	32,119,569	22,135,758	-	22,135,758
1942			P	SE		-	-	-	-	-
1943			P	SE		8,955,673	5,301,827	3,653,846	-	3,653,846
1944	**Total Fuel Stock**				B13	63,211,000	37,421,396	25,789,604	-	25,789,604
1945										
1946	152	Fuel Stock - Undistributed								
1947			P	SE		-	-	-	-	-
1948						-	-	-	-	-
1949										
1950	25316	DG&T Working Capital Deposit								
1951			P	SE		(433,000)	(256,339)	(176,661)	-	(176,661)
1952					B13	(433,000)	(256,339)	(176,661)	-	(176,661)
1953										
1954	25317	DG&T Working Capital Deposit								
1955			P	SE		(1,159,359)	(686,349)	(473,010)	-	(473,010)
1956					B13	(1,159,359)	(686,349)	(473,010)	-	(473,010)
1957										
1958	25319	Provo Working Capital Deposit								
1959			P	SE		-	-	-	-	-
1960						-	-	-	-	-
1961										
1962		Total Fuel Stock			B13	61,618,641	36,478,708	25,139,933	-	25,139,933
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	1,971,758	1,358,871	-	1,358,871
1967			MSS	SO		(5,243,885)	(3,064,130)	(2,179,754)	-	(2,179,754)
1968			MSS	SNPPS		55,560,121	32,352,105	23,208,017	-	23,208,017
1969			MSS	SNPPH		(19,221)	(11,192)	(8,029)	-	(8,029)
1970			MSS	SNPD		240,591	132,278	108,314	-	108,314
1971			MSS	SNPT		14,590,876	8,496,122	6,094,755	-	6,094,755
1972			MSS	SG		-	-	-	-	-
1973			MSS	SG		-	-	-	-	-
1974			MSS	SNPPS		-	-	-	-	-
1975			MSS	SNPP		-	-	-	-	-
1976			MSS	SNPPS		763,701	444,695	319,005	-	319,005
1977	**Total Materials and Supplies**				B13	115,462,791	66,419,610	49,043,180	-	49,043,180
1978										
1979	163	Stores Expense Undistributed								
1980			MSS	SO		-	-	-	-	-
1981										
1982					B13	-	-	-	-	-
1983										
1984	25318	Provo Working Capital Deposit								
1985			MSS	SNPPS		(273,000)	(158,965)	(114,035)	-	(114,035)
1986										
1987					B13	(273,000)	(158,965)	(114,035)	-	(114,035)
1988										
1989		Total Materials & Supplies			B13	115,189,791	66,260,645	48,929,146	-	48,929,146
1990										
1991	165	Prepayments								
1992			DMSC	S		4,401,108	1,986,796	2,414,312	-	2,414,312
1993			GP	GPS		622,954	364,007	258,947	-	258,947
1994			PT	SG		2,781,190	1,619,459	1,161,731	-	1,161,731
1995			P	SE		3,067,854	1,816,193	1,251,661	-	1,251,661
1996			PTD	SO		8,754,272	5,115,336	3,638,936	-	3,638,936
1997	**Total Prepayments**				B15	19,627,378	10,901,791	8,725,587	-	8,725,587
1998										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
1999	182M	Misc Regulatory Assets								
2000			DDS2	S		56,665,815	46,429,519	10,236,296	-	10,236,296
2001			DEFSG	SG		-	-	-	-	-
2002			P	SGCT		12,720,817	7,388,339	5,332,478	-	5,332,478
2003			DEFSG	SG		-	-	-	-	-
2004			DEFSG	SG		-	-	-	-	-
2005			P	SE		2,652,052	1,570,035	1,082,017	-	1,082,017
2006			DDSO2	SO		(7,744,928)	(4,525,551)	(3,219,377)	-	(3,219,377)
2007					B11	64,293,757	50,862,342	13,431,415	-	13,431,415
2008										
2009	186M	Misc Deferred Debits								
2010			LABOR	S		4,368,128	4,368,128	-	-	-
2011			P	SG		3,724,014	2,168,456	1,555,558	-	1,555,558
2012			P	SG		672,378	391,519	280,859	-	280,859
2013			DEFSG	SG		25,740,664	14,988,532	10,752,132	-	10,752,132
2014			LABOR	SO		(2,993)	(1,749)	(1,244)	-	(1,244)
2015			P	SE		3,975,671	2,353,628	1,622,043	-	1,622,043
2016			P	SNPPS		-	-	-	-	-
2017			GP	EXCTAX		-	-	-	-	-
2018	**Total Misc. Deferred Debits**				B11	38,477,861	24,268,514	14,209,347	-	14,209,347
2019										
2020	Working Capital									
2021	CWC	Cash Working Capital								
2022			CWC	S		71,861,465	38,459,647	33,401,818	-	33,401,818
2023			CWC	SO		-	-	-	-	-
2024			CWC	SE		-	-	-	-	-
2025					B14	71,861,465	38,459,647	33,401,818	-	33,401,818
2026										
2027	OWC	Other Work. Cap.								
2028	131	Cash	GP	SNP		-	-	-	-	-
2029	135	Working Funds	GP	SG		(34,332)	(19,991)	(14,341)	-	(14,341)
2030	143	Other A/R	GP	SO		15,130,537	8,841,144	6,289,393	-	6,289,393
2031	232	A/P	PTD	S		-	-	-	-	-
2032	232	A/P	PTD	SO		(5,058,897)	(2,956,038)	(2,102,860)	-	(2,102,860)
2033	232	A/P	P	SE		(3,085,385)	(1,826,571)	(1,258,813)	-	(1,258,813)
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)	(3,088,698)	(2,128,630)	-	(2,128,630)
2037	230	Asset Retir. Oblig.	P	SE		(1,593,668)	(943,464)	(650,204)	-	(650,204)
2038	230	Asset Retir. Oblig.	P	S		-	-	-	-	-
2039	254105	ARO Reg Liability	P	S		-	-	-	-	-
2040	254105	ARO Reg Liability	P	SE		(325,097)	(192,460)	(132,637)	-	(132,637)
2041	2533	Cholla Reclamation	P	SE		-	-	-	-	-
2042					B14	(184,170)	(186,078)	1,909	-	1,909
2043										
2044	**Total Working Capital**					71,677,295	38,273,569	33,403,726	-	33,403,726
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		(1,661,308)	(1,661,308)	-	-	-
2053			P	TROJP		3,973,115	2,319,371	1,653,745	-	1,653,745
2054			P	TROJD		5,783,362	3,377,639	2,405,723	-	2,405,723
2055					B14	8,095,170	4,035,702	4,059,468	-	4,059,468
2056										
2057										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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	464,272	333,049	-	333,049
2066										
2067					B15	797,321	464,272	333,049	-	333,049
2068										
2069	**TOTAL MISCELLANEOUS RATE BASE**					8,892,491	4,499,974	4,392,517	-	4,392,517
2070										
2071	**TOTAL RATE BASE ADDITIONS**					**484,593,228**	**296,738,934**	**187,854,294**	**-**	**187,854,294**
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)	(200,010)	(142,283)	-	(142,283)
2078	2282	Inj & Dam	PTD	SO		(3,526,028)	(2,060,345)	(1,465,684)	-	(1,465,684)
2079	2283	Pen & Ben	PTD	SO		(53,800,169)	(31,436,757)	(22,363,411)	-	(22,363,411)
2080	2283	Pen & Ben	PTD	S		-	-	-	-	-
2081	254	Ins Prov	PTD	SO		(3,976,840)	(2,323,765)	(1,653,075)	-	(1,653,075)
2082					B15	(61,645,330)	(36,020,877)	(25,624,453)	-	(25,624,453)
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)	(1,633,079)	(1,163,160)	-	(1,163,160)
2090	230	ARO	P	TROJP		(2,370,303)	(1,383,703)	(986,600)	-	(986,600)
2091	254105	ARO	P	TROJP		(483,603)	(282,311)	(201,292)	-	(201,292)
2092	254		P	S		(4,154,353)	(4,154,353)	-	-	-
2093					B15	(9,804,498)	(7,453,446)	(2,351,053)	-	(2,351,053)
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)	(1,843,169)	(1,322,211)	-	(1,322,211)
2099			DPW	SO		-	-	-	-	-
2100			CUST	CN		-	-	-	-	-
2101	**Total Customer Advances for Constr.**				B19	(5,689,399)	(3,150,540)	(2,538,859)	-	(2,538,859)
2102										
2103	25398	SO2 Emissions								
2104			P	SE		(15,188,710)	(8,991,833)	(6,196,877)	-	(6,196,877)
2105						(15,188,710)	(8,991,833)	(6,196,877)	-	(6,196,877)
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		(9,283,146)	(5,405,483)	(3,877,663)	-	(3,877,663)
2111			P	SE		(3,352,914)	(1,984,951)	(1,367,963)	-	(1,367,963)
2112					B19	(18,509,899)	(12,421,161)	(6,088,739)	-	(6,088,739)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2113										
2114	190	Accumulated Deferred Income Taxes								
2115			P	S		27,675,344	27,675,344	-	-	-
2116			P	CN		228,447	124,373	104,074	-	104,074
2117			LABOR	SO		119,981,650	70,108,219	49,873,431	-	49,873,431
2118			P	DGP		5,854	5,854	-	-	-
2119			CUST	BADDEBT		17,874,489	11,518,449	6,356,040	-	6,356,040
2120			P	TROJD		32,845	19,182	13,662	-	13,662
2121			P	SG		2,954,232	1,720,220	1,234,012	-	1,234,012
2122			P	SE		17,206,029	10,186,101	7,019,928	-	7,019,928
2123			PTD	SNP		61,380	35,158	26,221	-	26,221
2124			DPW	SNPD		(1,366,412)	(751,256)	(615,156)	-	(615,156)
2125										
2126	**Total Accum Deferred Income Taxes**				B19	184,653,856	120,641,644	64,012,212	-	64,012,212
2127										
2128	281	Accumulated Deferred Income Taxes								
2129			P	S		-	-	-	-	-
2130			PT	DGP		(550,907)	(550,907)	-	-	-
2131			T	SNPT		-	-	-	-	-
2132					B19	(550,907)	(550,907)	-	-	-
2133										
2134	282	Accumulated Deferred Income Taxes								
2135			GP	S		(1,272,719,676)	(701,869,470)	(570,850,206)	-	(570,850,206)
2136			ACCMDIT	DITBAL		(1,152,679)	(642,531)	(510,148)	-	(510,148)
2137			PT	DGP		-	-	-	-	-
2138			LABOR	SO		17,560,530	10,261,048	7,299,482	-	7,299,482
2139			CUST	CN		-	-	-	-	-
2140			P	SE		(19,309,898)	(11,431,608)	(7,878,290)	-	(7,878,290)
2141			P	SG		15,314,460	8,917,457	6,397,003	-	6,397,003
2142					B19	(1,260,307,263)	(694,765,103)	(565,542,160)	-	(565,542,160)
2143										
2144	283	Accumulated Deferred Income Taxes								
2145			GP	S		(15,123,898)	(14,846,078)	(277,820)	-	(277,820)
2146			P	SG		(12,056,679)	(7,020,484)	(5,036,195)	-	(5,036,195)
2147			P	SE		(4,321,109)	(2,558,129)	(1,762,979)	-	(1,762,979)
2148			LABOR	SO		(31,116,266)	(18,181,997)	(12,934,269)	-	(12,934,269)
2149			GP	GPS		(1,292,543)	(755,265)	(537,278)	-	(537,278)
2150			PTD	SNP		(13,153,656)	(7,534,474)	(5,619,182)	-	(5,619,182)
2151			P	TROJD		(2,318,189)	(1,353,885)	(964,304)	-	(964,304)
2152			PTD	SNPD		-	-	-	-	-
2153			P	SGCT		(4,215,274)	(2,448,260)	(1,767,013)	-	(1,767,013)
2154										
2155					B19	(83,597,612)	(54,698,571)	(28,899,040)	-	(28,899,040)
2156										
2157	**TOTAL ACCUM DEF INCOME TAX**				B19	(1,159,801,925)	(629,372,937)	(530,428,988)	-	(530,428,988)
2158	255	Accumulated Investment Tax Credit								
2159			PTD	S		-	-	-	-	-
2160			PTD	ITC84		(3,926,987)	(3,926,987)	-	-	-
2161			PTD	ITC85		(5,589,487)	(5,589,487)	-	-	-
2162			PTD	ITC86		(2,404,599)	(2,404,599)	-	-	-
2163			PTD	ITC88		(333,351)	(333,351)	-	-	-
2164			PTD	ITC89		(707,677)	(707,677)	-	-	-
2165			PTD	ITC90		(423,816)	(224,896)	(198,920)	-	(198,920)
2166			PTD	DGU		-	-	-	-	-
2167	**Total Accumulated ITC**				B19	(13,385,917)	(13,186,997)	(198,920)	-	(198,920)
2168										
2169	**TOTAL RATE BASE DEDUCTIONS**					**(1,293,771,371)**	**(710,597,791)**	**(583,173,580)**	**-**	**(583,173,580)**
2170										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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		(805,791,467)	(469,204,336)	(336,587,132)	-	(336,587,132)
2176			P	SG		(909,263,226)	(529,454,909)	(379,808,317)	-	(379,808,317)
2177			P	SG		(387,298,163)	(225,519,858)	(161,778,305)	-	(161,778,305)
2178			P	SG		(204,762,623)	(119,231,233)	(85,531,390)	-	(85,531,390)
2179					B17	(2,307,115,480)	(1,343,410,336)	(963,705,143)	-	(963,705,143)
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		(151,344,947)	(88,126,653)	(63,218,293)	-	(63,218,293)
2191			P	SG		(30,024,713)	(17,483,091)	(12,541,622)	-	(12,541,622)
2192			P	SG		(38,590,701)	(22,470,981)	(16,119,721)	-	(16,119,721)
2193			P	SG		(12,870,088)	(7,494,124)	(5,375,964)	-	(5,375,964)
2194					B17	(232,830,449)	(135,574,849)	(97,255,601)	-	(97,255,601)
2195										
2196	108OP	Other Production Plant - Accum Depr								
2197			P	S		-	-	-	-	-
2198			P	SG		(2,241,054)	(1,304,943)	(936,111)	-	(936,111)
2199			P	SG		-	-	-	-	-
2200			P	SG		(53,895,114)	(31,382,588)	(22,512,527)	-	(22,512,527)
2201			P	SG		(11,026,744)	(6,420,763)	(4,605,981)	-	(4,605,981)
2202					B17	(67,162,912)	(39,108,294)	(28,054,618)	-	(28,054,618)
2203										
2204	108EP	Experimental Plant - Accum Depr								
2205			P	SG		-	-	-	-	-
2206			P	SG		-	-	-	-	-
2207						-	-	-	-	-
2208										
2209	**TOTAL PRODUCTION PLANT DEPR**					**(2,607,108,841)**	**(1,518,093,479)**	**(1,089,015,362)**	**-**	**(1,089,015,362)**
2210										
2211	Summary of Prod Plant Depreciation by Factor									
2212		S				-	-	-	-	-
2213		DGP				-	-	-	-	-
2214		DGU				-	-	-	-	-
2215		SG				(2,607,108,841)	(1,518,093,479)	(1,089,015,362)	-	(1,089,015,362)
2216		SSGCH				-	-	-	-	-
2217		SSGCT				-	-	-	-	-
2218	Total of Prod Plant Depreciation by Factor					(2,607,108,841)	(1,518,093,479)	(1,089,015,362)	-	(1,089,015,362)
2219										
2220										
2221	108TP	Transmission Plant Accumulated Depr								
2222			T	SG		(354,438,384)	(206,385,936)	(148,052,447)	-	(148,052,447)
2223			T	SG		(352,100,187)	(205,024,428)	(147,075,759)	-	(147,075,759)
2224			T	SG		(281,408,334)	(163,861,266)	(117,547,067)	-	(117,547,067)
2225	**TOTAL TRANS PLANT ACCUM DEPR**				B17	**(987,946,904)**	**(575,271,630)**	**(412,675,274)**	**-**	**(412,675,274)**

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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		(428,355,590)	(323,059,153)	(105,296,437)	-	(105,296,437)
2240					B17	(428,355,590)	(323,059,153)	(105,296,437)	-	(105,296,437)
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	**(1,694,618,142)**	**(1,087,418,663)**	**(607,199,479)**	**-**	**(607,199,479)**
2294										
2295	Summary of Distribution Plant Depr by Factor									
2296		S				(1,694,618,142)	(1,087,418,663)	(607,199,479)	-	(607,199,479)
2297										
2298	Total Distribution Depreciation by Factor				B17	(1,694,618,142)	(1,087,418,663)	(607,199,479)	-	(607,199,479)

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid Period Results TOTAL	OTHER	UTAH	UTAH ADJUSTMENT	UTAH ADJ TOTAL
2299	108GP	General Plant Accumulated Depr								
2300			G-SITUS	S		(149,129,833)	(94,167,686)	(54,962,147)	-	(54,962,147)
2301			G-DGP	SG		(9,216,690)	(5,366,787)	(3,849,903)	-	(3,849,903)
2302			G-DGU	SG		(18,327,500)	(10,671,920)	(7,655,579)	-	(7,655,579)
2303			G-SG	SG		(36,239,630)	(21,101,975)	(15,137,655)	-	(15,137,655)
2304			CUST	CN		(5,441,123)	(2,962,296)	(2,478,827)	-	(2,478,827)
2305			PTD	SO		(100,891,735)	(58,953,514)	(41,938,221)	-	(41,938,221)
2306			P	SE		(635,603)	(376,282)	(259,321)	-	(259,321)
2307			G-SG	SG		(33,165)	(19,312)	(13,853)	-	(13,853)
2308			G-SG	SG		(2,724,480)	(1,586,437)	(1,138,042)	-	(1,138,042)
2309					B17	(322,639,759)	(195,206,209)	(127,433,550)	-	(127,433,550)
2310										
2311										
2312	108MP	Mining Plant Accumulated Depr.								
2313			P	S		-	-	-	-	-
2314			P	SE		(134,819,152)	(79,813,971)	(55,005,181)	-	(55,005,181)
2315					B17	(134,819,152)	(79,813,971)	(55,005,181)	-	(55,005,181)
2316	108MP	Less Centralia Situs Depreciation								
2317			P	S		-	-	-	-	-
2318					B17	(134,819,152)	(79,813,971)	(55,005,181)	-	(55,005,181)
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	**(457,458,911)**	**(275,020,180)**	**(182,438,731)**	**-**	**(182,438,731)**
2337										
2338										
2339										
2340	Summary of General Depreciation by Factor									
2341		S				(149,129,833)	(94,167,686)	(54,962,147)	-	(54,962,147)
2342		DGP				-	-	-	-	-
2343		DGU				-	-	-	-	-
2344		SE				(135,454,755)	(80,190,253)	(55,264,502)	-	(55,264,502)
2345		SO				(100,891,735)	(58,953,514)	(41,938,221)	-	(41,938,221)
2346		CN				(5,441,123)	(2,962,296)	(2,478,827)	-	(2,478,827)
2347		SG				(66,541,464)	(38,746,431)	(27,795,033)	-	(27,795,033)
2348		DEU				-	-	-	-	-
2349		SSGCT				-	-	-	-	-
2350		SSGCH				-	-	-	-	-
2351		Remove Capital Leases				-	-	-	-	-
2352	Total General Depreciation by Factor				B17	(457,458,911)	(275,020,180)	(182,438,731)	-	(182,438,731)
2353										
2354										
2355	**TOTAL ACCUM DEPR - PLANT IN SERV**				B17	**(5,747,132,798)**	**(3,455,803,952)**	**(2,291,328,846)**	**-**	**(2,291,328,846)**
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)	(934,337)	(781,846)	-	(781,846)
2365			I-SG	SG		-	-	-	-	-
2366			PTD	SO		(8,334,096)	(4,869,816)	(3,464,279)	-	(3,464,279)
2367			P	SE		-	-	-	-	-
2368					B18	(24,737,476)	(20,451,735)	(4,285,740)	-	(4,285,740)
2369										

	FERC ACCT	DESCRIP	BUS FUNC	PITA FACTOR	Ref	Mid 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)	(132,401)	(94,979)	-	(94,979)
2375			P	SG		-	-	-	-	-
2376					B18	(227,380)	(132,401)	(94,979)	-	(94,979)
2377										
2378										
2379	111IP	Accum Prov for Amort-Intangible Plant								
2380			I-SITUS	S		(18,802,653)	(8,474,584)	(10,328,068)	-	(10,328,068)
2381			I-DGP	SG		(2,760,991)	(1,607,698)	(1,153,294)	-	(1,153,294)
2382			I-DGU	SG		(313,130)	(182,332)	(130,798)	-	(130,798)
2383			P	SE		(874,247)	(517,561)	(356,686)	-	(356,686)
2384			I-SG	SG		(16,527,309)	(9,623,687)	(6,903,622)	-	(6,903,622)
2385			I-SG	SG		(9,454,998)	(5,505,551)	(3,949,447)	-	(3,949,447)
2386			I-SG	SG		(2,349,409)	(1,368,038)	(981,372)	-	(981,372)
2387			CUST	CN		(72,573,646)	(39,511,069)	(33,062,576)	-	(33,062,576)
2388			P	SG		(56,126)	(32,682)	(23,445)	-	(23,445)
2389			P	SG		(8,130)	(4,734)	(3,396)	-	(3,396)
2390			PTD	SO		(229,695,282)	(134,216,584)	(95,478,698)	-	(95,478,698)
2391					B18	(353,415,922)	(201,044,521)	(152,371,401)	-	(152,371,401)
2392	111IP	Less Non-Utility Plant								
2393			NUTIL	OTH		-	-	-	-	-
2394					B18	(353,415,922)	(201,044,521)	(152,371,401)	-	(152,371,401)
2395										
2396	111390	Accum Amtr - Capital Lease								
2397			G-SITUS	S		(618,882)	(618,882)	-	-	-
2398			P	SG		(109,317)	(63,654)	(45,663)	-	(45,663)
2399			PTD	SO		2,795,612	1,633,545	1,162,068	-	1,162,068
2400						2,067,413	951,008	1,116,405	-	1,116,405
2401										
2402		Remove Capital Lease Amtr				(2,067,413)	(951,008)	(1,116,405)	-	(1,116,405)
2403										
2404	**TOTAL ACCUM PROV FOR AMORTIZ**				B18	**(378,380,777)**	**(221,628,657)**	**(156,752,120)**	**-**	**(156,752,120)**
2405	BEGINNING/ENDING									
2406										
2407										
2408										
2409	Summary of Amortization by Factor									
2410		S				(34,108,732)	(23,741,049)	(10,367,683)	-	(10,367,683)
2411		DGP				-	-	-	-	-
2412		DGU				-	-	-	-	-
2413		SE				(874,247)	(517,561)	(356,686)	-	(356,686)
2414		SO				(235,233,765)	(137,452,855)	(97,780,910)	-	(97,780,910)
2415		CN				(74,289,829)	(40,445,406)	(33,844,422)	-	(33,844,422)
2416		SSGCT				-	-	-	-	-
2417		SSGCH				-	-	-	-	-
2418		SG				(31,806,791)	(18,520,777)	(13,286,014)	-	(13,286,014)
2419		Less Capital Lease				(2,067,413)	(951,008)	(1,116,405)	-	(1,116,405)
2420	Total Provision For Amortization by Factor				B18	(378,380,777)	(221,628,657)	(156,752,120)	-	(156,752,120)

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	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
System Generation (Pacific Costs on SG)	SG-P	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
System Generation (Utah Costs on SG)	SG-U	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
Divisional Generation - Pacific	DGP	3.5338%	54.7773%	17.0525%	0.0000%	24.6364%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.3425%	11.9958%	3.9557%	0.7059%		
System Capacity	SC	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%		
System Energy	SE	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%		
System Energy (Pacific Costs on SE)	SE-P	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%		
System Energy (Utah Costs on SE)	SE-U	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%		
Divisional Energy - Pacific	DEP	3.3803%	53.1691%	16.3996%	0.0000%	27.0510%	0.0000%	0.0000%	0.0000%	0.0000%		
Divisional Energy - Utah	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.8793%	13.0390%	4.3881%	0.6936%		
System Overhead	SO	2.5444%	29.0868%	8.1616%	0.0000%	10.9148%	41.5435%	5.6694%	1.8560%	0.2236%		
System Overhead (Pacific Costs on SO)	SO-P	2.5444%	29.0868%	8.1616%	0.0000%	10.9148%	41.5435%	5.6694%	1.8560%	0.2236%		
System Overhead (Utah Costs on SO)	SO-U	2.5444%	29.0868%	8.1616%	0.0000%	10.9148%	41.5435%	5.6694%	1.8560%	0.2236%		
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	2.5444%	29.0868%	8.1616%	0.0000%	10.9148%	41.5435%	5.6694%	1.8560%	0.2236%		
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	2.4883%	28.6983%	7.9799%	0.0000%	10.5892%	42.7058%	5.4985%	1.8230%	0.2169%		
Seasonal System Capacity Combustion Turbine	SSCCT	1.7449%	26.3587%	8.4296%	0.0000%	11.5564%	43.5838%	6.1302%	1.8219%	0.3745%		
Seasonal System Energy Combustion Turbine	SSECT	1.7347%	26.0847%	8.0521%	0.0000%	13.3563%	41.3678%	6.9408%	2.1068%	0.3568%		
Seasonal System Capacity Cholla	SSCCH	1.8122%	28.7736%	8.8073%	0.0000%	12.0710%	40.7173%	5.5153%	1.9649%	0.3383%		
Seasonal System Energy Cholla	SSECH	1.6568%	27.2762%	8.4705%	0.0000%	13.6976%	40.2823%	6.0613%	2.2214%	0.3339%		
Seasonal System Generation Cholla	SSGCH	1.7733%	28.3992%	8.7231%	0.0000%	12.4776%	40.6086%	5.6518%	2.0290%	0.3372%		
Seasonal System Capacity Purchases	SSCP	1.6643%	24.0884%	8.1857%	0.0000%	10.9610%	46.5159%	6.5627%	1.6161%	0.4059%		
Seasonal System Energy Purchases	SSEP	1.8006%	24.9019%	7.7485%	0.0000%	12.9779%	42.5564%	7.7220%	1.9166%	0.3761%		
Seasonal System Generation Contracts	SSGC	1.6984%	24.2918%	8.0764%	0.0000%	11.4652%	45.5260%	6.8526%	1.6912%	0.3985%		
Seasonal System Generation Combustion Turbine	SSGCT	1.7424%	26.2902%	8.3352%	0.0000%	12.0064%	43.0298%	6.3328%	1.8931%	0.3701%		
Mid-Columbia	MC	0.5124%	70.6518%	10.6931%	0.0000%	3.5724%	12.1432%	1.7478%	0.5764%	0.1029%		
Division Net Plant Distribution	SNPD	3.8111%	30.7586%	6.9735%	0.0000%	7.5134%	45.0198%	4.4571%	1.4665%	0.0000%		
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.3425%	11.9958%	3.9557%	0.7059%		
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.8793%	13.0390%	4.3881%	0.6936%		
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	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%		
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	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
System Net Hydro Plant-Utah	SNPPH-U	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
Customer - System	CN	2.6785%	32.5966%	7.4730%	0.0000%	6.8425%	45.5573%	3.9833%	0.8689%	0.0000%	0.00%	0.00%
Customer - Pacific	CNP	0.0000%	69.4845%	15.9297%	0.0000%	14.5858%	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%	90.3744%	7.9020%	1.7237%	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	1.9775%	39.9906%	7.1270%	0.0000%	13.5044%	26.0758%	5.2588%	0.0474%	0.0050%	6.0133%	0.0001%
Interest	INT	2.4883%	28.6983%	7.9799%	0.0000%	10.5892%	42.7058%	5.4985%	1.8230%	0.2169%		0.0000%
CIAC	CIAC	3.8111%	30.7586%	6.9735%	0.0000%	7.5134%	45.0198%	4.4571%	1.4665%	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	5.3198%	47.4007%	8.3449%	0.0000%	3.7853%	35.5593%	-0.4152%	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	1.7635%	27.4032%	8.5220%	0.0000%	12.3028%	41.6845%	5.9854%	1.9861%	0.3526%		
System Net Transmission Plant	SNPT	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		

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	1.7628%	27.3588%	8.5139%	0.0000%	12.2928%	41.7356%	5.9997%	1.9831%	0.3533%		
System Net Hydro Plant	SNPPH	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
System Net Nuclear Plant	SNPPN	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%		
System Net Other Production Plant	SNPPO	1.7599%	27.1826%	8.4826%	0.0000%	12.2503%	41.9422%	6.0559%	1.9704%	0.3560%		
System Net General Plant	SNPG	2.2375%	30.0759%	8.4092%	0.0000%	10.7832%	40.1891%	6.0128%	2.1649%	0.1272%		
System Net Intangible Plant	SNPI	2.2874%	28.7678%	8.1891%	0.0000%	10.9301%	41.9664%	5.8428%	1.7752%	0.2411%		
Trojan Plant Allocator	TROJP	1.7525%	27.2248%	8.4636%	0.0000%	12.4836%	41.6234%	6.0859%	2.0136%	0.3526%		
Trojan Decommissioning Allocator	TROJD	1.7507%	27.2074%	8.4562%	0.0000%	12.5181%	41.5973%	6.0989%	2.0191%	0.3523%		
Income Before Taxes	IBT	1.9863%	40.1759%	7.1561%	0.0000%	13.5617%	26.1697%	5.2797%	0.0452%	0.0046%	5.6239%	-0.0030%
DIT Expense	DITEXP	3.6600%	40.1738%	8.6676%	0.0000%	14.8597%	27.2411%	3.5359%	0.6902%	0.1780%	-0.0083%	1.0020%
DIT Balance	DITBAL	2.5398%	27.7040%	7.0022%	0.0000%	9.6836%	44.2576%	6.4956%	2.1137%	0.2124%	0.0029%	-0.0116%
Tax Depreciation	TAXDEPR	2.5071%	29.9058%	8.4416%	0.0000%	10.9604%	40.4399%	5.6456%	1.8781%	0.2215%	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	2.5071%	29.9058%	8.4416%	0.0000%	10.9604%	40.4399%	5.6456%	1.8781%	0.2215%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMAEXP	2.7428%	26.6276%	7.0023%	0.0000%	9.9904%	38.3083%	5.2053%	1.6974%	0.1951%	8.2307%	0.0000%
System Generation Cholla Transaction	SGCT	1.7689%	27.4201%	8.5360%	0.0000%	12.3324%	41.9193%	6.0336%	1.9896%			

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	4,156,523,472	73,265,706	1,135,691,391	353,547,253	0	510,783,574	1,736,221,305	249,901,460	82,407,253	14,705,530
	SSGCH	369,955,839	6,560,595	105,064,665	32,271,700	0	46,161,762	150,233,764	20,909,242	7,506,508	1,247,603
		4,526,479,311	79,826,301	1,240,756,056	385,818,953	0	556,945,336	1,886,455,068	270,810,702	89,913,761	15,953,134
LESS ACCUMULATED DEPRECIATION											
	DGP	(805,791,467)	(14,203,428)	(220,167,272)	(68,539,336)	0	(99,021,466)	(336,587,132)	(48,446,368)	(15,975,625)	(2,850,842)
	DGU	(909,263,226)	(16,027,291)	(248,438,972)	(77,340,479)	0	(111,736,821)	(379,808,317)	(54,667,370)	(18,027,057)	(3,216,919)
	SG	(387,298,163)	(6,826,780)	(105,821,895)	(32,942,964)	0	(47,593,991)	(161,778,305)	(23,285,416)	(7,678,575)	(1,370,238)
	SSGCH	(204,762,623)	(3,631,149)	(58,151,039)	(17,861,694)	0	(25,549,545)	(83,151,166)	(11,572,817)	(4,154,691)	(690,522)
		(2,307,115,480)	(40,688,648)	(632,579,177)	(196,684,473)	0	(283,901,823)	(961,324,920)	(137,971,971)	(45,835,948)	(8,128,520)
TOTAL NET STEAM PLANT		2,219,363,831	39,137,653	608,176,879	189,134,480	0	273,043,513	925,130,148	132,838,731	44,077,812	7,824,614
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.7635%	27.4032%	8.5220%	0.0000%	12.3028%	41.6845%	5.9854%	1.9861%	0.3526%
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	554,835,287	9,779,904	151,598,244	47,193,404	0	68,182,161	231,760,232	33,358,202	11,000,167	1,962,974
		554,835,287	9,779,904	151,598,244	47,193,404	0	68,182,161	231,760,232	33,358,202	11,000,167	1,962,974
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(151,344,947)	(2,667,709)	(41,352,143)	(12,873,160)	0	(18,598,358)	(63,218,293)	(9,099,269)	(3,000,566)	(535,449)
	DGU	(30,024,713)	(529,236)	(8,203,685)	(2,553,854)	0	(3,689,653)	(12,541,622)	(1,805,167)	(595,270)	(106,226)
	SG	(51,688,169)	(911,091)	(14,122,814)	(4,396,513)	0	(6,351,815)	(21,590,664)	(3,107,633)	(1,024,770)	(182,870)
		(233,057,829)	(4,108,036)	(63,678,642)	(19,823,527)	0	(28,639,826)	(97,350,579)	(14,012,069)	(4,620,606)	(824,545)
TOTAL NET HYDRO PRODUCTION PLANT		321,777,458	5,671,868	87,919,602	27,369,877	0	39,542,334	134,409,653	19,346,133	6,379,561	1,138,429
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%

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	482,634,392	8,507,242	131,870,716	41,052,111	0	59,309,594	201,601,199	29,017,288	9,568,712	1,707,531
	SSGCT	78,168,832	1,361,998	20,550,722	6,515,564	0	9,385,234	33,635,901	4,950,312	1,479,836	289,264
		560,803,224	9,869,240	152,421,438	47,567,676	0	68,694,828	235,237,100	33,967,600	11,048,547	1,996,796
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(2,241,054)	(39,502)	(612,326)	(190,620)	0	(275,397)	(936,111)	(134,738)	(44,431)	(7,929)
	SG	(53,895,114)	(949,992)	(14,725,820)	(4,584,232)	0	(6,623,020)	(22,512,527)	(3,240,320)	(1,068,525)	(190,678)
	SSGCT	(11,026,744)	(192,128)	(2,898,950)	(919,106)	0	(1,323,911)	(4,744,787)	(698,307)	(208,750)	(40,805)
		(67,162,912)	(1,181,622)	(18,237,096)	(5,693,959)	0	(8,222,328)	(28,193,424)	(4,073,365)	(1,321,706)	(239,411)
TOTAL NET OTHER PRODUCTION PLANT		493,640,312	8,687,618	134,184,342	41,873,717	0	60,472,500	207,043,676	29,894,235	9,726,841	1,757,385
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.7599%	27.1826%	8.4826%	0.0000%	12.2503%	41.9422%	6.0559%	1.9704%	0.3560%

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	5,193,993,152	91,552,851	1,419,160,350	441,792,769	0	638,275,329	2,169,582,736	312,276,950	102,976,131	18,376,036
	SSGCH	369,955,839	6,560,595	105,064,665	32,271,700	0	46,161,762	150,233,764	20,909,242	7,506,508	1,247,603
	SSGCT	78,168,832	1,361,998	20,550,722	6,515,564	0	9,385,234	33,635,901	4,950,312	1,479,836	289,264
		5,642,117,822	99,475,445	1,544,775,738	480,580,033	0	693,822,324	2,353,452,401	338,136,504	111,962,475	19,912,903
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	(2,391,546,854)	(42,155,029)	(653,444,926)	(203,421,159)	0	(293,890,521)	(998,972,970)	(143,786,281)	(47,414,818)	(8,461,149)
	SSGCH	(204,762,623)	(3,631,149)	(58,151,039)	(17,861,694)	0	(25,549,545)	(83,151,166)	(11,572,817)	(4,154,691)	(690,522)
	SSGCT	(11,026,744)	(192,128)	(2,898,950)	(919,106)	0	(1,323,911)	(4,744,787)	(698,307)	(208,750)	(40,805)
		(2,607,336,221)	(45,978,306)	(714,494,915)	(222,201,959)	0	(320,763,977)	(1,086,868,924)	(156,057,404)	(51,778,260)	(9,192,475)
TOTAL NET PRODUCTION PLANT		3,034,781,601	53,497,139	830,280,822	258,378,074	0	373,058,347	1,266,583,477	182,079,099	60,184,215	10,720,428
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.7628%	27.3588%	8.5139%	0.0000%	12.2928%	41.7356%	5.9997%	1.9831%	0.3533%

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	2,614,711,137	46,088,674	714,420,344	222,403,157	0	321,314,557	1,092,190,917	157,203,522	51,839,274	9,250,691
		2,614,711,137	46,088,674	714,420,344	222,403,157	0	321,314,557	1,092,190,917	157,203,522	51,839,274	9,250,691
LESS ACCUMULATED DEPRECIATION											
	DGP	(354,438,384)	(6,247,572)	(96,843,582)	(30,147,963)	0	(43,555,944)	(148,052,447)	(21,309,797)	(7,027,097)	(1,253,982)
	DGU	(352,100,187)	(6,206,357)	(96,204,714)	(29,949,080)	0	(43,268,610)	(147,075,759)	(21,169,218)	(6,980,740)	(1,245,709)
	SG	(281,408,334)	(4,960,294)	(76,889,503)	(23,936,144)	0	(34,581,485)	(117,547,067)	(16,919,032)	(5,579,203)	(995,606)
		(987,946,904)	(17,414,223)	(269,937,798)	(84,033,187)	0	(121,406,039)	(412,675,274)	(59,398,046)	(19,587,040)	(3,495,297)
TOTAL NET TRANSMISSION PLANT		1,626,764,233	28,674,451	444,482,546	138,369,970	0	199,908,518	679,515,643	97,805,476	32,252,235	5,755,394
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%

DISTRIBUTION :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DISTRIBUTION PLANT - PACIFIC											
	S	2,345,287,256	184,344,700	1,456,022,223	338,183,961	0	366,736,371	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(963,775,356)	(77,018,583)	(589,810,942)	(141,797,983)	0	(155,147,848)	0	0	0	0
		1,381,511,900	107,326,118	866,211,282	196,385,978	0	211,588,523	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.7687%	62.7002%	14.2153%	0.0000%	15.3157%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - UTAH											
	S	2,165,491,183	0	0	0	0	0	1,875,030,208	221,290,947	69,170,028	0
LESS ACCUMULATED DEPRECIATION											
	S	(730,842,786)	0	0	0	0	0	(607,199,479)	(95,772,917)	(27,870,390)	0
		1,434,648,397	0	0	0	0	0	1,267,830,729	125,518,029	41,299,638	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.3722%	8.7490%	2.8787%	0.0000%
TOTAL NET DISTRIBUTION PLANT		2,816,160,296	107,326,118	866,211,282	196,385,978	0	211,588,523	1,267,830,729	125,518,029	41,299,638	0
DNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.8111%	30.7586%	6.9735%	0.0000%	7.5134%	45.0198%	4.4571%	1.4665%	0.0000%

GENERAL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL PLANT											
	S	469,389,903	11,393,822	148,238,684	40,360,342	0	54,494,007	172,874,319	30,460,167	11,568,563	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,108,303	18,796	295,648	91,190	0	150,417	452,179	72,008	24,233	3,831
	SG	165,064,250	2,909,535	45,100,683	14,040,102	0	20,284,285	68,948,983	9,924,110	3,272,565	583,987
	SO	289,831,000	7,374,538	84,302,507	23,654,736	0	31,634,410	120,405,824	16,431,652	5,379,338	647,996
	CN	23,309,547	624,346	7,598,111	1,741,914	0	1,594,950	10,619,195	928,499	202,533	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	320,124	5,578	84,161	26,683	0	38,435	137,749	20,273	6,060	1,185
	SSGCH	4,706,811	83,468	1,336,699	410,581	0	587,299	1,911,369	266,021	95,503	15,873
		953,729,938	22,410,082	286,956,492	80,325,548	-	108,783,803	375,349,618	58,102,730	20,548,795	1,252,871
LESS ACCUMULATED DEPRECIATION											
	S	(163,817,030)	(4,688,031)	(52,107,206)	(14,168,600)	0	(22,719,545)	(55,001,762)	(11,134,139)	(3,997,749)	0
	DGP	(9,216,690)	(162,460)	(2,518,286)	(783,957)	0	(1,132,613)	(3,849,903)	(554,132)	(182,730)	(32,608)
	DGU	(18,327,500)	(323,053)	(5,007,642)	(1,558,908)	0	(2,252,215)	(7,655,579)	(1,101,899)	(363,361)	(64,842)
	SE	(635,603)	(10,780)	(169,552)	(52,297)	0	(86,263)	(259,321)	(41,296)	(13,898)	(2,197)
	SG	(36,239,630)	(638,784)	(9,901,793)	(3,082,485)	0	(4,453,387)	(15,137,655)	(2,178,825)	(718,487)	(128,214)
	SO	(109,225,831)	(2,779,171)	(31,770,278)	(8,914,534)	0	(11,921,757)	(45,376,189)	(6,192,439)	(2,027,260)	(244,204)
	CN	(7,157,306)	(191,708)	(2,333,036)	(534,863)	0	(489,737)	(3,260,674)	(285,100)	(62,189)	0
	SSGCT	(33,165)	(578)	(8,719)	(2,764)	0	(3,982)	(14,271)	(2,100)	(628)	(123)
	SSGCH	(2,724,480)	(48,314)	(773,732)	(237,660)	0	(339,951)	(1,106,372)	(153,983)	(55,280)	(9,188)
		(347,377,234.68)	(8,842,878.85)	(104,590,243.36)	(29,336,067.00)	-	(43,399,449.94)	(131,661,726.33)	(21,643,912.92)	(7,421,581.72)	(481,374.57)
TOTAL NET GENERAL PLANT		606,352,703	13,567,203	182,366,248	50,989,481	0	65,384,353	243,687,891	36,458,817	13,127,213	771,497
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.2375%	30.0759%	8.4092%	0.0000%	10.7832%	40.1891%	6.0128%	2.1649%	0.1272%

MINING :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
GENERAL MINING PLANT - PACIFIC											
	SE	309,506,190	5,249,082	82,563,038	25,465,911	0	42,005,780	126,276,154	20,109,024	6,767,468	1,069,733
LESS ACCUMULATED DEPRECIATION											
	SE	(134,819,152)	(2,286,471)	(35,963,994)	(11,092,807)	0	(18,297,481)	(55,005,181)	(8,759,378)	(2,947,871)	(465,970)
		174,687,038	2,962,612	46,599,044	14,373,104	0	23,708,299	71,270,973	11,349,647	3,819,597	603,764
SNPM											
SYSTEM NET PLANT MINING UTAH		100.0000%	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%

INTANGIBLE :		**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
INTANGIBLE PLANT - PACIFIC											
	S	18,727,335	698,424	346,969	8,148	0	3,316,056	10,046,220	2,984,434	1,327,083	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	2,340,034	39,686	624,221	192,536	0	317,586	954,716	152,035	51,166	8,088
	CN	101,835,162	2,727,653	33,194,760	7,610,104	0	6,968,045	46,393,326	4,056,444	884,831	0
	SG	115,358,102	2,033,380	31,519,419	9,812,176	0	14,176,035	48,186,230	6,935,642	2,287,090	408,130
	SO	375,943,172	9,565,599	109,349,765	30,682,834	0	41,033,362	156,179,800	21,313,688	6,977,602	840,523
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	28,823	511	8,186	2,514	0	3,596	11,705	1,629	585	97
		614,232,629	15,065,253	175,043,320	48,308,312	0	65,814,681	261,771,996	35,443,872	11,528,358	1,256,838
LESS ACCUMULATED AMORTIZATION											
	S	(18,802,653)	(741,471)	(713,293)	(31,005)	0	(3,284,749)	(10,328,068)	(2,342,578)	(1,361,487)	0
	DGP	(2,760,991)	(48,667)	(754,389)	(234,846)	0	(339,291)	(1,153,294)	(165,998)	(54,739)	(9,768)
	DGU	(313,130)	(5,519)	(85,557)	(26,634)	0	(38,480)	(130,798)	(18,826)	(6,208)	(1,108)
	SE	(874,247)	(14,827)	(233,212)	(71,932)	0	(118,652)	(356,686)	(56,801)	(19,116)	(3,022)
	CN	(72,573,646)	(1,943,883)	(23,656,512)	(5,423,401)	0	(4,965,833)	(33,062,576)	(2,890,857)	(630,582)	0
	SG	(28,331,717)	(499,394)	(7,741,106)	(2,409,851)	0	(3,481,606)	(11,834,441)	(1,703,380)	(561,705)	(100,236)
	SO	(229,695,282)	(5,844,428)	(66,810,962)	(18,746,722)	0	(25,070,730)	(95,423,367)	(13,022,323)	(4,263,204)	(513,546)
	SSGCT	(56,126)	(978)	(14,756)	(4,678)	0	(6,739)	(24,151)	(3,554)	(1,063)	(208)
	SSGCH	(8,130)	(144)	(2,309)	(709)	0	(1,014)	(3,302)	(460)	(165)	(27)
		(353,415,922)	(9,099,312)	(100,012,095)	(26,949,779)	0	(37,307,092)	(152,316,682)	(20,204,778)	(6,898,269)	(627,915)
TOTAL NET INTANGIBLE PLANT		260,816,707	5,965,940	75,031,224	21,358,533	0	28,507,589	109,455,314	15,239,094	4,630,089	628,923
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.2874%	28.7678%	8.1891%	0.0000%	10.9301%	41.9664%	5.8428%	1.7752%	0.2411%

GROSS PLANT :	**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PP&L**	**Utah**	**Idaho-UP&L**	**Wyo-UP&L**	**FERC**
PRODUCTION PLANT	5,642,117,822	99,475,445	1,544,775,738	480,580,033	0	693,822,324	2,353,452,401	338,136,504	111,962,475	19,912,903
TRANSMISSION PLANT	2,614,711,137	46,088,674	714,420,344	222,403,157	0	321,314,557	1,092,190,917	157,203,522	51,839,274	9,250,691
DISTRIBUTION PLANT	4,510,778,439	184,344,700	1,456,022,223	338,183,961	0	366,736,371	1,875,030,208	221,290,947	69,170,028	0
GENERAL PLANT	1,263,236,128	27,659,164	369,519,530	105,791,458	0	150,789,583	501,625,771	78,211,755	27,316,263	2,322,604
INTANGIBLE PLANT	614,232,629	15,065,253	175,043,320	48,308,312	0	65,814,681	261,771,996	35,443,872	11,528,358	1,256,838
TOTAL GROSS PLANT	14,645,076,154	372,633,236	4,259,781,154	1,195,266,921	0	1,598,477,517	6,084,071,293	830,286,599	271,816,398	32,743,036
GP-S										
GROSS PLANT-SYSTEM FACTOR (SGP)	100.0000%	2.5444%	29.0868%	8.1616%	0.0000%	10.9148%	41.5435%	5.6694%	1.8560%	0.2236%
(GP-S used so that Lotus can differentiate between SGP and SG-P)										
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,607,336,221)	(45,978,306)	(714,494,915)	(222,201,959)	0	(320,763,977)	(1,086,868,924)	(156,057,404)	(51,778,260)	(9,192,475)
TRANSMISSION PLANT	(987,946,904)	(17,414,223)	(269,937,798)	(84,033,187)	0	(121,406,039)	(412,675,274)	(59,398,046)	(19,587,040)	(3,495,297)
DISTRIBUTION PLANT	(1,694,618,142)	(77,018,583)	(589,810,942)	(141,797,983)	0	(155,147,848)	(607,199,479)	(95,772,917)	(27,870,390)	0
GENERAL PLANT	(482,196,386)	(11,129,349)	(140,554,237)	(40,428,874)	0	(61,696,931)	(186,666,907)	(30,403,291)	(10,369,452)	(947,344)
INTANGIBLE PLANT	(353,415,922)	(9,099,312)	(100,012,095)	(26,949,779)	0	(37,307,092)	(152,316,682)	(20,204,778)	(6,898,269)	(627,915)
	(6,125,513,576)	(160,639,774)	(1,814,809,988)	(515,411,782)	0	(696,321,888)	(2,445,727,266)	(361,836,436)	(116,503,411)	(14,263,031)
NET PLANT	8,519,562,579	211,993,462	2,444,971,167	679,855,139	0	902,155,629	3,638,344,027	468,450,163	155,312,987	18,480,005
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.4883%	28.6983%	7.9799%	0.0000%	10.5892%	42.7058%	5.4985%	1.8230%	0.2169%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.4883%	28.6983%	7.9799%	0.0000%	10.5892%	42.7058%	5.4985%	1.8230%	0.2169%
TOTAL GROSS PLANT (LESS SO FACTOR)	13,979,301,983	355,693,100	4,066,128,883	1,140,929,351	0	1,525,809,746	5,807,485,669	792,541,259	259,459,457	31,254,518
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.5444%	29.0868%	8.1616%	0.0000%	10.9148%	41.5435%	5.6694%	1.8560%	0.2236%

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	431,462,046	8,533,996	172,580,598	30,756,195	0	58,277,649	112,525,447	22,693,734	204,165	21,303	25,868,960	0
Interest Synchronization	(2,213,003)	(7,996)	(125,775)	(38,794)	-	(63,991)	(192,366)	(30,634)	(10,309)	(1,630)	(1,728,537)	(12,971)
	429,249,043	8,525,999	172,454,823	30,717,401	0	58,213,658	112,333,081	22,663,101	193,855	19,673	24,140,423	(12,971)
INCOME BEFORE TAXES (FACTOR)	100.0000%	1.9863%	40.1759%	7.1561%	0.0000%	13.5617%	26.1697%	5.2797%	0.0452%	0.0046%	5.6239%	-0.0030%

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	(1,510,331)	(69,761)	(963,952)	(249,415)	0	(395,406)	168,203	0	0	0	0	0
Transmission	S	94,101	(14,455)	(26,693)	(47,932)	0	3,082	180,099	0	0	0	0	0
Distribution	S	(2,205,143)	(186,496)	(1,307,667)	(297,183)	0	(413,797)	0	0	0	0	0	0
General	S	(797,216)	(45,040)	(418,502)	(97,438)	0	(150,474)	(76,375)	(7,029)	(2,091)	(267)	0	0
Mining Plant	S	(130,799)	(3,183)	(41,201)	(11,914)	0	(17,046)	(48,337)	(6,484)	(2,362)	(272)	0	0
Non-Utility	NUTIL	(1,367)	0	0	0	0	0	0	0	0	0	0	(1,367)
Total Pacific Division		(4,550,755)	(318,935)	(2,758,015)	(703,882)	0	(973,641)	223,590	(13,513)	(4,453)	(539)	0	(1,367)
Utah Division													
Production	S	(10,605,782)	0	0	0	0	0	(8,649,154)	(1,410,092)	(488,340)	(58,196)	0	0
Transmission	S	(3,981,411)	0	0	0	0	0	(3,513,320)	(335,249)	(120,575)	(12,267)	0	0
Distribution	S	(5,646,605)	0	0	0	0	0	(4,882,672)	(566,498)	(197,435)	0	0	0
General	S	(703,759)	(3,472)	(37,495)	(11,065)	0	(13,479)	(512,815)	(85,653)	(38,437)	(1,343)	0	0
Mining Plant	S	(36,575)	(921)	(11,762)	(3,365)	0	(4,725)	(13,377)	(1,713)	(644)	(68)	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		(20,974,132)	(4,393)	(49,257)	(14,430)	0	(18,204)	(17,571,338)	(2,399,205)	(845,431)	(71,874)	0	0
PC (Post Merger)													
Production	S	19,550,148	358,283	5,738,151	1,470,751	0	2,618,334	7,786,795	1,105,700	394,525	77,609	0	0
Hydro - P	S	597,114	10,043	159,987	52,143	0	80,762	235,555	43,565	12,356	2,703	0	0
Hydro - U	S	1,581,572	29,930	479,392	95,425	0	219,526	645,752	71,907	33,084	6,556	0	0
Transmission	S	11,297,770	275,904	2,873,382	455,188	0	1,223,953	5,447,583	824,274	164,467	33,019	0	0
Distribution	S	21,923,751	851,481	6,345,366	1,286,458	0	1,437,879	10,486,060	1,216,094	300,413	0	0	0
General	S	8,325,267	214,790	2,550,042	721,542	0	999,763	3,158,296	494,264	175,386	14,375	(3,191)	0
Mining Plant	S	439,017	(5,171)	159,069	(19,420)	0	144,137	96,684	20,988	35,899	6,831	0	0
Non-Utility	NUTIL	387,934	0	0	0	0	0	0	0	0	0	0	387,934
Total PC (Post Merger)		64,102,573	1,735,260	18,305,389	4,062,087	0	6,724,354	27,856,725	3,776,792	1,116,130	141,093	(3,191)	387,934
Total Deferred Taxes		38,577,686	1,411,932	15,498,117	3,343,775	0	5,732,509	10,508,977	1,364,074	266,246	68,680	(3,191)	386,567
Percentage of Total (DITEXP)		100.0000%	3.6600%	40.1738%	8.6676%	0.0000%	14.8597%	27.2411%	3.5359%	0.6902%	0.1780%	-0.0083%	1.0020%

DitbalRL :		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pacific Division													
Production	S	75,919,139	3,047,581	43,303,723	11,515,244	0	16,374,049	1,678,542	0	0	0	0	0
Transmission	S	11,716,927	392,447	5,966,025	1,514,434	0	2,796,751	1,047,270	0	0	0	0	0
Distribution	S	50,481,592	4,528,066	29,590,373	7,208,305	0	9,154,848	0	0	0	0	0	0
General	S	2,421,482	136,816	1,401,310	296,327	0	497,425	55,789	21,266	8,744	3,805	0	0
Mining Plant	S	4,857,756	124,881	1,583,610	449,658	0	624,782	1,763,146	219,372	83,912	8,395	0	0
Non-Utility Plant	NUTIL	147,889	0	0	0	0	0	0	0	0	0	0	147,889
Total Pacific Division		145,544,785	8,229,791	81,845,041	20,983,968	0	29,447,855	4,544,747	240,638	92,656	12,200	0	147,889
Utah Division													
Production	S	107,536,961	0	0	0	0	0	83,689,053	17,227,576	5,864,893	755,439	0	0
Transmission	S	50,652,597	0	0	0	0	0	42,394,139	5,962,098	2,025,281	271,079	0	0
Distribution	S	94,264,692	0	0	0	0	0	77,981,872	11,866,791	4,416,029	0	0	0
General	S	8,179,360	40,447	488,279	130,462	0	174,155	5,847,978	988,321	457,585	52,133	0	0
Mining Plant	S	1,435,963	37,339	470,301	133,502	0	183,945	520,428	63,485	24,579	2,384	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Utah Division		262,069,573	77,786	958,580	263,964	0	358,100	210,433,470	36,108,271	12,788,367	1,081,035	0	0
PACIFICORP													
Production	S	297,888,295	6,292,547	91,593,863	25,456,978	0	36,703,421	115,451,470	16,115,553	5,345,501	928,962	0	0
Hydro - P	S	28,952,519	615,289	9,194,804	2,455,209	0	3,501,946	11,174,882	1,434,086	496,381	79,922	0	0
Hydro - U	S	8,396,733	190,412	2,685,170	685,257	0	1,040,501	3,237,411	386,173	147,694	24,115	0	0
Transmission	S	180,491,115	4,067,308	55,230,607	14,569,704	0	21,190,782	72,070,546	9,960,359	2,957,059	444,750	0	0
Distribution	S	250,105,456	10,788,509	75,558,513	14,767,970	0	17,135,292	114,768,932	13,913,904	3,172,336	0	0	0
General	S	119,402,488	2,836,812	39,120,372	11,487,884	0	14,142,886	42,696,460	6,599,429	2,331,903	148,409	38,333	0
Mining Plant	S	30,526,586	505,584	10,357,468	1,973,989	0	4,600,225	11,184,128	1,182,946	632,018	90,228	0	0
Non-Utility Plant	NUTIL	(301,185)	0	0	0	0	0	0	0	0	0	0	(301,185)
Total PC (Post Merger)		915,462,007	25,296,461	283,740,797	71,396,991	0	98,315,053	370,583,829	49,592,450	15,082,892	1,716,386	38,333	(301,185)
Total Deferred Taxes		1,323,076,365	33,604,038	366,544,418	92,644,923	0	128,121,008	585,562,046	85,941,359	27,963,915	2,809,621	38,333	(153,296)
Percentage of Total (DITBAL)		100.0002%	2.5398%	27.7040%	7.0022%	0.0000%	9.6836%	44.2576%	6.4956%	2.1137%	0.2124%	0.0029%	-0.0116%

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	11,430,829	608,094	5,418,295	953,893	0	432,692	4,064,721	(47,460)	594	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		5.3198%	47.4007%	8.3449%	0.0000%	3.7853%	35.5593%	-0.4152%	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	1,648,088	44,144	537,220	123,161	0	112,770	750,824	65,649	14,320	0	0	0
CN												
Customer System factor - CN		2.6785%	32.5966%	7.4730%	0.0000%	6.8425%	45.5573%	3.9833%	0.8689%	0.0000%	0.0000%	0.0000%
CNP												
Pacific Division Customers	773,151	0	537,220	123,161	0	112,770	0	0	0	0	0	0
Customer Service Pacific factor - CNP		0.00%	69.48%	15.93%	0.00%	14.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CSU												
Utah Division Customers	830,793	0	0	0	0	0	750,824	65,649	14,320	0	0	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.37%	7.90%	1.72%	0.00%	0.00%	0.00%

CIAC

Contributions in Aid of Construction	Customer Adv. Received	Factor %
Oregon	0	30.7586%
Washington - Other	0	6.9735%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	0	4.4571%
Montana	-	0.0000%
Wyoming PPL	0	7.5134%
Wyoming UPL	0	1.4665%
California	0	3.8111%
Utah	0	45.0198%
Total	1	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	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
						State Specific								
Total Taxable Income			411,874,485	8,144,936	164,711,112	29,354,494	0	55,621,234	107,399,446	21,659,568	195,319	20,405	24,767,381	592
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			411,874,485	8,144,936	164,711,112	29,354,494	0	55,621,234	107,399,446	21,659,568	195,319	20,405	24,767,381	592
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	1.9775%	39.9906%	7.1270%	0.0000%	13.5044%	26.0758%	5.2588%	0.0474%	0.0050%	6.0133%	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	299,770	4,646,729	1,446,553	0	2,089,892	7,103,822	1,022,482	337,173	60,168	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(143,529)	(2,224,847)	(692,608)	0	(1,000,637)	(3,401,300)	(489,563)	(161,438)	(28,808)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	68,485	1,061,581	330,476	0	477,452	1,622,923	233,594	77,030	13,746	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,261)	(50,548)	(15,736)	0	(22,734)	(77,277)	(11,123)	(3,668)	(655)	0	0
Net Plant		12,564,143	221,464	3,432,914	1,068,686	0	1,543,972	5,248,168	755,390	249,097	44,451	0	0
Division Net Plant Nuclear Pacific	**DNPPNP**	100.0000%	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	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%	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	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	301,314	4,670,667	1,454,006	0	2,100,659	7,140,419	1,027,750	338,910	60,478	0	0
	(108)	SG	(8,434,030)	(148,664)	(2,304,439)	(717,385)	0	(1,036,434)	(3,522,978)	(507,077)	(167,213)	(29,839)	0	0
Post-merger	(101)	SG	3,485,613	61,440	952,378	296,481	0	428,337	1,455,975	209,565	69,106	12,332	0	0
	(108)	SG	(240,609)	(4,241)	(65,742)	(20,466)	0	(29,568)	(100,505)	(14,466)	(4,770)	(851)	0	0
	(107)	SG	1,778,549	31,350	485,955	151,281	0	218,561	742,918	106,931	35,262	6,292	0	0
	(120)	SE	1,975,759	33,508	527,048	162,564	0	268,147	806,095	128,368	43,201	6,829	0	0
	(228)	SG	7,220,849	127,280	1,972,960	614,194	0	887,350	3,016,221	434,137	143,161	25,547	0	0
	(228)	SG	1,472,376	25,953	402,299	125,238	0	180,936	615,026	88,523	29,191	5,209	0	0
	(228)	SNNP	3,531,000	62,240	964,779	300,341	0	433,915	1,474,934	212,293	70,006	12,492	0	0
	(228)	SE	1,743,025	29,561	464,965	143,415	0	236,561	711,141	113,247	38,112	6,024	0	0
Total Acct 182.22			29,626,734	519,740	8,070,870	2,509,667	0	3,688,464	12,339,244	1,799,270	594,964	104,514	0	0
Revised Study	(228)	SNNP	112,680	1,986	30,788	9,584	0	13,847	47,068	6,775	2,234	399	0	0
	(228)	SE	941,950	15,975	251,272	77,503	0	127,840	384,308	61,200	20,596	3,256	0	0
December 1993 Adj.			1,054,630	17,961	282,060	87,087	0	141,687	431,376	67,974	22,830	3,654	0	0
Adjusted Acct 182.22			30,681,364	537,701	8,352,930	2,596,755	0	3,830,151	12,770,620	1,867,245	617,794	108,168	0	0
TROJP Trojan Plant Allocator			100.0000%	1.7525%	27.2248%	8.4636%	0.0000%	12.4836%	41.6234%	6.0859%	2.0136%	0.3526%	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	127,280	1,972,960	614,194	0	887,350	3,016,221	434,137	143,161	25,547	0	0
- Postmerger	SG	1,472,376	25,953	402,299	125,238	0	180,936	615,026	88,523	29,191	5,209	0	0
Storage Facility	SE	1,743,025	29,561	464,965	143,415	0	236,561	711,141	113,247	38,112	6,024	0	0
Transition Costs	SNNP	3,531,000	62,240	964,779	300,341	0	433,915	1,474,934	212,293	70,006	12,492	0	0
Total Acct 228.42		13,967,250	245,033	3,805,003	1,183,188	0	1,738,762	5,817,322	848,200	280,469	49,273	0	0
Transition Costs	SNNP	112,680	1,986	30,788	9,584	0	13,847	47,068	6,775	2,234	399	0	0
Storage Facility	SE	941,950	15,975	251,272	77,503	0	127,840	384,308	61,200	20,596	3,256	0	0
December 1993 Adj.		1,054,630	17,961	282,060	87,087	0	141,687	431,376	67,974	22,830	3,654	0	0
Adjusted Acct 228.42		15,021,880	262,995	4,087,063	1,270,275	0	1,880,449	6,248,697	916,175	303,300	52,927	0	0
TROJD		100.0000%	1.7507%	27.2074%	8.4562%	0.0000%	12.5181%	41.5973%	6.0989%	2.0191%	0.3523%	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	51,491,197	1,309,845	15,145,712	4,004,867	0	5,516,164	21,566,773	2,903,610	944,969	99,258	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	96,583	1,497,130	466,065	0	673,342	2,288,780	329,434	108,634	19,386	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	9,537,073	417,758	1,066,538	186,141	0	454,843	1,622,408	228,899	75,328	11,105	5,474,052	0
Total Amortization Expense :		66,507,623	1,824,187	17,709,380	4,657,073	0	6,644,349	25,477,962	3,461,942	1,128,930	129,749	5,474,052	0
Schedule M Amortization Factor		100.0000%	2.7428%	26.6276%	7.0023%	0.0000%	9.9904%	38.3083%	5.2053%	1.6974%	0.1951%	8.2307%	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	139,032,337	2,451,624	38,083,277	11,845,115	0	17,102,030	57,972,229	8,327,073	2,760,568	490,421	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	14,062,389	247,873	3,842,282	1,196,124	0	1,728,088	5,874,000	845,469	278,801	49,752	0	0
Other	Acct 403.4	17,328,517	304,806	4,702,176	1,468,566	0	2,120,565	7,277,918	1,051,928	340,739	61,819	0	0
Transmission	Acct 403.5	53,376,655	940,853	14,584,161	4,540,133	0	6,559,308	22,295,961	3,209,149	1,058,246	188,843	0	0
Distribution	Acct 403.6	122,417,370	4,853,060	42,051,819	10,022,518	0	10,184,469	47,276,982	6,032,853	1,995,670	0	0	0
General	Acct 403.7&8	40,928,218	907,933	12,515,105	3,608,744	0	4,738,322	15,864,309	2,390,035	837,018	66,752	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 :		387,145,485	9,706,149	115,778,819	32,681,200	0	42,432,782	156,561,398	21,856,507	7,271,042	857,588	0	0
Schedule M Depreciation Factor		100.0000%	2.5071%	29.9058%	8.4416%	0.0000%	10.9604%	40.4399%	5.6456%	1.8781%	0.2215%	0.0000%	0.0000%

ANNUAL EMBEDDED COSTS
September-06
AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	24,986,949				Page 2.7, West only
403HP	Hydro Depreciation Expense	11,301,284				Page 2.15, West only
404IP	Hydro Relicensing Amortization	3,287,920				Page 2.16, West only
	Total West Hydro Operating Expense	**39,576,153**				
330 - 336	Hydro Electric Plant in Service	449,438,408				Page 2.23, West only
302 & 186M	Hydro Relicensing	71,538,539				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(189,935,648)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(12,215,990)				Page 2.39, West only
154	Materials and Supplies	(19,221)				Page 2.32, West only
	West Hydro Net Rate Base	**318,806,089**				
	Pre-tax Return	12.52%				
	Rate Base Revenue Requirement	**39,928,557**				
	Annual Embedded Cost					
	West Hydro-Electric Resources	**79,504,710**	4,011,522	19.82	(84,661,687)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	46,348,908	1,923,264	24.10	(32,358,228)	GRID
	Grant Reasonable Portion	(14,411,404)			(14,411,404)	GRID
		31,937,505			(46,769,632)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilites Costs	36,442,604	405,898	89.78	19,831,754	
555	Oregon Annual Qualified Facilites Costs	45,484,159	366,460	124.12	30,487,261	
555	Idaho Annual Qualified Facilites Costs	3,870,333	76,649	50.49	733,570	
555	WYU Annual Qualified Facilites Costs	-	-	-	-	
555	WYP Annual Qualified Facilites Costs	4,762,555	94,695	50.29	887,269	
555	California Annual Qualified Facilites Costs	3,958,249	36,085	109.69	2,481,506	
555	Washington Annual Qualified Facilites Costs	2,014,347	17,346	116.13	1,304,477	
	Total Qualified Facilities Costs	96,532,248	997,133	96.81	55,725,836	GRID

All Other Generation Resources
(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	$/Mwh		Reference
500 - 514	Steam Operation & Maintenance Expense	743,856,564				Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	12,560,311				Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	124,810,411				Page 2.8
555	Other Purchased Power Contracts	1,621,561,763				GRID less QF and Mid-C
4118	SO2 Emission Allowances	(6,525,977)				Page 2.4
	James River and Little Mountain Offset	(9,539,011)				Page 5.2
403SP	Steam Depreciation Expense	139,032,337				Page 2.15
403HP	East Hydro Depreciation Expense	2,761,105				Page 2.15, East only
403OP	Other Generation Depreciation Expense	17,328,517				Page 2.15
403MP	Mining Depreciation Expense	0				Page 2.15
404IP	East Hydro Relicensing Amortization	502,308				Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353				Page 2.17
	Total All Other Operating Expenses	**2,651,827,680**				
310 - 316	Steam Electric Plant in Service	4,526,479,311				Page 2.21
330 - 336	East Hydro Electric Plant in Service	105,396,879				Page 2.23, East only
302 & 186M	East Hydro Relicensing	11,032,657				Page 2.29, East only
340 - 346	Other Electric Plant in Service	560,803,224				Page 2.24
399	Mining	309,506,190				Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,307,115,480)				Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(67,162,912)				Page 2.36
108MP	Other Accumulated Depreciation Reserve	(134,819,152)				Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(42,894,801)				Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(2,662,539)				Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780				Page 2.31
115	Accumulated Provision Acquisition Adjustment	(75,779,301)				Page 2.31
151	Fuel Stock	63,211,000				Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(1,865,359)				Page 2.32
253.98	SO2 Emission Allowances	(15,188,710)				Page 2.34
154	Materials & Supplies	55,560,121				Page 2.32
154	East Hydro Materials & Supplies					
	Total Net Rate Base	**3,141,694,908**				
	Pre-tax Return	12.52%				
	Rate Base Revenue Requirement	**393,478,505**				
	Annual Embedded Cost					
	All Other Generation Resources	**3,045,306,185**	74,414,203	40.92		MWh from GRID
	Total Annual Embedded Costs	**3,253,280,647**	**81,346,123**	**39.99**		

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

10.1.13

10.2 Demand and Energy Loads

September 2006
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-05	31	0800	1,888	643	124	863	2,710	303	153	23	2,687	6,685
Nov-05	29	1900	2,288	649	125	949	2,957	406	135	24	2,933	7,509
Dec-05	15	0900	2,370	681	150	925	3,065	408	146	24	3,041	7,745
Jan-06	10	0900	2,400	736	141	906	3,093	391	154	23	3,069	7,821
Feb-06	2	0900	2,348	670	139	898	3,131	412	159	23	3,108	7,757
Mar-06	2	0800	2,072	649	145	889	2,965	388	152	23	2,942	7,259
Apr-06	6	0800	1,969	612	132	901	2,665	380	155	24	2,641	6,815
May-06	31	1500	1,767	501	118	826	2,976	450	146	26	2,950	6,784
Jun-06	27	1600	1,924	634	138	891	3,512	583	137	32	3,480	7,818
Jul-06	25	1600	2,077	712	145	898	4,224	596	139	36	4,189	8,791
Aug-06	8	1600	2,016	700	142	932	4,088	548	126	34	4,053	8,553
Sep-06	1	1500	1,854	611	120	878	3,590	440	133	30	3,560	7,627
			24,973	7,797	1,619	10,756	38,976	5,306	1,736	323	38,653	91,163

- (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-05	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-05	29	1900	-	-	-	-	-	-	-	-	-	-
Dec-05	15	0900	-	-	-	-	(80)	-	-	-	(80)	(80)
Jan-06	10	0900	-	-	-	-	(80)	-	-	-	(80)	(80)
Feb-06	2	0900	-	-	-	-	-	-	-	-	-	-
Mar-06	2	0800	-	-	-	-	-	-	-	-	-	-
Apr-06	6	0800	-	-	-	-	-	-	-	-	-	-
May-06	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-06	27	1600	-	-	-	-	(80)	-	-	-	(80)	(80)
Jul-06	25	1600	-	-	-	-	(80)	-	-	-	(80)	(80)
Aug-06	8	1600	-	-	-	-	(80)	-	-	-	(80)	(80)
Sep-06	1	1500	-	-	-	-	(80)	-	-	-	(80)	(80)
			-	-	-	-	(480)	-	-	-	(480)	(480)

= 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-05	31	0800	1,888	643	124	863	2,710	303	153	23	2,687	6,685
Nov-05	29	1900	2,288	649	125	949	2,957	406	135	24	2,933	7,509
Dec-05	15	0900	2,370	681	150	925	2,985	408	146	24	2,961	7,665
Jan-06	10	0900	2,400	736	141	906	3,013	391	154	23	2,989	7,741
Feb-06	2	0900	2,348	670	139	898	3,131	412	159	23	3,108	7,757
Mar-06	2	0800	2,072	649	145	889	2,965	388	152	23	2,942	7,259
Apr-06	6	0800	1,969	612	132	901	2,665	380	155	24	2,641	6,815
May-06	31	1500	1,767	501	118	826	2,976	450	146	26	2,950	6,784
Jun-06	27	1600	1,924	634	138	891	3,432	583	137	32	3,400	7,738
Jul-06	25	1600	2,077	712	145	898	4,144	596	139	36	4,109	8,711
Aug-06	8	1600	2,016	700	142	932	4,008	548	126	34	3,973	8,473
Sep-06	1	1500	1,854	611	120	878	3,510	440	133	30	3,480	7,547
			24,973	7,797	1,619	10,756	38,496	5,306	1,736	323	38,173	90,683

+ 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-05	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-05	29	1900	-	-	-	-	-	-	-	-	-	-
Dec-05	15	0900	-	-	-	-	-	-	-	-	-	-
Jan-06	10	0900	-	-	-	-	-	-	-	-	-	-
Feb-06	2	0900	-	-	-	-	-	-	-	-	-	-
Mar-06	2	0800	-	-	-	-	-	-	-	-	-	-
Apr-06	6	0800	-	-	-	-	-	-	-	-	-	-
May-06	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-06	27	1600	-	-	-	-	-	-	-	-	-	-
Jul-06	25	1600	-	-	-	-	-	-	-	-	-	-
Aug-06	8	1600	-	-	-	-	-	-	-	-	-	-
Sep-06	1	1500	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-

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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-05	31	0800	1,888	643	124	863	2,710	303	153	23	2,687	6,685
Nov-05	29	1900	2,288	649	125	949	2,957	406	135	24	2,933	7,509
Dec-05	15	0900	2,370	681	150	925	2,985	408	146	24	2,961	7,665
Jan-06	10	0900	2,400	736	141	906	3,013	391	154	23	2,989	7,741
Feb-06	2	0900	2,348	670	139	898	3,131	412	159	23	3,108	7,757
Mar-06	2	0800	2,072	649	145	889	2,965	388	152	23	2,942	7,259
Apr-06	6	0800	1,969	612	132	901	2,665	380	155	24	2,641	6,815
May-06	31	1500	1,767	501	118	826	2,976	450	146	26	2,950	6,784
Jun-06	27	1600	1,924	634	138	891	3,432	583	137	32	3,400	7,738
Jul-06	25	1600	2,077	712	145	898	4,144	596	139	36	4,109	8,711
Aug-06	8	1600	2,016	700	142	932	4,008	548	126	34	3,973	8,473
Sep-06	1	1500	1,854	611	120	878	3,510	440	133	30	3,480	7,547
			24,973	7,797	1,619	10,756	38,496	5,306	1,736	323	38,173	90,683

September 2006
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-05	31	0800	1,062,567	372,189	64,084	604,101	1,690,733	215,752	103,925	14,533	1,676,200	4,113,351
Nov-05	29	1900	1,307,237	387,707	68,812	646,909	1,764,717	255,911	89,714	14,225	1,750,492	4,521,007
Dec-05	15	0900	1,383,904	429,544	82,616	657,783	1,927,218	283,662	104,412	15,512	1,911,707	4,869,140
Jan-06	10	0900	1,405,609	454,721	80,054	646,335	1,974,122	273,305	112,117	15,214	1,958,908	4,946,262
Feb-06	2	0900	1,242,787	361,775	71,540	577,669	1,844,069	256,010	100,642	13,623	1,830,446	4,454,491
Mar-06	2	0800	1,189,276	370,992	74,500	623,516	1,858,718	262,768	105,649	14,568	1,844,150	4,485,419
Apr-06	6	0800	1,093,064	334,187	70,416	603,303	1,648,295	247,454	104,675	14,690	1,633,605	4,101,394
May-06	31	1500	1,156,117	317,783	75,521	591,717	1,785,900	300,771	106,212	15,797	1,770,103	4,334,022
Jun-06	27	1600	1,167,308	356,014	82,682	602,591	1,826,744	365,123	93,101	16,903	1,809,841	4,493,563
Jul-06	25	1600	1,236,563	387,735	95,362	626,729	2,248,554	440,194	97,359	19,689	2,228,865	5,132,495
Aug-06	8	1600	1,219,235	383,572	89,949	651,379	2,190,662	377,880	88,793	18,889	2,171,773	5,001,471
Sep-06	1	1500	1,154,170	352,535	73,817	605,119	1,810,314	281,485	91,585	15,754	1,794,560	4,369,025
			14,617,837	4,508,755	929,353	7,437,150	22,570,046	3,560,315	1,198,184	189,397	22,380,649	54,821,641

- (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-05	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-05	29	1900	-	-	-	-	-	-	-	-	-	-
Dec-05	15	0900	-	-	-	-	(3,863)	-	-	-	(3,863)	(3,863)
Jan-06	10	0900	-	-	-	-	(3,856)	-	-	-	(3,856)	(3,856)
Feb-06	2	0900	-	-	-	-	-	-	-	-	-	-
Mar-06	2	0800	-	-	-	-	-	-	-	-	-	-
Apr-06	6	0800	-	-	-	-	-	-	-	-	-	-
May-06	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-06	27	1600	-	-	-	-	(4,046)	-	-	-	(4,046)	(4,046)
Jul-06	25	1600	-	-	-	-	(3,698)	-	-	-	(3,698)	(3,698)
Aug-06	8	1600	-	-	-	-	(4,249)	-	-	-	(4,249)	(4,249)
Sep-06	1	1500	-	-	-	-	(3,665)	-	-	-	(3,665)	(3,665)
			-	-	-	-	(23,377)	-	-	-	(23,377)	(23,377)

= 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-05	31	0800	1,062,567	372,189	64,084	604,101	1,690,733	215,752	103,925	14,533	1,676,200	4,113,351
Nov-05	29	1900	1,307,237	387,707	68,812	646,909	1,764,717	255,911	89,714	14,225	1,750,492	4,521,007
Dec-05	15	0900	1,383,904	429,544	82,616	657,783	1,923,356	283,662	104,412	15,512	1,907,844	4,865,278
Jan-06	10	0900	1,405,609	454,721	80,054	646,335	1,970,267	273,305	112,117	15,214	1,955,053	4,942,407
Feb-06	2	0900	1,242,787	361,775	71,540	577,669	1,844,069	256,010	100,642	13,623	1,830,446	4,454,491
Mar-06	2	0800	1,189,276	370,992	74,500	623,516	1,858,718	262,768	105,649	14,568	1,844,150	4,485,419
Apr-06	6	0800	1,093,064	334,187	70,416	603,303	1,648,295	247,454	104,675	14,690	1,633,605	4,101,394
May-06	31	1500	1,156,117	317,783	75,521	591,717	1,785,900	300,771	106,212	15,797	1,770,103	4,334,022
Jun-06	27	1600	1,167,308	356,014	82,682	602,591	1,822,698	365,123	93,101	16,903	1,805,795	4,489,516
Jul-06	25	1600	1,236,563	387,735	95,362	626,729	2,244,856	440,194	97,359	19,689	2,225,167	5,128,797
Aug-06	8	1600	1,219,235	383,572	89,949	651,379	2,186,413	377,880	88,793	18,889	2,167,524	4,997,222
Sep-06	1	1500	1,154,170	352,535	73,817	605,119	1,806,649	281,485	91,585	15,754	1,790,895	4,365,360
			14,617,837	4,508,755	929,353	7,437,150	22,546,669	3,560,315	1,198,184	189,397	22,357,272	54,798,264

+ 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-05	31	0800	-	-	-	-	-	-	-	-	-	-
Nov-05	29	1900	-	-	-	-	-	-	-	-	-	-
Dec-05	15	0900	-	-	-	-	-	-	-	-	-	-
Jan-06	10	0900	-	-	-	-	-	-	-	-	-	-
Feb-06	2	0900	-	-	-	-	-	-	-	-	-	-
Mar-06	2	0800	-	-	-	-	-	-	-	-	-	-
Apr-06	6	0800	-	-	-	-	-	-	-	-	-	-
May-06	31	1500	-	-	-	-	-	-	-	-	-	-
Jun-06	27	1600	-	-	-	-	-	-	-	-	-	-
Jul-06	25	1600	-	-	-	-	-	-	-	-	-	-
Aug-06	8	1600	-	-	-	-	-	-	-	-	-	-
Sep-06	1	1500	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-

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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-05	31	0800	1,062,567	372,189	64,084	604,101	1,690,733	215,752	103,925	14,533	1,676,200	4,113,351
Nov-05	29	1900	1,307,237	387,707	68,812	646,909	1,764,717	255,911	89,714	14,225	1,750,492	4,521,007
Dec-05	15	0900	1,383,904	429,544	82,616	657,783	1,923,356	283,662	104,412	15,512	1,907,844	4,865,278
Jan-06	10	0900	1,405,609	454,721	80,054	646,335	1,970,267	273,305	112,117	15,214	1,955,053	4,942,407
Feb-06	2	0900	1,242,787	361,775	71,540	577,669	1,844,069	256,010	100,642	13,623	1,830,446	4,454,491
Mar-06	2	0800	1,189,276	370,992	74,500	623,516	1,858,718	262,768	105,649	14,568	1,844,150	4,485,419
Apr-06	6	0800	1,093,064	334,187	70,416	603,303	1,648,295	247,454	104,675	14,690	1,633,605	4,101,394
May-06	31	1500	1,156,117	317,783	75,521	591,717	1,785,900	300,771	106,212	15,797	1,770,103	4,334,022
Jun-06	27	1600	1,167,308	356,014	82,682	602,591	1,822,698	365,123	93,101	16,903	1,805,795	4,489,516
Jul-06	25	1600	1,236,563	387,735	95,362	626,729	2,244,856	440,194	97,359	19,689	2,225,167	5,128,797
Aug-06	8	1600	1,219,235	383,572	89,949	651,379	2,186,413	377,880	88,793	18,889	2,167,524	4,997,222
Sep-06	1	1500	1,154,170	352,535	73,817	605,119	1,806,649	281,485	91,585	15,754	1,790,895	4,365,360
			14,617,837	4,508,755	929,353	7,437,150	22,546,669	3,560,315	1,198,184	189,397	22,357,272	54,798,264

September 06
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	124.1	1,888.0	643.2	0.0	862.7	2,686.6	303.3	153.4	23.4	
Nov-04	124.8	2,288.4	649.2	0.0	948.6	2,933.1	405.9	135.1	24.1	
Dec-04	149.8	2,369.9	680.8	0.0	925.4	2,960.7	407.8	146.1	24.2	
Jan-05	141.2	2,400.0	735.5	0.0	906.1	2,989.5	391.3	154.5	23.3	
Feb-05	138.6	2,347.9	670.3	0.0	897.7	3,108.0	412.0	158.8	23.3	
Mar-05	144.7	2,071.7	649.3	0.0	888.6	2,942.4	388.0	151.6	23.1	
Apr-05	132.4	1,969.3	612.3	0.0	901.1	2,641.1	379.7	155.1	23.8	
May-05	118.0	1,766.8	500.9	0.0	825.9	2,949.7	450.4	145.6	26.3	
Jun-05	137.8	1,923.8	633.7	0.0	891.4	3,399.9	582.6	136.9	31.7	
Jul-05	144.7	2,077.0	712.0	0.0	897.6	4,108.6	596.1	139.3	35.8	
Aug-05	142.1	2,016.4	699.5	0.0	932.5	3,973.5	548.1	126.4	34.1	
Sep-05	120.4	1,853.9	610.6	0.0	878.3	3,479.8	440.3	133.5	30.3	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	
Juris % by Division	3.5854%	55.3176%	17.2718%	0.0000%	23.8253%	83.8265%	11.6508%	3.8127%	0.7100%	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	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	
System Capacity Factor	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%	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	64,084	1,062,567	372,189	0	604,101	1,676,200	215,752	103,925	14,533	
Nov-04	68,812	1,307,237	387,707	0	646,909	1,750,492	255,911	89,714	14,225	
Dec-04	82,616	1,383,904	429,544	0	657,783	1,907,844	283,662	104,412	15,512	
Jan-05	80,054	1,405,609	454,721	0	646,335	1,955,053	273,305	112,117	15,214	
Feb-05	71,540	1,242,787	361,775	0	577,669	1,830,446	256,010	100,642	13,623	
Mar-05	74,500	1,189,276	370,992	0	623,516	1,844,150	262,768	105,649	14,568	
Apr-05	70,416	1,093,064	334,187	0	603,303	1,633,605	247,454	104,675	14,690	
May-05	75,521	1,156,117	317,783	0	591,717	1,770,103	300,771	106,212	15,797	
Jun-05	82,682	1,167,308	356,014	0	602,591	1,805,795	365,123	93,101	16,903	
Jul-05	95,362	1,236,563	387,735	0	626,729	2,225,167	440,194	97,359	19,689	
Aug-05	89,949	1,219,235	383,572	0	651,379	2,167,524	377,880	88,793	18,889	
Sep-05	73,817	1,154,170	352,535	0	605,119	1,790,895	281,485	91,585	15,754	
Load Curtailment	0	0	0	0	0	0	0	0	0	
Total	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	
Juris % by Division	3.3803%	53.1691%	16.3996%	0.0000%	27.0510%	81.8793%	13.0390%	4.3881%	0.6936%	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	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	
System Energy Factor	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%	100.00%
Divisional Energy - Pacific	3.3803%	53.1691%	16.3996%	0.0000%	27.0510%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.8793%	13.0390%	4.3881%	0.6936%	100.00%
System Generation Factor	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	100.00%
Divisional Generation - Pacific	3.5338%	54.7773%	17.0525%	0.0000%	24.6364%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.3425%	11.9958%	3.9557%	0.7059%	100.00%
System Capacity (kw)										
Accord	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	90,683.0
Modified Accord	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	90,683.0
Rolled-In	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	90,683.0
Rolled-In with Hydro Adj.	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	90,683.0
Rolled-In with Off-Sys Adj.	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	90,683.0
System Capacity Factor										
Accord	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%	100.00%
Modified Accord	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%	100.00%
Rolled-In	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%	100.00%
Rolled-In with Hydro Adj.	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%	100.00%
Rolled-In with Off-Sys Adj.	1.7849%	27.5389%	8.5985%	0.0000%	11.8610%	42.0949%	5.8507%	1.9146%	0.3565%	100.00%
System Energy (kwh)										
Accord	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	54,798,264
Modified Accord	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	54,798,264
Rolled-In	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	54,798,264
Rolled-In with Hydro Adj.	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	54,798,264
Rolled-In with Off-Sys Adj.	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	54,798,264
System Energy Factor										
Accord	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%	100.00%
Modified Accord	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%	100.00%
Rolled-In	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%	100.00%
Rolled-In with Hydro Adj.	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%	100.00%
Rolled-In with Off-Sys Adj.	1.6960%	26.6757%	8.2279%	0.0000%	13.5719%	40.7992%	6.4971%	2.1865%	0.3456%	100.00%
System Generation Factor										
Accord	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	100.00%
Modified Accord	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	100.00%
Rolled-In	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	100.00%
Rolled-In with Hydro Adj.	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	100.00%
Rolled-In with Off-Sys Adj.	1.7627%	27.3231%	8.5058%	0.0000%	12.2887%	41.7710%	6.0123%	1.9826%	0.3538%	100.00%

September 06
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	124.1	1,888.0	643.2	0.0	862.7	2,686.6	303.3	153.4	23.4	0.0	3,518.0	3,166.7	2,710.0	23.4
Nov-04	124.8	2,288.4	649.2	0.0	948.6	2,933.1	405.9	135.1	24.1	0.0	4,011.0	3,498.3	2,957.2	24.1
Dec-04	149.8	2,369.9	680.8	0.0	925.4	2,960.7	407.8	146.1	24.2	0.0	4,125.8	3,538.8	2,984.8	24.2
Jan-05	141.2	2,400.0	735.5	0.0	906.1	2,989.5	391.3	154.5	23.3	0.0	4,182.9	3,558.5	3,012.8	23.3
Feb-05	138.6	2,347.9	670.3	0.0	897.7	3,108.0	412.0	158.8	23.3	0.0	4,054.6	3,702.2	3,131.4	23.3
Mar-05	144.7	2,071.7	649.3	0.0	888.6	2,942.4	388.0	151.6	23.1	0.0	3,754.2	3,505.1	2,965.5	23.1
Apr-05	132.4	1,969.3	612.3	0.0	901.1	2,641.1	379.7	155.1	23.8	0.0	3,615.1	3,199.7	2,664.9	23.8
May-05	118.0	1,766.8	500.9	0.0	825.9	2,949.7	450.4	145.6	26.3	0.0	3,211.7	3,571.9	2,976.0	26.3
Jun-05	137.8	1,923.8	633.7	0.0	891.4	3,399.9	582.6	136.9	31.7	0.0	3,586.7	4,151.0	3,431.5	31.7
Jul-05	144.7	2,077.0	712.0	0.0	897.6	4,108.6	596.1	139.3	35.8	0.0	3,831.3	4,879.8	4,144.4	35.8
Aug-05	142.1	2,016.4	699.5	0.0	932.5	3,973.5	548.1	126.4	34.1	0.0	3,790.5	4,682.1	4,007.6	34.1
Sep-05	120.4	1,853.9	610.6	0.0	878.3	3,479.8	440.3	133.5	30.3	0.0	3,463.3	4,083.9	3,510.1	30.3
Total Coin. Peak	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3	0.0	45,145.0	45,538.0	38,496.2	323.3
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	1,618.6	24,973.1	7,797.4	0.0	10,755.9	38,172.9	5,305.5	1,736.2	323.3					

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 06

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-05	29,034	6.68%	8.3	126.2	43.0	0.0	57.7	179.6	20.3	10.2	1.6	
Nov-05	21,437	4.93%	6.2	112.9	32.0	0.0	46.8	144.7	20.0	6.7	1.2	
Dec-05	29,911	6.89%	10.3	163.2	46.9	0.0	63.7	203.9	28.1	10.1	1.7	
Jan-06	26,685	6.14%	8.7	147.4	45.2	0.0	55.7	183.6	24.0	9.5	1.4	
Feb-06	20,606	4.74%	6.6	111.4	31.8	0.0	42.6	147.4	19.5	7.5	1.1	
Mar-06	14,345	3.30%	4.8	68.4	21.4	0.0	29.3	97.2	12.8	5.0	0.8	
Apr-06	21,595	4.97%	6.6	97.9	30.4	0.0	44.8	131.3	18.9	7.7	1.2	
May-06	43,170	9.94%	11.7	175.6	49.8	0.0	82.1	293.1	44.8	14.5	2.6	
Jun-06	40,633	9.35%	12.9	179.9	59.3	0.0	83.4	318.0	54.5	12.8	3.0	
Jul-06	71,074	16.36%	23.7	339.8	116.5	0.0	146.8	672.2	97.5	22.8	5.9	
Aug-06	69,916	16.09%	22.9	324.5	112.6	0.0	150.1	639.5	88.2	20.3	5.5	
Sep-06	46,014	10.59%	12.8	196.4	64.7	0.0	93.0	368.6	46.6	14.1	3.2	
	434,421	100.00%	135	2,044	654	-	896	3,379	475	141	29	
SSCCT Factor			1.74%	26.36%	8.43%	0.00%	11.56%	43.58%	6.13%	1.82%	0.37%	100.00%
SSGCT Factor			1.74%	26.29%	8.34%	0.00%	12.01%	43.03%	6.33%	1.89%	0.37%	100.00%

September 06

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-05	211,678	77,895	289,573	10.78%	13.4	203.5	69.3	0.0	93.0	289.6	32.7	16.5	2.5	
Nov-05	221,183	137,940	359,123	13.37%	16.7	305.9	86.8	0.0	126.8	392.1	54.3	18.1	3.2	
Dec-05	244,032	142,785	386,817	14.40%	21.6	341.2	98.0	0.0	133.2	426.3	58.7	21.0	3.5	
Jan-06	229,693	142,710	372,403	13.86%	19.6	332.7	102.0	0.0	125.6	414.4	54.2	21.4	3.2	
Feb-06	163,666	69,030	232,696	8.66%	12.0	203.4	58.1	0.0	77.8	269.2	35.7	13.8	2.0	
Mar-06	236,391	-	236,391	8.80%	12.7	182.3	57.1	0.0	78.2	258.9	34.1	13.3	2.0	
Apr-06	228,129	-	228,129	8.49%	11.2	167.2	52.0	0.0	76.5	224.3	32.2	13.2	2.0	
May-06	207,104	(78,020)	129,084	4.80%	5.7	84.9	24.1	0.0	39.7	141.7	21.6	7.0	1.3	
Jun-06	220,960	(137,880)	83,080	3.09%	4.3	59.5	19.6	0.0	27.6	105.1	18.0	4.2	1.0	
Jul-06	239,643	(142,450)	97,193	3.62%	5.2	75.1	25.8	0.0	32.5	148.6	21.6	5.0	1.3	
Aug-06	249,684	(142,580)	107,104	3.99%	5.7	80.4	27.9	0.0	37.2	158.4	21.9	5.0	1.4	
Sep-06	233,936	(68,810)	165,126	6.15%	7.4	113.9	37.5	0.0	54.0	213.9	27.1	8.2	1.9	
	2,686,099	620	2,686,719	100.00%	135	2,150	658	-	902	3,042	412	147	25	
SSCCH Factor					1.81%	28.77%	8.81%	0.00%	12.07%	40.72%	5.52%	1.96%	0.34%	100.00%
SSGCH Factor					1.77%	28.40%	8.72%	0.00%	12.48%	40.61%	5.65%	2.03%	0.34%	100.00%

September 06

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-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-06	56,800	11%	14.8	207.1	68.2	0.0	96.0	366.0	62.7	14.7	3.4	
Jul-06	167,200	32%	45.8	658.2	225.6	0.0	284.4	1302.0	188.9	44.1	11.4	
Aug-06	177,600	34%	47.8	678.7	235.5	0.0	313.9	1337.6	184.5	42.5	11.5	
Sep-06	126,000	24%	28.8	442.7	145.8	0.0	209.8	831.0	105.2	31.9	7.2	
	527,600	100%	137	1,987	675	-	904	3,837	541	133	33	
SSCC Factor			1.66%	24.09%	8.19%	0.00%	10.96%	46.52%	6.56%	1.62%	0.41%	100.00%
SSGC Factor			1.70%	24.29%	8.08%	0.00%	11.47%	45.53%	6.85%	1.69%	0.40%	100.00%

September 06

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	4,451	68,994	21,478	-	31,031	105,477	15,182	5,006	893	-	252,513
Chelan - Rocky Reach	5,404	83,772	26,079	-	37,677	128,068	18,433	6,079	1,085	-	306,596
Grant - Wanapum		507,861	158,100								665,962
Grant - Priest Rapids		40,508									40,508
Grant Displacement		356,883									356,883
Grant Surplus		68,596									68,596
Grant Meaningful Priority		232,206									232,206
Total	9,855	1,358,821	205,657	-	68,707	233,545	33,615	11,085	1,978	-	1,923,264
MC Factor	0.5124%	70.6518%	10.6931%	0.0000%	3.5724%	12.1432%	1.7478%	0.5764%	0.1029%	0.0000%	100.0000%

September 06

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	64,084	1,062,567	372,189	0	604,101	1,676,200	215,752	103,925	14,533	0	2,102,941	2,010,410	1,690,733	14,533
Nov-04	68,812	1,307,237	387,707	0	646,909	1,750,492	255,911	89,714	14,225	0	2,410,665	2,110,342	1,764,717	14,225
Dec-04	82,616	1,383,904	429,544	0	657,783	1,907,844	283,662	104,412	15,512	0	2,553,847	2,311,431	1,923,356	15,512
Jan-05	80,054	1,405,609	454,721	0	646,335	1,955,053	273,305	112,117	15,214	0	2,586,718	2,355,688	1,970,267	15,214
Feb-05	71,540	1,242,787	361,775	0	577,669	1,830,446	256,010	100,642	13,623	0	2,253,770	2,200,721	1,844,069	13,623
Mar-05	74,500	1,189,276	370,992	0	623,516	1,844,150	262,768	105,649	14,568	0	2,258,284	2,227,135	1,858,718	14,568
Apr-05	70,416	1,093,064	334,187	0	603,303	1,633,605	247,454	104,675	14,690	0	2,100,970	2,000,424	1,648,295	14,690
May-05	75,521	1,156,117	317,783	0	591,717	1,770,103	300,771	106,212	15,797	0	2,141,139	2,192,883	1,785,900	15,797
Jun-05	82,682	1,167,308	356,014	0	602,591	1,805,795	365,123	93,101	16,903	0	2,208,595	2,280,921	1,822,698	16,903
Jul-05	95,362	1,236,563	387,735	0	626,729	2,225,167	440,194	97,359	19,689	0	2,346,388	2,782,409	2,244,856	19,689
Aug-05	89,949	1,219,235	383,572	0	651,379	2,167,524	377,680	88,793	18,889	0	2,344,136	2,653,086	2,186,413	18,889
Sep-05	73,817	1,154,170	352,535	0	605,119	1,790,895	281,485	91,585	15,754	0	2,185,641	2,179,719	1,806,649	15,754
Total Input	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	0	27,493,095	27,305,168	22,546,669	189,397
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	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Oct-04	0	0	0	0	0	0	0	0	0	0	0	0	0
Nov-04	0	0	0	0	0	0	0	0	0	0	0	0	0
Dec-04	0	0	0	0	0	0	0	0	0	0	0	0	0
Jan-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Feb-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Mar-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Apr-05	0	0	0	0	0	0	0	0	0	0	0	0	0
May-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Jun-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Aug-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Sep-05	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy	929,353	14,617,837	4,508,755	0	7,437,150	22,357,272	3,560,315	1,198,184	189,397	27,493,095	27,305,168	22,546,669	189,397

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

MONTH	Pacific	Utah	MONTH	Pacific	Utah	Rolled-In Data Input	Hydro Data Input Pacific	Hydro Data Input Utah	Firm Off-system Data Pacific	Firm Off-system Data Utah Act	Ut Off Sys 100% LF	Days in Months
Oct-04	0	0	1-Jan	0	0	0	0	0	0	0	0	31
Nov-04	0	0	1-Feb	0	0	0	0	0	0	0	0	28
Dec-04	0	0	1-Mar	0	0	0	0	0	0	0	0	31
Jan-05	0	0	1-Apr	0	0	0	0	0	0	0	0	30
Feb-05	0	0	1-May	0	0	0	0	0	0	0	0	31
Mar-05	0	0	1-Jun	0	0	0	0	0	0	0	0	30
Apr-05	0	0	1-Jul	0	0	0	0	0	0	0	0	31
May-05	0	0	1-Aug	0	0	0	0	0	0	0	0	31
Jun-05	0	0	1-Sep	0	0	0	0	0	0	0	0	30
Jul-05	0	0	1-Oct	0	0	0	0	0	0	0	0	31
Aug-05	0	0	1-Nov	0	0	0	0	0	0	0	0	30
Sep-05	0	0	1-Dec	0	0	0	0	0	0	0	0	31
Total Pk	0	0	Total Pk	0	0		0	0	0	0	0	

September 06

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-05	29,034	6.68%	4,283	71,015	24,875	-	40,374	112,026	14,419	6,946	971	
Nov-05	21,437	4.93%	3,396	64,507	19,132	-	31,923	86,380	12,628	4,427	702	
Dec-05	29,911	6.89%	5,688	95,286	29,576	-	45,290	131,361	19,531	7,189	1,068	
Jan-06	26,685	6.14%	4,917	86,342	27,932	-	39,702	120,092	16,788	6,887	935	
Feb-06	20,606	4.74%	3,393	58,951	17,161	-	27,401	86,826	12,144	4,774	646	
Mar-06	14,345	3.30%	2,460	39,270	12,250	-	20,588	60,894	8,677	3,489	481	
Apr-06	21,595	4.97%	3,500	54,336	16,612	-	29,990	81,206	12,301	5,203	730	
May-06	43,170	9.94%	7,505	114,888	31,579	-	58,801	175,902	29,889	10,555	1,570	
Jun-06	40,633	9.35%	7,734	109,184	33,300	-	56,363	168,904	34,152	8,708	1,581	
Jul-06	71,074	16.36%	15,602	202,309	63,436	-	102,537	364,050	72,018	15,928	3,221	
Aug-06	69,916	16.09%	14,477	196,225	61,732	-	104,833	348,843	60,816	14,290	3,040	
Sep-06	46,014	10.59%	7,819	122,251	37,341	-	64,095	189,694	29,815	9,701	1,669	
	434,421	100.00%	80,774	1,214,563	374,925	-	621,898	1,926,179	323,178	98,097	16,614	
SSECT Factor			1.73%	26.08%	8.05%	0.00%	13.36%	41.37%	6.94%	2.11%	0.36%	100.00%

September 06

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-05	211,678	77,895	289,573	10.78%	6,907	114,523	40,114	-	65,110	180,660	23,254	11,201	1,566	
Nov-05	221,183	137,940	359,123	13.37%	9,198	174,733	51,823	-	86,470	233,981	34,207	11,992	1,901	
Dec-05	244,032	142,785	386,817	14.40%	11,895	199,246	61,843	-	94,704	274,680	40,840	15,033	2,233	
Jan-06	229,693	142,710	372,403	13.86%	11,096	194,830	63,028	-	89,588	270,987	37,882	15,540	2,109	
Feb-06	163,666	69,030	232,696	8.66%	6,196	107,637	31,333	-	50,032	158,534	22,173	8,717	1,180	
Mar-06	236,391	-	236,391	8.80%	6,555	104,638	32,642	-	54,860	162,257	23,120	9,296	1,282	
Apr-06	228,129	-	228,129	8.49%	5,979	92,812	28,376	-	51,226	138,709	21,011	8,888	1,247	
May-06	207,104	(78,020)	129,084	4.80%	3,628	55,546	15,268	-	28,429	85,045	14,451	5,103	759	
Jun-06	220,960	(137,880)	83,080	3.09%	2,557	36,096	11,009	-	18,634	55,840	11,291	2,879	523	
Jul-06	239,643	(142,450)	97,193	3.62%	3,450	44,733	14,026	-	22,672	80,497	15,924	3,522	712	
Aug-06	249,684	(142,580)	107,104	3.99%	3,586	48,604	15,291	-	25,967	86,407	15,064	3,540	753	
Sep-06	233,936	(68,810)	165,126	6.15%	4,537	70,935	21,667	-	37,191	110,069	17,300	5,629	968	
	2,686,099	620	2,686,719	100.00%	75,583	1,244,334	386,421	-	624,881	1,837,665	276,516	101,338	15,234	
SSECH Factor					1.66%	27.28%	8.47%	0.00%	13.70%	40.28%	6.06%	2.22%	0.33%	100.00%

September 06

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-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-05	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-06	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-06	56,800	11%	8901.3	125669.3	38327.5	0.0	64873.3	194407.0	39308.1	10023.0	1819.7	
Jul-06	167,200	32%	30220.9	391875.1	122875.7	0.0	198614.6	705170.4	139500.5	30853.7	6239.6	
Aug-06	177,600	34%	30278.6	410417.4	129117.6	0.0	219266.3	729628.9	127201.5	29889.5	6358.4	
Sep-06	126,000	24%	17628.8	275635.7	84191.5	0.0	144512.8	427696.7	67223.4	21872.1	3762.3	
	527,600	100%	87,030	1,203,597	374,512	-	627,267	2,056,903	373,234	92,638	18,180	
SSEC Factor			1.80%	24.90%	7.75%	0.00%	12.98%	42.56%	7.72%	1.92%	0.38%	100.00%

ELECTRIC OPERATION REVENUES

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Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
4118	GAINS FROM DISPOSITION OF S02 ALLOWANCES	SE	(2,266)	(40)	(605)	(194)	0	(323)	(897)	(152)	(47)	(8)	0	0
	TOTAL ACCOUNT 411		**(2,266)**	**(40)**	**(605)**	**(194)**	**0**	**(323)**	**(897)**	**(152)**	**(47)**	**(8)**	**0**	**0**
4211	GAIN ON DISPOSITION OF PROPERTY	OR	115	0	115	0	0	0	0	0	0	0	0	0
4211	GAIN ON DISPOSITION OF PROPERTY	SG	(1,801)	(35)	(501)	(156)	0	(239)	(714)	(116)	(33)	(7)	0	0
4211	GAIN ON DISPOSITION OF PROPERTY	UT	(2)	0	0	0	0	0	(2)	0	0	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	CN	44	1	14	3	0	3	20	2	0	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	OR	46	0	46	0	0	0	0	0	0	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	SG	52	1	14	4	0	7	20	3	1	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	SO	131	4	39	11	0	15	53	8	2	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	WA	2	0	0	2	0	0	0	0	0	0	0	0
4212	LOSS ON DISPOSITION OF PROPERTY	WYP	2	0	0	0	0	2	0	0	0	0	0	0
	TOTAL ACCOUNT 421		**(1,412)**	**(29)**	**(273)**	**(135)**	**0**	**(212)**	**(623)**	**(103)**	**(30)**	**(7)**	**0**	**0**
4401	RESIDENTIAL SALES	CA	32,610	32,610	0	0	0	0	0	0	0	0	0	0
4401	RESIDENTIAL SALES	IDU	46,093	0	0	0	0	0	0	46,093	0	0	0	0
4401	RESIDENTIAL SALES	OR	388,493	0	388,493	0	0	0	0	0	0	0	0	0
4401	RESIDENTIAL SALES	UT	417,906	0	0	0	0	0	417,906	0	0	0	0	0
4401	RESIDENTIAL SALES	WA	92,823	0	0	92,823	0	0	0	0	0	0	0	0
4401	RESIDENTIAL SALES	WYP	56,933	0	0	0	0	56,933	0	0	0	0	0	0
4401	RESIDENTIAL SALES	WYU	8,003	0	0	0	0	0	0	0	8,003	0	0	0
4403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	IDU	(21,290)	0	0	0	0	0	0	(21,290)	0	0	0	0
4403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	OR	(58,685)	0	(58,685)	0	0	0	0	0	0	0	0	0
4403	BPA REG BILL BALANCING ACCT-RESIDENTIAL	WA	(16,793)	0	0	(16,793)	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 440		**946,093**	**32,610**	**329,809**	**76,030**	**0**	**56,933**	**417,906**	**24,803**	**8,003**	**0**	**0**	**0**
4421	COMMERCIAL SALES	CA	26,644	26,644	0	0	0	0	0	0	0	0	0	0
4421	COMMERCIAL SALES	IDU	23,383	0	0	0	0	0	0	23,383	0	0	0	0
4421	COMMERCIAL SALES	OR	260,257	0	260,257	0	0	0	0	0	0	0	0	0
4421	COMMERCIAL SALES	UT	392,015	0	0	0	0	0	392,015	0	0	0	0	0
4421	COMMERCIAL SALES	WA	76,878	0	0	76,878	0	0	0	0	0	0	0	0
4421	COMMERCIAL SALES	WYP	70,518	0	0	0	0	70,518	0	0	0	0	0	0
4421	COMMERCIAL SALES	WYU	6,531	0	0	0	0	0	0	0	6,531	0	0	0
44212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	IDU	(271)	0	0	0	0	0	0	(271)	0	0	0	0
44212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	OR	(40)	0	(40)	0	0	0	0	0	0	0	0	0
44212	BPA REG BILL BALANCING ACCT - INDUSTRIAL	WA	(98)	0	0	(98)	0	0	0	0	0	0	0	0
44214	BPA REG BILL BALANCING ACCT - IRRIGATION	IDU	(12,263)	0	0	0	0	0	0	(12,263)	0	0	0	0
44214	BPA REG BILL BALANCING ACCT - IRRIGATION	OR	(1,533)	0	(1,533)	0	0	0	0	0	0	0	0	0
44214	BPA REG BILL BALANCING ACCT - IRRIGATION	WA	(1,943)	0	0	(1,943)	0	0	0	0	0	0	0	0
44215	BPA REG BILL BALANCING ACCT - COMMERCIAL	IDU	(1,354)	0	0	0	0	0	0	(1,354)	0	0	0	0
44215	BPA REG BILL BALANCING ACCT - COMMERCIAL	OR	(3,120)	0	(3,120)	0	0	0	0	0	0	0	0	0
44215	BPA REG BILL BALANCING ACCT - COMMERCIAL	WA	(1,522)	0	0	(1,522)	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	3,652	3,652	0	0	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	55,230	0	0	0	0	0	0	55,230	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	117,920	0	117,920	0	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	274,569	0	0	0	0	0	274,569	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	46,322	0	0	46,322	0	0	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	191,190	0	0	0	0	191,190	0	0	0	0	0	0
4422	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	31,534	0	0	0	0	0	0	0	31,534	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	CA	2,236	2,236	0	0	0	0	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	IDU	32,875	0	0	0	0	0	0	32,875	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	OR	10,457	0	10,457	0	0	0	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	UT	8,513	0	0	0	0	0	8,513	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	WA	10,784	0	0	10,784	0	0	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	WYP	1,150	0	0	0	0	1,150	0	0	0	0	0	0
4423	INDUSTRIAL SALES - IRRIGATION	WYU	97	0	0	0	0	0	0	0	97	0	0	0
	TOTAL ACCOUNT 442		**1,620,611**	**32,531**	**383,942**	**130,421**	**0**	**262,858**	**675,097**	**97,599**	**38,162**	**0**	**0**	**0**
4441	PUBLIC STREET AND HIGHWAY LIGHTING	CA	327	327	0	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	231	0	0	0	0	0	0	231	0	0	0	0

ELECTRIC OPERATION REVENUES

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4441	PUBLIC STREET AND HIGHWAY LIGHTING	OR	4,505	0	4,505	0	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	UT	8,592	0	0	0	0	0	8,592	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	WA	940	0	0	940	0	0	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,393	0	0	0	0	1,393	0	0	0	0	0	0
4441	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	341	0	0	0	0	0	0	0	341	0	0	0
	TOTAL ACCOUNT 444		**16,330**	**327**	**4,505**	**940**	**0**	**1,393**	**8,592**	**231**	**341**	**0**	**0**	**0**
4451	OTHER SALES TO PUBLIC AUTHORITIES	UT	18,231	0	0	0	0	0	18,231	0	0	0	0	0
	TOTAL ACCOUNT 445		**18,231**	**0**	**0**	**0**	**0**	**0**	**18,231**	**0**	**0**	**0**	**0**	**0**
4471	ON-SYSTEM WHOLESALE - FIRM	FERC	5,620	0	0	0	0	0	0	0	0	5,620	0	0
4471	ON-SYSTEM WHOLESALE - FIRM	OR	920	0	920	0	0	0	0	0	0	0	0	0
4471	ON-SYSTEM WHOLESALE - FIRM	WYP	26	0	0	0	0	26	0	0	0	0	0	0
44712	PRE-MERGER FIRM SALES - PPD	SG	18,405	357	5,120	1,590	0	2,439	7,300	1,186	342	72	0	0
447122	PRE-MERGER FIRM SALES - UPD	SG	22,787	442	6,339	1,968	0	3,020	9,037	1,469	423	90	0	0
44713	POST MERGER FIRM	SG	227,741	4,418	63,350	19,670	0	30,179	90,321	14,681	4,227	895	0	0
44714	SHORT-TERM FIRM WHOLESALE SALES	SG	363,776	7,057	101,190	31,419	0	48,206	144,272	23,450	6,752	1,429	0	0
4472	SALES FOR RESALE - REVENUE ESTIMATES	SG	19,423	377	5,403	1,678	0	2,574	7,703	1,252	360	76	0	0
4475	OFF-SYSTEM WHOLESALE - NON FIRM	SE	11,712	209	3,128	1,004	0	1,670	4,634	783	242	42	0	0
44761	BOOKOUTS NETTED - GAINS	SG	(14,875)	(289)	(4,138)	(1,285)	0	(1,971)	(5,899)	(959)	(276)	(58)	0	0
44762	TRADING NETTED - GAINS	SG	3,898	76	1,084	337	0	517	1,546	251	72	15	0	0
4479	TRANSMISSION SERVICE	FERC	779	0	0	0	0	0	0	0	0	779	0	0
4479	TRANSMISSION SERVICE	WYP	5	0	0	0	0	5	0	0	0	0	0	0
	TOTAL ACCOUNT 447		**660,220**	**12,648**	**182,395**	**56,380**	**0**	**86,664**	**258,914**	**42,114**	**12,142**	**8,961**	**0**	**0**
44911	PROV FOR RATE REFUNDS - RESIDENTIAL	UT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 449		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
450	FORFEITED DISCOUNTS & INTEREST	CA	17	17	0	0	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	IDU	(0)	0	0	0	0	0	0	(0)	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	OR	(8)	0	(8)	0	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	UT	0	0	0	0	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	WA	(10)	0	0	(10)	0	0	0	0	0	0	0	0
450	FORFEITED DISCOUNTS & INTEREST	WYU	(0)	0	0	0	0	0	0	0	(0)	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	CA	119	119	0	0	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	IDU	92	0	0	0	0	0	0	92	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	OR	1,504	0	1,504	0	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	UT	1,466	0	0	0	0	0	1,466	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	WA	247	0	0	247	0	0	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	WYP	206	0	0	0	0	206	0	0	0	0	0	0
4501	FORFEITED DISCOUNT & INTEREST-RESIDENT	WYU	34	0	0	0	0	0	0	0	34	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	CA	39	39	0	0	0	0	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	IDU	36	0	0	0	0	0	0	36	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	OR	456	0	456	0	0	0	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	UT	520	0	0	0	0	0	520	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	WA	101	0	0	101	0	0	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	WYP	83	0	0	0	0	83	0	0	0	0	0	0
4502	FORFEITED DISCOUNT & INTEREST-COMMERCIAL	WYU	13	0	0	0	0	0	0	0	13	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	CA	7	7	0	0	0	0	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	IDU	79	0	0	0	0	0	0	79	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	OR	87	0	87	0	0	0	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	UT	211	0	0	0	0	0	211	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	WA	44	0	0	44	0	0	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	WYP	50	0	0	0	0	50	0	0	0	0	0	0
4503	FORFEITED DISCOUNT & INTEREST-INDUSTRIAL	WYU	5	0	0	0	0	0	0	0	5	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	CA	(1)	(1)	0	0	0	0	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	IDU	1	0	0	0	0	0	0	1	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	OR	(20)	0	(20)	0	0	0	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	UT	81	0	0	0	0	0	81	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WA	0	0	0	0	0	0	0	0	0	0	0	0

ELECTRIC OPERATION REVENUES

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4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WYP	1	0	0	0	0	1	0	0	0	0	0	0
4504	GOVERNMENTAL, MUNICIPAL & ALL OTHER	WYU	(1)	0	0	0	0	0	0	0	(1)	0	0	0
	TOTAL ACCOUNT 450		**5,461**	**183**	**2,019**	**382**	**0**	**339**	**2,278**	**209**	**51**	**0**	**0**	**0**
451	MISCELLANEOUS SERVICE REVENUES	CA	2	2	0	0	0	0	0	0	0	0	0	0
451	MISCELLANEOUS SERVICE REVENUES	OR	(2)	0	(2)	0	0	0	0	0	0	0	0	0
451	MISCELLANEOUS SERVICE REVENUES	WA	(0)	0	0	(0)	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	CA	39	39	0	0	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	IDU	123	0	0	0	0	0	0	123	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	OR	1,393	0	1,393	0	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	UT	1,150	0	0	0	0	0	1,150	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	WA	223	0	0	223	0	0	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	WYP	154	0	0	0	0	154	0	0	0	0	0	0
4511	ACCOUNT SERVICE CHARGE	WYU	16	0	0	0	0	0	0	0	16	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	1	1	0	0	0	0	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	2	0	0	0	0	0	0	2	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	28	0	28	0	0	0	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	39	0	0	0	0	0	39	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	7	0	0	7	0	0	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	4	0	0	0	0	4	0	0	0	0	0	0
4512	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	CA	92	92	0	0	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	IDU	71	0	0	0	0	0	0	71	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	OR	117	0	117	0	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	SO	4	0	1	0	0	0	1	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	UT	3,697	0	0	0	0	0	3,697	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	WA	5	0	0	5	0	0	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	WYP	39	0	0	0	0	39	0	0	0	0	0	0
4513	OTHER WEATHERIZATION LOANS	WYU	70	0	0	0	0	0	0	0	70	0	0	0
45131	WEATHERIZATION LOANS 8%	CA	0	0	0	0	0	0	0	0	0	0	0	0
45135	WEATHERIZATION LOANS 12% 12 MONTHS	IDU	4	0	0	0	0	0	0	4	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	CA	1	1	0	0	0	0	0	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	IDU	0	0	0	0	0	0	0	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	UT	151	0	0	0	0	0	151	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	WA	11	0	0	11	0	0	0	0	0	0	0	0
45141	ENERGY FINANSWER (NEW COMMERCIAL)	WYP	0	0	0	0	0	0	0	0	0	0	0	0
45143	INDUSTRIAL FINANSWER	CA	5	5	0	0	0	0	0	0	0	0	0	0
45143	INDUSTRIAL FINANSWER	WA	6	0	0	6	0	0	0	0	0	0	0	0
45144	ENERGY FINANSWER LIGHT PRO	CA	3	3	0	0	0	0	0	0	0	0	0	0
45144	ENERGY FINANSWER LIGHT PRO	WA	12	0	0	12	0	0	0	0	0	0	0	0
45149	ENERGY FINANSWER 12,000	UT	2	0	0	0	0	0	2	0	0	0	0	0
45149	ENERGY FINANSWER 12,000	WYU	1	0	0	0	0	0	0	0	1	0	0	0
45153	IRRIGATION FINANSWER	CA	4	4	0	0	0	0	0	0	0	0	0	0
45153	IRRIGATION FINANSWER	OR	0	0	0	0	0	0	0	0	0	0	0	0
45154	RETROFIT ENERGY FINANSWER	UT	2	0	0	0	0	0	2	0	0	0	0	0
4519	HASSLE FREE WATER HEATER (OREGON ONLY)	OR	(0)	0	(0)	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 451		**7,474**	**147**	**1,537**	**264**	**0**	**197**	**5,042**	**199**	**87**	**0**	**0**	**0**
453	SALES OF WATER AND WATER POWER	SG	170	3	47	15	0	23	67	11	3	1	0	0
	TOTAL ACCOUNT 453		**170**	**3**	**47**	**15**	**0**	**23**	**67**	**11**	**3**	**1**	**0**	**0**
454	RENT FROM ELECTRIC PROPERTY	SO	987	26	290	82	0	114	396	59	18	2	0	0
4541	RENTS - COMMON	CA	1,430	1,430	0	0	0	0	0	0	0	0	0	0
4541	RENTS - COMMON	IDU	462	0	0	0	0	0	0	462	0	0	0	0
4541	RENTS - COMMON	OR	5,997	0	5,997	0	0	0	0	0	0	0	0	0
4541	RENTS - COMMON	SG	1,560	30	434	135	0	207	619	101	29	6	0	0
4541	RENTS - COMMON	SO	826	22	243	68	0	95	332	49	15	2	0	0
4541	RENTS - COMMON	UT	4,891	0	0	0	0	0	4,891	0	0	0	0	0
4541	RENTS - COMMON	WA	549	0	0	549	0	0	0	0	0	0	0	0
4541	RENTS - COMMON	WYP	487	0	0	0	0	487	0	0	0	0	0	0

ELECTRIC OPERATION REVENUES

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
4541	RENTS - COMMON	WYU	24	0	0	0	0	0	0	0	24	0	0	0
4542	RENTS - NON COMMON	CA	(1)	(1)	0	0	0	0	0	0	0	0	0	0
4542	RENTS - NON COMMON	OR	72	0	72	0	0	0	0	0	0	0	0	0
4542	RENTS - NON COMMON	UT	8	0	0	0	0	0	8	0	0	0	0	0
4543	MCI FOGWIRE REVENUES	SG	3,352	65	932	289	0	444	1,329	216	62	13	0	0
	TOTAL ACCOUNT 454		**20,645**	**1,573**	**7,969**	**1,124**	**0**	**1,346**	**7,575**	**887**	**148**	**24**	**0**	**0**
45613	INCOME FROM FISH, WILDLIFE, & RECREATION	SG	11	0	3	1	0	1	4	1	0	0	0	0
45615	UTAH SBC OFFSET	OTHER	30,403	0	0	0	0	0	0	0	0	0	30,403	0
45616	POST-MERGER FIRM WHEELING REVENUE	SG	14,819	287	4,122	1,280	0	1,964	5,877	955	275	58	0	0
456177	REC WHEELING REVENUE - UPD	SG	818	16	227	71	0	108	324	53	15	3	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	CA	-	0	0	0	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	IDU	4,317	0	0	0	0	0	0	4,317	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	OR	25,467	0	25,467	0	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	OTHER	508	0	0	0	0	0	0	0	0	0	508	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	SE	4,342	77	1,159	372	0	619	1,718	290	90	16	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	SG	25,027	486	6,962	2,162	0	3,316	9,926	1,613	465	98	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	SO	819	22	241	68	0	94	329	49	15	2	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	UT	513	0	0	0	0	0	513	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	WA	2,712	0	0	2,712	0	0	0	0	0	0	0	0
4562	OTHER ELECTRIC REV (EXCLUDING WHEELING)	WYP	198	0	0	0	0	198	0	0	0	0	0	0
45626	PRE-MERGER FIRM WHEELING REVENUE - PPD	SG	3,617	70	1,006	312	0	479	1,435	233	67	14	0	0
456266	PRE-MERGER FIRM WHEELING REVENUE - UPD	SG	13,975	271	3,887	1,207	0	1,852	5,543	901	259	55	0	0
4564	DEF DSM REV - CARRYING CHARGES	OTHER	465	0	0	0	0	0	0	0	0	0	465	0
45665	NON-FIRM WHEELING REVENUE	SE	13,331	238	3,560	1,142	0	1,900	5,274	891	276	48	0	0
45666	SHORT TERM FIRM WHEELING	SG	4,021	78	1,118	347	0	533	1,595	259	75	16	0	0
	TOTAL ACCOUNT 456		**145,362**	**1,546**	**47,754**	**9,674**	**0**	**11,066**	**32,536**	**9,563**	**1,537**	**311**	**31,376**	**0**
Total Revenue			**3,436,920**	**81,498**	**959,098**	**274,901**	**0**	**420,285**	**1,424,721**	**175,362**	**60,397**	**9,282**	**31,376**	**0**

B2. O&M EXPENSE

OPERATION & MAINTENANCE EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
500	OPERATION SUPERVISION AND ENGINEERING	SG	20,723	402	5,764	1,790	0	2,746	8,219	1,336	385	81	0	0
500	OPERATION SUPERVISION AND ENGINEERING	SSGCH	1,579	31	453	139	0	205	620	96	30	6	0	0
	TOTAL ACCOUNT 500		**22,302**	**433**	**6,217**	**1,929**	**0**	**2,952**	**8,838**	**1,432**	**415**	**87**	**0**	**0**
501	FUEL CONSUMED	SE	79	1	21	7	-	11	31	5	2	0	-	-
5011	FUEL CONSUMED - COAL	SE	417,724	7,457	111,559	35,798	0	59,549	165,267	27,929	8,649	1,515	0	0
5011	FUEL CONSUMED - COAL	SSECH	52,142	934	14,262	4,575	0	7,311	20,507	3,272	1,099	181	0	0
50111	UNDISTRIBUTED FUELS CREDIT	SE	(21,994)	(393)	(5,874)	(1,885)	0	(3,135)	(8,701)	(1,471)	(455)	(80)	0	0
5012	FUEL HANDLING COSTS - COAL	SE	2,693	48	719	231	0	384	1,066	180	56	10	0	0
5012	FUEL HANDLING COSTS - COAL	SSECH	1,099	20	301	96	0	154	432	69	23	4	0	0
5013	STARTUP FUEL - GAS	SE	87	2	23	7	0	12	34	6	2	0	0	0
50135	FUEL CONSUMED - GAS	SE	905	16	242	78	0	129	358	61	19	3	0	0
5014	FUEL CONSUMED - DIESEL	SE	8	0	2	1	0	1	3	1	0	0	0	0
50145	START-UP FUEL DIESEL	SE	5,158	92	1,377	442	0	735	2,041	345	107	19	0	0
50145	START-UP FUEL DIESEL	SSECH	137	2	38	12	0	19	54	9	3	0	0	0
5015	FUEL CONSUMED - RESIDUAL DISPOSAL	SE	130	2	35	11	0	19	51	9	3	0	0	0
50151	ASH & ASH BYPRODUCTS SALES	SE	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
	TOTAL ACCOUNT 501		**458,168**	**8,182**	**122,706**	**39,373**	**0**	**65,190**	**181,143**	**30,414**	**9,506**	**1,654**	**0**	**0**
502	STEAM EXPENSES	SG	30,490	592	8,481	2,633	0	4,040	12,092	1,966	566	120	0	0
502	STEAM EXPENSES	SSGCH	2,121	42	608	186	0	276	832	129	40	8	0	0
	TOTAL ACCOUNT 502		**32,611**	**633**	**9,089**	**2,820**	**0**	**4,316**	**12,925**	**2,094**	**606**	**128**	**0**	**0**
503	STEAM FROM OTHER SOURCES	SE	4,213	75	1,125	361	0	601	1,667	282	87	15	0	0
	TOTAL ACCOUNT 503		**4,213**	**75**	**1,125**	**361**	**0**	**601**	**1,667**	**282**	**87**	**15**	**0**	**0**
505	ELECTRIC EXPENSES	SG	2,821	55	785	244	0	374	1,119	182	52	11	0	0
505	ELECTRIC EXPENSES	SSGCH	1,154	23	331	101	0	150	453	70	22	4	0	0
	TOTAL ACCOUNT 505		**3,975**	**77**	**1,115**	**345**	**0**	**524**	**1,571**	**252**	**74**	**15**	**0**	**0**
506	MISCELLANEOUS STEAM POWER EXPENSES	SG	16,907	328	4,703	1,460	0	2,240	6,705	1,090	314	66	0	0
506	MISCELLANEOUS STEAM POWER EXPENSES	SSGCH	1,564	31	448	137	0	204	614	95	30	6	0	0
5061	MISC STEAM EXP - CONSUMABLES	SG	645	13	179	56	0	85	256	42	12	3	0	0
50611	MISC STEAM EXP - PLANT CLEANUP	SG	142	3	40	12	0	19	56	9	3	1	0	0
50612	MISC STEAM EXP - UNION MEETINGS	SG	85	2	24	7	0	11	34	5	2	0	0	0
50613	MISC STEAM EXP - COMPUTER EXP	SG	609	12	169	53	0	81	242	39	11	2	0	0
50614	MISC STEAM EXP - OFFICE ADMINISTRATION	SG	521	10	145	45	0	69	207	34	10	2	0	0
50615	MISC STEAM EXP - COMMUNICATIONS	SG	290	6	81	25	0	38	115	19	5	1	0	0
50616	MISC STEAM EXP - FIRE SUPPRESSION	SG	68	1	19	6	0	9	27	4	1	0	0	0
5062	MISC STEAM - ENVIRONMENTAL	SG	1,184	23	329	102	0	157	469	76	22	5	0	0
5065	MISC STEAM EXP - SECURITY	SG	295	6	82	25	0	39	117	19	5	1	0	0
5066	MISC STEAM EXP - SAFETY	SG	471					62	187	30	9			
5067	MISC STEAM EXP - TRAINING	SG	2,026	39	563	175	0	268	803	131	38	8	0	0
5068	MISC STEAM EXP - TRAVEL PAY	SG	12	0	3	1	0	2	5	1	0	0	0	0
5069	MISC STEAM EXP - WATER SUPPLY	SG	351	7	98	30	0	47	139	23	7	1	0	0
50699	MISC STEAM EXP - MISCELLANEOUS	SG	422	8	117	36	0	56	167	27	8	2	0	0
	TOTAL ACCOUNT 506		**25,590**	**488**	**7,001**	**2,172**	**0**	**3,387**	**10,142**	**1,644**	**476**	**98**	**0**	**0**

OPERATION & MAINTENANCE EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
507	RENTS (STEAM GENERATION)	SG	864	17	240	75	0	114	343	56	16	3	0	0
507	RENTS (STEAM GENERATION)	SSGCH	2	0	1	0	0	0	1	0	0	0	0	0
	TOTAL ACCOUNT 507		**866**	**17**	**241**	**75**	**0**	**115**	**344**	**56**	**16**	**3**	**0**	**0**
510	MAINTENANCE SUPERVISION AND ENGINEERING	SG	5,079	99	1,413	439	0	673	2,014	327	94	20	0	0
510	MAINTENANCE SUPERVISION AND ENGINEERING	SSGCH	2,536	50	727	223	0	330	995	154	48	9	0	0
	TOTAL ACCOUNT 510		**7,615**	**148**	**2,140**	**662**	**0**	**1,003**	**3,009**	**481**	**142**	**29**	**0**	**0**
511	MAINTENANCE OF STRUCTURES	SG	16,800	326	4,673	1,451	0	2,226	6,663	1,083	312	66	0	0
511	MAINTENANCE OF STRUCTURES	SSGCH	728	14	209	64	0	95	285	44	14	3	0	0
	TOTAL ACCOUNT 511		**17,527**	**340**	**4,882**	**1,515**	**0**	**2,321**	**6,948**	**1,127**	**326**	**69**	**0**	**0**
512	MAINTENANCE OF BOILER PLANT	SG	85,163	1,652	23,689	7,356	0	11,285	33,775	5,490	1,581	335	0	0
512	MAINTENANCE OF BOILER PLANT	SSGCH	3,536	69	1,014	311	0	460	1,387	214	67	13	0	0
	TOTAL ACCOUNT 512		**88,699**	**1,722**	**24,703**	**7,666**	**0**	**11,745**	**35,163**	**5,704**	**1,648**	**348**	**0**	**0**
513	MAINTENANCE OF ELECTRIC PLANT	SG	29,490	572	8,203	2,547	0	3,908	11,695	1,901	547	116	0	0
513	MAINTENANCE OF ELECTRIC PLANT	SSGCH	850	17	244	75	0	111	334	52	16	3	0	0
	TOTAL ACCOUNT 513		**30,340**	**589**	**8,447**	**2,622**	**0**	**4,018**	**12,029**	**1,953**	**563**	**119**	**0**	**0**
514	MAINTENANCE OF MISC STEAM PLANT	SG	6,816	132	1,896	589	0	903	2,703	439	127	27	0	0
514	MAINTENANCE OF MISC STEAM PLANT	SSGCH	2,117	42	607	186	0	275	831	128	40	8	0	0
	TOTAL ACCOUNT 514		**8,932**	**174**	**2,503**	**775**	**0**	**1,179**	**3,534**	**568**	**167**	**35**	**0**	**0**
535	OPERATION SUPERVISION AND ENGINEERING	SG-U	557	11	155	48	0	74	221	36	10	2	0	0
535	OPERATION SUPERVISION AND ENGINEERING	SG-P	3,813	74	1,061	329	0	505	1,512	246	71	15	0	0
	TOTAL ACCOUNT 535		**4,370**	**85**	**1,216**	**377**	**0**	**579**	**1,733**	**282**	**81**	**17**	**0**	**0**
536	WATER FOR POWER	SG-U	72	1	20	6	0	10	29	5	1	0	0	0
536	WATER FOR POWER	SG-P	87	2	24	8	0	12	35	6	2	0	0	0
	TOTAL ACCOUNT 536		**159**	**3**	**44**	**14**	**0**	**21**	**63**	**10**	**3**	**1**	**0**	**0**
537	HYDRAULIC EXPENSES	SG-U	602	12	167	52	0	80	239	39	11	2	0	0
537	HYDRAULIC EXPENSES	SG-P	3,627	70	1,009	313	0	481	1,438	234	67	14	0	0
	TOTAL ACCOUNT 537		**4,229**	**82**	**1,176**	**365**	**0**	**560**	**1,677**	**273**	**78**	**17**	**0**	**0**
538	ELECTRIC EXPENSES	SG-P	18	0	5	2	0	2	7	1	0	0	0	0
538	ELECTRIC EXPENSES	SG-U	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 538		**18**	**0**	**5**	**2**	**0**	**2**	**7**	**1**	**0**	**0**	**0**	**0**
539	MISC HYDRAULIC POWER GENERATION EXPENSES	SG-U	7,507	146	2,088	648	0	995	2,977	484	139	29	0	0
539	MISC HYDRAULIC POWER GENERATION EXPENSES	SG-P	8,903	173	2,476	769	0	1,180	3,531	574	165	35	0	0
	TOTAL ACCOUNT 539		**16,410**	**318**	**4,565**	**1,417**	**0**	**2,175**	**6,508**	**1,058**	**305**	**64**	**0**	**0**
540	RENTS (HYDRO GENERATION)	SG-U	24	0	7	2	0	3	9	2	0	0	0	0
540	RENTS (HYDRO GENERATION)	SG-P	162	3	45	14	0	21	64	10	3	1	0	0
	TOTAL ACCOUNT 540		**186**	**4**	**52**	**16**	**0**	**25**	**74**	**12**	**3**	**1**	**0**	**0**

OPERATION & MAINTENANCE EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
542	MAINTENANCE OF STRUCTURES	SG-U	109	2	30	9	0	14	43	7	2	0	0	0
542	MAINTENANCE OF STRUCTURES	SG-P	946	18	263	82	0	125	375	61	18	4	0	0
	TOTAL ACCOUNT 542		**1,055**	**20**	**294**	**91**	**0**	**140**	**419**	**68**	**20**	**4**	**0**	**0**
543	MAINT OF RESERVOIRS, DAMS AND WATERWAYS	SG-U	1,012	20	282	87	0	134	401	65	19	4	0	0
543	MAINT OF RESERVOIRS, DAMS AND WATERWAYS	SG-P	969	19	270	84	0	128	384	62	18	4	0	0
	TOTAL ACCOUNT 543		**1,981**	**38**	**551**	**171**	**0**	**263**	**786**	**128**	**37**	**8**	**0**	**0**
544	MAINTENANCE OF ELECTRIC PLANT	SG-U	816	16	227	71	0	108	324	53	15	3	0	0
544	MAINTENANCE OF ELECTRIC PLANT	SG-P	1,536	30	427	133	0	204	609	99	29	6	0	0
	TOTAL ACCOUNT 544		**2,352**	**46**	**654**	**203**	**0**	**312**	**933**	**152**	**44**	**9**	**0**	**0**
545	MAINTENANCE OF MISC HYDRAULIC PLANT	SG-U	757	15	211	65	0	100	300	49	14	3	0	0
545	MAINTENANCE OF MISC HYDRAULIC PLANT	SG-P	1,753	34	488	151	0	232	695	113	33	7	0	0
	TOTAL ACCOUNT 545		**2,510**	**49**	**698**	**217**	**0**	**333**	**995**	**162**	**47**	**10**	**0**	**0**
546	OPERATION SUPERVISION AND ENGINEERING	SG	426	8	119	37	0	56	169	27	8	2	0	0
	TOTAL ACCOUNT 546		**426**	**8**	**119**	**37**	**0**	**56**	**169**	**27**	**8**	**2**	**0**	**0**
547	FUEL	SE	54,761	978	14,625	4,693	0	7,807	21,666	3,661	1,134	199	0	0
547	FUEL	SSECT	10,601	192	2,769	898	0	1,515	4,221	751	215	40	0	0
	TOTAL ACCOUNT 547		**65,362**	**1,170**	**17,394**	**5,591**	**0**	**9,322**	**25,886**	**4,412**	**1,348**	**239**	**0**	**0**
548	GENERATION EXPENSES	SG	5,805	113	1,615	501	0	769	2,302	374	108	23	0	0
548	GENERATION EXPENSES	SSGCT	3,583	70	968	306	0	478	1,438	244	65	15	0	0
	TOTAL ACCOUNT 548		**9,388**	**182**	**2,583**	**807**	**0**	**1,247**	**3,740**	**618**	**172**	**38**	**0**	**0**
549	MISC OTHER POWER GENERATION EXPENSES	SG	1,456	28	405	126	0	193	578	94	27	6	0	0
549	MISC OTHER POWER GENERATION EXPENSES	SSGCT	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 549		**1,456**	**28**	**405**	**126**	**0**	**193**	**578**	**94**	**27**	**6**	**0**	**0**
550	RENTS (OTHER GENERATION)	SG	339	7	94	29	0	45	134	22	6	1	0	0
550	RENTS (OTHER GENERATION)	SSGCT	17,020	332	4,599	1,453	0	2,271	6,828	1,158	307	72	0	0
	TOTAL ACCOUNT 550		**17,359**	**338**	**4,694**	**1,482**	**0**	**2,316**	**6,963**	**1,180**	**314**	**73**	**0**	**0**
552	MAINTENANCE OF STRUCTURES	SG	4	0	1	0	0	0	1	0	0	0	0	0
552	MAINTENANCE OF STRUCTURES	SSGCT	147	3	40	13	0	20	59	10	3	1	0	0
	TOTAL ACCOUNT 552		**151**	**3**	**41**	**13**	**0**	**20**	**60**	**10**	**3**	**1**	**0**	**0**
553	MAINT OF GENERATING AND ELECTRIC PLANT	SG	224	4	62	19	0	30	89	14	4	1	0	0
553	MAINT OF GENERATING AND ELECTRIC PLANT	SSGCT	1,090	21	295	93	0	145	437	74	20	5	0	0
	TOTAL ACCOUNT 553		**1,314**	**26**	**357**	**112**	**0**	**175**	**526**	**89**	**24**	**5**	**0**	**0**
554	MAINT OF MISC OTHER POWER GEN PLANT	SG	79	2	22	7	0	10	31	5	1	0	0	0
554	MAINT OF MISC OTHER POWER GEN PLANT	SSGCT	190	4	51	16	0	25	76	13	3	1	0	0
	TOTAL ACCOUNT 554		**269**	**5**	**73**	**23**	**0**	**36**	**108**	**18**	**5**	**1**	**0**	**0**
55511	REGIONAL BILL INTCHG REC/DEL-OR (PACIF)	OR	(63,680)	0	(63,680)	0	0	0	0	0	0	0	0	0

OPERATION & MAINTENANCE EXPENSE

Allocation Method: Revised Protocol
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Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
55512	REGIONAL BILL INTCHG REC/DEL-WA (PACIF)	WA	(20,053)	0	0	(20,053)	0	0	0	0	0	0	0	0
555133	REGIONAL BILL INTCHG REC/DEL-ID (UTAH)	IDU	(35,179)	0	0	0	0	0	0	(35,179)	0	0	0	0
55525	OTHER ENERGY PURCHASES, INTCHG REC/DEL	SE	19,107	341	5,103	1,637	0	2,724	7,559	1,277	396	69	0	0
55555	IPP ENERGY PURCHASE	SG	22,787	442	6,339	1,968	0	3,020	9,037	1,469	423	90	0	0
55561	BOOKOUTS NETTED - LOSSES	SG	15,662	304	4,357	1,353	0	2,075	6,211	1,010	291	62	0	0
55562	TRADING NETTED - LOSSES	SG	(96)	(2)	(27)	(8)	0	(13)	(38)	(6)	(2)	(0)	0	0
55565	PRE-MERGER FIRM ENERGY PURCHASES - PPL	SE	69,118	1,234	18,459	5,923	0	9,853	27,346	4,621	1,431	251	0	0
55566	PRE-MERGER DEMAND PURCHASES-PPL	SG	75,223	1,459	20,924	6,497	0	9,968	29,833	4,849	1,396	296	0	0
55567	POST-MERG FIRM PURCHASES/DEMAND & ENERGY	SG	560,027	10,865	155,780	48,369	0	74,212	222,105	36,101	10,394	2,200	0	0
55568	PRE-MERGER DEMAND PURCHASES - UPL	SG	10,357	201	2,881	895	0	1,372	4,108	668	192	41	0	0
55569	PRE-MERGER FIRM ENERGY PURCHASES - UPL	SE	30,800	550	8,226	2,640	0	4,391	12,186	2,059	638	112	0	0
5557	CONSRVTN & RENEW DISC - PURCHASED POWER	SE	(1,881)	(34)	(502)	(161)	0	(268)	(744)	(126)	(39)	(7)	0	0
	TOTAL ACCOUNT 555		**682,193**	**15,360**	**157,859**	**49,060**	**0**	**107,335**	**317,603**	**16,744**	**15,120**	**3,112**	**0**	**0**
556	SYSTEM CONTROL AND LOAD DISPATCHING	SG	1,403	27	390	121	0	186	556	90	26	6	0	0
	TOTAL ACCOUNT 556		**1,403**	**27**	**390**	**121**	**0**	**186**	**556**	**90**	**26**	**6**	**0**	**0**
557	OTHER EXPENSES	SG	44,300	859	12,323	3,826	0	5,870	17,569	2,856	822	174	0	0
557	OTHER EXPENSES	SSGCT	60	1	16	5	0	8	24	4	1	0	0	0
5571	PRODUCTION RELATED EXPENSES - THERMAL	SG	0	0	0	0	0	0	0	0	0	0	0	0
5578	OTH EXP - CHOLLA CONTRA ASSET AMORTIZATI	IDU	(16)	0	0	0	0	0	0	(16)	0	0	0	0
5578	OTH EXP - CHOLLA CONTRA ASSET AMORTIZATI	OR	(27)	0	(27)	0	0	0	0	0	0	0	0	0
5578	OTH EXP - CHOLLA CONTRA ASSET AMORTIZATI	WA	(49)	0	0	(49)	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 557		**44,268**	**861**	**12,312**	**3,783**	**0**	**5,878**	**17,593**	**2,843**	**823**	**174**	**0**	**0**
560	OPERATION SUPERVISION AND ENGINEERING	SG	5,102	99	1,419	441	0	676	2,023	329	95	20	0	0
	TOTAL ACCOUNT 560		**5,102**	**99**	**1,419**	**441**	**0**	**676**	**2,023**	**329**	**95**	**20**	**0**	**0**
561	LOAD DISPATCHING	SG	4,760	92	1,324	411	0	631	1,888	307	88	19	0	0
	TOTAL ACCOUNT 561		**4,760**	**92**	**1,324**	**411**	**0**	**631**	**1,888**	**307**	**88**	**19**	**0**	**0**
562	STATION EXPENSES (TRANSMISSION)	SG	697	14	194	60	0	92	276	45	13	3	0	0
	TOTAL ACCOUNT 562		**697**	**14**	**194**	**60**	**0**	**92**	**276**	**45**	**13**	**3**	**0**	**0**
563	OVERHEAD LINE EXPENSES	SG	2,103	41	585	182	0	279	834	136	39	8	0	0
	TOTAL ACCOUNT 563		**2,103**	**41**	**585**	**182**	**0**	**279**	**834**	**136**	**39**	**8**	**0**	**0**
565	TRANSMISSION OF ELECTRICITY BY OTHERS	SG	(423)	(8)	(118)	(37)	0	(56)	(168)	(27)	(8)	(2)	0	0
5651	SHORT-TERM FIRM WHEELING	SG	9,608	186	2,673	830	0	1,273	3,811	619	178	38	0	0
56525	NON-FIRM WHEELING EXPENSE	SE	3,007	54	803	258	0	429	1,190	201	62	11	0	0
56526	PRE-MERGER FIRM WHEELING EXPENSE - PPL	SG	36,255	703	10,085	3,131	0	4,804	14,379	2,337	673	142	0	0
56527	PRE-MERGER FIRM WHEELING - UPL	SG	170	3	47	15	0	23	67	11	3	1	0	0
56546	POST-MERGER FIRM WHEELING EXP	SG	30,337	589	8,439	2,620	0	4,020	12,031	1,956	563	119	0	0
	TOTAL ACCOUNT 565		**78,954**	**1,527**	**21,929**	**6,817**	**0**	**10,493**	**31,310**	**5,097**	**1,472**	**309**	**0**	**0**
566	MISC TRANSMISSION EXPENSES	SG	141	3	39	12	0	19	56	9	3	1	0	0
	TOTAL ACCOUNT 566		**141**	**3**	**39**	**12**	**0**	**19**	**56**	**9**	**3**	**1**	**0**	**0**

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567	RENTS (TRANSMISSION)	SG	1,723	33	479	149	0	228	683	111	32	7	0	0
	TOTAL ACCOUNT 567		**1,723**	**33**	**479**	**149**	**0**	**228**	**683**	**111**	**32**	**7**	**0**	**0**
568	MAINTENANCE SUPERVISION AND ENGINEERING	SG	7	0	2	1	0	1	3	0	0	0	0	0
	TOTAL ACCOUNT 568		**7**	**0**	**2**	**1**	**0**	**1**	**3**	**0**	**0**	**0**	**0**	**0**
569	MAINTENANCE OF STRUCTURES	SG	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 569		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
570	MAINTENANCE OF STATION EQUIPMENT	SG	6,793	132	1,890	587	0	900	2,694	438	126	27	0	0
	TOTAL ACCOUNT 570		**6,793**	**132**	**1,890**	**587**	**0**	**900**	**2,694**	**438**	**126**	**27**	**0**	**0**
571	MAINTENANCE OF OVERHEAD LINES	SG	7,987	155	2,222	690	0	1,058	3,168	515	148	31	0	0
	TOTAL ACCOUNT 571		**7,987**	**155**	**2,222**	**690**	**0**	**1,058**	**3,168**	**515**	**148**	**31**	**0**	**0**
572	MAINTENANCE OF UNDERGROUND LINES	SG	30	1	8	3	0	4	12	2	1	0	0	0
	TOTAL ACCOUNT 572		**30**	**1**	**8**	**3**	**0**	**4**	**12**	**2**	**1**	**0**	**0**	**0**
573	MAINTENANCE OF MISC TRANSMISSION PLANT	SG	667	13	185	58	0	88	264	43	12	3	0	0
	TOTAL ACCOUNT 573		**667**	**13**	**185**	**58**	**0**	**88**	**264**	**43**	**12**	**3**	**0**	**0**
580	OPERATION SUPERVISION AND ENGINEERING	CA	39	39	0	0	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	IDU	(34)	0	0	0	0	0	0	(34)	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	OR	5	0	5	0	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	SNPD	25,572	988	7,912	1,808	0	1,934	11,402	1,145	383	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	UT	(29)	0	0	0	0	0	(29)	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	WA	(211)	0	0	(211)	0	0	0	0	0	0	0	0
580	OPERATION SUPERVISION AND ENGINEERING	WYP	(0)	0	0	0	0	(0)	0	0	0	0	0	0
	TOTAL ACCOUNT 580		**25,342**	**1,027**	**7,917**	**1,598**	**0**	**1,934**	**11,373**	**1,111**	**383**	**0**	**0**	**0**
581	LOAD DISPATCHING	SNPD	8,557	331	2,648	605	0	647	3,815	383	128	0	0	0
	TOTAL ACCOUNT 581		**8,557**	**331**	**2,648**	**605**	**0**	**647**	**3,815**	**383**	**128**	**0**	**0**	**0**
582	STATION EXPENSES (DISTRIBUTION)	CA	59	59	0	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	IDU	225	0	0	0	0	0	0	225	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	OR	820	0	820	0	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	SNPD	326	13	101	23	0	25	145	15	5	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	UT	1,159	0	0	0	0	0	1,159	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	WA	229	0	0	229	0	0	0	0	0	0	0	0
582	STATION EXPENSES (DISTRIBUTION)	WYP	355	0	0	0	0	355	0	0	0	0	0	0
	TOTAL ACCOUNT 582		**3,173**	**72**	**921**	**252**	**0**	**380**	**1,304**	**240**	**5**	**0**	**0**	**0**
583	OVERHEAD LINE EXPENSES	CA	920	920	0	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	IDU	958	0	0	0	0	0	0	958	0	0	0	0
583	OVERHEAD LINE EXPENSES	OR	6,014	0	6,014	0	0	0	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	SNPD	2,307	89	714	163	0	175	1,029	103	35	0	0	0
583	OVERHEAD LINE EXPENSES	UT	6,235	0	0	0	0	0	6,235	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	WA	1,425	0	0	1,425	0	0	0	0	0	0	0	0

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583	OVERHEAD LINE EXPENSES	WYP	1,069	0	0	0	0	1,069	0	0	0	0	0	0
583	OVERHEAD LINE EXPENSES	WYU	189	0	0	0	0	0	0	0	189	0	0	0
	TOTAL ACCOUNT 583		**19,117**	**1,009**	**6,728**	**1,588**	**0**	**1,243**	**7,263**	**1,062**	**224**	**0**	**0**	**0**
584	UNDERGROUND LINE EXPENSES	CA	94	94	0	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	IDU	24	0	0	0	0	0	0	24	0	0	0	0
584	UNDERGROUND LINE EXPENSES	OR	564	0	564	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	SNPD	-	0	0	0	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	UT	407	0	0	0	0	0	407	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	WA	44	0	0	44	0	0	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	WYP	50	0	0	0	0	50	0	0	0	0	0	0
584	UNDERGROUND LINE EXPENSES	WYU	37	0	0	0	0	0	0	0	37	0	0	0
	TOTAL ACCOUNT 584		**1,219**	**94**	**564**	**44**	**0**	**50**	**407**	**24**	**37**	**0**	**0**	**0**
585	STREET LIGHTING & SIGNAL SYSTEM EXPENSES	SNPD	201	8	62	14	0	15	90	9	3	0	0	0
	TOTAL ACCOUNT 585		**201**	**8**	**62**	**14**	**0**	**15**	**90**	**9**	**3**	**0**	**0**	**0**
586	METER EXPENSES	CA	136	136	0	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	IDU	220	0	0	0	0	0	0	220	0	0	0	0
586	METER EXPENSES	OR	1,277	0	1,277	0	0	0	0	0	0	0	0	0
586	METER EXPENSES	SNPD	1,539	59	476	109	0	116	686	69	23	0	0	0
586	METER EXPENSES	UT	1,014	0	0	0	0	0	1,014	0	0	0	0	0
586	METER EXPENSES	WA	346	0	0	346	0	0	0	0	0	0	0	0
586	METER EXPENSES	WYP	216	0	0	0	0	216	0	0	0	0	0	0
586	METER EXPENSES	WYU	37	0	0	0	0	0	0	0	37	0	0	0
	TOTAL ACCOUNT 586		**4,785**	**196**	**1,753**	**455**	**0**	**333**	**1,700**	**289**	**60**	**0**	**0**	**0**
587	CUSTOMER INSTALLATIONS EXPENSES	OR	0	0	0	0	0	0	0	0	0	0	0	0
587	CUSTOMER INSTALLATIONS EXPENSES	SNPD	39	2	12	3	0	3	17	2	1	0	0	0
	TOTAL ACCOUNT 587		**39**	**2**	**12**	**3**	**0**	**3**	**17**	**2**	**1**	**0**	**0**	**0**
588	MISC DISTRIBUTION EXPENSES	CA	83	83	0	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	IDU	770	0	0	0	0	0	0	770	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	OR	4,629	0	4,629	0	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	SNPD	11,847	458	3,665	838	0	896	5,282	530	178	0	0	0
588	MISC DISTRIBUTION EXPENSES	UT	4,519	0	0	0	0	0	4,519	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	WA	457	0	0	457	0	0	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	WYP	833	0	0	0	0	833	0	0	0	0	0	0
588	MISC DISTRIBUTION EXPENSES	WYU	127	0	0	0	0	0	0	0	127	0	0	0
	TOTAL ACCOUNT 588		**23,266**	**541**	**8,295**	**1,295**	**0**	**1,729**	**9,801**	**1,300**	**305**	**0**	**0**	**0**
589	RENTS (DISTRIBUTION)	CA	116	116	0	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	IDU	15	0	0	0	0	0	0	15	0	0	0	0
589	RENTS (DISTRIBUTION)	OR	1,461	0	1,461	0	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	SNPD	750	29	232	53	0	57	335	34	11	0	0	0
589	RENTS (DISTRIBUTION)	UT	545	0	0	0	0	0	545	0	0	0	0	0
589	RENTS (DISTRIBUTION)	WA	247	0	0	247	0	0	0	0	0	0	0	0
589	RENTS (DISTRIBUTION)	WYP	635	0	0	0	0	635	0	0	0	0	0	0

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589	RENTS (DISTRIBUTION)	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 589		**3,770**	**145**	**1,694**	**300**	**0**	**692**	**880**	**48**	**11**	**0**	**0**	**0**
590	MAINTENANCE SUPERVISION AND ENGINEERING	OR	405	0	405	0	0	0	0	0	0	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	SNPD	180	7	56	13	0	14	80	8	3	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	UT	218	0	0	0	0	0	218	0	0	0	0	0
590	MAINTENANCE SUPERVISION AND ENGINEERING	WYP	127	0	0	0	0	127	0	0	0	0	0	0
	TOTAL ACCOUNT 590		**930**	**7**	**461**	**13**	**0**	**141**	**298**	**8**	**3**	**0**	**0**	**0**
591	MAINTENANCE OF STRUCTURES	CA	41	41	0	0	0	0	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	IDU	93	0	0	0	0	0	0	93	0	0	0	0
591	MAINTENANCE OF STRUCTURES	OR	350	0	350	0	0	0	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	SNPD	304	12	94	22	0	23	136	14	5	0	0	0
591	MAINTENANCE OF STRUCTURES	UT	981	0	0	0	0	0	981	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	WA	123	0	0	123	0	0	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	WYP	166	0	0	0	0	166	0	0	0	0	0	0
591	MAINTENANCE OF STRUCTURES	WYU	15	0	0	0	0	0	0	0	15	0	0	0
	TOTAL ACCOUNT 591		**2,074**	**53**	**444**	**145**	**0**	**189**	**1,117**	**107**	**19**	**0**	**0**	**0**
592	MAINTENANCE OF STATION EQUIPMENT	CA	224	224	0	0	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	IDU	356	0	0	0	0	0	0	356	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	OR	2,176	0	2,176	0	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	SNPD	1,808	70	559	128	0	137	806	81	27	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	UT	2,827	0	0	0	0	0	2,827	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	WA	724	0	0	724	0	0	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	WYP	1,156	0	0	0	0	1,156	0	0	0	0	0	0
592	MAINTENANCE OF STATION EQUIPMENT	WYU	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 592		**9,272**	**294**	**2,735**	**852**	**0**	**1,293**	**3,633**	**437**	**27**	**0**	**0**	**0**
593	MAINTENANCE OF OVERHEAD LINES	CA	5,384	5,384	0	0	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	IDU	3,232	0	0	0	0	0	0	3,232	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	OR	33,278	0	33,278	0	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	SNPD	(45,605)	(1,762)	(14,110)	(3,225)	0	(3,449)	(20,334)	(2,042)	(683)	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	UT	44,168	0	0	0	0	0	44,168	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	WA	5,506	0	0	5,506	0	0	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	WYP	4,860	0	0	0	0	4,860	0	0	0	0	0	0
593	MAINTENANCE OF OVERHEAD LINES	WYU	747	0	0	0	0	0	0	0	747	0	0	0
	TOTAL ACCOUNT 593		**51,570**	**3,622**	**19,169**	**2,281**	**0**	**1,411**	**23,834**	**1,190**	**64**	**0**	**0**	**0**
594	MAINTENANCE OF UNDERGROUND LINES	CA	585	585	0	0	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	IDU	651	0	0	0	0	0	0	651	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	OR	5,553	0	5,553	0	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	SNPD	171	7	53	12	0	13	76	8	3	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	UT	11,257	0	0	0	0	0	11,257	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	WA	1,289	0	0	1,289	0	0	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	WYP	1,296	0	0	0	0	1,296	0	0	0	0	0	0
594	MAINTENANCE OF UNDERGROUND LINES	WYU	257	0	0	0	0	0	0	0	257	0	0	0
	TOTAL ACCOUNT 594		**21,058**	**591**	**5,606**	**1,301**	**0**	**1,309**	**11,333**	**658**	**260**	**0**	**0**	**0**

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Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
595	MAINTENANCE OF LINE TRANSFORMERS	CA	29	29	0	0	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	IDU	10	0	0	0	0	0	0	10	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	OR	516	0	516	0	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	SNPD	(70)	(3)	(22)	(5)	0	(5)	(31)	(3)	(1)	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	UT	(109)	0	0	0	0	0	(109)	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	WA	99	0	0	99	0	0	0	0	0	0	0	0
595	MAINTENANCE OF LINE TRANSFORMERS	WYP	108	0	0	0	0	108	0	0	0	0	0	0
	TOTAL ACCOUNT 595		**582**	**26**	**495**	**94**	**0**	**102**	**(141)**	**7**	**(1)**	**0**	**0**	**0**
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	CA	78	78	0	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	IDU	128	0	0	0	0	0	0	128	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	OR	768	0	768	0	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	SNPD	4	0	1	0	0	0	2	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	UT	2,863	0	0	0	0	0	2,863	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	WA	165	0	0	165	0	0	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	WYP	267	0	0	0	0	267	0	0	0	0	0	0
596	MAINT OF STREET LIGHT & SIGNAL SYSTEMS	WYU	79	0	0	0	0	0	0	0	79	0	0	0
	TOTAL ACCOUNT 596		**4,352**	**78**	**769**	**165**	**0**	**267**	**2,865**	**128**	**79**	**0**	**0**	**0**
597	MAINTENANCE OF METERS	CA	20	20	0	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	IDU	184	0	0	0	0	0	0	184	0	0	0	0
597	MAINTENANCE OF METERS	OR	784	0	784	0	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	SNPD	1,454	56	450	103	0	110	648	65	22	0	0	0
597	MAINTENANCE OF METERS	UT	1,048	0	0	0	0	0	1,048	0	0	0	0	0
597	MAINTENANCE OF METERS	WA	258	0	0	258	0	0	0	0	0	0	0	0
597	MAINTENANCE OF METERS	WYP	313	0	0	0	0	313	0	0	0	0	0	0
597	MAINTENANCE OF METERS	WYU	30	0	0	0	0	0	0	0	30	0	0	0
	TOTAL ACCOUNT 597		**4,092**	**76**	**1,234**	**361**	**0**	**423**	**1,697**	**250**	**52**	**0**	**0**	**0**
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	CA	66	66	0	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	IDU	183	0	0	0	0	0	0	183	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	OR	784	0	784	0	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	SNPD	10,215	395	3,161	722	0	773	4,555	457	153	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	UT	2,789	0	0	0	0	0	2,789	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	WA	161	0	0	161	0	0	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	WYP	211	0	0	0	0	211	0	0	0	0	0	0
598	MAINTENANCE OF MISC DISTRIBUTION PLANT	WYU	63	0	0	0	0	0	0	0	63	0	0	0
	TOTAL ACCOUNT 598		**14,473**	**460**	**3,944**	**884**	**0**	**984**	**7,344**	**640**	**216**	**0**	**0**	**0**
901	SUPERVISION (CUSTOMER ACCOUNTS)	CA	41	41	0	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	CN	5,604	152	1,841	424	0	387	2,527	224	49	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	IDU	131	0	0	0	0	0	0	131	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	OR	1,415	0	1,415	0	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	UT	(526)	0	0	0	0	0	(526)	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	WA	402	0	0	402	0	0	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	WYP	550	0	0	0	0	550	0	0	0	0	0	0
901	SUPERVISION (CUSTOMER ACCOUNTS)	WYU	122	0	0	0	0	0	0	0	122	0	0	0

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	TOTAL ACCOUNT 901		**7,739**	**193**	**3,255**	**825**	**0**	**938**	**2,001**	**354**	**172**	**0**	**0**	**0**
902	METER READING EXPENSES	CA	767	767	0	0	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	CN	403	11	132	30	0	28	182	16	4	0	0	0
902	METER READING EXPENSES	IDU	1,107	0	0	0	0	0	0	1,107	0	0	0	0
902	METER READING EXPENSES	OR	6,936	0	6,936	0	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	UT	10,163	0	0	0	0	0	10,163	0	0	0	0	0
902	METER READING EXPENSES	WA	1,789	0	0	1,789	0	0	0	0	0	0	0	0
902	METER READING EXPENSES	WYP	1,901	0	0	0	0	1,901	0	0	0	0	0	0
902	METER READING EXPENSES	WYU	293	0	0	0	0	0	0	0	293	0	0	0
	TOTAL ACCOUNT 902		**23,361**	**778**	**7,069**	**1,820**	**0**	**1,929**	**10,345**	**1,123**	**297**	**0**	**0**	**0**
903	CUSTOMER RECORDS AND COLLECTION EXPENSES	CN	372	10	122	28	0	26	168	15	3	0	0	0
9031	CUSTOMER RECORDS AND CUSTOMER SYSTEM EXP	CN	3,160	86	1,038	239	0	218	1,425	126	28	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	CA	(32)	(32)	0	0	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	CN	4,345	118	1,427	328	0	300	1,959	173	38	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	IDU	(58)	0	0	0	0	0	0	(58)	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	OR	(164)	0	(164)	0	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	UT	(163)	0	0	0	0	0	(163)	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	WA	(37)	0	0	(37)	0	0	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	WYP	(20)	0	0	0	0	(20)	0	0	0	0	0	0
9032	CUSTOMER ACCOUNTING - BILLING	WYU	(16)	0	0	0	0	0	0	0	(16)	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	CA	128	128	0	0	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	CN	8,636	235	2,837	653	0	597	3,894	345	76	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	IDU	191	0	0	0	0	0	0	191	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	OR	1,604	0	1,604	0	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	UT	2,746	0	0	0	0	0	2,746	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	WA	357	0	0	357	0	0	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	WYP	166	0	0	0	0	166	0	0	0	0	0	0
9033	CUSTOMER ACCOUNTING - COLLECTIONS	WYU	18	0	0	0	0	0	0	0	18	0	0	0
9034	CUSTOMER ACCOUNTING - DEBT RECOVERY	CN	-	0	0	0	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	CA	107	107	0	0	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	IDU	156	0	0	0	0	0	0	156	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	OR	493	0	493	0	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	UT	615	0	0	0	0	0	615	0	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	WA	138	0	0	138	0	0	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	WYP	96	0	0	0	0	96	0	0	0	0	0	0
9035	CUSTOMER ACCOUNTIONG - CUSTOMER REQUEST	WYU	36	0	0	0	0	0	0	0	36	0	0	0
9036	CUSTOMER ACCOUNTING - COMMON	CN	25,893	704	8,505	1,957	0	1,790	11,675	1,034	228	0	0	0
9036	CUSTOMER ACCOUNTING - COMMON	OR	5	0	5	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 903		**48,772**	**1,355**	**15,867**	**3,663**	**0**	**3,174**	**22,319**	**1,981**	**412**	**0**	**0**	**0**
904	UNCOLLECTIBLE ACCOUNTS	CA	589	589	0	0	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	CN	(4,849)	(132)	(1,593)	(367)	0	(335)	(2,186)	(194)	(43)	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	IDU	(49)	0	0	0	0	0	0	(49)	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	OR	5,242	0	5,242	0	0	0	0	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	UT	3,319	0	0	0	0	0	3,319	0	0	0	0	0
904	UNCOLLECTIBLE ACCOUNTS	WA	922	0	0	922	0	0	0	0	0	0	0	0

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904	UNCOLLECTIBLE ACCOUNTS	WYP	416	0	0	0	0	416	0	0	0	0	0	0
	TOTAL ACCOUNT 904		**5,590**	**457**	**3,649**	**555**	**0**	**81**	**1,133**	**(242)**	**(43)**	**0**	**0**	**0**
905	MISC CUSTOMER ACCOUNTS EXPENSES	CA	(0)	(0)	0	0	0	0	0	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	CN	1,049	29	345	79	0	73	473	42	9	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	IDU	(0)	0	0	0	0	0	0	(0)	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	OR	11	0	11	0	0	0	0	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	UT	4	0	0	0	0	0	4	0	0	0	0	0
905	MISC CUSTOMER ACCOUNTS EXPENSES	WYP	2	0	0	0	0	2	0	0	0	0	0	0
	TOTAL ACCOUNT 905		**1,066**	**28**	**356**	**79**	**0**	**74**	**477**	**42**	**9**	**0**	**0**	**0**
907	SUPERVISION (CUSTOMER SERVICE & INFO)	CN	2,322	63	763	175	0	161	1,047	93	20	0	0	0
	TOTAL ACCOUNT 907		**2,322**	**63**	**763**	**175**	**0**	**161**	**1,047**	**93**	**20**	**0**	**0**	**0**
908	CUSTOMER ASSISTANCE EXPENSES	CN	373	10	122	28	0	26	168	15	3	0	0	0
9081	CUSTOMER ASSISTANCE EXPENSE - GENERAL	CN	1	0	0	0	0	0	1	0	0	0	0	0
9084	DSM DIRECT EXPENSES	CN	311	8	102	23	0	21	140	12	3	0	0	0
9084	DSM DIRECT EXPENSES	IDU	14	0	0	0	0	0	0	14	0	0	0	0
9084	DSM DIRECT EXPENSES	OTHER	32	0	0	0	0	0	0	0	0	0	32	0
9084	DSM DIRECT EXPENSES	UT	2,501	0	0	0	0	0	2,501	0	0	0	0	0
9084	DSM DIRECT EXPENSES	WA	0	0	0	0	0	0	0	0	0	0	0	0
9085	DSM AMORTIZATION	CA	251	251	0	0	0	0	0	0	0	0	0	0
9085	DSM AMORTIZATION	IDU	1,005	0	0	0	0	0	0	1,005	0	0	0	0
9085	DSM AMORTIZATION	UT	31,437	0	0	0	0	0	31,437	0	0	0	0	0
9085	DSM AMORTIZATION	WA	4,904	0	0	4,904	0	0	0	0	0	0	0	0
9085	DSM AMORTIZATION	WYP	114	0	0	0	0	114	0	0	0	0	0	0
9086	CUSTOMER SERVICE	CA	82	82	0	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	CN	324	9	106	24	0	22	146	13	3	0	0	0
9086	CUSTOMER SERVICE	IDU	222	0	0	0	0	0	0	222	0	0	0	0
9086	CUSTOMER SERVICE	OR	991	0	991	0	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	UT	1,226	0	0	0	0	0	1,226	0	0	0	0	0
9086	CUSTOMER SERVICE	WA	15	0	0	15	0	0	0	0	0	0	0	0
9086	CUSTOMER SERVICE	WYP	560	0	0	0	0	560	0	0	0	0	0	0
	TOTAL ACCOUNT 908		**44,363**	**360**	**1,323**	**4,996**	**0**	**744**	**35,618**	**1,281**	**9**	**0**	**32**	**0**
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	CA	6	6	0	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	CN	574	16	189	43	0	40	259	23	5	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	IDU	4	0	0	0	0	0	0	4	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	OR	25	0	25	0	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	UT	11	0	0	0	0	0	11	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	WA	6	0	0	6	0	0	0	0	0	0	0	0
909	INFORMATIONAL & INSTRCT ADVERTISING EXP	WYP	5	0	0	0	0	5	0	0	0	0	0	0
	TOTAL ACCOUNT 909		**631**	**21**	**213**	**50**	**0**	**44**	**270**	**27**	**5**	**0**	**0**	**0**
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	CN	123	3	40	9	0	9	56	5	1	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	IDU	13	0	0	0	0	0	0	13	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	OR	46	0	46	0	0	0	0	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	UT	67	0	0	0	0	0	67	0	0	0	0	0

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910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	WA	5	0	0	5	0	0	0	0	0	0	0	0
910	MISC CUSTOMER SERVICE & INFORMATIONL EXP	WYP	39	0	0	0	0	39	0	0	0	0	0	0
	TOTAL ACCOUNT 910		**294**	**3**	**86**	**15**	**0**	**47**	**122**	**18**	**1**	**0**	**0**	**0**
920	ADMINISTRATIVE AND GENERAL SALARIES	IDU	-	0	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	OR	121	0	121	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	SO	136,234	3,643	40,107	11,264	0	15,682	54,672	8,099	2,430	336	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	UT	260	0	0	0	0	0	260	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	WA	0	0	0	0	0	0	0	0	0	0	0	0
920	ADMINISTRATIVE AND GENERAL SALARIES	WYP	325	0	0	0	0	325	0	0	0	0	0	0
	TOTAL ACCOUNT 920		**136,941**	**3,643**	**40,228**	**11,264**	**0**	**16,007**	**54,933**	**8,099**	**2,430**	**336**	**0**	**0**
921	OFFICE SUPPLIES AND EXPENSES	CA	0	0	0	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	CN	5	0	2	0	0	0	2	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	IDU	1	0	0	0	0	0	0	1	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	OR	16	0	16	0	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	SO	12,490	334	3,677	1,033	0	1,438	5,012	743	223	31	0	0
921	OFFICE SUPPLIES AND EXPENSES	UT	58	0	0	0	0	0	58	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	WA	(1)	0	0	(1)	0	0	0	0	0	0	0	0
921	OFFICE SUPPLIES AND EXPENSES	WYP	32	0	0	0	0	32	0	0	0	0	0	0
	TOTAL ACCOUNT 921		**12,601**	**334**	**3,694**	**1,032**	**0**	**1,470**	**5,073**	**744**	**223**	**31**	**0**	**0**
922	ADMINISTRATIVE EXPENSES TRANSFERRED - CR	SO	(27,880)	(746)	(8,208)	(2,305)	0	(3,209)	(11,189)	(1,657)	(497)	(69)	0	0
	TOTAL ACCOUNT 922		**(27,880)**	**(746)**	**(8,208)**	**(2,305)**	**0**	**(3,209)**	**(11,189)**	**(1,657)**	**(497)**	**(69)**	**0**	**0**
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	OR	2	0	2	0	0	0	0	0	0	0	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	SO	27,984	748	8,238	2,314	0	3,221	11,230	1,664	499	69	0	0
923	OUTSIDE SERVICES EMPLOYED (USE .1 OR .2)	UT	54	0	0	0	0	0	54	0	0	0	0	0
	TOTAL ACCOUNT 923		**28,039**	**748**	**8,240**	**2,314**	**0**	**3,221**	**11,284**	**1,664**	**499**	**69**	**0**	**0**
924	PROPERTY INSURANCE	SO	21,160	566	6,230	1,750	0	2,436	8,492	1,258	377	52	0	0
	TOTAL ACCOUNT 924		**21,160**	**566**	**6,230**	**1,750**	**0**	**2,436**	**8,492**	**1,258**	**377**	**52**	**0**	**0**
925	INJURIES AND DAMAGES	SO	11,709	313	3,447	968	0	1,348	4,699	696	209	29	0	0
	TOTAL ACCOUNT 925		**11,709**	**313**	**3,447**	**968**	**0**	**1,348**	**4,699**	**696**	**209**	**29**	**0**	**0**
926	EMPLOYEE PENSIONS AND BENEFITS	SO	-	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 926		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
9282	REGULATORY COMMISSION EXPENSE	CA	31	31	0	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	IDU	329	0	0	0	0	0	0	329	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	OR	2,391	0	2,391	0	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	UT	3,027	0	0	0	0	0	3,027	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	WA	359	0	0	359	0	0	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	WYP	799	0	0	0	0	799	0	0	0	0	0	0
9282	REGULATORY COMMISSION EXPENSE	WYU	118	0	0	0	0	0	0	0	118	0	0	0
9283	FERC FILING FEE	SG	1,351	26	376	117	0	179	536	87	25	5	0	0
	TOTAL ACCOUNT 928		**8,403**	**57**	**2,767**	**476**	**0**	**978**	**3,562**	**416**	**143**	**5**	**0**	**0**

OPERATION & MAINTENANCE EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
929	DUPLICATE CHARGES - CR	SO	(15,320)	(410)	(4,510)	(1,267)	0	(1,763)	(6,148)	(911)	(273)	(38)	0	0
	TOTAL ACCOUNT 929		**(15,320)**	**(410)**	**(4,510)**	**(1,267)**	**0**	**(1,763)**	**(6,148)**	**(911)**	**(273)**	**(38)**	**0**	**0**
9301	GENERAL ADVERTISING EXPENSE	CA	1	1	0	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	CN	3	0	1	0	0	0	1	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	IDU	1	0	0	0	0	0	0	1	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	OR	0	0	0	0	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	SO	2,196	59	646	182	0	253	881	131	39	5	0	0
9301	GENERAL ADVERTISING EXPENSE	UT	8	0	0	0	0	0	8	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	WA	1	0	0	1	0	0	0	0	0	0	0	0
9301	GENERAL ADVERTISING EXPENSE	WYP	32	0	0	0	0	32	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	CA	(1)	(1)	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	CN	0	0	0	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	IDU	5,244	0	0	0	0	0	0	5,244	0	0	0	0
9302	MISC GENERAL EXPENSES	OR	7,847	0	7,847	0	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	SO	13,848	370	4,077	1,145	0	1,594	5,558	823	247	34	0	0
9302	MISC GENERAL EXPENSES	UT	10,170	0	0	0	0	0	10,170	0	0	0	0	0
9302	MISC GENERAL EXPENSES	WA	1,449	0	0	1,449	0	0	0	0	0	0	0	0
9302	MISC GENERAL EXPENSES	WYP	2,307	0	0	0	0	2,307	0	0	0	0	0	0
	TOTAL ACCOUNT 930		**43,107**	**429**	**12,572**	**2,777**	**0**	**4,186**	**16,618**	**6,200**	**286**	**40**	**0**	**0**
931	RENTS (A&G)	SO	7,922	212	2,332	655	0	912	3,179	471	141	20	0	0
931	RENTS (A&G)	UT	(1)	0	0	0	0	0	(1)	0	0	0	0	0
931	RENTS (A&G)	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT 931		**7,921**	**212**	**2,332**	**655**	**0**	**912**	**3,179**	**471**	**141**	**20**	**0**	**0**
935	MAINTENANCE OF GENERAL PLANT	CA	21	21	0	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	CN	39	1	13	3	0	3	18	2	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	IDU	149	0	0	0	0	0	0	149	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	OR	387	0	387	0	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	SO	17,973	481	5,291	1,486	0	2,069	7,213	1,068	321	44	0	0
935	MAINTENANCE OF GENERAL PLANT	UT	369	0	0	0	0	0	369	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	WA	92	0	0	92	0	0	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	WYP	120	0	0	0	0	120	0	0	0	0	0	0
935	MAINTENANCE OF GENERAL PLANT	WYU	1	0	0	0	0	0	0	0	1	0	0	0
	TOTAL ACCOUNT 935		**19,152**	**502**	**5,691**	**1,581**	**0**	**2,192**	**7,599**	**1,219**	**322**	**44**	**0**	**0**
Total Operation & Maintenance Expense			**2,244,508**	**51,182**	**596,441**	**177,424**	**0**	**291,108**	**967,570**	**112,075**	**41,161**	**7,333**	**32**	**0**

B3. DEPRECIATION EXPENSE

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3102	LAND RIGHTS	SG	20	0	6	2	-	3	8	1	0	0	-	-
		TOTAL 3102		**20**	**0**	**6**	**2**	**-**	**3**	**8**	**1**	**0**	**0**	**-**	**-**
403	3103	WATER RIGHTS	SG	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL 3103		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
403	311	STRUCTURES AND IMPROVEMENTS	SG	21,469	417	5,972	1,854	-	2,845	8,514	1,384	398	84	-	-
403	311	STRUCTURES AND IMPROVEMENTS	SSGCH	1,095	21	314	96	-	142	430	66	21	4	-	-
		TOTAL 311		**22,563**	**438**	**6,286**	**1,950**	**-**	**2,987**	**8,944**	**1,450**	**419**	**88**	**-**	**-**
403	312	BOILER PLANT EQUIPMENT	SG	73,651	1,429	20,487	6,361	-	9,760	29,210	4,748	1,367	289	-	-
403	312	BOILER PLANT EQUIPMENT	SSGCH	5,467	107	1,567	481	-	711	2,145	331	104	20	-	-
		TOTAL 312		**79,118**	**1,536**	**22,054**	**6,842**	**-**	**10,471**	**31,355**	**5,079**	**1,471**	**309**	**-**	**-**
403	314	TURBOGENERATOR UNITS	SG	22,369	434	6,222	1,932	-	2,964	8,871	1,442	415	88	-	-
403	314	TURBOGENERATOR UNITS	SSGCH	1,288	25	369	113	-	168	505	78	24	5	-	-
		TOTAL 314		**23,656**	**459**	**6,591**	**2,045**	**-**	**3,132**	**9,377**	**1,520**	**440**	**93**	**-**	**-**
403	315	ACCESSORY ELECTRIC EQUIPMENT	SG	8,025	156	2,232	693	-	1,063	3,183	517	149	32	-	-
403	315	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	1,008	20	289	89	-	131	396	61	19	4	-	-
		TOTAL 315		**9,033**	**175**	**2,521**	**782**	**-**	**1,195**	**3,578**	**578**	**168**	**35**	**-**	**-**
403	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	789	15	220	68	-	105	313	51	15	3	-	-
403	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	76	2	22	7	-	10	30	5	1	0	-	-
		TOTAL 316		**866**	**17**	**241**	**75**	**-**	**115**	**343**	**56**	**16**	**3**	**-**	**-**
Total DSTM		**Steam Depreciation Expense**		**135,256**	**2,626**	**37,700**	**11,696**	**-**	**17,902**	**53,605**	**8,685**	**2,514**	**529**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3302	LAND RIGHTS	SG-P	125	2	35	11	-	17	49	8	2	0	-	-
403	3302	LAND RIGHTS	SG-U	1	0	0	0	-	0	1	0	0	0	-	-
		TOTAL 3302		**126**	**2**	**35**	**11**	**-**	**17**	**50**	**8**	**2**	**0**	**-**	**-**
403	3303	WATER RIGHTS	SG-U	2	0	0	0	-	0	1	0	0	0	-	-
		TOTAL 3303		**2**	**0**	**0**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
403	3304	FLOOD RIGHTS	SG-P	5	0	2	0	-	1	2	0	0	0	-	-
403	3304	FLOOD RIGHTS	SG-U	2	0	1	0	-	0	1	0	0	0	-	-
		TOTAL 3304		**8**	**0**	**2**	**1**	**-**	**1**	**3**	**1**	**0**	**0**	**-**	**-**
403	33051	LAND RIGHTS - FISH/WILDLIFE	SG-P	4	0	1	0	-	1	2	0	0	0	-	-
		TOTAL 33051		**4**	**0**	**1**	**0**	**-**	**1**	**2**	**0**	**0**	**0**	**-**	**-**
403	331	STRUCTURES AND IMPROVE	SG-P	1,736	34	483	150	-	230	688	112	32	7	-	-
403	331	STRUCTURES AND IMPROVE	SG-U	315	6	88	27	-	42	125	20	6	1	-	-
		TOTAL 331		**2,051**	**40**	**570**	**177**	**-**	**272**	**813**	**132**	**38**	**8**	**-**	**-**
403	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	5,454	106	1,517	471	-	723	2,163	352	101	21	-	-
403	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,569	30	436	135	-	208	622	101	29	6	-	-
		TOTAL 332		**7,023**	**136**	**1,954**	**607**	**-**	**931**	**2,785**	**453**	**130**	**28**	**-**	**-**
403	333	"WATER WHEELS, TURB & GENERATORS"	SG-P	1,657	32	461	143	-	220	657	107	31	7	-	-
403	333	"WATER WHEELS, TURB & GENERATORS"	SG-U	496	10	138	43	-	66	197	32	9	2	-	-
		TOTAL 333		**2,153**	**42**	**599**	**186**	**-**	**285**	**854**	**139**	**40**	**8**	**-**	**-**
403	334	ACCESSORY ELECTRIC EQUIPMENT	SG-P	874	17	243	75	-	116	347	56	16	3	-	-
403	334	ACCESSORY ELECTRIC EQUIPMENT	SG-U	252	5	70	22	-	33	100	16	5	1	-	-
		TOTAL 334		**1,126**	**22**	**313**	**97**	**-**	**149**	**446**	**73**	**21**	**4**	**-**	**-**
403	335	MISC POWER PLANT EQUIP	SG-P	66	1	18	6	-	9	26	4	1	0	-	-
403	335	MISC POWER PLANT EQUIP	SG-U	10	0	3	1	-	1	4	1	0	0	-	-
		TOTAL 335		**76**	**1**	**21**	**7**	**-**	**10**	**30**	**5**	**1**	**0**	**-**	**-**
403	336	"ROADS, RAILROADS & BRIDGES"	SG-P	258	5	72	22	-	34	102	17	5	1	-	-
403	336	"ROADS, RAILROADS & BRIDGES"	SG-U	38	1	11	3	-	5	15	2	1	0	-	-
		TOTAL 336		**296**	**6**	**82**	**26**	**-**	**39**	**117**	**19**	**5**	**1**	**-**	**-**
Total DHYO		**Hydro Depreciation Expense**		**12,864**	**250**	**3,578**	**1,111**	**-**	**1,705**	**5,102**	**829**	**239**	**51**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3402	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
		TOTAL 3402		**(0)**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**-**	**-**
403	341	STRUCTURES & IMPROVEMENTS	SG	399	8	111	34	-	53	158	26	7	2	-	-
403	341	STRUCTURES & IMPROVEMENTS	SSGCT	167	3	45	14	-	22	67	11	3	1	-	-
		TOTAL 341		**565**	**11**	**156**	**49**	**-**	**75**	**225**	**37**	**10**	**2**	**-**	**-**
403	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	73	1	20	6	-	10	29	5	1	0	-	-
403	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	93	2	25	8	-	12	37	6	2	0	-	-
		TOTAL 342		**165**	**3**	**45**	**14**	**-**	**22**	**66**	**11**	**3**	**1**	**-**	**-**
403	343	PRIME MOVERS	SG	5,719	111	1,591	494	-	758	2,268	369	106	22	-	-
403	343	PRIME MOVERS	SSGCT	2,018	39	545	172	-	269	810	137	36	8	-	-
		TOTAL 343		**7,737**	**150**	**2,136**	**666**	**-**	**1,027**	**3,078**	**506**	**143**	**31**	**-**	**-**
403	344	GENERATORS	SG	1,540	30	429	133	-	204	611	99	29	6	-	-
403	344	GENERATORS	SSGCT	644	13	174	55	-	86	258	44	12	3	-	-
		TOTAL 344		**2,184**	**42**	**602**	**188**	**-**	**290**	**869**	**143**	**40**	**9**	**-**	**-**
403	345	ACCESSORY ELECTRIC EQUIPMENT	SG	370	7	103	32	-	49	147	24	7	1	-	-
403	345	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	203	4	55	17	-	27	81	14	4	1	-	-
		TOTAL 345		**573**	**11**	**158**	**49**	**-**	**76**	**228**	**38**	**11**	**2**	**-**	**-**
403	346	MISCELLANEOUS PWR PLANT EQUIP	SG	15	0	4	1	-	2	6	1	0	0	-	-
		TOTAL 346		**15**	**0**	**4**	**1**	**-**	**2**	**6**	**1**	**0**	**0**	**-**	**-**
Total DOTP		**Other Depreciation Expense**		**11,240**	**218**	**3,102**	**968**	**-**	**1,492**	**4,472**	**736**	**207**	**45**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3502	LAND RIGHTS	SG	791	15	220	68	-	105	314	51	15	3	-	-
		TOTAL 3502		**791**	**15**	**220**	**68**	**-**	**105**	**314**	**51**	**15**	**3**	**-**	**-**
403	352	STRUCTURES & IMPROVEMENTS	SG	833	16	232	72	-	110	331	54	15	3	-	-
		TOTAL 352		**833**	**16**	**232**	**72**	**-**	**110**	**331**	**54**	**15**	**3**	**-**	**-**
403	353	STATION EQUIPMENT	SG	16,033	311	4,460	1,385	-	2,125	6,358	1,034	298	63	-	-
		TOTAL 353		**16,033**	**311**	**4,460**	**1,385**	**-**	**2,125**	**6,358**	**1,034**	**298**	**63**	**-**	**-**
403	3534	STATION EQUIP. STEP-UP TRANSFORMER	SG	1,116	22	310	96	-	148	442	72	21	4	-	-
		TOTAL 3534		**1,116**	**22**	**310**	**96**	**-**	**148**	**442**	**72**	**21**	**4**	**-**	**-**
403	354	TOWERS AND FIXTURES	SG	7,690	149	2,139	664	-	1,019	3,050	496	143	30	-	-
		TOTAL 354		**7,690**	**149**	**2,139**	**664**	**-**	**1,019**	**3,050**	**496**	**143**	**30**	**-**	**-**
403	355	POLES AND FIXTURES	SG	12,549	243	3,491	1,084	-	1,663	4,977	809	233	49	-	-
		TOTAL 355		**12,549**	**243**	**3,491**	**1,084**	**-**	**1,663**	**4,977**	**809**	**233**	**49**	**-**	**-**
403	356	OVERHEAD CONDUCTORS & DEVICES	SG	12,987	252	3,612	1,122	-	1,721	5,150	837	241	51	-	-
		TOTAL 356		**12,987**	**252**	**3,612**	**1,122**	**-**	**1,721**	**5,150**	**837**	**241**	**51**	**-**	**-**
403	357	UNDERGROUND CONDUIT	SG	75	1	21	6	-	10	30	5	1	0	-	-
		TOTAL 357		**75**	**1**	**21**	**6**	**-**	**10**	**30**	**5**	**1**	**0**	**-**	**-**
403	358	UNDERGROUND CONDUCTORS & DEVICES	SG	94	2	26	8	-	12	37	6	2	0	-	-
		TOTAL 358		**94**	**2**	**26**	**8**	**-**	**12**	**37**	**6**	**2**	**0**	**-**	**-**
403	359	ROADS AND TRAILS	SG	161	3	45	14	-	21	64	10	3	1	-	-
		TOTAL 359		**161**	**3**	**45**	**14**	**-**	**21**	**64**	**10**	**3**	**1**	**-**	**-**
Total DTRN		**Transmission Depreciation Expense**		**52,328**	**1,015**	**14,556**	**4,520**	**-**	**6,934**	**20,753**	**3,373**	**971**	**206**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3602	LAND RIGHTS	CA	14	14	-	-	-	-	-	-	-	-	-	-
403	3602	LAND RIGHTS	IDU	17	-	-	-	-	-	-	17	-	-	-	-
403	3602	LAND RIGHTS	OR	60	-	60	-	-	-	-	-	-	-	-	-
403	3602	LAND RIGHTS	UT	112	-	-	-	-	-	112	-	-	-	-	-
403	3602	LAND RIGHTS	WA	6	-	-	6	-	-	-	-	-	-	-	-
403	3602	LAND RIGHTS	WYP	35	-	-	-	-	35	-	-	-	-	-	-
403	3602	LAND RIGHTS	WYU	24	-	-	-	-	-	-	-	24	-	-	-
		TOTAL 3602		**269**	**14**	**60**	**6**	**-**	**35**	**112**	**17**	**24**	**-**	**-**	**-**
403	361	STRUCTURES & IMPROVEMENTS	CA	29	29	-	-	-	-	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	IDU	14	-	-	-	-	-	-	14	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	OR	200	-	200	-	-	-	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	UT	329	-	-	-	-	-	329	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	WA	28	-	-	28	-	-	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	WYP	114	-	-	-	-	114	-	-	-	-	-	-
403	361	STRUCTURES & IMPROVEMENTS	WYU	4	-	-	-	-	-	-	-	4	-	-	-
		TOTAL 361		**719**	**29**	**200**	**28**	**-**	**114**	**329**	**14**	**4**	**-**	**-**	**-**
403	362	STATION EQUIPMENT	CA	293	293	-	-	-	-	-	-	-	-	-	-
403	362	STATION EQUIPMENT	IDU	361	-	-	-	-	-	-	361	-	-	-	-
403	362	STATION EQUIPMENT	OR	3,506	-	3,506	-	-	-	-	-	-	-	-	-
403	362	STATION EQUIPMENT	UT	5,737	-	-	-	-	-	5,737	-	-	-	-	-
403	362	STATION EQUIPMENT	WA	1,036	-	-	1,036	-	-	-	-	-	-	-	-
403	362	STATION EQUIPMENT	WYP	1,993	-	-	-	-	1,993	-	-	-	-	-	-
403	362	STATION EQUIPMENT	WYU	104	-	-	-	-	-	-	-	104	-	-	-
		TOTAL 362		**13,029**	**293**	**3,506**	**1,036**	**-**	**1,993**	**5,737**	**361**	**104**	**-**	**-**	**-**
403	364	"POLES, TOWERS AND FIXTURES"	CA	1,545	1,545	-	-	-	-	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	IDU	1,867	-	-	-	-	-	-	1,867	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	OR	11,704	-	11,704	-	-	-	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	UT	9,271	-	-	-	-	-	9,271	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	WA	3,833	-	-	3,833	-	-	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	WYP	2,916	-	-	-	-	2,916	-	-	-	-	-	-
403	364	"POLES, TOWERS AND FIXTURES"	WYU	645	-	-	-	-	-	-	-	645	-	-	-
		TOTAL 364		**31,780**	**1,545**	**11,704**	**3,833**	**-**	**2,916**	**9,271**	**1,867**	**645**	**-**	**-**	**-**
403	365	OVERHEAD CONDUCTORS & DEVICES	CA	777	777	-	-	-	-	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVICES	IDU	845	-	-	-	-	-	-	845	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVICES	OR	6,251	-	6,251	-	-	-	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVICES	UT	4,729	-	-	-	-	-	4,729	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVICES	WA	1,236	-	-	1,236	-	-	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVICES	WYP	1,747	-	-	-	-	1,747	-	-	-	-	-	-
403	365	OVERHEAD CONDUCTORS & DEVICES	WYU	238	-	-	-	-	-	-	-	238	-	-	-
		TOTAL 365		**15,822**	**777**	**6,251**	**1,236**	**-**	**1,747**	**4,729**	**845**	**238**	**-**	**-**	**-**
403	366	UNDERGROUND CONDUIT	CA	364	364	-	-	-	-	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	IDU	142	-	-	-	-	-	-	142	-	-	-	-
403	366	UNDERGROUND CONDUIT	OR	1,942	-	1,942	-	-	-	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	UT	2,972	-	-	-	-	-	2,972	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	WA	222	-	-	222	-	-	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	WYP	222	-	-	-	-	222	-	-	-	-	-	-
403	366	UNDERGROUND CONDUIT	WYU	81	-	-	-	-	-	-	-	81	-	-	-
		TOTAL 366		**5,945**	**364**	**1,942**	**222**	**-**	**222**	**2,972**	**142**	**81**	**-**	**-**	**-**
403	367	UNDERGROUND CONDUCTORS & DEVICES	CA	327	327	-	-	-	-	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS & DEVICES	IDU	429	-	-	-	-	-	-	429	-	-	-	-
403	367	UNDERGROUND CONDUCTORS & DEVICES	OR	2,795	-	2,795	-	-	-	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS & DEVICES	UT	7,711	-	-	-	-	-	7,711	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS & DEVICES	WA	385	-	-	385	-	-	-	-	-	-	-	-
403	367	UNDERGROUND CONDUCTORS & DEVICES	WYP	520	-	-	-	-	520	-	-	-	-	-	-

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	367	UNDERGROUND CONDUCTORS & DEVICES	WYU	360	-	-	-	-	-	-	-	360	-	-	-
		TOTAL 367		**12,527**	**327**	**2,795**	**385**	**-**	**520**	**7,711**	**429**	**360**	**-**	**-**	**-**
403	368	LINE TRANSFORMERS	CA	1,510	1,510	-	-	-	-	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	IDU	1,266	-	-	-	-	-	-	1,266	-	-	-	-
403	368	LINE TRANSFORMERS	OR	8,570	-	8,570	-	-	-	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	UT	6,926	-	-	-	-	-	6,926	-	-	-	-	-
403	368	LINE TRANSFORMERS	WA	1,685	-	-	1,685	-	-	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	WYP	1,376	-	-	-	-	1,376	-	-	-	-	-	-
403	368	LINE TRANSFORMERS	WYU	214	-	-	-	-	-	-	-	214	-	-	-
		TOTAL 368		**21,549**	**1,510**	**8,570**	**1,685**	**-**	**1,376**	**6,926**	**1,266**	**214**	**-**	**-**	**-**
403	369	SERVICES	CA	363	363	-	-	-	-	-	-	-	-	-	-
403	369	SERVICES	IDU	443	-	-	-	-	-	-	443	-	-	-	-
403	369	SERVICES	OR	3,044	-	3,044	-	-	-	-	-	-	-	-	-
403	369	SERVICES	UT	3,170	-	-	-	-	-	3,170	-	-	-	-	-
403	369	SERVICES	WA	735	-	-	735	-	-	-	-	-	-	-	-
403	369	SERVICES	WYP	536	-	-	-	-	536	-	-	-	-	-	-
403	369	SERVICES	WYU	112	-	-	-	-	-	-	-	112	-	-	-
		TOTAL 369		**8,403**	**363**	**3,044**	**735**	**-**	**536**	**3,170**	**443**	**112**	**-**	**-**	**-**
403	370	METERS	CA	139	139	-	-	-	-	-	-	-	-	-	-
403	370	METERS	IDU	473	-	-	-	-	-	-	473	-	-	-	-
403	370	METERS	OR	2,110	-	2,110	-	-	-	-	-	-	-	-	-
403	370	METERS	UT	2,732	-	-	-	-	-	2,732	-	-	-	-	-
403	370	METERS	WA	492	-	-	492	-	-	-	-	-	-	-	-
403	370	METERS	WYP	383	-	-	-	-	383	-	-	-	-	-	-
403	370	METERS	WYU	88	-	-	-	-	-	-	-	88	-	-	-
		TOTAL 370		**6,416**	**139**	**2,110**	**492**	**-**	**383**	**2,732**	**473**	**88**	**-**	**-**	**-**
403	371	INSTALL ON CUSTOMERS PREMISES	CA	13	13	-	-	-	-	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMISES	IDU	7	-	-	-	-	-	-	7	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMISES	OR	97	-	97	-	-	-	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMISES	UT	213	-	-	-	-	-	213	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMISES	WA	20	-	-	20	-	-	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMISES	WYP	29	-	-	-	-	29	-	-	-	-	-	-
403	371	INSTALL ON CUSTOMERS PREMISES	WYU	6	-	-	-	-	-	-	-	6	-	-	-
		TOTAL 371		**384**	**13**	**97**	**20**	**-**	**29**	**213**	**7**	**6**	**-**	**-**	**-**
403	372	LEASED PROP ON CUST PREMISES	IDU	0	-	-	-	-	-	-	0	-	-	-	-
403	372	LEASED PROP ON CUST PREMISES	UT	1	-	-	-	-	-	1	-	-	-	-	-
		TOTAL 372		**1**	**-**	**-**	**-**	**-**	**-**	**1**	**0**	**-**	**-**	**-**	**-**
403	373	STREET LIGHTING & SIGNAL SYSTEMS	CA	27	27	-	-	-	-	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYSTEMS	IDU	31	-	-	-	-	-	-	31	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYSTEMS	OR	504	-	504	-	-	-	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,388	-	-	-	-	-	1,388	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYSTEMS	WA	107	-	-	107	-	-	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYSTEMS	WYP	157	-	-	-	-	157	-	-	-	-	-	-
403	373	STREET LIGHTING & SIGNAL SYSTEMS	WYU	55	-	-	-	-	-	-	-	55	-	-	-
		TOTAL 373		**2,269**	**27**	**504**	**107**	**-**	**157**	**1,388**	**31**	**55**	**-**	**-**	**-**
Total DDBN		**Distribution Depreciation Expense**		**119,116**	**5,402**	**40,782**	**9,786**	**-**	**10,030**	**45,291**	**5,895**	**1,931**	**-**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3892	LAND RIGHTS	IDU	0	-	-	-	-	-	-	0	-	-	-	-
403	3892	LAND RIGHTS	SG	0	0	0	0	-	0	0	0	0	0	-	-
403	3892	LAND RIGHTS	UT	1	-	-	-	-	-	1	-	-	-	-	-
403	3892	LAND RIGHTS	WYP	0	-	-	-	-	0	-	-	-	-	-	-
		TOTAL 3892		**1**	**0**	**0**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
403	390	STRUCTURES AND IMPROVEMENTS	CA	32	32	-	-	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	CN	186	5	61	14	-	13	84	7	2	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	IDU	226	-	-	-	-	-	-	226	-	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	OR	385	-	385	-	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	SG	123	2	34	11	-	16	49	8	2	0	-	-
403	390	STRUCTURES AND IMPROVEMENTS	SO	1,793	48	528	148	-	206	719	107	32	4	-	-
403	390	STRUCTURES AND IMPROVEMENTS	UT	830	-	-	-	-	-	830	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	WA	406	-	-	406	-	-	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	WYP	45	-	-	-	-	45	-	-	-	-	-	-
403	390	STRUCTURES AND IMPROVEMENTS	WYU	56	-	-	-	-	-	-	-	56	-	-	-
		TOTAL 390		**4,081**	**87**	**1,008**	**579**	**-**	**280**	**1,682**	**348**	**92**	**5**	**-**	**-**
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	CA	1	1	-	-	-	-	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	CN	51	1	17	4	-	4	23	2	0	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	IDU	4	-	-	-	-	-	-	4	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	OR	48	-	48	-	-	-	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	SG	1	0	0	0	-	0	1	0	0	0	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	SO	573	15	169	47	-	66	230	34	10	1	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	UT	20	-	-	-	-	-	20	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	WA	5	-	-	5	-	-	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYP	21	-	-	-	-	21	-	-	-	-	-	-
403	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYU	0	-	-	-	-	-	-	-	0	-	-	-
		TOTAL 3903		**725**	**18**	**234**	**56**	**-**	**91**	**273**	**40**	**11**	**1**	**-**	**-**
403	391	OFFICE FURNITURE	CA	7	7	-	-	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	CN	96	3	31	7	-	7	43	4	1	-	-	-
403	391	OFFICE FURNITURE	IDU	10	-	-	-	-	-	-	10	-	-	-	-
403	391	OFFICE FURNITURE	OR	136	-	136	-	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	SE	1	0	0	0	-	0	0	0	0	0	-	-
403	391	OFFICE FURNITURE	SG	155	3	43	13	-	21	61	10	3	1	-	-
403	391	OFFICE FURNITURE	SO	1,128	30	332	93	-	130	453	67	20	3	-	-
403	391	OFFICE FURNITURE	SSGCH	4	0	1	0	-	0	1	0	0	0	-	-
403	391	OFFICE FURNITURE	UT	52	-	-	-	-	-	52	-	-	-	-	-
403	391	OFFICE FURNITURE	WA	33	-	-	33	-	-	-	-	-	-	-	-
403	391	OFFICE FURNITURE	WYP	56	-	-	-	-	56	-	-	-	-	-	-
403	391	OFFICE FURNITURE	WYU	4	-	-	-	-	-	-	-	4	-	-	-
		TOTAL 391		**1,683**	**43**	**544**	**147**	**-**	**214**	**611**	**91**	**28**	**3**	**-**	**-**
403	3911	COMPUTER EQUIPMENT - MAINFRAME	SO	966	26	284	80	-	111	388	57	17	2	-	-
		TOTAL 3911		**966**	**26**	**284**	**80**	**-**	**111**	**388**	**57**	**17**	**2**	**-**	**-**
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	43	43	-	-	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	848	23	278	64	-	59	382	34	7	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	150	-	-	-	-	-	-	150	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	551	-	551	-	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	29	1	8	2	-	4	11	2	1	0	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	696	14	194	60	-	92	276	45	13	3	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	11,010	294	3,241	910	-	1,267	4,418	655	196	27	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	52	1	15	5	-	7	20	3	1	0	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	609	-	-	-	-	-	609	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	147	-	-	147	-	-	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	333	-	-	-	-	333	-	-	-	-	-	-
403	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	39	-	-	-	-	-	-	-	39	-	-	-
		TOTAL 3912		**14,506**	**375**	**4,287**	**1,188**	**-**	**1,762**	**5,717**	**888**	**257**	**30**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
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Period Beginning: October 2004
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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	3913	OFFICE EQUIPMENT	CA	2	2	-	-	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	CN	8	0	3	1	-	1	3	0	0	-	-	-
403	3913	OFFICE EQUIPMENT	IDU	1	-	-	-	-	-	-	1	-	-	-	-
403	3913	OFFICE EQUIPMENT	OR	26	-	26	-	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	SE	0	0	0	0	-	0	0	0	0	0	-	-
403	3913	OFFICE EQUIPMENT	SG	59	1	16	5	-	8	23	4	1	0	-	-
403	3913	OFFICE EQUIPMENT	SO	152	4	45	13	-	18	61	9	3	0	-	-
403	3913	OFFICE EQUIPMENT	SSGCT	1	0	0	0	-	0	0	0	0	0	-	-
403	3913	OFFICE EQUIPMENT	UT	37	-	-	-	-	-	37	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	WA	9	-	-	9	-	-	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	WYP	9	-	-	-	-	9	-	-	-	-	-	-
403	3913	OFFICE EQUIPMENT	WYU	3	-	-	-	-	-	-	-	3	-	-	-
		TOTAL 3913		**306**	**7**	**90**	**27**	**-**	**34**	**125**	**14**	**6**	**1**	**-**	**-**
403	393	STORES EQUIPMENT	CA	6	6	-	-	-	-	-	-	-	-	-	-
403	393	STORES EQUIPMENT	IDU	22	-	-	-	-	-	-	22	-	-	-	-
403	393	STORES EQUIPMENT	OR	85	-	85	-	-	-	-	-	-	-	-	-
403	393	STORES EQUIPMENT	SG	117	2	32	10	-	15	46	8	2	0	-	-
403	393	STORES EQUIPMENT	SO	29	1	9	2	-	3	12	2	1	0	-	-
403	393	STORES EQUIPMENT	SSGCT	4	0	1	0	-	0	1	0	0	0	-	-
403	393	STORES EQUIPMENT	UT	132	-	-	-	-	-	132	-	-	-	-	-
403	393	STORES EQUIPMENT	WA	19	-	-	19	-	-	-	-	-	-	-	-
403	393	STORES EQUIPMENT	WYP	35	-	-	-	-	35	-	-	-	-	-	-
403	393	STORES EQUIPMENT	WYU	11	-	-	-	-	-	-	-	11	-	-	-
		TOTAL 393		**460**	**9**	**127**	**32**	**-**	**55**	**191**	**31**	**13**	**1**	**-**	**-**
403	394	"TLS, SHOP, GAR EQUIPMENT"	CA	23	23	-	-	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	IDU	55	-	-	-	-	-	-	55	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	OR	344	-	344	-	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SE	3	0	1	0	-	0	1	0	0	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SG	940	18	261	81	-	125	373	61	17	4	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SO	187	5	55	15	-	22	75	11	3	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	89	2	25	8	-	12	35	5	2	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	1	0	0	0	-	0	1	0	0	0	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	UT	463	-	-	-	-	-	463	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	WA	87	-	-	87	-	-	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	WYP	136	-	-	-	-	136	-	-	-	-	-	-
403	394	"TLS, SHOP, GAR EQUIPMENT"	WYU	28	-	-	-	-	-	-	-	28	-	-	-
		TOTAL 394		**2,356**	**48**	**687**	**191**	**-**	**294**	**947**	**132**	**51**	**4**	**-**	**-**
403	395	LABORATORY EQUIPMENT	CA	13	13	-	-	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	IDU	45	-	-	-	-	-	-	45	-	-	-	-
403	395	LABORATORY EQUIPMENT	OR	431	-	431	-	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	SE	3	0	1	0	-	0	1	0	0	0	-	-
403	395	LABORATORY EQUIPMENT	SG	272	5	76	24	-	36	108	18	5	1	-	-
403	395	LABORATORY EQUIPMENT	SO	282	8	83	23	-	32	113	17	5	1	-	-
403	395	LABORATORY EQUIPMENT	SSGCH	4	0	1	0	-	0	1	0	0	0	-	-
403	395	LABORATORY EQUIPMENT	SSGCT	5	0	1	0	-	1	2	0	0	0	-	-
403	395	LABORATORY EQUIPMENT	UT	379	-	-	-	-	-	379	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	WA	85	-	-	85	-	-	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	WYP	155	-	-	-	-	155	-	-	-	-	-	-
403	395	LABORATORY EQUIPMENT	WYU	48	-	-	-	-	-	-	-	48	-	-	-
		TOTAL 395		**1,722**	**26**	**593**	**133**	**-**	**226**	**605**	**80**	**59**	**2**	**-**	**-**
403	397	COMMUNICATION EQUIPMENT	CA	117	117	-	-	-	-	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	CN	299	8	98	23	-	21	135	12	3	-	-	-
403	397	COMMUNICATION EQUIPMENT	IDU	266	-	-	-	-	-	-	266	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	OR	2,095	-	2,095	-	-	-	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	SE	1	0	0	0	-	0	1	0	0	0	-	-
403	397	COMMUNICATION EQUIPMENT	SG	3,224	63	897	278	-	427	1,279	208	60	13	-	-

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
403	397	COMMUNICATION EQUIPMENT	SO	2,737	73	806	226	-	315	1,098	163	49	7	-	-
403	397	COMMUNICATION EQUIPMENT	SSGCH	39	1	11	3	-	5	15	2	1	0	-	-
403	397	COMMUNICATION EQUIPMENT	SSGCT	0	0	0	0	-	0	0	0	0	0	-	-
403	397	COMMUNICATION EQUIPMENT	UT	1,188	-	-	-	-	-	1,188	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	WA	480	-	-	480	-	-	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	WYP	725	-	-	-	-	725	-	-	-	-	-	-
403	397	COMMUNICATION EQUIPMENT	WYU	129	-	-	-	-	-	-	-	129	-	-	-
		TOTAL 397		**11,301**	**262**	**3,907**	**1,011**	**-**	**1,494**	**3,715**	**651**	**241**	**20**	**-**	**-**
403	3972	MOBILE RADIO EQUIPMENT	CA	7	7	-	-	-	-	-	-	-	-	-	-
403	3972	MOBILE RADIO EQUIPMENT	IDU	10	-	-	-	-	-	-	10	-	-	-	-
403	3972	MOBILE RADIO EQUIPMENT	OR	239	-	239	-	-	-	-	-	-	-	-	-
403	3972	MOBILE RADIO EQUIPMENT	SG	62	1	17	5	-	8	25	4	1	0	-	-
403	3972	MOBILE RADIO EQUIPMENT	SO	186	5	55	15	-	21	75	11	3	0	-	-
403	3972	MOBILE RADIO EQUIPMENT	SSGCH	5	0	1	0	-	1	2	0	0	0	-	-
403	3972	MOBILE RADIO EQUIPMENT	SSGCT	0	0	0	0	-	0	0	0	0	0	-	-
403	3972	MOBILE RADIO EQUIPMENT	UT	80	-	-	-	-	-	80	-	-	-	-	-
403	3972	MOBILE RADIO EQUIPMENT	WA	55	-	-	55	-	-	-	-	-	-	-	-
403	3972	MOBILE RADIO EQUIPMENT	WYP	28	-	-	-	-	28	-	-	-	-	-	-
403	3972	MOBILE RADIO EQUIPMENT	WYU	2	-	-	-	-	-	-	-	2	-	-	-
		TOTAL 3972		**674**	**13**	**312**	**76**	**-**	**58**	**181**	**26**	**6**	**1**	**-**	**-**
403	398	MISCELLANEOUS EQUIPMENT	CA	0	0	-	-	-	-	-	-	-	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	CN	8	0	3	1	-	1	4	0	0	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	IDU	2	-	-	-	-	-	-	2	-	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	OR	18	-	18	-	-	-	-	-	-	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	-	0	0	0	0	0	-	-
403	398	MISCELLANEOUS EQUIPMENT	SG	65	1	18	6	-	9	26	4	1	0	-	-
403	398	MISCELLANEOUS EQUIPMENT	SO	155	4	46	13	-	18	62	9	3	0	-	-
403	398	MISCELLANEOUS EQUIPMENT	SSGCT	0	0	0	0	-	0	0	0	0	0	-	-
403	398	MISCELLANEOUS EQUIPMENT	UT	15	-	-	-	-	-	15	-	-	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	WA	4	-	-	4	-	-	-	-	-	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	WYP	7	-	-	-	-	7	-	-	-	-	-	-
403	398	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	-	-	-	-	1	-	-	-
		TOTAL 398		**276**	**6**	**85**	**23**	**-**	**34**	**107**	**16**	**5**	**1**	**-**	**-**
Total DGEN		**General Depreciation Expense**		**39,057**	**922**	**12,159**	**3,545**	**-**	**4,653**	**14,544**	**2,376**	**788**	**71**	**-**	**-**

DEPRECIATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
		Grand Total		369,861	10,433	111,876	31,625	-	42,716	143,766	21,893	6,650	901	-	-

B4. AMORTIZATION EXPENSE

AMORTIZATION EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total		California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
404	301	ORGANIZATION	CA	46		46	-	-	-	-	-	-	-	-	-	-
404	301	ORGANIZATION	IDU	105		-	-	-	-	-	-	105	-	-	-	-
404	301	ORGANIZATION	UT	658		-	-	-	-	-	658	-	-	-	-	-
404	301	ORGANIZATION	WYP	205		-	-	-	-	205	-	-	-	-	-	-
404	301	ORGANIZATION	WYU	87		-	-	-	-	-	-	-	87	-	-	-
		TOTAL 301		**1,101**	**#**	**46**	**-**	**-**	**-**	**205**	**658**	**105**	**87**	**-**	**-**	**-**
404	302	FRANCHISES AND CONSENTS	IDU	23		-	-	-	-	-	-	23	-	-	-	-
404	302	FRANCHISES AND CONSENTS	SG	63		1	17	5	-	8	25	4	1	0	-	-
404	302	FRANCHISES AND CONSENTS	SG-P	3,093		60	860	267	-	410	1,227	199	57	12	-	-
404	302	FRANCHISES AND CONSENTS	SG-U	683		13	190	59	-	90	271	44	13	3	-	-
		TOTAL 302		**3,862**	**#**	**74**	**1,068**	**332**	**-**	**509**	**1,522**	**271**	**71**	**15**	**-**	**-**
404	303	MISCELLANEOUS INTANGIBLE PLANT	OR	2		-	2	-	-	-	-	-	-	-	-	-
404	303	MISCELLANEOUS INTANGIBLE PLANT	SG	1,107		21	308	96	-	147	439	71	21	4	-	-
		TOTAL 303		**1,109**	**#**	**21**	**310**	**96**	**-**	**147**	**439**	**71**	**21**	**4**	**-**	**-**
404	303AFPR	AUTOMATE POLE CARD SYSTEM	SO	51		1	15	4	-	6	20	3	1	0	-	-
		TOTAL 303AFPR		**51**	**#**	**1**	**15**	**4**	**-**	**6**	**20**	**3**	**1**	**0**	**-**	**-**
404	303APOGE	APOGEE - ENERGY EXCHANGE PROGRAM	SO	47		1	14	4	-	5	19	3	1	0	-	-
		TOTAL 303APOGE		**47**	**#**	**1**	**14**	**4**	**-**	**5**	**19**	**3**	**1**	**0**	**-**	**-**
404	303AWAIR	AUTOMATED WORKERS ACCIDENT/INCIDENT REPO	SO	44		1	13	4	-	5	18	3	1	0	-	-
		TOTAL 303AWAIR		**44**	**#**	**1**	**13**	**4**	**-**	**5**	**18**	**3**	**1**	**0**	**-**	**-**
404	303BDT	BULK LOAD DATA TOOL	SO	77		2	23	6	-	9	31	5	1	0	-	-
		TOTAL 303BDT		**77**	**#**	**2**	**23**	**6**	**-**	**9**	**31**	**5**	**1**	**0**	**-**	**-**
404	303BIN	RETAIL BUSINESS INFORMATION NETWORK	SO	20		1	6	2	-	2	8	1	0	0	-	-
		TOTAL 303BIN		**20**	**#**	**1**	**6**	**2**	**-**	**2**	**8**	**1**	**0**	**0**	**-**	**-**
404	303BRCD	BARCODE SYSTEM	SO	87		2	26	7	-	10	35	5	2	0	-	-
		TOTAL 303BRCD		**87**	**#**	**2**	**26**	**7**	**-**	**10**	**35**	**5**	**2**	**0**	**-**	**-**
404	303BUSC	BUSINESS CONTINUANCE PROJECT	SO	59		2	17	5	-	7	24	3	1	0	-	-
		TOTAL 303BUSC		**59**	**#**	**2**	**17**	**5**	**-**	**7**	**24**	**3**	**1**	**0**	**-**	**-**
404	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	906		24	267	75	-	104	364	54	16	2	-	-
		TOTAL 303CADOP		**906**	**#**	**24**	**267**	**75**	**-**	**104**	**364**	**54**	**16**	**2**	**-**	**-**
404	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	SO	32		1	9	3	-	4	13	2	1	0	-	-
		TOTAL 303CALLC		**32**	**#**	**1**	**9**	**3**	**-**	**4**	**13**	**2**	**1**	**0**	**-**	**-**
404	303CBT	COMPUTER BASED TRAINING (CBT)	SO	221		6	65	18	-	25	89	13	4	1	-	-
		TOTAL 303CBT		**221**	**#**	**6**	**65**	**18**	**-**	**25**	**89**	**13**	**4**	**1**	**-**	**-**
404	303CCO	2003 CCO OPEX MACHINE SOFTWARE	SO	106		3	31	9	-	12	43	6	2	0	-	-
		TOTAL 303CCO		**106**	**#**	**3**	**31**	**9**	**-**	**12**	**43**	**6**	**2**	**0**	**-**	**-**
404	303CMPSS	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	83		2	25	7	-	10	33	5	1	0	-	-
		TOTAL 303CMPSS		**83**	**#**	**2**	**25**	**7**	**-**	**10**	**33**	**5**	**1**	**0**	**-**	**-**
404	303COBOL	COBOL CONVERSION UPGRADE	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303COBOL		**-**	**#**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	303COGNO	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	329		9	97	27	-	38	132	20	6	1	-	-
		TOTAL 303COGNO		**329**	**#**	**9**	**97**	**27**	**-**	**38**	**132**	**20**	**6**	**1**	**-**	**-**
404	303CRAIG	CRAIG PLANT MAINT MGT SYSTEM	SG	1		0	0	0	-	0	1	0	0	0	-	-
		TOTAL 303CRAIG		**1**	**#**	**0**	**0**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
404	303CRR	COST RECOVERY REPORTING SYSTEM	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303CRR		**-**	**#**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	303CSF	CUST STMT FORMATTER (STMT REDESIGN)	SO	427		11	126	35	-	49	172	25	8	1	-	-
		TOTAL 303CSF		**427**	**#**	**11**	**126**	**35**	**-**	**49**	**172**	**25**	**8**	**1**	**-**	**-**

AMORTIZATION EXPENSE

Allocation Method: Revised Protocol
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Primary Account	Secondary Account	Description	Allocation	Total		California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
404	303CSS	CUSTOMER SERVICE SYSTEM (CSS)	CN	3,769		102	1,238	285	-	261	1,699	150	33	-	-	-
		TOTAL 303CSS		**3,769**	**#**	**102**	**1,238**	**285**	**-**	**261**	**1,699**	**150**	**33**	**-**	**-**	**-**
404	303DBMS	DATABASE MANAGEMENT SYSTEM	SO	11		0	3	1	-	1	5	1	0	0	-	-
		TOTAL 303DBMS		**11**	**#**	**0**	**3**	**1**	**-**	**1**	**5**	**1**	**0**	**0**	**-**	**-**
404	303DBR	DISTRIBUTION BUSINESS REPORTING	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303DBR		**-**	**#**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	303DISR	DISASTER RECOVERY PROJECT	SO	290		8	85	24	-	33	117	17	5	1	-	-
		TOTAL 303DISR		**290**	**#**	**8**	**85**	**24**	**-**	**33**	**117**	**17**	**5**	**1**	**-**	**-**
404	303DMS	DISPATCH MANAGEMENT SYSTEM	SO	66		2	19	5	-	8	26	4	1	0	-	-
		TOTAL 303DMS		**66**	**#**	**2**	**19**	**5**	**-**	**8**	**26**	**4**	**1**	**0**	**-**	**-**
404	303DWHS	DWHS - DATA WAREHOUSE	SO	235		6	69	19	-	27	94	14	4	1	-	-
		TOTAL 303DWHS		**235**	**#**	**6**	**69**	**19**	**-**	**27**	**94**	**14**	**4**	**1**	**-**	**-**
404	303ECAD	ENGINEERING SUPPORT EST CONSOL PROJECT	SO	18		0	5	1	-	2	7	1	0	0	-	-
		TOTAL 303ECAD		**18**	**#**	**0**	**5**	**1**	**-**	**2**	**7**	**1**	**0**	**0**	**-**	**-**
404	303EDMS	ENGINEERING DOCUMENT MGT SYSTEM	SO	104		3	31	9	-	12	42	6	2	0	-	-
		TOTAL 303EDMS		**104**	**#**	**3**	**31**	**9**	**-**	**12**	**42**	**6**	**2**	**0**	**-**	**-**
404	303EDW	ENTERPRISE DATA WAREHOUSE	SO	857		23	252	71	-	99	344	51	15	2	-	-
		TOTAL 303EDW		**857**	**#**	**23**	**252**	**71**	**-**	**99**	**344**	**51**	**15**	**2**	**-**	**-**
404	303ELI	ENERGY LOAN INFORMATION SYSTEM	SO	17		0	5	1	-	2	7	1	0	0	-	-
		TOTAL 303ELI		**17**	**#**	**0**	**5**	**1**	**-**	**2**	**7**	**1**	**0**	**0**	**-**	**-**
404	303EMC	EMC DASD SOFTWARE	SO	81		2	24	7	-	9	33	5	1	0	-	-
		TOTAL 303EMC		**81**	**#**	**2**	**24**	**7**	**-**	**9**	**33**	**5**	**1**	**0**	**-**	**-**
404	303EMS	ENERGY MANAGEMENT SYSTEM SOFTWARE	SO	165		4	49	14	-	19	66	10	3	0	-	-
		TOTAL 303EMS		**165**	**#**	**4**	**49**	**14**	**-**	**19**	**66**	**10**	**3**	**0**	**-**	**-**
404	303END	ENDEAVOR PROGRAM LIBRARY	SO	4		0	1	0	-	1	2	0	0	0	-	-
		TOTAL 303END		**4**	**#**	**0**	**1**	**0**	**-**	**1**	**2**	**0**	**0**	**0**	**-**	**-**
404	303EPASS	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	91		2	27	7	-	10	36	5	2	0	-	-
		TOTAL 303EPASS		**91**	**#**	**2**	**27**	**7**	**-**	**10**	**36**	**5**	**2**	**0**	**-**	**-**
404	303EPT	EXPENDITURE PRIORITIZATION TOOL	SO	48		1	14	4	-	6	19	3	1	0	-	-
		TOTAL 303EPT		**48**	**#**	**1**	**14**	**4**	**-**	**6**	**19**	**3**	**1**	**0**	**-**	**-**
404	303EPWS	COMMON WORKSTATION & LOGIN APP	SO	321		9	95	27	-	37	129	19	6	1	-	-
		TOTAL 303EPWS		**321**	**#**	**9**	**95**	**27**	**-**	**37**	**129**	**19**	**6**	**1**	**-**	**-**
404	303ETAG	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	602		16	177	50	-	69	242	36	11	1	-	-
		TOTAL 303ETAG		**602**	**#**	**16**	**177**	**50**	**-**	**69**	**242**	**36**	**11**	**1**	**-**	**-**
404	303ETS	EQUIPMENT TRACKING SYSTEM	SO	30		1	9	2	-	3	12	2	1	0	-	-
		TOTAL 303ETS		**30**	**#**	**1**	**9**	**2**	**-**	**3**	**12**	**2**	**1**	**0**	**-**	**-**
404	303FLT	FRANCHISE TAX SYSTEM	SO	13		0	4	1	-	1	5	1	0	0	-	-
		TOTAL 303FLT		**13**	**#**	**0**	**4**	**1**	**-**	**1**	**5**	**1**	**0**	**0**	**-**	**-**
404	303FMS	FUEL MANAGEMENT SYSTEM	SO	1		0	0	0	-	0	0	0	0	0	-	-
		TOTAL 303FMS		**1**	**#**	**0**	**0**	**0**	**-**	**0**	**0**	**0**	**0**	**0**	**-**	**-**
404	303FNP	FIELDNET PRO METER READING SYST -HRP REP	SO	586		16	173	48	-	67	235	35	10	1	-	-
		TOTAL 303FNP		**586**	**#**	**16**	**173**	**48**	**-**	**67**	**235**	**35**	**10**	**1**	**-**	**-**
404	303FPI	FACILITY INSPECTION REPORTING SYSTEM	SO	274		7	81	23	-	32	110	16	5	1	-	-
		TOTAL 303FPI		**274**	**#**	**7**	**81**	**23**	**-**	**32**	**110**	**16**	**5**	**1**	**-**	**-**

AMORTIZATION EXPENSE

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404	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	258		7	76	21	-	30	103	15	5	1	-	-
		TOTAL 303GIS		**258**	**#**	**7**	**76**	**21**	**-**	**30**	**103**	**15**	**5**	**1**	**-**	**-**
404	303GRID	2002 GRID NET POWER COST MODELING	SO	1,595		43	469	132	-	184	640	95	28	4	-	-
		TOTAL 303GRID		**1,595**	**#**	**43**	**469**	**132**	**-**	**184**	**640**	**95**	**28**	**4**	**-**	**-**
404	303HAYD	HAYDEN - VIBRATION SOFTWARE	SG	1		0	0	0	-	0	0	0	0	0	-	-
		TOTAL 303HAYD		**1**	**#**	**0**	**0**	**0**	**-**	**0**	**0**	**0**	**0**	**0**	**-**	**-**
404	303HRATS	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	47		1	14	4	-	5	19	3	1	0	-	-
		TOTAL 303HRATS		**47**	**#**	**1**	**14**	**4**	**-**	**5**	**19**	**3**	**1**	**0**	**-**	**-**
404	303HRBEN	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	69		2	20	6	-	8	28	4	1	0	-	-
		TOTAL 303HRBEN		**69**	**#**	**2**	**20**	**6**	**-**	**8**	**28**	**4**	**1**	**0**	**-**	**-**
404	303ICM	INTEGRATED COST MGT STRUCTURE	SO	2		0	1	0	-	0	1	0	0	0	-	-
		TOTAL 303ICM		**2**	**#**	**0**	**1**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
404	303IMAP	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	147		4	43	12	-	17	59	9	3	0	-	-
		TOTAL 303IMAP		**147**	**#**	**4**	**43**	**12**	**-**	**17**	**59**	**9**	**3**	**0**	**-**	**-**
404	303IMSRE	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	104		3	31	9	-	12	42	6	2	0	-	-
		TOTAL 303IMSRE		**104**	**#**	**3**	**31**	**9**	**-**	**12**	**42**	**6**	**2**	**0**	**-**	**-**
404	303INTEL	INTELLISYNC ANYWHERE	SO	96		3	28	8	-	11	39	6	2	0	-	-
		TOTAL 303INTEL		**96**	**#**	**3**	**28**	**8**	**-**	**11**	**39**	**6**	**2**	**0**	**-**	**-**
404	303JARS	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	101		3	30	8	-	12	40	6	2	0	-	-
		TOTAL 303JARS		**101**	**#**	**3**	**30**	**8**	**-**	**12**	**40**	**6**	**2**	**0**	**-**	**-**
404	303JTO	FACILITY JOINT USE SOFTWARE	SO	2		0	1	0	-	0	1	0	0	0	-	-
		TOTAL 303JTO		**2**	**#**	**0**	**1**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
404	303JTU	POLE CONTRACT RENTAL SYSTEM	SO	2		0	1	0	-	0	1	0	0	0	-	-
		TOTAL 303JTU		**2**	**#**	**0**	**1**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
404	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	SO	198		5	58	16	-	23	79	12	4	0	-	-
		TOTAL 303KPI		**198**	**#**	**5**	**58**	**16**	**-**	**23**	**79**	**12**	**4**	**0**	**-**	**-**
404	303KWH	KWH HISTORICAL DATA COLLECTION	SO	0		0	0	0	-	0	0	0	0	0	-	-
		TOTAL 303KWH		**0**	**#**	**0**	**0**	**0**	**-**	**0**	**0**	**0**	**0**	**0**	**-**	**-**
404	303KWI	FINANCIAL FORECAST INTEGRATION	SO	79		2	23	7	-	9	32	5	1	0	-	-
		TOTAL 303KWI		**79**	**#**	**2**	**23**	**7**	**-**	**9**	**32**	**5**	**1**	**0**	**-**	**-**
404	303MACE	MACE - MAPPING & CONNECTIVITY ENABLER	SO	238		6	70	20	-	27	95	14	4	1	-	-
		TOTAL 303MACE		**238**	**#**	**6**	**70**	**20**	**-**	**27**	**95**	**14**	**4**	**1**	**-**	**-**
404	303MARS	MANAGEMENT ACCOUNTING RESPONSIBILITY SYS	SO	(1)		(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
		TOTAL 303MARS		**(1)**	**#**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**-**	**-**
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	CN	53		1	17	4	-	4	24	2	0	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	OR	0		-	0	-	-	-	-	-	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SE	2		0	0	0	-	0	1	0	0	0	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SG	630		12	175	54	-	83	250	41	12	2	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SO	4,862		130	1,431	402	-	560	1,951	289	87	12	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SSGCH	6		0	2	1	-	1	2	0	0	0	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	UT	13		-	-	-	-	-	13	-	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	WA	1		-	-	1	-	-	-	-	-	-	-	-
404	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	WYP	0		-	-	-	-	0	-	-	-	-	-	-
		TOTAL 303MISC		**5,567**	**#**	**144**	**1,626**	**462**	**-**	**648**	**2,241**	**332**	**99**	**14**	**-**	**-**
404	303MOIP	MID OFFICE IMPROVEMENT PROJECT	SO	2,462		66	725	204	-	283	988	146	44	6	-	-
		TOTAL 303MOIP		**2,462**	**#**	**66**	**725**	**204**	**-**	**283**	**988**	**146**	**44**	**6**	**-**	**-**
404	303NMARK	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SE	89		2	24	8	-	13	35	6	2	0	-	-
		TOTAL 303NMARK		**89**	**#**	**2**	**24**	**8**	**-**	**13**	**35**	**6**	**2**	**0**	**-**	**-**

AMORTIZATION EXPENSE

Allocation Method: Revised Protocol
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Period Beginning: October 2004
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Primary Account	Secondary Account	Description	Allocation	Total		California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
404	303NOVEL	NOVELL LICENSES	SO	36		1	10	3	-	4	14	2	1	0	-	-
		TOTAL 303NOVEL		**36**	**#**	**1**	**10**	**3**	**-**	**4**	**14**	**2**	**1**	**0**	**-**	**-**
404	303OCHIP	OUTAGE CALL HANDLING INTEGRATION	SO	399		11	118	33	-	46	160	24	7	1	-	-
		TOTAL 303OCHIP		**399**	**#**	**11**	**118**	**33**	**-**	**46**	**160**	**24**	**7**	**1**	**-**	**-**
404	303OFFXP	OFFICE XP SOFTWARE	SO	288		8	85	24	-	33	116	17	5	1	-	-
		TOTAL 303OFFXP		**288**	**#**	**8**	**85**	**24**	**-**	**33**	**116**	**17**	**5**	**1**	**-**	**-**
404	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	176		5	52	15	-	20	70	10	3	0	-	-
		TOTAL 303OLEE		**176**	**#**	**5**	**52**	**15**	**-**	**20**	**70**	**10**	**3**	**0**	**-**	**-**
404	303OMS	OPERATIONS MAPPING SYSTEM	SO	1,029		28	303	85	-	118	413	61	18	3	-	-
		TOTAL 303OMS		**1,029**	**#**	**28**	**303**	**85**	**-**	**118**	**413**	**61**	**18**	**3**	**-**	**-**
404	303OPVIS	OPERATIONS VISUALIZATION SYSTEM	SO	50		1	15	4	-	6	20	3	1	0	-	-
		TOTAL 303OPVIS		**50**	**#**	**1**	**15**	**4**	**-**	**6**	**20**	**3**	**1**	**0**	**-**	**-**
404	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	81		2	24	7	-	9	32	5	1	0	-	-
		TOTAL 303ORAC		**81**	**#**	**2**	**24**	**7**	**-**	**9**	**32**	**5**	**1**	**0**	**-**	**-**
404	303ORS	OUTAGE REPORTING SYSTEM	SO	324		9	95	27	-	37	130	19	6	1	-	-
		TOTAL 303ORS		**324**	**#**	**9**	**95**	**27**	**-**	**37**	**130**	**19**	**6**	**1**	**-**	**-**
404	303P8DM	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	280		7	82	23	-	32	112	17	5	1	-	-
		TOTAL 303P8DM		**280**	**#**	**7**	**82**	**23**	**-**	**32**	**112**	**17**	**5**	**1**	**-**	**-**
404	303PADMS	POLE ATTACHMENT MGMT SYSTEM	SO	334		9	98	28	-	38	134	20	6	1	-	-
		TOTAL 303PADMS		**334**	**#**	**9**	**98**	**28**	**-**	**38**	**134**	**20**	**6**	**1**	**-**	**-**
404	303PI2PI	PI2PI - SCHOOL/RANGER PI INTERFACE	SO	26		1	8	2	-	3	11	2	0	0	-	-
		TOTAL 303PI2PI		**26**	**#**	**1**	**8**	**2**	**-**	**3**	**11**	**2**	**0**	**0**	**-**	**-**
404	303PTRN	POSITRON	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303PTRN		**-**	**#**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	303PWRTX	POWER TAX	SO	155		4	46	13	-	18	62	9	3	0	-	-
		TOTAL 303PWRTX		**155**	**#**	**4**	**46**	**13**	**-**	**18**	**62**	**9**	**3**	**0**	**-**	**-**
404	303QUEST	QUEST DATABASE MGMT TOOLS	SO	106		3	31	9	-	12	42	6	2	0	-	-
		TOTAL 303QUEST		**106**	**#**	**3**	**31**	**9**	**-**	**12**	**42**	**6**	**2**	**0**	**-**	**-**
404	303RCDA	RCDA REGULATION DISCOVERY TOOL	SO	72		2	21	6	-	8	29	4	1	0	-	-
		TOTAL 303RCDA		**72**		**2**	**21**	**6**	**-**	**8**	**29**	**4**	**1**	**0**	**-**	**-**
404	303RCMS	RECORD CENTER MANAGEMENT SOFTWARE	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303RCMS		**-**	**#**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	303REST	RETAIL ENERGY SERVICES TRACKING	SO	2		0	1	0	-	0	1	0	0	0	-	-
		TOTAL 303REST		**2**	**#**	**0**	**1**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
404	303RIS	RESOURCE INFORMATION SYSTEM	SO	29		1	8	2	-	3	12	2	1	0	-	-
		TOTAL 303RIS		**29**	**#**	**1**	**8**	**2**	**-**	**3**	**12**	**2**	**1**	**0**	**-**	**-**
404	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	SO	1,308		35	385	108	-	151	525	78	23	3	-	-
		TOTAL 303RMT		**1,308**	**#**	**35**	**385**	**108**	**-**	**151**	**525**	**78**	**23**	**3**	**-**	**-**
404	303RWT	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	480		13	141	40	-	55	193	29	9	1	-	-
		TOTAL 303RWT		**480**	**#**	**13**	**141**	**40**	**-**	**55**	**193**	**29**	**9**	**1**	**-**	**-**
404	303SAP	S A P	SO	8,584		230	2,527	710	-	988	3,445	510	153	21	-	-
		TOTAL 303SAP		**8,584**	**#**	**230**	**2,527**	**710**	**-**	**988**	**3,445**	**510**	**153**	**21**	**-**	**-**
404	303SB114	IT WORK TO ACCOMMODATE CSS & MDM TO SB11	CN	50		1	17	4	-	3	23	2	0	-	-	-
		TOTAL 303SB114		**50**	**#**	**1**	**17**	**4**	**-**	**3**	**23**	**2**	**0**	**-**	**-**	**-**

AMORTIZATION EXPENSE

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Primary Account	Secondary Account	Description	Allocation	Total		California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
404	303SBVW	SUBSTATION REPORTING SYSTEM	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303SBVW		-	#	-	-	-	-	-	-	-	-	-	-	-
404	303SCHOO	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	384		10	113	32	-	44	154	23	7	1	-	-
		TOTAL 303SCHOO		**384**	#	**10**	**113**	**32**	**-**	**44**	**154**	**23**	**7**	**1**	**-**	**-**
404	303SLDS	SALT LAKE SCADA SYSTEM	SO	21		1	6	2	-	2	8	1	0	0	-	-
		TOTAL 303SLDS		**21**	#	**1**	**6**	**2**	**-**	**2**	**8**	**1**	**0**	**0**	**-**	**-**
404	303SPS	SINGLE PERSON SCHEDULING	SO	1,808		48	532	150	-	208	726	108	32	4	-	-
		TOTAL 303SPS		**1,808**	#	**48**	**532**	**150**	**-**	**208**	**726**	**108**	**32**	**4**	**-**	**-**
404	303SRCHE	INTRANET SEARCH ENGINE	SO	98		3	29	8	-	11	39	6	2	0	-	-
		TOTAL 303SRCHE		**98**	#	**3**	**29**	**8**	**-**	**11**	**39**	**6**	**2**	**0**	**-**	**-**
404	303STEM	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	58		2	17	5	-	7	23	3	1	0	-	-
		TOTAL 303STEM		**58**	#	**2**	**17**	**5**	**-**	**7**	**23**	**3**	**1**	**0**	**-**	**-**
404	303STERL	STERLING SOFTWARE	SO	196		5	58	16	-	23	79	12	3	0	-	-
		TOTAL 303STERL		**196**	#	**5**	**58**	**16**	**-**	**23**	**79**	**12**	**3**	**0**	**-**	**-**
404	303TIBCO	TIBCO SOFTWARE	SO	741		20	218	61	-	85	297	44	13	2	-	-
		TOTAL 303TIBCO		**741**	#	**20**	**218**	**61**	**-**	**85**	**297**	**44**	**13**	**2**	**-**	**-**
404	303TLCO	TELCO RESEARCH TRUE SYSTEMS	SO	43		1	13	4	-	5	17	3	1	0	-	-
		TOTAL 303TLCO		**43**	#	**1**	**13**	**4**	**-**	**5**	**17**	**3**	**1**	**0**	**-**	**-**
404	303TOOL	DEVELOPMENT TOOLS	SO	14		0	4	1	-	2	5	1	0	0	-	-
		TOTAL 303TOOL		**14**	#	**0**	**4**	**1**	**-**	**2**	**5**	**1**	**0**	**0**	**-**	**-**
404	303TORIS	C&T OFFICIAL RECORD INFO SYSTEM	SO	300		8	88	25	-	34	120	18	5	1	-	-
		TOTAL 303TORIS		**300**	#	**8**	**88**	**25**	**-**	**34**	**120**	**18**	**5**	**1**	**-**	**-**
404	303TWBS	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	260		5	72	22	-	34	103	17	5	1	-	-
		TOTAL 303TWBS		**260**	#	**5**	**72**	**22**	**-**	**34**	**103**	**17**	**5**	**1**	**-**	**-**
404	303UII	UTILITY INTERNATIONAL FORECASTING MODEL	SO	318		9	94	26	-	37	128	19	6	1	-	-
		TOTAL 303UII		**318**	#	**9**	**94**	**26**	**-**	**37**	**128**	**19**	**6**	**1**	**-**	**-**
404	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	SO	171		5	50	14	-	20	69	10	3	0	-	-
		TOTAL 303UNIX		**171**	#	**5**	**50**	**14**	**-**	**20**	**69**	**10**	**3**	**0**	**-**	**-**
404	303UPI	UPI SOFTWARE	SO	-		-	-	-	-	-	-	-	-	-	-	-
		TOTAL 303UPI		**-**	#	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	303VCS	VERSION CONTROL SYSTEM	SO	46		1	14	4	-	5	18	3	1	0	-	-
		TOTAL 303VCS		**46**	#	**1**	**14**	**4**	**-**	**5**	**18**	**3**	**1**	**0**	**-**	**-**
404	303VCPRO	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	1		0	0	0	-	0	1	0	0	0	-	-
		TOTAL 303VCPRO		**1**	#	**0**	**0**	**0**	**-**	**0**	**1**	**0**	**0**	**0**	**-**	**-**
404	303VISIO	VISIO PRO	SO	64		2	19	5	-	7	26	4	1	0	-	-
		TOTAL 303VISIO		**64**	#	**2**	**19**	**5**	**-**	**7**	**26**	**4**	**1**	**0**	**-**	**-**
404	303VITAL	VITAL SOLUTIONS	SO	42		1	12	3	-	5	17	3	1	0	-	-
		TOTAL 303VITAL		**42**	#	**1**	**12**	**3**	**-**	**5**	**17**	**3**	**1**	**0**	**-**	**-**
404	303VNTV	HELPDESK MAINFRAME SOFTWARE - VANTIVE	SO	34		1	10	3	-	4	13	2	1	0	-	-
		TOTAL 303VNTV		**34**	#	**1**	**10**	**3**	**-**	**4**	**13**	**2**	**1**	**0**	**-**	**-**
404	303WEB	WEB SOFTWARE	SO	1,069		29	315	88	-	123	429	64	19	3	-	-
		TOTAL 303WEB		**1,069**	#	**29**	**315**	**88**	**-**	**123**	**429**	**64**	**19**	**3**	**-**	**-**
404	341	STRUCTURES & IMPROVEMENTS	SSGCT	52		1	14	4	-	7	21	4	1	0	-	-
		TOTAL 341		**52**	#	**1**	**14**	**4**	**-**	**7**	**21**	**4**	**1**	**0**	**-**	**-**
Total AINT		**Intangible Plant Amortization**		**46,730**		**1,223**	**13,457**	**3,765**	**-**	**5,380**	**19,130**	**2,793**	**870**	**112**	**-**	**-**

AMORTIZATION EXPENSE

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404	331	STRUCTURES AND IMPROVE	SG	6		0	2	0	-	1	2	0	0	0	-	-
		TOTAL 331		**6**	**#**	**0**	**2**	**0**	**-**	**1**	**2**	**0**	**0**	**0**	**-**	**-**
404	332	"RESERVOIRS, DAMS & WATERWAYS"	SG	38		1	11	3	-	5	15	2	1	0	-	-
		TOTAL 332		**38**	**#**	**1**	**11**	**3**	**-**	**5**	**15**	**2**	**1**	**0**	**-**	**-**
Total AHY		**Hydro Plant Amortization**		**43**		**1**	**12**	**4**	**-**	**6**	**17**	**3**	**1**	**0**	**-**	**-**
404	390	STRUCTURES AND IMPROVEMENTS	OR	3		-	3	-	-	-	-	-	-	-	-	-
		TOTAL 390		**3**	**#**	**-**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	51		51	-	-	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	140		4	46	11	-	10	63	6	1	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	704		-	704	-	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	1,294		35	381	107	-	149	519	77	23	3	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	32		-	-	-	-	-	32	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	47		-	-	47	-	-	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	150		-	-	-	-	150	-	-	-	-	-	-
404	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	2		-	-	-	-	-	-	-	2	-	-	-
		TOTAL 3901		**2,420**	**#**	**89**	**1,131**	**164**	**-**	**309**	**615**	**83**	**26**	**3**	**-**	**-**
Total AGE		**General Plant Amortization**		**2,423**		**89**	**1,134**	**164**	**-**	**309**	**615**	**83**	**26**	**3**	**-**	**-**
404 Total				**49,197**	**#**	**1,313**	**14,603**	**3,933**	**-**	**5,695**	**19,762**	**2,879**	**897**	**115**	**-**	**-**
4061	566920	AMORT ELEC PLANT ACQ ADJ	SG	5,479		106	1,524	473	-	726	2,173	353	102	22	-	-
4061 Total		**AMORT ELECT PLANT ACQ**		**5,479**	**#**	**106**	**1,524**	**473**	**-**	**726**	**2,173**	**353**	**102**	**22**	**-**	**-**
40715	566941	AMORTIZATION OF UNRECOVERED PLANT-TROJAN	TROJP	837		16	232	72	-	112	332	54	16	3	-	-
4074 Total		**REGULATORY CREDITS**		**837**	**#**	**16**	**232**	**72**	**-**	**112**	**332**	**54**	**16**	**3**	**-**	**-**
4073	566940	AMORT OF REG ASSETS - DEBITS	SG	333		6	93	29	-	44	132	21	6	1	-	-
4073	566950	AMORT OF SB1149 REGUL ASSETS	OTHER	5,474		-	-	-	-	-	-	-	-	-	5,474	-
4073 Total		**REGULATORY DEBITS AMORTIZATION**		**5,807**	**#**	**6**	**93**	**29**	**-**	**44**	**132**	**21**	**6**	**1**	**5,474**	**-**
40731	566941	AMORT OF UNREC PLANT - TROJAN	OR	(34)		-	(34)	-	-	-	-	-	-	-	-	-
40731	566941	AMORT OF UNREC PLANT - TROJAN	TROJP	1,009		19	279	87	-	135	400	65	19	4	-	-
40731	566941	AMORT OF UNREC PLANT - TROJAN	WA	(138)		-	-	(138)	-	-	-	-	-	-	-	-
40731 Total		**AMORTIZATION OF UNRECOVERED PLANT**		**837**	**#**	**19**	**245**	**(51)**	**-**	**135**	**400**	**65**	**19**	**4**	**-**	**-**
Grand Total				**62,158**	**#**	**1,461**	**16,697**	**4,457**	**-**	**6,713**	**22,799**	**3,373**	**1,040**	**145**	**5,474**	**-**

B5. TAXES OTHER THAN INCOME

Taxes Other Than Income

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
40812	580800	MISC. TAXES - PAYROLL RELATED	SO	(10)	(0)	(3)	(1)	-	(1)	(4)	(1)	(0)	(0)	-	-
		Total 40812		**(10)**	**(0)**	**(3)**	**(1)**	**-**	**(1)**	**(4)**	**(1)**	**(0)**	**(0)**	**-**	**-**
40815	503100	AIRFARE	GPS	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
40815	579000	PROPERTY TAX	GPS	35,091	938	10,331	2,901	-	4,039	14,082	2,086	626	86	-	-
40815	579010	PROPERTY TAX - COS	GPS	11,297	302	3,326	934	-	1,300	4,534	672	202	28	-	-
40815	579011	PROPERTY TAX - T&D	GPS	17,357	464	5,110	1,435	-	1,998	6,965	1,032	310	43	-	-
		Total 40815		**63,744**	**1,705**	**18,766**	**5,271**	**-**	**7,338**	**25,581**	**3,790**	**1,137**	**157**	**-**	**-**
40818	578000	FRANCHISE & OCCUPATION TAXES	CA	850	850	-	-	-	-	-	-	-	-	-	-
40818	578000	FRANCHISE & OCCUPATION TAXES	OR	16,949	-	16,949	-	-	-	-	-	-	-	-	-
40818	578000	FRANCHISE & OCCUPATION TAXES	WA	176	-	-	176	-	-	-	-	-	-	-	-
40818	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,189	-	-	-	-	1,189	-	-	-	-	-	-
		Total 40818		**19,164**	**850**	**16,949**	**176**	**-**	**1,189**	**-**	**-**	**-**	**-**	**-**	**-**
408199	582600	MSHA ASSESSMENTS TRAIL MTN/DEER CREEK	SE	1	0	0	0	-	0	0	0	0	0	-	-
408199	583260	PUBLIC UTILITY TAX	SO	8,046	215	2,369	665	-	926	3,229	478	144	20	-	-
408199	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	354	-	354	-	-	-	-	-	-	-	-	-
408199	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	6	-	-	-	-	-	6	-	-	-	-	-
408199	583263	MONTANA ENERGY TAX	SE	244	4	65	21	-	35	97	16	5	1	-	-
408199	583264	WASHINGTON GROSS REVENUE TAX - RETAILING	WA	2	-	-	2	-	-	-	-	-	-	-	-
408199	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	30	-	-	30	-	-	-	-	-	-	-	-
408199	583266	IDAHO KILOWATT HOUR TAX	SE	22	0	6	2	-	3	9	1	0	0	-	-
408199	583268	UTAH GROSS RECEIPTS TAX	GPS	3,748	100	1,103	310	-	431	1,504	223	67	9	-	-
408199	583269	MONTANA WHOLESALE ENERGY TAX	SE	169	3	45	14	-	24	67	11	4	1	-	-
		Total 408199		**12,622**	**323**	**3,943**	**1,045**	**-**	**1,420**	**4,911**	**730**	**219**	**31**	**-**	**-**
Grand Total				**95,521**	**2,878**	**39,655**	**6,491**	**-**	**9,945**	**30,489**	**4,519**	**1,356**	**188**	**-**	**-**

B6. FEDERAL INCOME TAXES

STATE & FEDERAL INCOME TAXES

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
427	INTEREST EXPENSE - LONG-TERM DEBT	SNP	232,018	6,099	67,532	18,787	-	25,866	95,754	13,354	4,076	551	-	-
	Total 427		**232,018**	**6,099**	**67,532**	**18,787**	**-**	**25,866**	**95,754**	**13,354**	**4,076**	**551**	**-**	**-**
4272	INTEREST EXPENSE - PREF STOCK MAND. RED	SNP	3,709	97	1,079	300	-	413	1,531	213	65	9	-	-
	Total 4272		**3,709**	**97**	**1,079**	**300**	**-**	**413**	**1,531**	**213**	**65**	**9**	**-**	**-**
	Total Account 427		**235,727**	**6,197**	**68,611**	**19,087**	**-**	**26,279**	**97,284**	**13,568**	**4,141**	**559**	**-**	**-**
SCHMAP	Book Depletion (Cost)	SE	1,312	23	351	112	-	187	519	88	27	5	-	-
SCHMAP	Mandatory Redeem Pfd Stk-FAS150	SNP	3,681	97	1,071	298	-	410	1,519	212	65	9	-	-
SCHMAP	Non - Deductible Expenses	SO	352	9	104	29	-	40	141	21	6	1	-	-
SCHMAP	PMIFuel Tax Cr	SE	34	1	9	3	-	5	13	2	1	0	-	-
SCHMAP	PMINondeductible Exp	SE	60	1	16	5	-	9	24	4	1	0	-	-
SCHMAP	SP Management Fee	OTHER	2,798	-	-	-	-	-	-	-	-	-	2,798	-
	Total SCHMAP		**8,237**	**131**	**1,551**	**448**	**-**	**651**	**2,217**	**327**	**100**	**15**	**2,798**	**-**
SCHMAT	97 Software Writedown-UT	UT	257	-	-	-	-	-	257	-	-	-	-	-
SCHMAT	99 Software Writedown-UT	UT	184	-	-	-	-	-	184	-	-	-	-	-
SCHMAT	Acquisition Adjustment Amort	SG	5,479	106	1,524	473	-	726	2,173	353	102	22	-	-
SCHMAT	American Pacific Corp-WECO	SNP	0	-	-	-	-	-	-	-	-	-	-	-
SCHMAT	Auto Depreciation	SO	4,636	124	1,365	383	-	534	1,860	276	83	11	-	-
SCHMAT	Avoided Costs	SNP	14,016	368	4,080	1,135	-	1,563	5,784	807	246	33	-	-
SCHMAT	Bear River Settlement Agreement	OTHER	354	-	-	-	-	-	-	-	-	-	354	-
SCHMAT	Book Depreciation	SCHMDEXP	390,151	11,005	118,014	33,360	-	45,060	151,653	23,094	7,015	950	-	-
SCHMAT	Capitalized Labor Costs	SO	1	0	0	0	-	0	1	0	0	0	-	-
SCHMAT	Centralia Sale Loss	OTHER	(3,489)	-	-	-	-	-	-	-	-	-	(3,489)	-
SCHMAT	Cholla Plt Transact Costs-APS Amort	SGCT	939	18	262	81	-	125	374	61	17	-	-	-
SCHMAT	Cholla Tax Amortization	SG	534	10	149	46	-	71	212	34	10	2	-	-
SCHMAT	CIAC	CIAC	62,951	2,432	19,476	4,452	-	4,761	28,068	2,818	943	-	-	-
SCHMAT	Coal M&S Inventory Write-Off	SE	59	1	16	5	-	8	23	4	1	0	-	-
SCHMAT	Coal Mine Development-30%Amort	SE	(609)	(11)	(163)	(52)	-	(87)	(241)	(41)	(13)	(2)	-	-
SCHMAT	Def Reg Asset-Foote Creek Contract	SG	(138)	(3)	(38)	(12)	-	(18)	(55)	(9)	(3)	(1)	-	-
SCHMAT	Def Reg Asset-Transmission Srvc Deposit	SG	(2,620)	(51)	(729)	(226)	-	(347)	(1,039)	(169)	(49)	(10)	-	-
SCHMAT	Defer MagCorp Revenues	OTHER	(482)	-	-	-	-	-	-	-	-	-	(482)	-
SCHMAT	Deferred Shares	SO	3,150	84	927	260	-	363	1,264	187	56	8	-	-
SCHMAT	Executive Stock Option Plan	SO	1,973	53	581	163	-	227	792	117	35	5	-	-
SCHMAT	Extraction Tax Paid / Accrued	SE	(174)	(3)	(46)	(15)	-	(25)	(69)	(12)	(4)	(1)	-	-
SCHMAT	Federal Income Tax Interest	SO	(6,469)	(173)	(1,904)	(535)	-	(745)	(2,596)	(385)	(115)	(16)	-	-
SCHMAT	Gain / (Loss) on Prop. Disposition	GPS	(6,042)	(162)	(1,779)	(500)	-	(695)	(2,425)	(359)	(108)	(15)	-	-
SCHMAT	Gain/(Loss) - Centralia Sale	OTHER	4,160	-	-	-	-	-	-	-	-	-	4,160	-
SCHMAT	Highway relocation	SNPD	11,272	436	3,488	797	-	853	5,026	505	169	-	-	-
SCHMAT	IDAI Costs-Direct Access-CA	CA	333	333	-	-	-	-	-	-	-	-	-	-
SCHMAT	Long-Term Incentive Plan	SO	810	22	238	67	-	93	325	48	14	2	-	-
SCHMAT	May 2000 Transition Plan Costs-ID	IDU	931	-	-	-	-	-	-	931	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-OR	OR	3,923	-	3,923	-	-	-	-	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-UT	UT	6,505	-	-	-	-	-	6,505	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-WYE	WYP	1,948	-	-	-	-	1,948	-	-	-	-	-	-
SCHMAT	May 2000 Transition Plan Costs-WYW	WYU	345	-	-	-	-	-	-	-	345	-	-	-
SCHMAT	Misc - Reg Assets/Reg Liab-Total	SO	24,548	656	7,227	2,030	-	2,826	9,851	1,459	438	60	-	-
SCHMAT	Misc Current & Accrued Liability-SO	SO	(1,660)	(44)	(489)	(137)	-	(191)	(666)	(99)	(30)	(4)	-	-
SCHMAT	NW Power Act-WA	OTHER	132	-	-	-	-	-	-	-	-	-	132	-

STATE & FEDERAL INCOME TAXES

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
SCHMAT	Oregon Gain on Sale of Halsey-OR	OTHER	(1,289)	-	-	-	-	-	-	-	-	-	(1,289)	-
SCHMAT	Oregon Rate Refund	OTHER	84	-	-	-	-	-	-	-	-	-	84	-
SCHMAT	Oregon Share of Hermiston Gain-OR	OTHER	(16)	-	-	-	-	-	-	-	-	-	(16)	-
SCHMAT	Pension / Retirement (Accrued / Prepaid)	SO	(112,651)	(3,012)	(33,165)	(9,315)	-	(12,967)	(45,208)	(6,697)	(2,010)	(277)	-	-
SCHMAT	PMIBCC Gain/Loss on Assets Disposed	SE	66	1	18	6	-	9	26	4	1	0	-	-
SCHMAT	PMIBook Depreciation	SE	5,059	90	1,351	434	-	721	2,002	338	105	18	-	-
SCHMAT	PMIBridger Section 471 Adj	SE	2	0	1	0	-	0	1	0	0	0	-	-
SCHMAT	PMIDevt Cost Amort	SE	303	5	81	26	-	43	120	20	6	1	-	-
SCHMAT	PMIOverburden Removal	SE	581	10	155	50	-	83	230	39	12	2	-	-
SCHMAT	PMIVacationBonus Adjustment	SE	29	1	8	2	-	4	12	2	1	0	-	-
SCHMAT	PMIWY Extraction Tax	SE	439	8	117	38	-	63	174	29	9	2	-	-
SCHMAT	Purchase Card Trans Provision	SO	(18)	(0)	(5)	(1)	-	(2)	(7)	(1)	(0)	(0)	-	-
SCHMAT	Reg Liability BPA balancing accounts-OR	OTHER	4,703	-	-	-	-	-	-	-	-	-	4,703	-
SCHMAT	Reg Liab-OR Balance Consol	OR	1,434	-	1,434	-	-	-	-	-	-	-	-	-
SCHMAT	Research & Exper. Sec. 174 Amort.	SO	198	5	58	16	-	23	80	12	4	0	-	-
SCHMAT	Reverse Accrued Final Reclamation	SE	398	7	106	34	-	57	157	27	8	1	-	-
SCHMAT	Sales & Use Tax Accrual	SO	134	4	39	11	-	15	54	8	2	0	-	-
SCHMAT	SB 1149-Related Reg Assets-OR	OTHER	4,873	-	-	-	-	-	-	-	-	-	4,873	-
SCHMAT	Sec 174 94-98 7 99-00 RAR	SO	203	5	60	17	-	23	81	12	4	0	-	-
SCHMAT	Severance	SO	1,050	28	309	87	-	121	422	62	19	3	-	-
SCHMAT	Sick Leave Vacation & Personal Time	SO	7,759	207	2,284	642	-	893	3,114	461	138	19	-	-
SCHMAT	Steam Rts Blundell Geothml Bk Depr	SG	110	2	31	9	-	15	44	7	2	0	-	-
SCHMAT	Suppl. Exec. Retirement Plan (SERP)	SO	1,237	33	364	102	-	142	497	74	22	3	-	-
SCHMAT	Suppl. Exec. Retirement Plan (SERP)-Cash	SO	976	26	287	81	-	112	392	58	17	2	-	-
SCHMAT	Tenant Lease Allow-PSU Call Cntr	CN	401	11	132	30	-	28	181	16	4	-	-	-
SCHMAT	Trail Mountain Accrued Liabilities	SE	629	11	168	54	-	90	249	42	13	2	-	-
SCHMAT	Trail Mountain Mine Closure	SE	4,204	75	1,123	360	-	599	1,663	281	87	15	-	-
SCHMAT	Trail Mountain Unrecovered Inventory	SE	5,304	95	1,417	455	-	756	2,099	355	110	19	-	-
SCHMAT	Trail Mountain_OR OTHER	OTHER	600	-	-	-	-	-	-	-	-	-	600	-
SCHMAT	Transition Team Costs-UT	UT	243	-	-	-	-	-	243	-	-	-	-	-
SCHMAT	Trojan Decomissioning Costs	TROJD	1,606	31	443	138	-	216	636	104	30	6	-	-
SCHMAT	Trojan Special Assessment -DOE-IRS	TROJD	(39)	(1)	(11)	(3)	-	(5)	(15)	(3)	(1)	(0)	-	-
SCHMAT	Unearned Joint Use Pole Contact Revenu	SNPD	507	20	157	36	-	38	226	23	8	-	-	-
SCHMAT	WA Disallowed Colstrip #3 Write-off	OTHER	52	-	-	-	-	-	-	-	-	-	52	-
SCHMAT	WA state Transition Costs-WA	WA	1,590	-	-	1,590	-	-	-	-	-	-	-	-
SCHMAT	Wasatch workers comp reserve	SO	14	0	4	1	-	2	6	1	0	0	-	-
SCHMAT	Weatherization	SO	2,487	67	732	206	-	286	998	148	44	6	-	-
SCHMAT	Y2K Expense-OR	OTHER	(46)	-	-	-	-	-	-	-	-	-	(46)	-
	Total SCHMAT		**451,124**	**12,932**	**133,820**	**36,882**	**-**	**48,414**	**175,734**	**25,046**	**7,791**	**871**	**9,636**	**-**
SCHMDF	Amort of Projects-Klamath Engineering	DGP	6	0	3	1	-	2	-	-	-	-	-	-
	Total SCHMDF		**6**	**0**	**3**	**1**	**-**	**2**	**-**	**-**	**-**	**-**	**-**	**-**
SCHMDP	2004 JCA-Qualified Prod Activities Ded	SG	899	17	250	78	-	119	356	58	17	4	-	-
SCHMDP	2004 JCA-Qualified Prod Activities Deduc	SG	(899)	(17)	(250)	(78)	-	(119)	(356)	(58)	(17)	(4)	-	-
SCHMDP	PMI Tax Exempt Interest Income	SE	369	7	99	32	-	53	146	25	8	1	-	-
SCHMDP	PMIDepletion	SE	6,687	119	1,786	573	-	953	2,646	447	138	24	-	-
SCHMDP	Preferred Dividend - PPL	SNP	352	9	102	28	-	39	145	20	6	1	-	-
SCHMDP	SPI 404(K) Contribution	SO	11,174	299	3,290	924	-	1,286	4,484	664	199	28	-	-
SCHMDP	Tax Depletion - Deer Creek	SE	1,300	23	347	111	-	185	514	87	27	5	-	-
SCHMDP	Tax Exempt Interest (No AMT)	SO	1	0	0	0	-	0	1	0	0	0	-	-

STATE & FEDERAL INCOME TAXES

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
SCHMDP	Trapper Mine Dividend Deduction	SE	224	4	60	19	-	32	88	15	5	1	-	-
	Total SCHMDP		**20,107**	**461**	**5,684**	**1,688**	**-**	**2,549**	**8,024**	**1,258**	**383**	**59**	**-**	**-**
SCHMDT	781 Shopping Incentive_OR	OR	151	-	151	-	-	-	-	-	-	-	-	-
SCHMDT	98/99 Early Retirement-OR Reg Asset	OR	(3,677)	-	(3,677)	-	-	-	-	-	-	-	-	-
SCHMDT	ADR REPAIR ALLOW 3115	SG	25	0	7	2	-	3	10	2	0	0	-	-
SCHMDT	AFUDC - Debt	SNP	8,624	227	2,510	698	-	961	3,559	496	152	20	-	-
SCHMDT	AFUDC - EQUITY	SNP	(8,595)	(226)	(2,502)	(696)	-	(958)	(3,547)	(495)	(151)	(20)	-	-
SCHMDT	Amort of Debt Disc & Exp	SNP	85	2	25	7	-	10	35	5	1	0	-	-
SCHMDT	Amort. Pollution Control Facility	SG	(327)	(6)	(91)	(28)	-	(43)	(130)	(21)	(6)	(1)	-	-
SCHMDT	Bad Debts Allowance	BADDEBT	(5,206)	(426)	(3,398)	(517)	-	(75)	(1,055)	226	40	-	-	-
SCHMDT	Basis Intangible Difference	SO	3,602	96	1,060	298	-	415	1,446	214	64	9	-	-
SCHMDT	Bogus Creek Settlement-SG	SG	118	2	33	10	-	16	47	8	2	0	-	-
SCHMDT	Bonus Liability	SO	1,475	39	434	122	-	170	592	88	26	4	-	-
SCHMDT	Buffalo Settlement-SG	SG	(30)	(1)	(8)	(3)	-	(4)	(12)	(2)	(1)	(0)	-	-
SCHMDT	Cholla GE Safe Harbor Lease	SG	1,700	33	473	147	-	225	674	110	32	7	-	-
SCHMDT	Coal Mine Development	SE	2,420	43	646	207	-	345	957	162	50	9	-	-
SCHMDT	Coal Mine Receding Face (Extension)	SE	3,215	57	859	276	-	458	1,272	215	67	12	-	-
SCHMDT	Contra-Reg assets-transition plan-SO	SO	403	11	119	33	-	46	162	24	7	1	-	-
SCHMDT	Customer Service / Weatherization	SO	(8,994)	(241)	(2,648)	(744)	-	(1,035)	(3,609)	(535)	(160)	(22)	-	-
SCHMDT	Deferred Comp Plan Benefits-PPL	SO	(196)	(5)	(58)	(16)	-	(23)	(79)	(12)	(3)	(0)	-	-
SCHMDT	Deferred Intervenor Funding Grants-OR	OR	171	-	171	-	-	-	-	-	-	-	-	-
SCHMDT	Distribution O&M Amort of Writeoff	SNPD	10,216	395	3,161	722	-	773	4,555	457	153	-	-	-
SCHMDT	FAS 106 Accruals	SO	3,120	83	918	258	-	359	1,252	185	56	8	-	-
SCHMDT	FAS 87/88 Writeoff-UT Rate Order	UT	(3,159)	-	-	-	-	-	(3,159)	-	-	-	-	-
SCHMDT	Firth Cogen Settlement-SG	SG	(444)	(9)	(124)	(38)	-	(59)	(176)	(29)	(8)	(2)	-	-
SCHMDT	Glenrock Excluding Reclamation-UT rate o	UT	(1,302)	-	-	-	-	-	(1,302)	-	-	-	-	-
SCHMDT	Hazardous Waste Clean-up Costs	SG	1,777	34	494	153	-	235	705	115	33	7	-	-
SCHMDT	Hermiston Swap	SG	(540)	(10)	(150)	(47)	-	(72)	(214)	(35)	(10)	(2)	-	-
SCHMDT	Idaho Customer Balancing Account	OTHER	(345)	-	-	-	-	-	-	-	-	-	(345)	-
SCHMDT	Income Tax Audit Payment	OTHER	1,512	-	-	-	-	-	-	-	-	-	1,512	-
SCHMDT	Injuries and Damages Reserve	SO	6,595	176	1,941	545	-	759	2,646	392	118	16	-	-
SCHMDT	Joseph Settlement-SG	SG	(137)	(3)	(38)	(12)	-	(18)	(54)	(9)	(3)	(1)	-	-
SCHMDT	Lakeview Buyout-SG	SG	(43)	(1)	(12)	(4)	-	(6)	(17)	(3)	(1)	(0)	-	-
SCHMDT	Mead Phoenix-Avail & Trans Charge-SG	SG	(378)	(7)	(105)	(33)	-	(50)	(150)	(24)	(7)	(1)	-	-
SCHMDT	Noell Kempf Cap-UT	UT	(31)	-	-	-	-	-	(31)	-	-	-	-	-
SCHMDT	Option Purchases	SE	(360)	(6)	(96)	(31)	-	(51)	(142)	(24)	(7)	(1)	-	-
SCHMDT	P&M Strike Amortization-UT	UT	(299)	-	-	-	-	-	(299)	-	-	-	-	-
SCHMDT	PMIBCC Roll NOPAs 99-00 RAR	SE	103	2	27	9	-	15	41	7	2	0	-	-
SCHMDT	PMISEC 263A Adjustment	SE	209	4	56	18	-	30	83	14	4	1	-	-
SCHMDT	PMITax Depreciation	SE	5,537	99	1,479	475	-	789	2,191	370	115	20	-	-
SCHMDT	Post Merger Loss-Reacquired Debt	SNP	(5,850)	(154)	(1,703)	(474)	-	(652)	(2,414)	(337)	(103)	(14)	-	-
SCHMDT	Prepaid Insurnce_IBEW 157 contingncy res	SO	516	14	152	43	-	59	207	31	9	1	-	-
SCHMDT	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	(406)	(11)	(119)	(34)	-	(47)	(163)	(24)	(7)	(1)	-	-
SCHMDT	Prepaid Taxes-ID PUC	IDU	14	-	-	-	-	-	-	14	-	-	-	-
SCHMDT	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	(357)	(10)	(105)	(30)	-	(41)	(143)	(21)	(6)	(1)	-	-
SCHMDT	Prepaid Taxes-OR PUC	OR	499	-	499	-	-	-	-	-	-	-	-	-
SCHMDT	Prepaid Taxes-UT PUC	UT	1	-	-	-	-	-	1	-	-	-	-	-
SCHMDT	Prepaid Taxes-WY PSC	WYP	10	-	-	-	-	10	-	-	-	-	-	-
SCHMDT	Ptax NOPAs	SO	14,247	381	4,194	1,178	-	1,640	5,718	847	254	35	-	-
SCHMDT	Redding Renegotiated Contract	SG	550	11	153	48	-	73	218	35	10	2	-	-

STATE & FEDERAL INCOME TAXES

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
SCHMDT	Reg Assets BPA balancing accounts-IDU	OTHER	(208)	-	-	-	-	-	-	-	-	-	(208)	-
SCHMDT	Removal Cost (net of salvage)	GPS	26,938	720	7,931	2,227	-	3,101	10,811	1,601	481	66	-	-
SCHMDT	Repair Allowance 3115	SG	75	1	21	6	-	10	30	5	1	0	-	-
SCHMDT	Roll (Not Ptax) 99-00 RAR	SO	734	20	216	61	-	84	295	44	13	2	-	-
SCHMDT	SB1149 Costs_OR OTHER	OTHER	3,174	-	-	-	-	-	-	-	-	-	3,174	-
SCHMDT	SMUD Revenue Imputation-UT Reg Liab	OTHER	2,431	-	-	-	-	-	-	-	-	-	2,431	-
SCHMDT	Tax Depreciation	TAXDEPR	625,685	17,649	189,259	53,499	-	72,262	243,206	37,037	11,249	1,524	-	-
SCHMDT	TGS Buyout-SG	SG	(15)	(0)	(4)	(1)	-	(2)	(6)	(1)	(0)	(0)	-	-
SCHMDT	TriState Firm Wheeling-SG	SG	(706)	(14)	(196)	(61)	-	(94)	(280)	(46)	(13)	(3)	-	-
SCHMDT	Umpqua Settlement Agreement	OTHER	171	-	-	-	-	-	-	-	-	-	171	-
SCHMDT	University of WY Contract Amort.	WYP	3	-	-	-	-	3	-	-	-	-	-	-
SCHMDT	WA Rate Refunds	OTHER	9	-	-	-	-	-	-	-	-	-	9	-
	Total SCHMDT		**684,511**	**18,972**	**201,956**	**58,276**	**-**	**79,623**	**263,728**	**41,087**	**12,453**	**1,675**	**6,744**	**-**
Grand Total			**1,399,713**	**38,694**	**411,624**	**116,381**	**-**	**157,518**	**546,987**	**81,285**	**24,868**	**3,179**	**19,177**	**-**

B7. D.I.T. EXPENSE & I.T.C. ADJ.

DEFERRED INCOME TAX EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
41010	190Amort of Debt Discount & Exp	SNP	32	1	9	3	-	4	13	2	1	0	-	-
41010	190Amort of Projects-Klamath Engineering	DGP	2	0	1	0	-	1	-	-	-	-	-	-
41010	190Bogus Creek Settlement	SG	45	1	12	4	-	6	18	3	1	0	-	-
41010	190Bonus Liability	SO	602	16	177	50	-	69	242	36	11	1	-	-
41010	190CA Refund	OTHER	(66)	-	-	-	-	-	-	-	-	-	(66)	-
41010	190Centralia Give Back - CA	OTHER	0	-	-	-	-	-	-	-	-	-	0	-
41010	190Centralia Sale Loss	OTHER	1,324	-	-	-	-	-	-	-	-	-	1,324	-
41010	190Contra-Reg assets-transition plan-SO	SO	153	4	45	13	-	18	61	9	3	0	-	-
41010	190Def Intervenor Funding Grants-OR	OR	65	-	65	-	-	-	-	-	-	-	-	-
41010	190Deferred Compensation Payout	SO	45	1	13	4	-	5	18	3	1	0	-	-
41010	190Distribution O&M	SNPD	3,877	150	1,200	274	-	293	1,729	174	58	-	-	-
41010	190FAS 106 Accruals	SO	94	3	28	8	-	11	38	6	2	0	-	-
41010	190Federal Income Tax Interest	SO	2,455	66	723	203	-	283	985	146	44	6	-	-
41010	190Injuries & Damages	SO	2,760	74	813	228	-	318	1,108	164	49	7	-	-
41010	190Merger Credits - UT	UT	0	-	-	-	-	-	0	-	-	-	-	-
41010	190Misc Other	SO	7	0	2	1	-	1	3	0	0	0	-	-
41010	190Miscellaneous Add #1- SO alloc	SO	-	-	-	-	-	-	-	-	-	-	-	-
41010	190OR BETC Credit	OTHER	605	-	-	-	-	-	-	-	-	-	605	-
41010	190OR Gain on Sale of Halsey-OR	OTHER	489	-	-	-	-	-	-	-	-	-	489	-
41010	190OR Share of Hermiston Gain-OR	OTHER	6	-	-	-	-	-	-	-	-	-	6	-
41010	190Pension/Retirement (Accrued/Prepaid)	SO	44,447	1,189	13,085	3,675	-	5,116	17,837	2,642	793	109	-	-
41010	190PMI BCC Flow-thru 94_98 Appeals	SE	755	13	202	65	-	108	299	50	16	3	-	-
41010	190PMISec 471 Adjustment	SE	2	0	0	0	-	0	1	0	0	0	-	-
41010	190PMISec263A	SE	35	1	9	3	-	5	14	2	1	0	-	-
41010	190PMIWYExtractionTax	SE	0	0	0	0	-	0	0	0	0	0	-	-
41010	190Purchase Card Trans Provision	SO	7	0	2	1	-	1	3	0	0	0	-	-
41010	190Redding Contract	SG	209	4	58	18	-	28	83	13	4	1	-	-
41010	190SERP	SO	339	9	100	28	-	39	136	20	6	1	-	-
41010	190Severance	SO	22	1	6	2	-	2	9	1	0	0	-	-
41010	190UNIVERSITY OF WY CONTRACT INCOME	WYP	1	-	-	-	-	1	-	-	-	-	-	-
41010	190WA Rate Refunds	OTHER	3	-	-	-	-	-	-	-	-	-	3	-
41010	282Basis Intangible Difference	SO	1,367	37	402	113	-	157	549	81	24	3	-	-
41010	282Cholla APS Tax Lease	SG	346	7	96	30	-	46	137	22	6	1	-	-
41010	282Development-30% Amortization	SE	231	4	62	20	-	33	91	15	5	1	-	-
41010	282DIT ACRS Property-CA	CA	7,477	7,477	-	-	-	-	-	-	-	-	-	-
41010	282DIT ACRS Property-FERC	FERC	745	-	-	-	-	-	-	-	-	745	-	-
41010	282DIT ACRS Property-ID	IDU	14,899	-	-	-	-	-	-	14,899	-	-	-	-
41010	282DIT ACRS Property-OR	OR	82,361	-	82,361	-	-	-	-	-	-	-	-	-
41010	282DIT ACRS Property-UT	UT	84,548	-	-	-	-	-	84,548	-	-	-	-	-
41010	282DIT ACRS Property-WA	WA	21,675	-	-	21,675	-	-	-	-	-	-	-	-
41010	282DIT ACRS Property-WYE	WYP	30,799	-	-	-	-	30,799	-	-	-	-	-	-
41010	282DIT ACRS Property-WYW	WYU	3,729	-	-	-	-	-	-	-	3,729	-	-	-
41010	282DIT Adjustment	SO	7,959	213	2,343	658	-	916	3,194	473	142	20	-	-
41010	282DIT PMIDepreciation-Tax	SE	2,444	44	653	209	-	348	967	163	51	9	-	-
41010	282FERC Portion South Georgia-PPL	WYP	114	-	-	-	-	114	-	-	-	-	-	-
41010	282Repair Allowance	DGP	68	3	37	11	-	18	-	-	-	-	-	-
41010	282Skookumchuck Tax Gain	SG	(496)	(10)	(138)	(43)	-	(66)	(197)	(32)	(9)	(2)	-	-
41010	283781 Shopping Incentive-OR	OR	57	-	57	-	-	-	-	-	-	-	-	-
41010	283Def Reg Asset-Foote Creek Contract	SG	52	1	15	5	-	7	21	3	1	0	-	-
41010	283Def Reg Asset-Transm Svc Deposit	SG	994	19	277	86	-	132	394	64	18	4	-	-
41010	283Defer MagCorp Revenues	OTHER	183	-	-	-	-	-	-	-	-	-	183	-
41010	283Extraction Tax Paid Over Accrual	SE	66	1	18	6	-	9	26	4	1	0	-	-
41010	283FAS 106 Accruals	SO	1,945	52	573	161	-	224	781	116	35	5	-	-
41010	283Hazardous Waste/Environmental Cleanup	SO	674	18	199	56	-	78	271	40	12	2	-	-
41010	283ID PUC Prepaid Taxes	IDU	5	-	-	-	-	-	-	5	-	-	-	-
41010	283Income Tax Audit Pymt	OTHER	574	-	-	-	-	-	-	-	-	-	574	-

DEFERRED INCOME TAX EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
41010	283Interim Provision_Total reg assets_li	SO	15,455	413	4,550	1,278	-	1,779	6,202	919	276	38	-	-
41010	283Miscellaneous DEDUCT #1-SO alloc	SO	3,889	104	1,145	322	-	448	1,561	231	69	10	-	-
41010	283NOPA 119 99-00 RAR	SO	1,877	50	553	155	-	216	753	112	33	5	-	-
41010	283NOPA 98-99-00 RAR	SO	17	0	5	1	-	2	7	1	0	0	-	-
41010	283OR PUC Prepaid Taxes	OR	190	-	190	-	-	-	-	-	-	-	-	-
41010	283PMI BCC NOPAs	SE	511	9	137	44	-	73	202	34	11	2	-	-
41010	283PMI BCC NOPAs 7&8 99_00RAR	SE	1,805	32	482	155	-	257	714	121	37	7	-	-
41010	283Prepaid Insur IBEW 157contingency res	SO	196	5	58	16	-	23	79	12	3	0	-	-
41010	283Regulatory Asset 186.2	SO	0	0	0	0	-	0	0	0	0	0	-	-
41010	283Roll(Not PTax)99-00 RAR	SO	283	8	83	23	-	33	114	17	5	1	-	-
41010	283SB1149 Costs-OR OTHER	OTHER	1,204	-	-	-	-	-	-	-	-	-	1,204	-
41010	283Sec 174 94-98 & 99-00 RAR	SO	12,125	324	3,569	1,003	-	1,396	4,866	721	216	30	-	-
41010	283SMUD Revenue Imputation-UT Reg Liab	OTHER	923	-	-	-	-	-	-	-	-	-	923	-
41010	283Trojan-Special Assessment-DOE-IRS	TROJD	15	0	4	1	-	2	6	1	0	0	-	-
41010	283UT PUC Prepaid Taxes	UT	0	-	-	-	-	-	0	-	-	-	-	-
41010	283WY PSC Prepaid Taxes	WYP	4	-	-	-	-	4	-	-	-	-	-	-
41010	283Y2K Expense-OR	OTHER	18	0	0	0	0	0	0	0	0	0	18	0
	TOTAL ACCOUNT 41010		**359,646**	**10,344**	**114,280**	**30,562**	**0**	**43,355**	**127,881**	**21,296**	**5,656**	**1,009**	**5,263**	**0**
41110	190Amort NOPAs 99-00 RAR	SO	(631)	(17)	(186)	(52)	0	(73)	(253)	(38)	(11)	(2)	0	0
41110	190Bad Debt Allowance	BADDEBT	(1,976)	(162)	(1,290)	(196)	0	(28)	(400)	86	15	0	0	0
41110	190Bonus Liability	SO	(42)	(1)	(12)	(3)	0	(5)	(17)	(3)	(1)	(0)	0	0
41110	190Buffalo Settlement-SG	SG	(11)	(0)	(3)	(1)	0	(2)	(5)	(1)	(0)	(0)	0	0
41110	190Cholla GE Tax Lease	SG	(1,780)	(35)	(495)	(154)	0	(236)	(706)	(115)	(33)	(7)	0	0
41110	190Deferred Compensation Payout	SO	(4,170)	(111)	(1,228)	(345)	0	(480)	(1,673)	(248)	(74)	(10)	0	0
41110	190Deferred Shares	SO	(1,195)	(32)	(352)	(99)	0	(138)	(480)	(71)	(21)	(3)	0	0
41110	190Executive Stock Option Plan	SO	(749)	(20)	(220)	(62)	0	(86)	(301)	(45)	(13)	(2)	0	0
41110	190FAS 87/88 Write0ff-UT rate order	UT	(1,199)	0	0	0	0	0	(1,199)	0	0	0	0	0
41110	190Firth Cogen Settlement	SG	(169)	(3)	(47)	(15)	0	(22)	(67)	(11)	(3)	(1)	0	0
41110	190Glenrock Excluding Reclamation-UT	UT	(494)	0	0	0	0	0	(494)	0	0	0	0	0
41110	190Hermiston Swap	SG	(205)	(4)	(57)	(18)	0	(27)	(81)	(13)	(4)	(1)	0	0
41110	190Idaho Customer Bal Acct	OTHER	(131)	0	0	0	0	0	0	0	0	0	(131)	0
41110	190IDAI Costs-Deferred Access-CA	CA	(126)	(126)	0	0	0	0	0	0	0	0	0	0
41110	190Injuries & Damages	SO	(257)	(7)	(76)	(21)	0	(30)	(103)	(15)	(5)	(1)	0	0
41110	190Joseph Settlement-SG	SG	(52)	(1)	(15)	(5)	0	(7)	(21)	(3)	(1)	(0)	0	0
41110	190Lakeview Buyout-SG	SG	(16)	(0)	(5)	(1)	0	(2)	(7)	(1)	(0)	(0)	0	0
41110	190Long Term Incentive Plan	SO	(307)	(8)	(90)	(25)	0	(35)	(123)	(18)	(5)	(1)	0	0
41110	190M&S Inventory	SE	(295)	(5)	(79)	(25)	0	(42)	(117)	(20)	(6)	(1)	0	0
41110	190Mead Phoenix Availability & Trans	SG	(143)	(3)	(40)	(12)	0	(19)	(57)	(9)	(3)	(1)	0	0
41110	190Misc Current and Accrued Liability-SO	SO	(185)	(5)	(54)	(15)	0	(21)	(74)	(11)	(3)	(0)	0	0
41110	190Noell Kempf Cap-UT	UT	(12)	0	0	0	0	0	(12)	0	0	0	0	0
41110	190NOPA 102 99-00 RAR	SO	(116)	(3)	(34)	(10)	0	(13)	(47)	(7)	(2)	(0)	0	0
41110	190NOPA 103-99-00 RAR	SO	(3,416)	(91)	(1,006)	(282)	0	(393)	(1,371)	(203)	(61)	(8)	0	0
41110	190NOPA 110_111&130 99-00 RAR	SO	(2,129)	(57)	(627)	(176)	0	(245)	(854)	(127)	(38)	(5)	0	0
41110	190NOPA 72_73_91 99-00 RAR	SO	(59)	(2)	(17)	(5)	0	(7)	(24)	(4)	(1)	(0)	0	0
41110	190NOPA 88 99-00 RAR	SO	(1,861)	(50)	(548)	(154)	0	(214)	(747)	(111)	(33)	(5)	0	0
41110	190NOPA 89 99-00 RAR	SO	(102)	(3)	(30)	(8)	0	(12)	(41)	(6)	(2)	(0)	0	0
41110	190NOPA 90 00-00 RAR	SO	(497)	(13)	(146)	(41)	0	(57)	(199)	(30)	(9)	(1)	0	0
41110	190NW Power Act(BPA Regional Crs)-WA	OTHER	(50)	0	0	0	0	0	0	0	0	0	(50)	0
41110	190Option Purchases	SE	(137)	(2)	(36)	(12)	0	(19)	(54)	(9)	(3)	(0)	0	0
41110	190OR BETC Credit	OTHER	(630)	0	0	0	0	0	0	0	0	0	(630)	0
41110	190OR Rate Refunds	OTHER	(32)	0	0	0	0	0	0	0	0	0	(32)	0
41110	190P&M Strike Amortization-UT	UT	(114)	0	0	0	0	0	(114)	0	0	0	0	0
41110	190Pension/Retirement (Accrued/Prepaid)	SO	(1,694)	(45)	(499)	(140)	0	(195)	(680)	(101)	(30)	(4)	0	0
41110	190PMI Miscellaneous	SE	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
41110	190PMI Receding Face Overburden removal	SE	(430)	(8)	(115)	(37)	0	(61)	(170)	(29)	(9)	(2)	0	0

DEFERRED INCOME TAX EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil	
41110	190PMISafeHarborRentexp	SE	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	
41110	190PMIVacation Bonus	SE	(19)	(0)	(5)	(2)	0	(3)	(8)	(1)	(0)	(0)	0	0	
41110	190PMIWYExtractionTax	SE	(166)	(3)	(44)	(14)	0	(24)	(66)	(11)	(3)	(1)	0	0	
41110	190R & E Expense Sec. 174 Deduction	SO	(75)	(2)	(22)	(6)	0	(9)	(30)	(4)	(1)	(0)	0	0	
41110	190Reg Assets BPA balancing accounts-IDU	OTHER	(79)	0	0	0	0	0	0	0	0	0	(79)	0	
41110	190Reg Assets BPA balancing accounts-OR	OTHER	(1,785)	0	0	0	0	0	0	0	0	0	(1,785)	0	
41110	190Reg Liab_OR Balance Consol	OR	(544)	0	(544)	0	0	0	0	0	0	0	0	0	
41110	190Reverse Accrued Final Reclamation	SE	(151)	(3)	(40)	(13)	0	(22)	(60)	(10)	(3)	(1)	0	0	
41110	190Sale of Emission Allowances	SE	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	
41110	190SB1149-Related Reg Assets-OR	OTHER	(1,849)	0	0	0	0	0	0	0	0	0	(1,849)	0	
41110	190SERP	SO	(389)	(10)	(114)	(32)	0	(45)	(156)	(23)	(7)	(1)	0	0	
41110	190SERP - Cash Basis	SO	(62)	(2)	(18)	(5)	0	(7)	(25)	(4)	(1)	(0)	0	0	
41110	190Severance	SO	(420)	(11)	(124)	(35)	0	(48)	(169)	(25)	(7)	(1)	0	0	
41110	190Tenant Lease Allow-PSU Call Cntr	CN	(152)	(4)	(50)	(12)	0	(11)	(69)	(6)	(1)	0	0	0	
41110	190TGS Buyout-SG	SG	(6)	(0)	(2)	(1)	0	(1)	(2)	(0)	(0)	(0)	0	0	
41110	190Trail Mountain Accrued Liabilities	SE	(239)	(4)	(64)	(20)	0	(34)	(94)	(16)	(5)	(1)	0	0	
41110	190Trail Mountain Closing Costs	SE	(1,595)	(28)	(426)	(137)	0	(227)	(631)	(107)	(33)	(6)	0	0	
41110	190Trail Mountain Inventory	SE	(2,013)	(36)	(538)	(173)	0	(287)	(796)	(135)	(42)	(7)	0	0	
41110	190TriState Firm Wheeling-SG	SG	(268)	(5)	(75)	(23)	0	(36)	(106)	(17)	(5)	(1)	0	0	
41110	190Trojan Decommissioning Amort	TROJD	(609)	(12)	(168)	(53)	0	(82)	(242)	(40)	(12)	(2)	0	0	
41110	190Vacation Sickleave & PT Accrual	SO	(2,945)	(79)	(867)	(243)	0	(339)	(1,182)	(175)	(53)	(7)	0	0	
41110	190WA Disallowed Colstrip #3 Write-off	WA	(20)	0	0	(20)	0	0	0	0	0	0	0	0	
41110	190WA Transition Costs	WA	(604)	0	0	(604)	0	0	0	0	0	0	0	0	
41110	190Wasatch workers comp reserve	SO	(5)	(0)	(2)	(0)	0	(1)	(2)	(0)	(0)	(0)	0	0	
41110	281Emergency Facilities	DGP	(334)	(13)	(180)	(56)	0	(86)	0	0	0	0	0	0	
41110	282Cholla Tax Lease	SG	(538)	(10)	(150)	(46)	0	(71)	(214)	(35)	(10)	(2)	0	0	
41110	282DIT Acquisition Adjustment	SG	(2,368)	(46)	(659)	(205)	0	(314)	(939)	(153)	(44)	(9)	0	0	
41110	282DIT ACRS Property-CA	CA	(5,082)	(5,082)	0	0	0	0	0	0	0	0	0	0	
41110	282DIT ACRS Property-FERC	FERC	(516)	0	0	0	0	0	0	0	0	(516)	0	0	
41110	282DIT ACRS Property-ID	IDU	(10,089)	0	0	0	0	0	0	(10,089)	0	0	0	0	
41110	282DIT ACRS Property-OR	OR	(56,713)	0	(56,713)	0	0	0	0	0	0	0	0	0	
41110	282DIT ACRS Property-UT	UT	(56,397)	0	0	0	0	0	(56,397)	0	0	0	0	0	
41110	282DIT ACRS Property-WA	WA	(14,933)	0	0	(14,933)	0	0	0	0	0	0	0	0	
41110	282DIT ACRS Property-WYE	WYP	(21,455)	0	0	0	0	(21,455)	0	0	0	0	0	0	
41110	282DIT ACRS Property-WYW	WYU	(2,433)	0	0	0	0	0	0	0	(2,433)	0	0	0	
41110	282DIT Adjustment	SO	-	0	0	0	0	0	0	0	0	0	0	0	
41110	282DIT PMIDepreciation-Book	SE	(1,890)	(34)	(505)	(162)	0	(269)	(748)	(126)	(39)	(7)	0	0	
41110	282EPUD	OR	(131)	0	(131)	0	0	0	0	0	0	0	0	0	
41110	282FERC Portion South Georgia-UPL	FERC	(24)	0	0	0	0	0	0	0	0	(24)	0	0	
41110	282PMI Amort Development	SE	(230)	(4)	(61)	(20)	0	(33)	(91)	(15)	(5)	(1)	0	0	
41110	282PMI Sale of Assets	SE	(33)	(1)	(9)	(3)	0	(5)	(13)	(2)	(1)	(0)	0	0	
41110	282PTax NOPAs	SO	(17,561)	(470)	(5,170)	(1,452)	0	(2,021)	(7,047)	(1,044)	(313)	(43)	0	0	
41110	282Repair Allowance	DGP	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	0	0	
41110	282Skookumchuck Tax Gain	SG	(42)	(1)	(12)	(4)	0	(6)	(17)	(3)	(1)	(0)	0	0	
41110	28397 Software Writedown-UT	UT	(98)	0	0	0	0	0	(98)	0	0	0	0	0	
41110	28398_99 Early Retirement-OR Reg Asset	OR	(1,395)	0	(1,395)	0	0	0	0	0	0	0	0	0	
41110	28399 Software Writedown-UT	UT	(70)	0	0	0	0	0	(70)	0	0	0	0	0	
41110	283Amort of Pollution Liability	SG	(124)	(2)	(35)	(11)	0	(16)	(49)	(8)	(2)	(0)	0	0	
41110	283Cholla Plt Trans-APS Amort	SGCT	(356)	(7)	(99)	(31)	0	(47)	(142)	(23)	(7)	0	0	0	
41110	283FAS 106 Accruals	SO	(856)	(23)	(252)	(71)	0	(98)	(343)	(51)	(15)	(2)	0	0	
41110	283Interim Provision_Total reg assets_li	SO	(6,062)	(162)	(1,785)	(501)	0	(698)	(2,433)	(360)	(108)	(15)	0	0	
41110	283May 2000 Transition Plan Costs-ID	IDU	(354)	0	0	0	0	0	0	(354)	0	0	0	0	
41110	283May 2000 Transition Plan Costs-OR	OR	(1,489)	0	(1,489)	0	0	0	0	0	0	0	0	0	
41110	283May 2000 Transition Plan Costs-UT	UT	(2,469)	0	0	0	0	0	(2,469)	0	0	0	0	0	
41110	283May 2000 Transition Plan Costs-WYE	WYP	(739)	0	0	0	0	(739)	0	0	0	0	0	0	
41110	283May 2000 Transition Plan Costs-WYW	WYU	(131)	0	0	0	0	0	0	0	(131)	0	0	0	

DEFERRED INCOME TAX EXPENSE

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
41110	283Miscellaneous DEDUCT #1-SO alloc	SO	-	0	0	0	0	0	0	0	0	0	0	0
41110	283PMI BCC Roll NOPAs 99_00RAR	SE	(121)	(2)	(32)	(10)	0	(17)	(48)	(8)	(3)	(0)	0	0
41110	283Post Merger Debt Loss	SNP	(2,220)	(58)	(646)	(180)	0	(248)	(916)	(128)	(39)	(5)	0	0
41110	283Prepaid Taxes-CA-GPS alloc	GPS	(154)	(4)	(45)	(13)	0	(18)	(62)	(9)	(3)	(0)	0	0
41110	283Prepaid Taxes-OR-GPS alloc	GPS	(136)	(4)	(40)	(11)	0	(16)	(54)	(8)	(2)	(0)	0	0
41110	283Sales & Use Tax Audit	OTHER	(51)	0	0	0	0	0	0	0	0	0	(51)	0
41110	283Trail Mtn_OR OTHER	OTHER	(228)	0	0	0	0	0	0	0	0	0	(228)	0
41110	283Transition Team Costs-UT	UT	(92)	0	0	0	0	0	(92)	0	0	0	0	0
41110	283Unearned Joint Use Pole Contact Revnu	OTHER	(192)	0	0	0	0	0	0	0	0	0	(192)	0
41110	283Weatherization	SO	(4,357)	(117)	(1,283)	(360)	0	(502)	(1,749)	(259)	(78)	(11)	0	0
	TOTAL ACCOUNT 41110		**(251,869)**	**(7,053)**	**(81,100)**	**(21,375)**	**0**	**(30,303)**	**(88,116)**	**(14,410)**	**(3,765)**	**(721)**	**(5,027)**	**0**
Total Deferred Income Tax Expense			**107,778**	**3,290**	**33,180**	**9,187**	**-**	**13,052**	**39,765**	**6,886**	**1,891**	**289**	**236**	**-**

INVESTMENT TAX CREDIT AMORTIZATION

Allocation Method: Revised Protocol
Sum of Twelve Months
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
4114	DEFERRED I T C - ELECTRIC - FEDERAL CR	DGU	(5,855)	-	-	-	-	-	(4,802)	(781)	(225)	(48)	-	-
	TOTAL ACCOUNT 4114		**(5,855)**	**0**	**0**	**0**	**0**	**0**	**(4,802)**	**(781)**	**(225)**	**(48)**	**0**	**0**
Total Investment Tax Credit Amortization			**(5,855)**	**0**	**0**	**0**	**0**	**0**	**(4,802)**	**(781)**	**(225)**	**(48)**	**0**	**0**

B8. PLANT IN SERVICE

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	301	ORGANIZATION	CA	700	700	0	0	0	0	0	0	0	0	0	0
101	301	ORGANIZATION	IDU	1,601	0	0	0	0	0	0	1,601	0	0	0	0
101	301	ORGANIZATION	OR	0	0	0	0	0	0	0	0	0	0	0	0
101	301	ORGANIZATION	UT	10,028	0	0	0	0	0	10,028	0	0	0	0	0
101	301	ORGANIZATION	WA	0	0	0	0	0	0	0	0	0	0	0	0
101	301	ORGANIZATION	WYP	3,129	0	0	0	0	3,129	0	0	0	0	0	0
101	301	ORGANIZATION	WYU	1,330	0	0	0	0	0	0	0	1,330	0	0	0
	301 Total	**ORGANIZATION Total**		**16,788**	**700**	**0**	**0**	**0**	**3,129**	**10,028**	**1,601**	**1,330**	**0**	**0**	**0**
101	302	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	0	0	1,000	0	0	0	0
101	302	FRANCHISES AND CONSENTS	SG	2,945	57	819	254	0	390	1,168	190	55	12	0	0
101	302	FRANCHISES AND CONSENTS	SG-P	67,961	1,318	18,904	5,870	0	9,006	26,953	4,381	1,261	267	0	0
101	302	FRANCHISES AND CONSENTS	SG-U	10,383	201	2,888	897	0	1,376	4,118	669	193	41	0	0
	302 Total	**FRANCHISES AND CONSENTS Total**		**82,289**	**1,577**	**22,612**	**7,021**	**0**	**10,772**	**32,239**	**6,240**	**1,509**	**319**	**0**	**0**
101	303	MISCELLANEOUS INTANGIBLE PLANT	IDU	390	0	0	0	0	0	0	390	0	0	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	OR	345	0	345	0	0	0	0	0	0	0	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	SE	1,885	34	503	162	0	269	746	126	39	7	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	SG	31,445	610	8,747	2,716	0	4,167	12,471	2,027	584	124	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	SO	875	23	258	72	0	101	351	52	16	2	0	0
101	303	MISCELLANEOUS INTANGIBLE PLANT	WYP	193	0	0	0	0	193	0	0	0	0	0	0
	303 Total	**MISCELLANEOUS INTANGIBLE PLANT Total**		**35,133**	**667**	**9,852**	**2,950**	**0**	**4,729**	**13,568**	**2,595**	**638**	**133**	**0**	**0**
101	303AFPR	AUTOMATE POLE CARD SYSTEM	SO	4,410	118	1,298	365	0	508	1,770	262	79	11	0	0
101	303APOGE	APOGEE - ENERGY EXCHANGE PROGRAM	SO	236	6	69	20	0	27	95	14	4	1	0	0
101	303AWAIR	AUTOMATED WORKERS ACCIDENT/INCIDENT REPO	SO	581	16	171	48	0	67	233	35	10	1	0	0
101	303BDT	BULK LOAD DATA TOOL	SO	384	10	113	32	0	44	154	23	7	1	0	0
101	303BIN	RETAIL BUSINESS INFORMATION NETWORK	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303BRCD	BARCODE SYSTEM	SO	683	18	201	56	0	79	274	41	12	2	0	0
101	303BUSC	BUSINESS CONTINUANCE PROJECT	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	12,105	324	3,564	1,001	0	1,393	4,858	720	216	30	0	0
101	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	SO	365	10	107	30	0	42	147	22	7	1	0	0
101	303CBT	COMPUTER BASED TRAINING (CBT)	SO	1,128	30	332	93	0	130	453	67	20	3	0	0
101	303CCIR	COMPANY TELEPHONE DATABASE	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303CCO	2003 CCO OPEX MACHINE SOFTWARE	SO	538	14	158	44	0	62	216	32	10	1	0	0
101	303CMPSS	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	413	11	122	34	0	48	166	25	7	1	0	0
101	303COGNO	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	44	489	137	0	191	666	99	30	4	0	0
101	303CRAIG	CRAIG PLANT MAINT MGT SYSTEM	SG	193	4	54	17	0	26	76	12	4	1	0	0
101	303CSF	CUST STMT FORMATTER (STMT REDESIGN)	SO	2,173	58	640	180	0	250	872	129	39	5	0	0
101	303CSS	CUSTOMER SERVICE SYSTEM (CSS)	CN	101,470	2,758	33,330	7,669	0	7,015	45,752	4,050	894	0	0	0
101	303DBMS	DATABASE MANAGEMENT SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303DESK	DESKTOP SERVER SOFTWARE - NETWARE 4.1	SO	538	14	158	44	0	62	216	32	10	1	0	0
101	303DICP	DATA INTEGRATION & COOPERATIVE PROCESSNG	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303DISR	DISASTER RECOVERY PROJECT	SO	1,486	40	438	123	0	171	596	88	27	4	0	0
101	303DMS	DISPATCH MANAGEMENT SYSTEM	SO	429	11	126	35	0	49	172	26	8	1	0	0
101	303DWHS	DWHS - DATA WAREHOUSE	SO	1,158	31	341	96	0	133	465	69	21	3	0	0
101	303ECAD	ENGINEERING SUPPORT EST CONSOL PROJECT	SO	578	15	170	48	0	67	232	34	10	1	0	0
101	303EDMS	ENGINEERING DOCUMENT MGT SYSTEM	SO	1,083	29	319	90	0	125	434	64	19	3	0	0
101	303EDW	ENTERPRISE DATA WAREHOUSE	SO	4,386	117	1,291	363	0	505	1,760	261	78	11	0	0
101	303EEGD	ENGINEERING EQUIP/GENER DATABASE	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303ELI	ENERGY LOAN INFORMATION SYSTEM	SO	729	19	215	60	0	84	292	43	13	2	0	0
101	303EMC	EMC DASD SOFTWARE	SO	406	11	120	34	0	47	163	24	7	1	0	0
101	303EMS	ENERGY MANAGEMENT SYSTEM SOFTWARE	SO	10,048	269	2,958	831	0	1,157	4,032	597	179	25	0	0
101	303END	ENDEAVOR PROGRAM LIBRARY	SO	748	20	220	62	0	86	300	44	13	2	0	0
101	303EPASS	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	492	13	145	41	0	57	198	29	9	1	0	0
101	303EPT	EXPENDITURE PRIORITIZATION TOOL	SO	239	6	70	20	0	28	96	14	4	1	0	0
101	303EPWS	COMMON WORKSTATION & LOGIN APP	SO	1,633	44	481	135	0	188	656	97	29	4	0	0
101	303ERSA	ERSA MODEL	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303ETAG	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	2,788	75	821	230	0	321	1,119	166	50	7	0	0
101	303ETS	EQUIPMENT TRACKING SYSTEM	SO	787	21	232	65	0	91	316	47	14	2	0	0
101	303FILE	COMPUWARE FILE AID TOOL SOFTWARE	SO	245	7	72	20	0	28	98	15	4	1	0	0
101	303FLT	FRANCHISE TAX SYSTEM	SO	417	11	123	34	0	48	167	25	7	1	0	0

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	303FMS	FUEL MANAGEMENT SYSTEM	SO	3,253	87	958	269	0	374	1,305	193	58	8	0	0
101	303FNP	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	78	856	240	0	335	1,167	173	52	7	0	0
101	303FPI	FACILITY INSPECTION REPORTING SYSTEM	SO	1,422	38	419	118	0	164	571	85	25	4	0	0
101	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	1,436	38	423	119	0	165	576	85	26	4	0	0
101	303GRID	2002 GRID NET POWER COST MODELING	SO	7,909	211	2,328	654	0	910	3,174	470	141	19	0	0
101	303HAYD	HAYDEN - VIBRATION SOFTWARE	SG	3	0	1	0	0	0	1	0	0	0	0	0
101	303HEAT	PLATINUM DB2 MANAGEMENT SOFTWARE	SO	109	3	32	9	0	13	44	6	2	0	0	0
101	303HRATS	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	237	6	70	20	0	27	95	14	4	1	0	0
101	303HRBEN	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	343	9	101	28	0	39	137	20	6	1	0	0
101	303ICM	INTEGRATED COST MGT STRUCTURE	SO	10	0	3	1	0	1	4	1	0	0	0	0
101	303IEF	INFORMATION ENG FACILITIES SOFTWARE	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303IMAP	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	4,459	119	1,313	369	0	513	1,790	265	80	11	0	0
101	303IMSRE	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	514	14	151	42	0	59	206	31	9	1	0	0
101	303INTEL	INTELLISYNC ANYWHERE	SO	597	16	176	49	0	69	239	35	11	1	0	0
101	303JARS	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	429	11	126	35	0	49	172	25	8	1	0	0
101	303JTO	FACILITY JOINT USE SOFTWARE	SO	7	0	2	1	0	1	3	0	0	0	0	0
101	303JTU	POLE CONTRACT RENTAL SYSTEM	SO	458	12	135	38	0	53	184	27	8	1	0	0
101	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	SO	998	27	294	82	0	115	400	59	18	2	0	0
101	303KWH	KWH HISTORICAL DATA COLLECTION	SO	324	9	96	27	0	37	130	19	6	1	0	0
101	303KWI	FINANCIAL FORECAST INTEGRATION	SO	394	11	116	33	0	45	158	23	7	1	0	0
101	303MACE	MACE - MAPPING & CONNECTIVITY ENABLER	SO	1,188	32	350	98	0	137	477	71	21	3	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	CN	335	9	110	25	0	23	151	13	3	0	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	OR	1	0	1	0	0	0	0	0	0	0	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SE	13	0	4	1	0	2	5	1	0	0	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SG	949	18	264	82	0	126	376	61	18	4	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SO	26,747	715	7,874	2,212	0	3,079	10,734	1,590	477	66	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SSGCH	29	1	8	3	0	4	11	2	1	0	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	UT	40	0	0	0	0	0	40	0	0	0	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	WA	8	0	0	8	0	0	0	0	0	0	0	0
101	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	WYP	1	0	0	0	0	1	0	0	0	0	0	0
101	303MOIP	MID OFFICE IMPROVEMENT PROJECT	SO	12,230	327	3,600	1,011	0	1,408	4,908	727	218	30	0	0
101	303NMARK	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SE	447	8	119	38	0	64	177	30	9	2	0	0
101	303NOVEL	NOVELL LICENSES	SO	258	7	76	21	0	30	103	15	5	1	0	0
101	303OCHIP	OUTAGE CALL HANDLING INTEGRATION	SO	1,981	53	583	164	0	228	795	118	35	5	0	0
101	303OFFXP	OFFICE XP SOFTWARE	SO	1,441	39	424	119	0	166	578	86	26	4	0	0
101	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	765	20	225	63	0	88	307	45	14	2	0	0
101	303OMS	OPERATIONS MAPPING SYSTEM	SO	10,160	272	2,991	840	0	1,169	4,077	604	181	25	0	0
101	303OPVIS	OPERATIONS VISUALIZATION SYSTEM	SO	249	7	73	21	0	29	100	15	4	1	0	0
101	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	1,287	34	379	106	0	148	517	77	23	3	0	0
101	303ORS	OUTAGE REPORTING SYSTEM	OR	2	0	2	0	0	0	0	0	0	0	0	0
101	303ORS	OUTAGE REPORTING SYSTEM	SO	3,496	93	1,029	289	0	402	1,403	208	62	9	0	0
101	303P8DM	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	2,208	59	650	183	0	254	886	131	39	5	0	0
101	303PADMS	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	51	557	156	0	218	759	113	34	5	0	0
101	303PI2PI	IRRIGATION LOAD CONTROL - UTAH - 2005	SO	633	17	186	52	0	73	254	38	11	2	0	0
101	303PLAT	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	389	10	115	32	0	45	156	23	7	1	0	0
101	303PPDM	POWER PLANT DOCUMENT MGT SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303PSWM	POWER SUPPLY WORK MGT SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303PWRTX	POWER TAX	SO	792	21	233	66	0	91	318	47	14	2	0	0
101	303QUEST	QUEST DATABASE MGMT TOOLS	SO	525	14	155	43	0	60	211	31	9	1	0	0
101	303RCDA	RCDA REGULATION DISCOVERY TOOL	SO	667	18	196	55	0	77	268	40	12	2	0	0
101	303REST	RETAIL ENERGY SERVICES TRACKING	SO	481	13	142	40	0	55	193	29	9	1	0	0
101	303RIS	RESOURCE INFORMATION SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	SO	9,800	262	2,885	810	0	1,128	3,933	583	175	24	0	0
101	303RSAS	RESOURCE SCHEDULING APPLICATIONS	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303RWT	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,400	278	3,062	860	0	1,197	4,174	618	186	26	0	0
101	303SAP	S A P	SO	156,208	4,177	45,988	12,916	0	17,981	62,688	9,286	2,787	385	0	0
101	303SB114	IT WORK TO ACCOMMODATE CSS & MDM TO SB11	CN	252	7	83	19	0	17	113	10	2	0	0	0
101	303SCHOO	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	1,910	51	562	158	0	220	767	114	34	5	0	0
101	303SLDS	SALT LAKE SCADA SYSTEM	SO	367	10	108	30	0	42	147	22	7	1	0	0
101	303SPS	SINGLE PERSON SCHEDULING	SO	9,035	242	2,660	747	0	1,040	3,626	537	161	22	0	0
101	303SRCHE	INTRANET SEARCH ENGINE	SO	498	13	146	41	0	57	200	30	9	1	0	0
101	303STEM	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	294	8	87	24	0	34	118	17	5	1	0	0
101	303STERL	STERLING SOFTWARE	SO	973	26	286	80	0	112	390	58	17	2	0	0

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	303STROB	STROBE PERFORMANCE MEASUREMENT SYSTEM	SO	194	5	57	16	0	22	78	12	3	0	0	0
101	303TCP	WAN/LAN SFTWR FOR TCP/VAX NETWK	SO	181	5	53	15	0	21	73	11	3	0	0	0
101	303TIBCO	TIBCO SOFTWARE	SO	3,695	99	1,088	306	0	425	1,483	220	66	9	0	0
101	303TLCO	TELCO RESEARCH TRUE SYSTEMS	SO	217	6	64	18	0	25	87	13	4	1	0	0
101	303TOOL	DEVELOPMENT TOOLS	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	303TORIS	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,478	40	435	122	0	170	593	88	26	4	0	0
101	303TWBS	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,298	25	361	112	0	172	515	84	24	5	0	0
101	303UII	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,662	44	489	137	0	191	667	99	30	4	0	0
101	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	SO	870	23	256	72	0	100	349	52	16	2	0	0
101	303VCPRO	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	6	0	2	0	0	1	2	0	0	0	0	0
101	303VCS	VERSION CONTROL SYSTEM	SO	326	9	96	27	0	38	131	19	6	1	0	0
101	303VISIO	VISIO PRO	SO	417	11	123	34	0	48	167	25	7	1	0	0
101	303VITAL	VITAL SOLUTIONS	SO	224	6	66	19	0	26	90	13	4	1	0	0
101	303VNTV	HELPDESK MAINFRAME SOFTWARE - VANTIVE	SO	446	12	131	37	0	51	179	27	8	1	0	0
101	303WEB	WEB SOFTWARE	SO	4,623	124	1,361	382	0	532	1,855	275	82	11	0	0
	303xxx Total	**MISCELLANEOUS INTANGIBLE PLANT Total**		**454,925**	**12,187**	**137,343**	**36,905**	**0**	**47,725**	**187,632**	**25,064**	**7,196**	**873**	**0**	**0**
	303 Total			**490,058**	**12,854**	**147,195**	**39,855**	**0**	**52,455**	**201,200**	**27,660**	**7,834**	**1,006**	**0**	**0**
	Total INTP	**Intangible Plant**		**589,135**	**15,131**	**169,807**	**46,876**	**0**	**66,356**	**243,467**	**35,500**	**10,673**	**1,325**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	310	LAND & LAND RIGHTS	SG	196	4	54	17	0	26	78	13	4	1	0	0
101	310	LAND & LAND RIGHTS	SSGCH	1,147	23	329	101	0	149	450	70	22	4	0	0
	310 Total	**LAND & LAND RIGHTS Total**		**1,343**	**26**	**383**	**118**	**0**	**175**	**528**	**82**	**25**	**5**	**0**	**0**
101	3101	LAND OWNED IN FEE	SG	11,838	230	3,293	1,022	0	1,569	4,695	763	220	47	0	0
101	3101	LAND OWNED IN FEE	SSGCH	84	2	24	7	0	11	33	5	2	0	0	0
	3101 Total	**LAND OWNED IN FEE Total**		**11,922**	**231**	**3,317**	**1,030**	**0**	**1,580**	**4,728**	**768**	**221**	**47**	**0**	**0**
101	3102	LAND RIGHTS	SG	31,876	618	8,867	2,753	0	4,224	12,642	2,055	592	125	0	0
	3102 Total	**LAND RIGHTS Total**		**31,876**	**618**	**8,867**	**2,753**	**0**	**4,224**	**12,642**	**2,055**	**592**	**125**	**0**	**0**
101	3103	WATER RIGHTS	SG	36,355	705	10,113	3,140	0	4,818	14,418	2,344	675	143	0	0
	3103 Total	**WATER RIGHTS Total**		**36,355**	**705**	**10,113**	**3,140**	**0**	**4,818**	**14,418**	**2,344**	**675**	**143**	**0**	**0**
	Total 310	**Land and Land Rights - Steam Plant**		**81,497**	**1,581**	**22,680**	**7,041**	**0**	**10,797**	**32,316**	**5,249**	**1,513**	**320**	**0**	**0**
101	311	STRUCTURES AND IMPROVEMENTS	SG	721,696	14,001	200,751	62,333	0	95,636	286,222	46,523	13,395	2,836	0	0
101	311	STRUCTURES AND IMPROVEMENTS	SSGCH	46,196	907	13,244	4,061	0	6,012	18,128	2,799	877	169	0	0
	311 Total	**STRUCTURES AND IMPROVEMENTS Total**		**767,892**	**14,908**	**213,995**	**66,393**	**0**	**101,647**	**304,350**	**49,322**	**14,271**	**3,005**	**0**	**0**
101	312	BOILER PLANT EQUIPMENT	SG	2,324,115	45,089	646,487	200,733	0	307,980	921,736	149,821	43,136	9,132	0	0
101	312	BOILER PLANT EQUIPMENT	SSGCH	223,258	4,382	64,007	19,625	0	29,054	87,609	13,528	4,236	818	0	0
	312 Total	**BOILER PLANT EQUIPMENT Total**		**2,547,373**	**49,472**	**710,494**	**220,358**	**0**	**337,034**	**1,009,344**	**163,349**	**47,372**	**9,950**	**0**	**0**
101	314	TURBOGENERATOR UNITS	SG	652,186	12,653	181,415	56,329	0	86,424	258,655	42,042	12,105	2,563	0	0
101	314	TURBOGENERATOR UNITS	SSGCH	52,116	1,023	14,942	4,581	0	6,782	20,451	3,158	989	191	0	0
	314 Total	**TURBOGENERATOR UNITS Total**		**704,302**	**13,676**	**196,357**	**60,910**	**0**	**93,207**	**279,106**	**45,200**	**13,094**	**2,753**	**0**	**0**
101	315	ACCESSORY ELECTRIC EQUIPMENT	SG	282,873	5,488	78,685	24,432	0	37,485	112,187	18,235	5,250	1,111	0	0
101	315	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	45,959	902	13,176	4,040	0	5,981	18,035	2,785	872	168	0	0
	315 Total	**ACCESSORY ELECTRIC EQUIPMENT Total**		**328,833**	**6,390**	**91,862**	**28,472**	**0**	**43,466**	**130,221**	**21,020**	**6,122**	**1,280**	**0**	**0**
101	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	21,983	426	6,115	1,899	0	2,913	8,718	1,417	408	86	0	0
101	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	3,134	62	898	275	0	408	1,230	190	59	11	0	0
	316 Total	**MISCELLANEOUS POWER PLANT EQUIPMENT Total**		**25,117**	**488**	**7,013**	**2,174**	**0**	**3,321**	**9,948**	**1,607**	**467**	**98**	**0**	**0**
	TOTAL STM	**Steam Production Plant**		**4,455,014**	**86,515**	**1,242,401**	**385,348**	**0**	**589,471**	**1,765,285**	**285,748**	**82,840**	**17,406**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	330	LAND AND LAND RIGHTS	SG-U	93	2	26	8	0	12	37	6	2	0	0	0
	330 Total	**LAND AND LAND RIGHTS Total**		**93**	**2**	**26**	**8**	**0**	**12**	**37**	**6**	**2**	**0**	**0**	**0**
101	3301	LAND OWNED IN FEE	SG-P	5,150	100	1,432	445	0	682	2,042	332	96	20	0	0
101	3301	LAND OWNED IN FEE	SG-U	5,519	107	1,535	477	0	731	2,189	356	102	22	0	0
	3301 Total	**LAND OWNED IN FEE Total**		**10,668**	**207**	**2,968**	**921**	**0**	**1,414**	**4,231**	**688**	**198**	**42**	**0**	**0**
101	3302	LAND RIGHTS	SG-P	8,034	156	2,235	694	0	1,065	3,186	518	149	32	0	0
101	3302	LAND RIGHTS	SG-U	64	1	18	6	0	8	25	4	1	0	0	0
	3302 Total	**LAND RIGHTS Total**		**8,098**	**157**	**2,253**	**699**	**0**	**1,073**	**3,212**	**522**	**150**	**32**	**0**	**0**
101	3303	WATER RIGHTS	SG-U	141	3	39	12	0	19	56	9	3	1	0	0
	3303 Total	**WATER RIGHTS Total**		**141**	**3**	**39**	**12**	**0**	**19**	**56**	**9**	**3**	**1**	**0**	**0**
101	3304	FLOOD RIGHTS	SG-P	260	5	72	22	0	34	103	17	5	1	0	0
101	3304	FLOOD RIGHTS	SG-U	91	2	25	8	0	12	36	6	2	0	0	0
	3304 Total	**FLOOD RIGHTS Total**		**351**	**7**	**98**	**30**	**0**	**46**	**139**	**23**	**7**	**1**	**0**	**0**
101	33051	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	6	86	27	0	41	123	20	6	1	0	0
	33051 Total	**LAND RIGHTS - FISH/WILDLIFE Total**		**310**	**6**	**86**	**27**	**0**	**41**	**123**	**20**	**6**	**1**	**0**	**0**
	Total 330	**Land and Land Rights - Hydro Plant**		**19,661**	**381**	**5,469**	**1,698**	**0**	**2,605**	**7,797**	**1,267**	**365**	**77**	**0**	**0**
101	331	STRUCTURES AND IMPROVE	SG-P	67,235	1,304	18,703	5,807	0	8,910	26,665	4,334	1,248	264	0	0
101	331	STRUCTURES AND IMPROVE	SG-U	11,986	233	3,334	1,035	0	1,588	4,754	773	222	47	0	0
	331 Total	**STRUCTURES AND IMPROVE Total**		**79,221**	**1,537**	**22,037**	**6,842**	**0**	**10,498**	**31,419**	**5,107**	**1,470**	**311**	**0**	**0**
101	3311	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	0	0	0	0	0	0	0	0	0	0	0	0
101	3311	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	0	0	0	0	0	0	0	0	0	0	0	0
	3311 Total	**STRUCTURES AND IMPROVE-PRODUCTION Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
101	3313	STRUCTURES AND IMPROVE-RECREATION	SG-P	0	0	0	0	0	0	0	0	0	0	0	0
	3313 Total	**STRUCTURES AND IMPROVE-RECREATION Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total 331	**Structrues and Improve - Hydro Plant**		**79,221**	**1,537**	**22,037**	**6,842**	**0**	**10,498**	**31,419**	**5,107**	**1,470**	**311**	**0**	**0**
101	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	221,858	4,304	61,713	19,162	0	29,399	87,988	14,302	4,118	872	0	0
101	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	57,269	1,111	15,930	4,946	0	7,589	22,713	3,692	1,063	225	0	0
	332 Total	**"RESERVOIRS, DAMS & WATERWAYS" Total**		**279,127**	**5,415**	**77,643**	**24,108**	**0**	**36,988**	**110,701**	**17,994**	**5,181**	**1,097**	**0**	**0**
101	3321	RESERVOIRS, DAMS, & WTRWYS-PRODUCTION	SG-P	0	0	0	0	0	0	0	0	0	0	0	0
	3321 Total	**RESERVOIRS, DAMS, & WTRWYS-PRODUCTION Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total 332	**Reservoirs, Dams, Waterways - Hydro Plant**		**279,127**	**5,415**	**77,643**	**24,108**	**0**	**36,988**	**110,701**	**17,994**	**5,181**	**1,097**	**0**	**0**
101	333	"WATER WHEELS, TURB & GENERATORS"	SG-P	64,157	1,245	17,846	5,541	0	8,502	25,444	4,136	1,191	252	0	0
101	333	"WATER WHEELS, TURB & GENERATORS"	SG-U	17,928	348	4,987	1,548	0	2,376	7,110	1,156	333	70	0	0
	333 Total	**"WATER WHEELS, TURB & GENERATORS" Total**		**82,085**	**1,592**	**22,833**	**7,090**	**0**	**10,877**	**32,555**	**5,292**	**1,524**	**323**	**0**	**0**
101	334	ACCESSORY ELECTRIC EQUIPMENT	SG-P	31,176	605	8,672	2,693	0	4,131	12,364	2,010	579	122	0	0
101	334	ACCESSORY ELECTRIC EQUIPMENT	SG-U	8,000	155	2,225	691	0	1,060	3,173	516	148	31	0	0
	334 Total	**ACCESSORY ELECTRIC EQUIPMENT Total**		**39,176**	**760**	**10,897**	**3,384**	**0**	**5,191**	**15,537**	**2,525**	**727**	**154**	**0**	**0**
101	335	MISC POWER PLANT EQUIP	SG-P	2,845	55	791	246	0	377	1,128	183	53	11	0	0
101	335	MISC POWER PLANT EQUIP	SG-U	345	7	96	30	0	46	137	22	6	1	0	0
	335 Total	**MISC POWER PLANT EQUIP Total**		**3,190**	**62**	**887**	**275**	**0**	**423**	**1,265**	**206**	**59**	**13**	**0**	**0**
101	336	"ROADS, RAILROADS & BRIDGES"	SG-P	11,799	229	3,282	1,019	0	1,564	4,679	761	219	46	0	0
101	336	"ROADS, RAILROADS & BRIDGES"	SG-U	1,353	26	376	117	0	179	537	87	25	5	0	0
	336 Total	**"ROADS, RAILROADS & BRIDGES" Total**		**13,152**	**255**	**3,658**	**1,136**	**0**	**1,743**	**5,216**	**848**	**244**	**52**	**0**	**0**
	Total HYD	**Hydro Production Plant**		**515,612**	**10,003**	**143,425**	**44,533**	**0**	**68,326**	**204,490**	**33,238**	**9,570**	**2,026**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	3401	LAND OWNED IN FEE	SG	4,084	79	1,136	353	0	541	1,620	263	76	16	0	0
101	3401	LAND OWNED IN FEE	SSGCT	0	0	0	0	0	0	0	0	0	0	0	0
	3401 Total	**LAND OWNED IN FEE Total**		**4,084**	**79**	**1,136**	**353**	**0**	**541**	**1,620**	**263**	**76**	**16**	**0**	**0**
101	3402	LAND RIGHTS	SG	17,391	337	4,838	1,502	0	2,305	6,897	1,121	323	68	0	0
101	3402	LAND RIGHTS	SSGCT	0	0	0	0	0	0	0	0	0	0	0	0
	3402 Total	**LAND RIGHTS Total**		**17,391**	**337**	**4,838**	**1,502**	**0**	**2,305**	**6,897**	**1,121**	**323**	**68**	**0**	**0**
	Total 340	**Land and Land Rights - Other Plant**		**21,475**	**417**	**5,974**	**1,855**	**0**	**2,846**	**8,517**	**1,384**	**399**	**84**	**0**	**0**
101	341	STRUCTURES & IMPROVEMENTS	SG	14,863	288	4,134	1,284	0	1,970	5,895	958	276	58	0	0
101	341	STRUCTURES & IMPROVEMENTS	SSGCT	4,561	89	1,233	389	0	609	1,830	310	82	19	0	0
	341 Total	**STRUCTURES & IMPROVEMENTS Total**		**19,424**	**377**	**5,367**	**1,673**	**0**	**2,578**	**7,725**	**1,269**	**358**	**78**	**0**	**0**
101	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	147	3	41	13	0	19	58	9	3	1	0	0
101	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	2,283	44	617	195	0	305	916	155	41	10	0	0
	342 Total	**"FUEL HOLDERS,PRODUCERS, ACCES" Total**		**2,429**	**47**	**658**	**208**	**0**	**324**	**974**	**165**	**44**	**10**	**0**	**0**
101	343	PRIME MOVERS	SG	271,316	5,264	75,471	23,434	0	35,954	107,603	17,490	5,036	1,066	0	0
101	343	PRIME MOVERS	SSGCT	50,536	985	13,656	4,313	0	6,742	20,275	3,439	913	212	0	0
	343 Total	**PRIME MOVERS Total**		**321,853**	**6,249**	**89,127**	**27,747**	**0**	**42,696**	**127,878**	**20,929**	**5,949**	**1,278**	**0**	**0**
101	344	GENERATORS	SG	59,670	1,158	16,598	5,154	0	7,907	23,665	3,847	1,107	234	0	0
101	344	GENERATORS	SSGCT	15,874	309	4,290	1,355	0	2,118	6,368	1,080	287	67	0	0
	344 Total	**GENERATORS Total**		**75,543**	**1,467**	**20,887**	**6,508**	**0**	**10,025**	**30,033**	**4,927**	**1,394**	**301**	**0**	**0**
101	345	ACCESSORY ELECTRIC EQUIPMENT	SG	11,928	231	3,318	1,030	0	1,581	4,731	769	221	47	0	0
101	345	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	5,001	97	1,351	427	0	667	2,006	340	90	21	0	0
	345 Total	**ACCESSORY ELECTRIC EQUIPMENT Total**		**16,929**	**329**	**4,669**	**1,457**	**0**	**2,248**	**6,737**	**1,109**	**312**	**68**	**0**	**0**
101	346	MISCELLANEOUS PWR PLANT EQUIP	SG	509	10	142	44	0	67	202	33	9	2	0	0
	346 Total	**MISCELLANEOUS PWR PLANT EQUIP Total**		**509**	**10**	**142**	**44**	**0**	**67**	**202**	**33**	**9**	**2**	**0**	**0**
	Total OTH	**Other Production Plant**		**458,162**	**8,896**	**126,824**	**39,492**	**0**	**60,784**	**182,066**	**29,816**	**8,465**	**1,822**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	350	LAND AND LAND RIGHTS	SG	836	16	232	72	0	111	331	54	16	3	0	0
	350 Total	**LAND AND LAND RIGHTS Total**		**836**	**16**	**232**	**72**	**0**	**111**	**331**	**54**	**16**	**3**	**0**	**0**
101	3501	LAND OWNED IN FEE	SG	31,043	602	8,635	2,681	0	4,114	12,312	2,001	576	122	0	0
	3501 Total	**LAND OWNED IN FEE Total**		**31,043**	**602**	**8,635**	**2,681**	**0**	**4,114**	**12,312**	**2,001**	**576**	**122**	**0**	**0**
101	3502	LAND RIGHTS	SG	56,327	1,093	15,668	4,865	0	7,464	22,339	3,631	1,045	221	0	0
	3502 Total	**LAND RIGHTS Total**		**56,327**	**1,093**	**15,668**	**4,865**	**0**	**7,464**	**22,339**	**3,631**	**1,045**	**221**	**0**	**0**
	Total 350	**Land and Land Rights - Transmission**		**88,206**	**1,711**	**24,536**	**7,618**	**0**	**11,689**	**34,982**	**5,686**	**1,637**	**347**	**0**	**0**
101	352	STRUCTURES & IMPROVEMENTS	SG	50,966	989	14,177	4,402	0	6,754	20,213	3,285	946	200	0	0
	352 Total	**STRUCTURES & IMPROVEMENTS Total**		**50,966**	**989**	**14,177**	**4,402**	**0**	**6,754**	**20,213**	**3,285**	**946**	**200**	**0**	**0**
101	353	STATION EQUIPMENT	SG	828,207	16,068	230,378	71,532	0	109,750	328,464	53,389	15,372	3,254	0	0
	353 Total	**STATION EQUIPMENT Total**		**828,207**	**16,068**	**230,378**	**71,532**	**0**	**109,750**	**328,464**	**53,389**	**15,372**	**3,254**	**0**	**0**
101	3534	"STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	66,467	1,290	18,489	5,741	0	8,808	26,361	4,285	1,234	261	0	0
	3534 Total	**"STATION EQUIPMENT, STEP-UP TRANSFORMERS Total**		**66,467**	**1,290**	**18,489**	**5,741**	**0**	**8,808**	**26,361**	**4,285**	**1,234**	**261**	**0**	**0**
101	3537	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	0	0	0	0	0	0	0	0	0	0	0	0
	3537 Total	**STATION EQUIPMENT-SUPERVISORY & ALARM Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total 353	**Station Equipment - Distribution Plant**		**894,674**	**17,357**	**248,867**	**77,273**	**0**	**118,558**	**354,824**	**57,674**	**16,605**	**3,515**	**0**	**0**
101	354	TOWERS AND FIXTURES	SG	365,048	7,082	101,543	31,529	0	48,374	144,777	23,532	6,775	1,434	0	0
	354 Total	**TOWERS AND FIXTURES Total**		**365,048**	**7,082**	**101,543**	**31,529**	**0**	**48,374**	**144,777**	**23,532**	**6,775**	**1,434**	**0**	**0**
101	355	POLES AND FIXTURES	SG	499,353	9,688	138,903	43,129	0	66,172	198,042	32,190	9,268	1,962	0	0
	355 Total	**POLES AND FIXTURES Total**		**499,353**	**9,688**	**138,903**	**43,129**	**0**	**66,172**	**198,042**	**32,190**	**9,268**	**1,962**	**0**	**0**
101	356	OVERHEAD CONDUCTORS & DEVICES	SG	630,955	12,241	175,510	54,495	0	83,611	250,235	40,674	11,711	2,479	0	0
	356 Total	**OVERHEAD CONDUCTORS & DEVICES Total**		**630,955**	**12,241**	**175,510**	**54,495**	**0**	**83,611**	**250,235**	**40,674**	**11,711**	**2,479**	**0**	**0**
101	3562	CLEARING AND GRADING	SG	0	0	0	0	0	0	0	0	0	0	0	0
	3562 Total	**CLEARING AND GRADING Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
101	357	UNDERGROUND CONDUIT	SG	2,370	46	659	205	0	314	940	153	44	9	0	0
	357 Total	**UNDERGROUND CONDUIT Total**		**2,370**	**46**	**659**	**205**	**0**	**314**	**940**	**153**	**44**	**9**	**0**	**0**
101	358	UNDERGROUND CONDUCTORS & DEVICES	SG	3,944	77	1,097	341	0	523	1,564	254	73	15	0	0
	358 Total	**UNDERGROUND CONDUCTORS & DEVICES Total**		**3,944**	**77**	**1,097**	**341**	**0**	**523**	**1,564**	**254**	**73**	**15**	**0**	**0**
101	359	ROADS AND TRAILS	SG	11,405	221	3,172	985	0	1,511	4,523	735	212	45	0	0
	359 Total	**ROADS AND TRAILS Total**		**11,405**	**221**	**3,172**	**985**	**0**	**1,511**	**4,523**	**735**	**212**	**45**	**0**	**0**
	Total TRN	**Transmission Plant**		**2,546,921**	**49,412**	**708,464**	**219,977**	**0**	**337,505**	**1,010,100**	**164,184**	**47,271**	**10,007**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	360	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	0	1	0	0	0	0
101	360	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0	0	0	0
101	360	LAND AND LAND RIGHTS	UT	168	0	0	0	0	0	168	0	0	0	0	0
101	360	LAND AND LAND RIGHTS	WA	0	0	0	0	0	0	0	0	0	0	0	0
101	360	LAND AND LAND RIGHTS	WYP	4	0	0	0	0	4	0	0	0	0	0	0
101	360	LAND AND LAND RIGHTS	WYU	2	0	0	0	0	0	0	0	2	0	0	0
	360 Total	**LAND AND LAND RIGHTS Total**		**183**	**0**	**8**	**0**	**0**	**4**	**168**	**1**	**2**	**0**	**0**	**0**
101	3601	LAND OWNED IN FEE	CA	116	116	0	0	0	0	0	0	0	0	0	0
101	3601	LAND OWNED IN FEE	IDU	202	0	0	0	0	0	0	202	0	0	0	0
101	3601	LAND OWNED IN FEE	OR	4,632	0	4,632	0	0	0	0	0	0	0	0	0
101	3601	LAND OWNED IN FEE	UT	15,543	0	0	0	0	0	15,543	0	0	0	0	0
101	3601	LAND OWNED IN FEE	WA	665	0	0	665	0	0	0	0	0	0	0	0
101	3601	LAND OWNED IN FEE	WYP	457	0	0	0	0	457	0	0	0	0	0	0
101	3601	LAND OWNED IN FEE	WYU	48	0	0	0	0	0	0	0	48	0	0	0
	3601 Total	**LAND OWNED IN FEE Total**		**21,664**	**116**	**4,632**	**665**	**0**	**457**	**15,543**	**202**	**48**	**0**	**0**	**0**
101	3602	LAND RIGHTS	CA	914	914	0	0	0	0	0	0	0	0	0	0
101	3602	LAND RIGHTS	IDU	959	0	0	0	0	0	0	959	0	0	0	0
101	3602	LAND RIGHTS	OR	3,556	0	3,556	0	0	0	0	0	0	0	0	0
101	3602	LAND RIGHTS	UT	6,155	0	0	0	0	0	6,155	0	0	0	0	0
101	3602	LAND RIGHTS	WA	298	0	0	298	0	0	0	0	0	0	0	0
101	3602	LAND RIGHTS	WYP	1,945	0	0	0	0	1,945	0	0	0	0	0	0
101	3602	LAND RIGHTS	WYU	1,334	0	0	0	0	0	0	0	1,334	0	0	0
	3602 Total	**LAND RIGHTS Total**		**15,162**	**914**	**3,556**	**298**	**0**	**1,945**	**6,155**	**959**	**1,334**	**0**	**0**	**0**
	Total 360	**Land and Land Rights - Distribution Plant**		**37,009**	**1,030**	**8,196**	**963**	**0**	**2,406**	**21,867**	**1,162**	**1,384**	**0**	**0**	**0**
101	361	STRUCTURES & IMPROVEMENTS	CA	1,450	1,450	0	0	0	0	0	0	0	0	0	0
101	361	STRUCTURES & IMPROVEMENTS	IDU	763	0	0	0	0	0	0	763	0	0	0	0
101	361	STRUCTURES & IMPROVEMENTS	OR	10,972	0	10,972	0	0	0	0	0	0	0	0	0
101	361	STRUCTURES & IMPROVEMENTS	UT	19,183	0	0	0	0	0	19,183	0	0	0	0	0
101	361	STRUCTURES & IMPROVEMENTS	WA	1,590	0	0	1,590	0	0	0	0	0	0	0	0
101	361	STRUCTURES & IMPROVEMENTS	WYP	5,044	0	0	0	0	5,044	0	0	0	0	0	0
101	361	STRUCTURES & IMPROVEMENTS	WYU	178	0	0	0	0	0	0	0	178	0	0	0
	361 Total	**STRUCTURES & IMPROVEMENTS Total**		**39,180**	**1,450**	**10,972**	**1,590**	**0**	**5,044**	**19,183**	**763**	**178**	**0**	**0**	**0**
101	362	STATION EQUIPMENT	CA	13,052	13,052	0	0	0	0	0	0	0	0	0	0
101	362	STATION EQUIPMENT	IDU	19,181	0	0	0	0	0	0	19,181	0	0	0	0
101	362	STATION EQUIPMENT	OR	157,423	0	157,423	0	0	0	0	0	0	0	0	0
101	362	STATION EQUIPMENT	UT	306,170	0	0	0	0	0	306,170	0	0	0	0	0
101	362	STATION EQUIPMENT	WA	42,583	0	0	42,583	0	0	0	0	0	0	0	0
101	362	STATION EQUIPMENT	WYP	86,463	0	0	0	0	86,463	0	0	0	0	0	0
101	362	STATION EQUIPMENT	WYU	4,650	0	0	0	0	0	0	0	4,650	0	0	0
	362 Total	**STATION EQUIPMENT Total**		**629,522**	**13,052**	**157,423**	**42,583**	**0**	**86,463**	**306,170**	**19,181**	**4,650**	**0**	**0**	**0**
101	3627	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	0	0	0	0	0	0	0	0	0	0	0	0
	3627 Total	**STATION EQUIPMENT-SUPERVISORY & ALARM Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
101	364	"POLES, TOWERS AND FIXTURES"	CA	42,178	42,178	0	0	0	0	0	0	0	0	0	0
101	364	"POLES, TOWERS AND FIXTURES"	IDU	49,166	0	0	0	0	0	0	49,166	0	0	0	0
101	364	"POLES, TOWERS AND FIXTURES"	OR	270,832	0	270,832	0	0	0	0	0	0	0	0	0
101	364	"POLES, TOWERS AND FIXTURES"	UT	242,569	0	0	0	0	0	242,569	0	0	0	0	0
101	364	"POLES, TOWERS AND FIXTURES"	WA	74,210	0	0	74,210	0	0	0	0	0	0	0	0
101	364	"POLES, TOWERS AND FIXTURES"	WYP	68,363	0	0	0	0	68,363	0	0	0	0	0	0
101	364	"POLES, TOWERS AND FIXTURES"	WYU	14,951	0	0	0	0	0	0	0	14,951	0	0	0
	364 Total	**"POLES, TOWERS AND FIXTURES" Total**		**762,270**	**42,178**	**270,832**	**74,210**	**0**	**68,363**	**242,569**	**49,166**	**14,951**	**0**	**0**	**0**
101	365	OVERHEAD CONDUCTORS & DEVICES	CA	30,824	30,824	0	0	0	0	0	0	0	0	0	0
101	365	OVERHEAD CONDUCTORS & DEVICES	IDU	31,103	0	0	0	0	0	0	31,103	0	0	0	0
101	365	OVERHEAD CONDUCTORS & DEVICES	OR	204,527	0	204,527	0	0	0	0	0	0	0	0	0
101	365	OVERHEAD CONDUCTORS & DEVICES	UT	174,673	0	0	0	0	0	174,673	0	0	0	0	0

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	365	OVERHEAD CONDUCTORS & DEVICES	WA	50,841	0	0	50,841	0	0	0	0	0	0	0	0
101	365	OVERHEAD CONDUCTORS & DEVICES	WYP	69,440	0	0	0	0	69,440	0	0	0	0	0	0
101	365	OVERHEAD CONDUCTORS & DEVICES	WYU	9,370	0	0	0	0	0	0	0	9,370	0	0	0
	365 Total	**OVERHEAD CONDUCTORS & DEVICES Total**		**570,777**	**30,824**	**204,527**	**50,841**	**0**	**69,440**	**174,673**	**31,103**	**9,370**	**0**	**0**	**0**
101	366	UNDERGROUND CONDUIT	CA	14,303	14,303	0	0	0	0	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	IDU	5,990	0	0	0	0	0	0	5,990	0	0	0	0
101	366	UNDERGROUND CONDUIT	OR	70,660	0	70,660	0	0	0	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	UT	125,584	0	0	0	0	0	125,584	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	WA	12,956	0	0	12,956	0	0	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	WYP	8,724	0	0	0	0	8,724	0	0	0	0	0	0
101	366	UNDERGROUND CONDUIT	WYU	3,209	0	0	0	0	0	0	0	3,209	0	0	0
	366 Total	**UNDERGROUND CONDUIT Total**		**241,425**	**14,303**	**70,660**	**12,956**	**0**	**8,724**	**125,584**	**5,990**	**3,209**	**0**	**0**	**0**
101	367	UNDERGROUND CONDUCTORS & DEVICES	CA	15,302	15,302	0	0	0	0	0	0	0	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	IDU	19,945	0	0	0	0	0	0	19,945	0	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	OR	124,745	0	124,745	0	0	0	0	0	0	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	UT	356,940	0	0	0	0	0	356,940	0	0	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	WA	16,198	0	0	16,198	0	0	0	0	0	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	WYP	20,686	0	0	0	0	20,686	0	0	0	0	0	0
101	367	UNDERGROUND CONDUCTORS & DEVICES	WYU	14,475	0	0	0	0	0	0	0	14,475	0	0	0
	367 Total	**UNDERGROUND CONDUCTORS & DEVICES Total**		**568,290**	**15,302**	**124,745**	**16,198**	**0**	**20,686**	**356,940**	**19,945**	**14,475**	**0**	**0**	**0**
101	368	LINE TRANSFORMERS	CA	40,247	40,247	0	0	0	0	0	0	0	0	0	0
101	368	LINE TRANSFORMERS	IDU	55,233	0	0	0	0	0	0	55,233	0	0	0	0
101	368	LINE TRANSFORMERS	OR	327,055	0	327,055	0	0	0	0	0	0	0	0	0
101	368	LINE TRANSFORMERS	UT	301,323	0	0	0	0	0	301,323	0	0	0	0	0
101	368	LINE TRANSFORMERS	WA	78,463	0	0	78,463	0	0	0	0	0	0	0	0
101	368	LINE TRANSFORMERS	WYP	57,341	0	0	0	0	57,341	0	0	0	0	0	0
101	368	LINE TRANSFORMERS	WYU	8,995	0	0	0	0	0	0	0	8,995	0	0	0
	368 Total	**LINE TRANSFORMERS Total**		**868,657**	**40,247**	**327,055**	**78,463**	**0**	**57,341**	**301,323**	**55,233**	**8,995**	**0**	**0**	**0**
101	369	SERVICES	CA	18,148	18,148	0	0	0	0	0	0	0	0	0	0
101	369	SERVICES	IDU	19,934	0	0	0	0	0	0	19,934	0	0	0	0
101	369	SERVICES	OR	166,337	0	166,337	0	0	0	0	0	0	0	0	0
101	369	SERVICES	UT	142,703	0	0	0	0	0	142,703	0	0	0	0	0
101	369	SERVICES	WA	36,569	0	0	36,569	0	0	0	0	0	0	0	0
101	369	SERVICES	WYP	23,907	0	0	0	0	23,907	0	0	0	0	0	0
101	369	SERVICES	WYU	5,028	0	0	0	0	0	0	0	5,028	0	0	0
	369 Total	**SERVICES Total**		**412,627**	**18,148**	**166,337**	**36,569**	**0**	**23,907**	**142,703**	**19,934**	**5,028**	**0**	**0**	**0**
101	3691	SERVICES - OVERHEAD	CA	0	0	0	0	0	0	0	0	0	0	0	0
101	3691	SERVICES - OVERHEAD	IDU	0	0	0	0	0	0	0	0	0	0	0	0
101	3691	SERVICES - OVERHEAD	OR	0	0	0	0	0	0	0	0	0	0	0	0
101	3691	SERVICES - OVERHEAD	UT	0	0	0	0	0	0	0	0	0	0	0	0
101	3691	SERVICES - OVERHEAD	WA	0	0	0	0	0	0	0	0	0	0	0	0
101	3691	SERVICES - OVERHEAD	WYP	0	0	0	0	0	0	0	0	0	0	0	0
101	3691	SERVICES - OVERHEAD	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	3691 Total	**SERVICES - OVERHEAD Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
101	3692	SERVICES - UNDERGROUND	CA	0	0	0	0	0	0	0	0	0	0	0	0
101	3692	SERVICES - UNDERGROUND	IDU	0	0	0	0	0	0	0	0	0	0	0	0
101	3692	SERVICES - UNDERGROUND	OR	0	0	0	0	0	0	0	0	0	0	0	0
101	3692	SERVICES - UNDERGROUND	UT	0	0	0	0	0	0	0	0	0	0	0	0
101	3692	SERVICES - UNDERGROUND	WA	0	0	0	0	0	0	0	0	0	0	0	0
101	3692	SERVICES - UNDERGROUND	WYP	0	0	0	0	0	0	0	0	0	0	0	0
101	3692	SERVICES - UNDERGROUND	WYU	0	0	0	0	0	0	0	0	0	0	0	0
	3692 Total	**SERVICES - UNDERGROUND Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total 369	**Services - Distribution Plant**		**412,627**	**18,148**	**166,337**	**36,569**	**0**	**23,907**	**142,703**	**19,934**	**5,028**	**0**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	370	METERS	CA	3,926	3,926	0	0	0	0	0	0	0	0	0	0
101	370	METERS	IDU	13,709	0	0	0	0	0	0	13,709	0	0	0	0
101	370	METERS	OR	58,207	0	58,207	0	0	0	0	0	0	0	0	0
101	370	METERS	UT	82,354	0	0	0	0	0	82,354	0	0	0	0	0
101	370	METERS	WA	13,900	0	0	13,900	0	0	0	0	0	0	0	0
101	370	METERS	WYP	11,596	0	0	0	0	11,596	0	0	0	0	0	0
101	370	METERS	WYU	2,693	0	0	0	0	0	0	0	2,693	0	0	0
	370 Total	**METERS Total**		**186,385**	**3,926**	**58,207**	**13,900**	**0**	**11,596**	**82,354**	**13,709**	**2,693**	**0**	**0**	**0**
101	371	INSTALL ON CUSTOMERS PREMISES	CA	268	268	0	0	0	0	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	IDU	158	0	0	0	0	0	0	158	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	OR	2,446	0	2,446	0	0	0	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	UT	4,651	0	0	0	0	0	4,651	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	WA	538	0	0	538	0	0	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	WYP	743	0	0	0	0	743	0	0	0	0	0	0
101	371	INSTALL ON CUSTOMERS PREMISES	WYU	137	0	0	0	0	0	0	0	137	0	0	0
	371 Total	**INSTALL ON CUSTOMERS PREMISES Total**		**8,941**	**268**	**2,446**	**538**	**0**	**743**	**4,651**	**158**	**137**	**0**	**0**	**0**
101	372	LEASED PROP ON CUST PREMISES	IDU	5	0	0	0	0	0	0	5	0	0	0	0
101	372	LEASED PROP ON CUST PREMISES	UT	45	0	0	0	0	0	45	0	0	0	0	0
	372 Total	**LEASED PROP ON CUST PREMISES Total**		**50**	**0**	**0**	**0**	**0**	**0**	**45**	**5**	**0**	**0**	**0**	**0**
101	373	STREET LIGHTING & SIGNAL SYSTEMS	CA	660	660	0	0	0	0	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	IDU	548	0	0	0	0	0	0	548	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	OR	18,340	0	18,340	0	0	0	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	UT	24,197	0	0	0	0	0	24,197	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,422	0	0	3,422	0	0	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	WYP	5,778	0	0	0	0	5,778	0	0	0	0	0	0
101	373	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,023	0	0	0	0	0	0	0	2,023	0	0	0
	373 Total	**STREET LIGHTING & SIGNAL SYSTEMS Total**		**54,967**	**660**	**18,340**	**3,422**	**0**	**5,778**	**24,197**	**548**	**2,023**	**0**	**0**	**0**
	Total DSTI	**Distribution Plant**		**4,380,098**	**181,387**	**1,419,738**	**332,233**	**0**	**360,491**	**1,802,259**	**216,897**	**67,092**	**0**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	389	LAND AND LAND RIGHTS	IDU	93	0	0	0	0	0	0	93	0	0	0	0
101	389	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	0	0	0	0
101	389	LAND AND LAND RIGHTS	SG	0	0	0	0	0	0	0	0	0	0	0	0
101	389	LAND AND LAND RIGHTS	UT	1,335	0	0	0	0	0	1,335	0	0	0	0	0
101	389	LAND AND LAND RIGHTS	WYU	434	0	0	0	0	0	0	0	434	0	0	0
	389 Total	**LAND AND LAND RIGHTS Total**		**2,090**	**0**	**228**	**0**	**0**	**0**	**1,335**	**93**	**434**	**0**	**0**	**0**
101	3891	LAND OWNED IN FEE	CA	218	218	0	0	0	0	0	0	0	0	0	0
101	3891	LAND OWNED IN FEE	CN	1,109	30	364	84	0	77	500	44	10	0	0	0
101	3891	LAND OWNED IN FEE	IDU	100	0	0	0	0	0	0	100	0	0	0	0
101	3891	LAND OWNED IN FEE	OR	1,621	0	1,621	0	0	0	0	0	0	0	0	0
101	3891	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	0	0	0	0
101	3891	LAND OWNED IN FEE	SO	5,598	150	1,648	463	0	644	2,247	333	100	14	0	0
101	3891	LAND OWNED IN FEE	UT	2,741	0	0	0	0	0	2,741	0	0	0	0	0
101	3891	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0	0	0	0
101	3891	LAND OWNED IN FEE	WYP	136	0	0	0	0	136	0	0	0	0	0	0
101	3891	LAND OWNED IN FEE	WYU	72	0	0	0	0	0	0	0	72	0	0	0
	3891 Total	**LAND OWNED IN FEE Total**		**12,695**	**397**	**3,634**	**1,646**	**0**	**857**	**5,488**	**477**	**182**	**14**	**0**	**0**
101	3892	LAND RIGHTS	IDU	5	0	0	0	0	0	0	5	0	0	0	0
101	3892	LAND RIGHTS	SG	1	0	0	0	0	0	0	0	0	0	0	0
101	3892	LAND RIGHTS	UT	34	0	0	0	0	0	34	0	0	0	0	0
101	3892	LAND RIGHTS	WYP	1	0	0	0	0	1	0	0	0	0	0	0
	3892 Total	**LAND RIGHTS Total**		**42**	**0**	**0**	**0**	**0**	**2**	**35**	**5**	**0**	**0**	**0**	**0**
	Total 389	**Land and Land Rights - General Plant**		**14,826**	**397**	**3,862**	**1,646**	**0**	**859**	**6,858**	**575**	**616**	**14**	**0**	**0**
101	390	STRUCTURES AND IMPROVEMENTS	CA	1,389	1,389	0	0	0	0	0	0	0	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	CN	7,686	209	2,525	581	0	531	3,466	307	68	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	IDU	9,298	0	0	0	0	0	0	9,298	0	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	OR	17,058	0	17,058	0	0	0	0	0	0	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	SG	5,237	102	1,457	452	0	694	2,077	338	97	21	0	0
101	390	STRUCTURES AND IMPROVEMENTS	SO	76,229	2,038	22,442	6,303	0	8,775	30,592	4,532	1,360	188	0	0
101	390	STRUCTURES AND IMPROVEMENTS	UT	34,691	0	0	0	0	0	34,691	0	0	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	WA	10,749	0	0	10,749	0	0	0	0	0	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	WYP	2,432	0	0	0	0	2,432	0	0	0	0	0	0
101	390	STRUCTURES AND IMPROVEMENTS	WYU	2,243	0	0	0	0	0	0	0	2,243	0	0	0
	390 Total	**STRUCTURES AND IMPROVEMENTS Total**		**167,012**	**3,738**	**43,481**	**18,085**	**0**	**12,432**	**70,825**	**14,475**	**3,768**	**208**	**0**	**0**
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	727	727	0	0	0	0	0	0	0	0	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	3,172	86	1,042	240	0	219	1,430	127	28	0	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	9,860	0	9,860	0	0	0	0	0	0	0	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	16,994	454	5,003	1,405	0	1,956	6,820	1,010	303	42	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	77	0	0	0	0	0	77	0	0	0	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,130	0	0	2,130	0	0	0	0	0	0	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	6,926	0	0	0	0	6,926	0	0	0	0	0	0
101	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	39	0	0	0	0	0	0	0	39	0	0	0
	3901 Total	**LEASEHOLD IMPROVEMENTS-OFFICE STR Total**		**39,925**	**1,267**	**15,905**	**3,775**	**0**	**9,102**	**8,327**	**1,137**	**370**	**42**	**0**	**0**
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	CA	19	19	0	0	0	0	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	CN	865	24	284	65	0	60	390	35	8	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	IDU	61	0	0	0	0	0	0	61	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	OR	743	0	743	0	0	0	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	SG	22	0	6	2	0	3	9	1	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	SO	9,310	249	2,741	770	0	1,072	3,736	553	166	23	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	UT	370	0	0	0	0	0	370	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	WA	76	0	0	76	0	0	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYP	336	0	0	0	0	336	0	0	0	0	0	0
101	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYU	3	0	0	0	0	0	0	0	3	0	0	0
	3903 Total	**STRUCTURES & IMPROVEMENTS - PANELS Total**		**11,805**	**292**	**3,774**	**913**	**0**	**1,470**	**4,504**	**651**	**177**	**23**	**0**	**0**
	Total 390	**Structures & Improvements - General Plant**		**218,741**	**5,298**	**63,160**	**22,774**	**0**	**23,004**	**83,655**	**16,262**	**4,315**	**273**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	391	OFFICE FURNITURE	CA	144	144	0	0	0	0	0	0	0	0	0	0
101	391	OFFICE FURNITURE	CN	1,902	52	625	144	0	132	858	76	17	0	0	0
101	391	OFFICE FURNITURE	IDU	213	0	0	0	0	0	0	213	0	0	0	0
101	391	OFFICE FURNITURE	OR	2,958	0	2,958	0	0	0	0	0	0	0	0	0
101	391	OFFICE FURNITURE	SE	12	0	3	1	0	2	5	1	0	0	0	0
101	391	OFFICE FURNITURE	SG	3,343	65	930	289	0	443	1,326	215	62	13	0	0
101	391	OFFICE FURNITURE	SO	23,628	632	6,956	1,954	0	2,720	9,482	1,405	422	58	0	0
101	391	OFFICE FURNITURE	SSGCH	74	1	21	7	0	10	29	5	1	0	0	0
101	391	OFFICE FURNITURE	UT	1,098	0	0	0	0	0	1,098	0	0	0	0	0
101	391	OFFICE FURNITURE	WA	702	0	0	702	0	0	0	0	0	0	0	0
101	391	OFFICE FURNITURE	WYP	1,164	0	0	0	0	1,164	0	0	0	0	0	0
101	391	OFFICE FURNITURE	WYU	88	0	0	0	0	0	0	0	88	0	0	0
	391 Total	**OFFICE FURNITURE Total**		**35,328**	**894**	**11,493**	**3,096**	**0**	**4,470**	**12,798**	**1,914**	**590**	**72**	**0**	**0**
101	3911	COMPUTER EQUIPMENT - MAINFRAME	SO	3,496	93	1,029	289	0	402	1,403	208	62	9	0	0
	3911 Total	**COMPUTER EQUIPMENT - MAINFRAME Total**		**3,496**	**93**	**1,029**	**289**	**0**	**402**	**1,403**	**208**	**62**	**9**	**0**	**0**
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	201	201	0	0	0	0	0	0	0	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,232	88	1,062	244	0	223	1,457	129	28	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	785	0	0	0	0	0	0	785	0	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	3,016	0	3,016	0	0	0	0	0	0	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	151	3	40	13	0	21	60	10	3	1	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	3,964	77	1,103	342	0	525	1,572	256	74	16	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	58,082	1,553	17,099	4,802	0	6,686	23,309	3,453	1,036	143	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	258	5	74	23	0	34	101	16	5	1	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	3,308	0	0	0	0	0	3,308	0	0	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	766	0	0	766	0	0	0	0	0	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,713	0	0	0	0	1,713	0	0	0	0	0	0
101	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	222	0	0	0	0	0	0	0	222	0	0	0
	3912 Total	**COMPUTER EQUIPMENT - PERSONAL COMPUTERS Total**		**75,695**	**1,926**	**22,394**	**6,190**	**0**	**9,202**	**29,807**	**4,648**	**1,368**	**160**	**0**	**0**
101	3913	OFFICE EQUIPMENT	CA	16	16	0	0	0	0	0	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	CN	67	2	22	5	0	5	30	3	1	0	0	0
101	3913	OFFICE EQUIPMENT	IDU	9	0	0	0	0	0	0	9	0	0	0	0
101	3913	OFFICE EQUIPMENT	OR	209	0	209	0	0	0	0	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	SE	2	0	1	0	0	0	1	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	SG	543	11	151	47	0	72	215	35	10	2	0	0
101	3913	OFFICE EQUIPMENT	SO	1,247	33	367	103	0	144	500	74	22	3	0	0
101	3913	OFFICE EQUIPMENT	SSGCT	7	0	2	1	0	1	3	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	UT	313	0	0	0	0	0	313	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	WA	73	0	0	73	0	0	0	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	WYP	68	0	0	0	0	68	0	0	0	0	0	0
101	3913	OFFICE EQUIPMENT	WYU	20	0	0	0	0	0	0	0	20	0	0	0
	3913 Total	**OFFICE EQUIPMENT Total**		**2,573**	**62**	**751**	**228**	**0**	**289**	**1,062**	**122**	**53**	**5**	**0**	**0**
	Total 391	**Office - General Plant**		**117,092**	**2,976**	**35,667**	**9,804**	**0**	**14,364**	**45,070**	**6,892**	**2,074**	**246**	**0**	**0**
101	39201	1/4 TON MINI-PICKUPS AND VANS	CA	11	11	0	0	0	0	0	0	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	IDU	13	0	0	0	0	0	0	13	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	OR	128	0	128	0	0	0	0	0	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	SG	181	4	50	16	0	24	72	12	3	1	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	SO	28	1	8	2	0	3	11	2	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	UT	61	0	0	0	0	0	61	0	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	WA	21	0	0	21	0	0	0	0	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	WYP	76	0	0	0	0	76	0	0	0	0	0	0
101	39201	1/4 TON MINI-PICKUPS AND VANS	WYU	11	0	0	0	0	0	0	0	11	0	0	0
	39201 Total	**1/4 TON MINI-PICKUPS AND VANS Total**		**528**	**15**	**186**	**39**	**0**	**103**	**144**	**26**	**15**	**1**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	3921	1/4 TON MINI PICKUPS AND VANS	OR	0	0	0	0	0	0	0	0	0	0	0	0
101	3921	1/4 TON MINI PICKUPS AND VANS	SG	0	0	0	0	0	0	0	0	0	0	0	0
101	3921	1/4 TON MINI PICKUPS AND VANS	SO	0	0	0	0	0	0	0	0	0	0	0	0
101	3921	1/4 TON MINI PICKUPS AND VANS	WYP	0	0	0	0	0	0	0	0	0	0	0	0
	3921 Total	**1/4 TON MINI PICKUPS AND VANS Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	CA	101	101	0	0	0	0	0	0	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	IDU	464	0	0	0	0	0	0	464	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	OR	1,507	0	1,507	0	0	0	0	0	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SG	591	11	164	51	0	78	234	38	11	2	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SO	1,154	31	340	95	0	133	463	69	21	3	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SSGCH	45	1	13	4	0	6	18	3	1	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SSGCT	15	0	4	1	0	2	6	1	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	UT	2,445	0	0	0	0	0	2,445	0	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WA	451	0	0	451	0	0	0	0	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WYP	387	0	0	0	0	387	0	0	0	0	0	0
101	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WYU	21	0	0	0	0	0	0	0	21	0	0	0
	39214 Total	**SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV) Total**		**7,182**	**144**	**2,029**	**603**	**0**	**606**	**3,166**	**575**	**54**	**5**	**0**	**0**
101	39220	ELECTRIC VEHICLES	CN	19	1	6	1	0	1	9	1	0	0	0	0
101	39220	ELECTRIC VEHICLES	IDU	54	0	0	0	0	0	0	54	0	0	0	0
101	39220	ELECTRIC VEHICLES	OR	459	0	459	0	0	0	0	0	0	0	0	0
101	39220	ELECTRIC VEHICLES	SG	93	2	26	8	0	12	37	6	2	0	0	0
101	39220	ELECTRIC VEHICLES	SO	673	18	198	56	0	77	270	40	12	2	0	0
101	39220	ELECTRIC VEHICLES	SSGCH	15	0	4	1	0	2	6	1	0	0	0	0
101	39220	ELECTRIC VEHICLES	UT	625	0	0	0	0	0	625	0	0	0	0	0
101	39220	ELECTRIC VEHICLES	WA	58	0	0	58	0	0	0	0	0	0	0	0
101	39220	ELECTRIC VEHICLES	WYP	109	0	0	0	0	109	0	0	0	0	0	0
101	39220	ELECTRIC VEHICLES	WYU	20	0	0	0	0	0	0	0	20	0	0	0
	39220 Total	**ELECTRIC VEHICLES Total**		**2,125**	**21**	**694**	**124**	**0**	**202**	**946**	**102**	**34**	**2**	**0**	**0**
101	3924	TRANSPORTATION EQUIPMENT	CA	339	339	0	0	0	0	0	0	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	IDU	1,171	0	0	0	0	0	0	1,171	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	OR	5,206	0	5,206	0	0	0	0	0	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	SE	511	9	136	44	0	73	202	34	11	2	0	0
101	3924	TRANSPORTATION EQUIPMENT	SG	5,339	104	1,485	461	0	708	2,118	344	99	21	0	0
101	3924	TRANSPORTATION EQUIPMENT	SO	1,827	49	538	151	0	210	733	109	33	5	0	0
101	3924	TRANSPORTATION EQUIPMENT	SSGCH	194	4	56	17	0	25	76	12	4	1	0	0
101	3924	TRANSPORTATION EQUIPMENT	SSGCT	25	0	7	2	0	3	10	2	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	UT	9,107	0	0	0	0	0	9,107	0	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	WA	1,036	0	0	1,036	0	0	0	0	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	WYP	1,909	0	0	0	0	1,909	0	0	0	0	0	0
101	3924	TRANSPORTATION EQUIPMENT	WYU	473	0	0	0	0	0	0	0	473	0	0	0
	3924 Total	**TRANSPORTATION EQUIPMENT Total**		**27,137**	**505**	**7,428**	**1,711**	**0**	**2,928**	**12,246**	**1,671**	**619**	**28**	**0**	**0**
101	3925	TRANSPORTATION EQUIPMENT	CA	686	686	0	0	0	0	0	0	0	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	IDU	2,294	0	0	0	0	0	0	2,294	0	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	OR	7,227	0	7,227	0	0	0	0	0	0	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	SE	173	3	46	15	0	25	68	12	4	1	0	0
101	3925	TRANSPORTATION EQUIPMENT	SG	3,030	59	843	262	0	402	1,202	195	56	12	0	0
101	3925	TRANSPORTATION EQUIPMENT	SO	1,695	45	499	140	0	195	680	101	30	4	0	0
101	3925	TRANSPORTATION EQUIPMENT	SSGCH	55	1	16	5	0	7	21	3	1	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	UT	12,801	0	0	0	0	0	12,801	0	0	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	WA	1,952	0	0	1,952	0	0	0	0	0	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	WYP	2,383	0	0	0	0	2,383	0	0	0	0	0	0
101	3925	TRANSPORTATION EQUIPMENT	WYU	580	0	0	0	0	0	0	0	580	0	0	0
	3925 Total	**TRANSPORTATION EQUIPMENT Total**		**32,876**	**794**	**8,631**	**2,374**	**0**	**3,011**	**14,773**	**2,605**	**671**	**17**	**0**	**0**
101	3926	TRANSPORTATION EQUIPMENT	OR	121	0	121	0	0	0	0	0	0	0	0	0
101	3926	TRANSPORTATION EQUIPMENT	SE	4	0	1	0	0	0	1	0	0	0	0	0
101	3926	TRANSPORTATION EQUIPMENT	SG	2,323	45	646	201	0	308	921	150	43	9	0	0
101	3926	TRANSPORTATION EQUIPMENT	UT	248	0	0	0	0	0	248	0	0	0	0	0
	3926 Total	**TRANSPORTATION EQUIPMENT Total**		**2,696**	**45**	**768**	**201**	**0**	**308**	**1,171**	**150**	**43**	**9**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	3928	BLC CAPITAL LEASED EQUIPMENT	OR	261	0	261	0	0	0	0	0	0	0	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	SE	16	0	4	1	0	2	6	1	0	0	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	SG	319	6	89	28	0	42	127	21	6	1	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	SO	580	16	171	48	0	67	233	34	10	1	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	UT	900	0	0	0	0	0	900	0	0	0	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	WA	132	0	0	132	0	0	0	0	0	0	0	0
101	3928	BLC CAPITAL LEASED EQUIPMENT	WYP	86	0	0	0	0	86	0	0	0	0	0	0
	3928 Total	**BLC CAPITAL LEASED EQUIPMENT Total**		**2,296**	**22**	**525**	**209**	**0**	**198**	**1,266**	**56**	**17**	**3**	**0**	**0**
101	3929	TRANSPORTATION EQUIPMENT	CA	277	277	0	0	0	0	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	IDU	555	0	0	0	0	0	0	555	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	OR	2,036	0	2,036	0	0	0	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	SE	51	1	14	4	0	7	20	3	1	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	SG	609	12	169	53	0	81	242	39	11	2	0	0
101	3929	TRANSPORTATION EQUIPMENT	SO	1,290	34	380	107	0	148	518	77	23	3	0	0
101	3929	TRANSPORTATION EQUIPMENT	SSGCH	51	1	15	5	0	7	20	3	1	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	SSGCT	19	0	5	2	0	3	8	1	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	UT	4,679	0	0	0	0	0	4,679	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	WA	423	0	0	423	0	0	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	WYP	1,391	0	0	0	0	1,391	0	0	0	0	0	0
101	3929	TRANSPORTATION EQUIPMENT	WYU	413	0	0	0	0	0	0	0	413	0	0	0
	3929 Total	**TRANSPORTATION EQUIPMENT Total**		**11,794**	**326**	**2,618**	**593**	**0**	**1,636**	**5,486**	**679**	**450**	**6**	**0**	**0**
	Total 392	**Transportation - General Plant**		**86,634**	**1,872**	**22,879**	**5,854**	**0**	**8,992**	**39,198**	**5,863**	**1,904**	**71**	**0**	**0**
101	393	STORES EQUIPMENT	CA	154	154	0	0	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	IDU	618	0	0	0	0	0	0	618	0	0	0	0
101	393	STORES EQUIPMENT	OR	2,326	0	2,326	0	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	SG	3,385	66	942	292	0	449	1,342	218	63	13	0	0
101	393	STORES EQUIPMENT	SO	794	21	234	66	0	91	319	47	14	2	0	0
101	393	STORES EQUIPMENT	SSGCT	101	2	27	9	0	13	40	7	2	0	0	0
101	393	STORES EQUIPMENT	UT	4,233	0	0	0	0	0	4,233	0	0	0	0	0
101	393	STORES EQUIPMENT	WA	529	0	0	529	0	0	0	0	0	0	0	0
101	393	STORES EQUIPMENT	WYP	1,031	0	0	0	0	1,031	0	0	0	0	0	0
101	393	STORES EQUIPMENT	WYU	264	0	0	0	0	0	0	0	264	0	0	0
	393 Total	**STORES EQUIPMENT Total**		**13,435**	**242**	**3,528**	**896**	**0**	**1,585**	**5,935**	**890**	**343**	**16**	**0**	**0**
101	394	TLS, SHOP, GAR EQUIPMENT	CA	641	641	0	0	0	0	0	0	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	IDU	1,438	0	0	0	0	0	0	1,438	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	OR	8,870	0	8,870	0	0	0	0	0	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	SE	57	1	15	5	0	8	22	4	1	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	SG	23,857	463	6,636	2,061	0	3,161	9,462	1,538	443	94	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	SO	4,637	124	1,365	383	0	534	1,861	276	83	11	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	SSGCH	2,150	42	616	189	0	280	844	130	41	8	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	SSGCT	37	1	10	3	0	5	15	2	1	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	UT	11,877	0	0	0	0	0	11,877	0	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	WA	2,235	0	0	2,235	0	0	0	0	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	WYP	3,494	0	0	0	0	3,494	0	0	0	0	0	0
101	394	TLS, SHOP, GAR EQUIPMENT	WYU	700	0	0	0	0	0	0	0	700	0	0	0
	394 Total	**TLS, SHOP, GAR EQUIPMENT Total**		**59,991**	**1,272**	**17,513**	**4,876**	**0**	**7,482**	**24,080**	**3,388**	**1,268**	**113**	**0**	**0**
101	395	LABORATORY EQUIPMENT	CA	268	268	0	0	0	0	0	0	0	0	0	0
101	395	LABORATORY EQUIPMENT	IDU	919	0	0	0	0	0	0	919	0	0	0	0
101	395	LABORATORY EQUIPMENT	OR	8,819	0	8,819	0	0	0	0	0	0	0	0	0
101	395	LABORATORY EQUIPMENT	SE	42	1	11	4	0	6	17	3	1	0	0	0
101	395	LABORATORY EQUIPMENT	SG	6,257	121	1,741	540	0	829	2,482	403	116	25	0	0
101	395	LABORATORY EQUIPMENT	SO	6,026	161	1,774	498	0	694	2,418	358	107	15	0	0
101	395	LABORATORY EQUIPMENT	SSGCH	94	2	27	8	0	12	37	6	2	0	0	0
101	395	LABORATORY EQUIPMENT	SSGCT	106	2	29	9	0	14	42	7	2	0	0	0
101	395	LABORATORY EQUIPMENT	UT	8,187	0	0	0	0	0	8,187	0	0	0	0	0
101	395	LABORATORY EQUIPMENT	WA	1,828	0	0	1,828	0	0	0	0	0	0	0	0
101	395	LABORATORY EQUIPMENT	WYP	3,272	0	0	0	0	3,272	0	0	0	0	0	0

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	395	LABORATORY EQUIPMENT	WYU	998	0	0	0	0	0	0	0	998	0	0	0
	395 Total	**LABORATORY EQUIPMENT Total**		**36,815**	**555**	**12,400**	**2,887**	**0**	**4,827**	**13,183**	**1,696**	**1,226**	**40**	**0**	**0**
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	153	0	153	0	0	0	0	0	0	0	0	0
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	1,947	38	542	168	0	258	772	126	36	8	0	0
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	43	1	13	4	0	5	17	3	1	0	0	0
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SSGCH	259	5	74	23	0	34	102	16	5	1	0	0
101	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	234	0	0	0	0	0	234	0	0	0	0	0
	39603 Total	**AERIAL LIFT PB TRUCKS, 10000#-16000# GVW Total**		**2,637**	**44**	**782**	**195**	**0**	**297**	**1,126**	**144**	**42**	**9**	**0**	**0**
101	3961	CRANES	SG	0	0	0	0	0	0	0	0	0	0	0	0
	3961 Total	**CRANES Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
101	39610	CRANES	IDU	0	0	0	0	0	0	0	0	0	0	0	0
101	39610	CRANES	SE	35	1	9	3	0	5	14	2	1	0	0	0
101	39610	CRANES	SG	16,785	326	4,669	1,450	0	2,224	6,657	1,082	312	66	0	0
101	39610	CRANES	SO	1,534	41	452	127	0	177	616	91	27	4	0	0
101	39610	CRANES	SSGCH	261	5	75	23	0	34	102	16	5	1	0	0
101	39610	CRANES	UT	887	0	0	0	0	0	887	0	0	0	0	0
101	39610	CRANES	WYP	70	0	0	0	0	70	0	0	0	0	0	0
	39610 Total	**CRANES Total**		**19,572**	**372**	**5,205**	**1,603**	**0**	**2,510**	**8,276**	**1,191**	**345**	**71**	**0**	**0**
101	3962	TRANSPORTATION EQUIPMENT	CA	1,113	1,113	0	0	0	0	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	IDU	1,566	0	0	0	0	0	0	1,566	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	OR	8,177	0	8,177	0	0	0	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	SG	154	3	43	13	0	20	61	10	3	1	0	0
101	3962	TRANSPORTATION EQUIPMENT	SO	1,307	35	385	108	0	150	524	78	23	3	0	0
101	3962	TRANSPORTATION EQUIPMENT	UT	11,046	0	0	0	0	0	11,046	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	WA	1,641	0	0	1,641	0	0	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	WYP	2,736	0	0	0	0	2,736	0	0	0	0	0	0
101	3962	TRANSPORTATION EQUIPMENT	WYU	432	0	0	0	0	0	0	0	432	0	0	0
	3962 Total	**TRANSPORTATION EQUIPMENT Total**		**28,173**	**1,151**	**8,605**	**1,762**	**0**	**2,907**	**11,631**	**1,654**	**458**	**4**	**0**	**0**
101	3963	TRANSPORTATION EQUIPMENT	CA	997	997	0	0	0	0	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	IDU	1,398	0	0	0	0	0	0	1,398	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	OR	5,721	0	5,721	0	0	0	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	SG	222	4	62	19	0	29	88	14	4	1	0	0
101	3963	TRANSPORTATION EQUIPMENT	SO	66	2	20	5	0	8	27	4	1	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	UT	3,592	0	0	0	0	0	3,592	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	WA	1,706	0	0	1,706	0	0	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	WYP	1,675	0	0	0	0	1,675	0	0	0	0	0	0
101	3963	TRANSPORTATION EQUIPMENT	WYU	396	0	0	0	0	0	0	0	396	0	0	0
	3963 Total	**TRANSPORTATION EQUIPMENT Total**		**15,774**	**1,003**	**5,803**	**1,731**	**0**	**1,712**	**3,706**	**1,416**	**401**	**1**	**0**	**0**
101	3964	TRANSPORTATION EQUIPMENT	CA	380	380	0	0	0	0	0	0	0	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	IDU	922	0	0	0	0	0	0	922	0	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	OR	1,239	0	1,239	0	0	0	0	0	0	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	SE	39	1	10	3	0	6	15	3	1	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	SG	3,500	68	974	302	0	464	1,388	226	65	14	0	0
101	3964	TRANSPORTATION EQUIPMENT	SO	334	9	98	28	0	38	134	20	6	1	0	0
101	3964	TRANSPORTATION EQUIPMENT	SSGCH	421	8	121	37	0	55	165	26	8	2	0	0
101	3964	TRANSPORTATION EQUIPMENT	UT	2,712	0	0	0	0	0	2,712	0	0	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	WA	349	0	0	349	0	0	0	0	0	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	WYP	893	0	0	0	0	893	0	0	0	0	0	0
101	3964	TRANSPORTATION EQUIPMENT	WYU	478	0	0	0	0	0	0	0	478	0	0	0
	3964 Total	**TRANSPORTATION EQUIPMENT Total**		**11,267**	**466**	**2,442**	**720**	**0**	**1,456**	**4,415**	**1,195**	**558**	**16**	**0**	**0**
101	3967	TRANSPORTATION EQUIPMENT	CA	165	165	0	0	0	0	0	0	0	0	0	0
101	3967	TRANSPORTATION EQUIPMENT	IDU	296	0	0	0	0	0	0	296	0	0	0	0
101	3967	TRANSPORTATION EQUIPMENT	OR	813	0	813	0	0	0	0	0	0	0	0	0
101	3967	TRANSPORTATION EQUIPMENT	SG	230	4	64	20	0	30	91	15	4	1	0	0
101	3967	TRANSPORTATION EQUIPMENT	SO	622	17	183	51	0	72	250	37	11	2	0	0
101	3967	TRANSPORTATION EQUIPMENT	UT	2,702	0	0	0	0	0	2,702	0	0	0	0	0

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
101	3967	TRANSPORTATION EQUIPMENT	WA	158	0	0	158	0	0	0	0	0	0	0	0
101	3967	TRANSPORTATION EQUIPMENT	WYP	205	0	0	0	0	205	0	0	0	0	0	0
101	3967	TRANSPORTATION EQUIPMENT	WYU	210	0	0	0	0	0	0	0	210	0	0	0
	3967 Total	**TRANSPORTATION EQUIPMENT Total**		**5,401**	**186**	**1,061**	**229**	**0**	**307**	**3,043**	**347**	**225**	**2**	**0**	**0**
101	3968	TRANSPORTATION EQUIPMENT	CA	433	433	0	0	0	0	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	IDU	1,814	0	0	0	0	0	0	1,814	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	OR	9,401	0	9,401	0	0	0	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	SG	75	1	21	6	0	10	30	5	1	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	SO	1,392	37	410	115	0	160	559	83	25	3	0	0
101	3968	TRANSPORTATION EQUIPMENT	SSGCH	46	1	13	4	0	6	18	3	1	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	UT	14,210	0	0	0	0	0	14,210	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	WA	2,602	0	0	2,602	0	0	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	WYP	3,683	0	0	0	0	3,683	0	0	0	0	0	0
101	3968	TRANSPORTATION EQUIPMENT	WYU	786	0	0	0	0	0	0	0	786	0	0	0
	3968 Total	**TRANSPORTATION EQUIPMENT Total**		**34,442**	**472**	**9,845**	**2,728**	**0**	**3,859**	**14,817**	**1,904**	**813**	**4**	**0**	**0**
	Total 396	**Power Equipment - General Plant**		**117,266**	**3,695**	**33,742**	**8,966**	**0**	**13,048**	**47,013**	**7,853**	**2,842**	**107**	**0**	**0**
101	397	COMMUNICATION EQUIPMENT	CA	2,814	2,814	0	0	0	0	0	0	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	CN	5,311	144	1,745	401	0	367	2,395	212	47	0	0	0
101	397	COMMUNICATION EQUIPMENT	IDU	6,080	0	0	0	0	0	0	6,080	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	OR	39,641	0	39,641	0	0	0	0	0	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	SE	49	1	13	4	0	7	19	3	1	0	0	0
101	397	COMMUNICATION EQUIPMENT	SG	69,866	1,355	19,434	6,034	0	9,258	27,708	4,504	1,297	275	0	0
101	397	COMMUNICATION EQUIPMENT	SO	45,414	1,214	13,370	3,755	0	5,228	18,225	2,700	810	112	0	0
101	397	COMMUNICATION EQUIPMENT	SSGCH	854	17	245	75	0	111	335	52	16	3	0	0
101	397	COMMUNICATION EQUIPMENT	SSGCT	14	0	4	1	0	2	6	1	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	UT	28,622	0	0	0	0	0	28,622	0	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	WA	8,905	0	0	8,905	0	0	0	0	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	WYP	16,062	0	0	0	0	16,062	0	0	0	0	0	0
101	397	COMMUNICATION EQUIPMENT	WYU	2,709	0	0	0	0	0	0	0	2,709	0	0	0
	397 Total	**COMMUNICATION EQUIPMENT Total**		**226,341**	**5,546**	**74,451**	**19,176**	**0**	**31,035**	**77,310**	**13,551**	**4,880**	**390**	**0**	**0**
101	3972	MOBILE RADIO EQUIPMENT	CA	83	83	0	0	0	0	0	0	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	IDU	102	0	0	0	0	0	0	102	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	OR	2,735	0	2,735	0	0	0	0	0	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	SG	573	11	159	49	0	76	227	37	11	2	0	0
101	3972	MOBILE RADIO EQUIPMENT	SO	1,538	41	453	127	0	177	617	91	27	4	0	0
101	3972	MOBILE RADIO EQUIPMENT	SSGCH	22	0	6	2	0	3	9	1	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	SSGCT	1	0	0	0	0	0	0	0	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	UT	1,094	0	0	0	0	0	1,094	0	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	WA	718	0	0	718	0	0	0	0	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	WYP	875	0	0	0	0	875	0	0	0	0	0	0
101	3972	MOBILE RADIO EQUIPMENT	WYU	39	0	0	0	0	0	0	0	39	0	0	0
	3972 Total	**MOBILE RADIO EQUIPMENT Total**		**7,779**	**135**	**3,353**	**897**	**0**	**1,131**	**1,947**	**232**	**78**	**6**	**0**	**0**
	Total 397	**Communication Equipment - General Plant**		**234,120**	**5,681**	**77,805**	**20,073**	**0**	**32,166**	**79,258**	**13,783**	**4,958**	**396**	**0**	**0**
101	398	MISCELLANEOUS EQUIPMENT	CA	10	10	0	0	0	0	0	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	CN	169	5	55	13	0	12	76	7	1	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	IDU	51	0	0	0	0	0	0	51	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	OR	373	0	373	0	0	0	0	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	0	1	2	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	SG	1,446	28	402	125	0	192	574	93	27	6	0	0
101	398	MISCELLANEOUS EQUIPMENT	SO	3,105	83	914	257	0	357	1,246	185	55	8	0	0
101	398	MISCELLANEOUS EQUIPMENT	SSGCT	3	0	1	0	0	0	1	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	UT	332	0	0	0	0	0	332	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	WA	86	0	0	86	0	0	0	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	WYP	133	0	0	0	0	133	0	0	0	0	0	0
101	398	MISCELLANEOUS EQUIPMENT	WYU	22	0	0	0	0	0	0	0	22	0	0	0
	398 Total	**MISCELLANEOUS EQUIPMENT Total**		**5,735**	**126**	**1,747**	**481**	**0**	**695**	**2,231**	**336**	**106**	**13**	**0**	**0**

ELECTRIC PLANT IN SERVICE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
	Total GNL	**General Plant**		**904,655**	**22,114**	**272,304**	**78,256**	**0**	**107,021**	**346,480**	**57,539**	**19,652**	**1,289**	**0**	**0**
101	399	MINING	SE	276,171	4,930	73,755	23,667	0	39,370	109,263	18,465	5,718	1,002	0	0
	399 Total	**MINING Total**		**276,171**	**4,930**	**73,755**	**23,667**	**0**	**39,370**	**109,263**	**18,465**	**5,718**	**1,002**	**0**	**0**
	Total MNG	**Mining Plant**		**276,171**	**4,930**	**73,755**	**23,667**	**0**	**39,370**	**109,263**	**18,465**	**5,718**	**1,002**	**0**	**0**
	Grand Total			**14,125,768**	**378,387**	**4,156,718**	**1,170,382**	**0**	**1,629,325**	**5,663,410**	**841,387**	**251,280**	**34,877**	**0**	**0**

ELECTRIC PLANT IN-SERVICE UNCLASSIFIED

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	CA	613	613	0	0	0	0	0	0	0	0	0	0
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	IDU	862	0	0	0	0	0	0	862	0	0	0	0
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	OR	8,937	0	8,937	0	0	0	0	0	0	0	0	0
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	UT	22,829	0	0	0	0	0	22,829	0	0	0	0	0
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	WA	1,114	0	0	1,114	0	0	0	0	0	0	0	0
1061	0	COMPLETED CONSTR NOT CLASSFD - DIST	WYU	1,467	0	0	0	0	0	0	0	1,467	0	0	0
	1061 Total	**COMPLETED CONSTR NOT CLASSFD - DIST Total**		**35,823**	**613**	**8,937**	**1,114**	**0**	**0**	**22,829**	**862**	**1,467**	**0**	**0**	**0**
1062	0	COMPLETED CONSTR NOT CLASSFD - TRANSM	SG	2,535	49	705	219	0	336	1,006	163	47	10	0	0
	1062 Total	**COMPLETED CONSTR NOT CLASSFD - TRANSM Total**		**2,535**	**49**	**705**	**219**	**0**	**336**	**1,006**	**163**	**47**	**10**	**0**	**0**
1063	0	COMPLETED CONSTR NOT CLASSFD - PROD	SG	645	13	179	56	0	85	256	42	12	3	0	0
	1063 Total	**COMPLETED CONSTR NOT CLASSFD - PROD Total**		**645**	**13**	**179**	**56**	**0**	**85**	**256**	**42**	**12**	**3**	**0**	**0**
1064	0	COMPLETED CONSTR NOT CLASSFD - GENERAL	SO	25	1	7	2	0	3	10	1	0	0	0	0
	1064 Total	**COMPLETED CONSTR NOT CLASSFD - GENERAL Total**		**25**	**1**	**7**	**2**	**0**	**3**	**10**	**1**	**0**	**0**	**0**	**0**
	Grand Total			**39,028**	**676**	**9,829**	**1,391**	**0**	**424**	**24,100**	**1,069**	**1,526**	**13**	**0**	**0**

B9. CAPITAL LEASE PLANT

CAPITAL LEASES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1011	3908	CAPITAL LEASE COMMON	OR	5,918	0	5,918	0	0	0	0	0	0	0	0	0
1011	3908	CAPITAL LEASE COMMON	SG	12,412	241	3,453	1,072	0	1,645	4,922	800	230	49	0	0
1011	3908	CAPITAL LEASE COMMON	SO	16,985	454	5,000	1,404	0	1,955	6,816	1,010	303	42	0	0
1011	3908	CAPITAL LEASE COMMON	WYP	1,388	0	0	0	0	1,388	0	0	0	0	0	0
	Total 1011			**36,703**	**695**	**14,371**	**2,476**	**0**	**4,988**	**11,739**	**1,810**	**533**	**91**	**0**	**0**
111	3908	CAPITAL LEASE COMMON	OR	(471)	0	(471)	0	0	0	0	0	0	0	0	0
111	3908	CAPITAL LEASE COMMON	SG	(109)	(2)	(30)	(9)	0	(14)	(43)	(7)	(2)	(0)	0	0
111	3908	CAPITAL LEASE COMMON	SO	2,796	75	823	231	0	322	1,122	166	50	7	0	0
111	3908	CAPITAL LEASE COMMON	WYP	(148)	0	0	0	0	(148)	0	0	0	0	0	0
	Total 111			**2,067**	**73**	**321**	**222**	**0**	**160**	**1,079**	**159**	**48**	**6**	**0**	**0**
		TOTAL CAPITAL LEASE PLANT		**38,770**	**768**	**14,693**	**2,698**	**0**	**5,147**	**12,817**	**1,969**	**581**	**97**	**0**	**0**

B10. PLANT HELD FOR FUTURE USE

PLANT HELD FOR FUTURE USE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
105	3501	LAND OWNED IN FEE	SG	7	0	2	1	0	1	3	0	0	0	0	0
	3501 Total	**LAND OWNED IN FEE Total**		**7**	**0**	**2**	**1**	**0**	**1**	**3**	**0**	**0**	**0**	**0**	**0**
105	355	POLES AND FIXTURES	SG	76	1	21	7	0	10	30	5	1	0	0	0
	355 Total	**POLES AND FIXTURES Total**		**76**	**1**	**21**	**7**	**0**	**10**	**30**	**5**	**1**	**0**	**0**	**0**
105	356	OVERHEAD CONDUCTORS & DEVICES	SG	37	1	10	3	0	5	15	2	1	0	0	0
	356 Total	**OVERHEAD CONDUCTORS & DEVICES Total**		**37**	**1**	**10**	**3**	**0**	**5**	**15**	**2**	**1**	**0**	**0**	**0**
105	3601	LAND OWNED IN FEE	UT	2,227	0	0	0	0	0	2,227	0	0	0	0	0
	3601 Total	**LAND OWNED IN FEE Total**		**2,227**	**0**	**0**	**0**	**0**	**0**	**2,227**	**0**	**0**	**0**	**0**	**0**
105	399	MINING PLANT	SE	953	17	255	82	0	136	377	64	20	3	0	0
	399 Total	**MINING PLANT Total**		**953**	**17**	**255**	**82**	**0**	**136**	**377**	**64**	**20**	**3**	**0**	**0**
	Grand Total			**3,299**	**19**	**288**	**92**	**0**	**152**	**2,651**	**71**	**22**	**4**	**0**	**0**

B11. MISC. DEFERRED DEBITS

DEFERRED DEBITS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
18226	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	(6,630)	(118)	(1,771)	(568)	0	(945)	(2,623)	(443)	(137)	(24)	0	0
18226	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	9,282	166	2,479	795	0	1,323	3,672	621	192	34	0	0
		TOTAL ACCOUNT 18226		**2,652**	**47**	**708**	**227**	**0**	**378**	**1,049**	**177**	**55**	**10**	**0**	**0**
182302	111499	REG ASSET-IDAI COSTS, NORCA DIR ACCESS	CA	(416)	(416)	0	0	0	0	0	0	0	0	0	0
182302	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	1,471	1,471	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 182302		**1,055**	**1,055**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
182304	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	495	0	0	0	0	0	0	0	0	0	495	0
182304	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	148	0	0	0	0	0	0	0	0	0	148	0
182304	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	1,902	0	0	0	0	0	0	0	0	0	1,902	0
182304	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
182304	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
182304	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	635	0	0	0	0	0	0	0	0	0	635	0
182304	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	506	0	0	0	0	0	0	0	0	0	506	0
182304	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	6,069	0	0	0	0	0	0	0	0	0	6,069	0
182304	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	785	0	0	0	0	0	0	0	0	0	785	0
182304	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	410	0	0	0	0	0	0	0	0	0	410	0
182304	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	2,350	0	0	0	0	0	0	0	0	0	2,350	0
182304	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	532	0	0	0	0	0	0	0	0	0	532	0
182304	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	144	0	0	0	0	0	0	0	0	0	144	0
182304	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	731	0	0	0	0	0	0	0	0	0	731	0
182304	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	612	0	0	0	0	0	0	0	0	0	612	0
182304	187774	SB1149 Implementation Costs 5 - Resident	OTHER	503	0	0	0	0	0	0	0	0	0	503	0
182304	187775	SB1149 Implementation Costs 5 - Small	OTHER	200	0	0	0	0	0	0	0	0	0	200	0
182304	187776	SB1149 Implementation Costs 5 - Large N	OTHER	901	0	0	0	0	0	0	0	0	0	901	0
		TOTAL ACCOUNT 182304		**16,924**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**16,924**	**0**
182387	111550	REG ASSET-FAS87/88 PENSION UT	UT	(3,949)	0	0	0	0	0	(3,949)	0	0	0	0	0
182387	187104	FAS 87/88 PENSION UT	UT	11,057	0	0	0	0	0	11,057	0	0	0	0	0
		TOTAL ACCOUNT 182387		**7,108**	**0**	**0**	**0**	**0**	**0**	**7,108**	**0**	**0**	**0**	**0**	**0**
182391	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	28	1	8	2	0	3	11	2	0	0	0	0
182391	101867	DS-M RETAIL MINOR SITES	SO	113	3	33	9	0	13	45	7	2	0	0	0
182391	101868	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	SO	153	4	45	13	0	18	61	9	3	0	0	0
182391	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	1	0	0	0	0	0	0	0	0	0	0	0
182391	101912	UTAH METALS CLEANUP	SO	9	0	3	1	0	1	4	1	0	0	0	0
182391	102026	D-SM RETAIL MINOR SITES	SO	190	5	56	16	0	22	76	11	3	0	0	0
182391	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	9	0	3	1	0	1	4	1	0	0	0	0
182391	102041	UTAH METALS CLEANUP	SO	0	0	0	0	0	0	0	0	0	0	0	0
182391	102103	UTAH METALS CLEANUP	SO	2	0	0	0	0	0	1	0	0	0	0	0
182391	102104	ASTORIA YOUNGS BAY CLEANUP	SO	161	4	47	13	0	18	64	10	3	0	0	0
182391	102105	D-SM RETAIL MINOR SITES	SO	11	0	3	1	0	1	5	1	0	0	0	0
182391	102191	ASTORIA YOUNGS BAY CLEANUP	SO	268	7	79	22	0	31	108	16	5	1	0	0
182391	102193	UTAH METALS CLEANUP	SO	1	0	0	0	0	0	0	0	0	0	0	0
182391	102194	DSM RETAIL MINOR SITES	SO	179	5	53	15	0	21	72	11	3	0	0	0
182391	102324	DSM RETAIL MINOR SITES	SO	160	4	47	13	0	18	64	10	3	0	0	0
182391	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	105	3	31	9	0	12	42	6	2	0	0	0
182391	102326	UTAH METALS CLEANUP	SO	24	1	7	2	0	3	10	1	0	0	0	0
182391	102463	D-SM RETAIL MINOR SITES	SO	205	5	60	17	0	24	82	12	4	1	0	0
182391	102464	ASTORIA YOUNGS BAY CLEANUP	SO	54	1	16	4	0	6	22	3	1	0	0	0
182391	102467	THIRD WEST SUBSTATION CLEANUP	SO	2,956	79	870	244	0	340	1,186	176	53	7	0	0
182391	102468	THIRD WEST SUBSTATION CLEANUP - TEMP ASS	SO	0	0	0	0	0	0	0	0	0	0	0	0
182391	102477	SALT LAKE CITY AUTO	OTHER	31	0	0	0	0	0	0	0	0	0	31	0
182391	16632	TACOMA MGP LITIGATION	SO	6	0	2	0	0	1	2	0	0	0	0	0
182391	16633	TACOMA MGP CLEANUP	SO	3	0	1	0	0	0	1	0	0	0	0	0
182391	16634	INS RECOVERY/SITES	SO	199	5	59	16	0	23	80	12	4	0	0	0
182391	16642	VARIOUS MINOR SITES	SO	177	5	52	15	0	20	71	11	3	0	0	0
182391	16643	ANNEX#1 INVESTIGATE	SO	48	1	14	4	0	5	19	3	1	0	0	0
182391	16646	ENVIRON CEDAR DIESEL	SO	(1)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
182391	17436	SUPERFUND INS RECOVR	SO	49	1	14	4	0	6	19	3	1	0	0	0
182391	55118	HIGHLAND BOY CLEANUP	SO	0	0	0	0	0	0	0	0	0	0	0	0
182391	55313	HAZARDOUS WASTE	SO	12	0	4	1	0	1	5	1	0	0	0	0
182391	55537	COAL CREEK PCB	SO	1	0	0	0	0	0	0	0	0	0	0	0

DEFERRED DEBITS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil	
182391	55538	PORT EQUIP PCB	SO	(1)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	
182391	57122	BARBER TAR	SO	27	1	8	2	0	3	11	2	0	0	0	0	
182391	57130	EKOTEK SETTLEMENT	SO	4	0	1	0	0	0	2	0	0	0	0	0	
182391	57141	VISIBILITY STUDIES	SO	83	2	25	7	0	10	33	5	1	0	0	0	
182391	7192	UST REMEDIATION	SO	28	1	8	2	0	3	11	2	1	0	0	0	
182391	87001	ASTORIA DT MGP NON	SO	1	0	0	0	0	0	0	0	0	0	0	0	
182391	87002	ASTORIA DT MGP REIMB	SO	1	0	0	0	0	0	0	0	0	0	0	0	
182391	87050	NTO INVEST/CLEANUP	SO	12	0	3	1	0	1	5	1	0	0	0	0	
182391	87101	HOLIDAY CLUB CLEANUP	SO	8	0	2	1	0	1	3	0	0	0	0	0	
182391	87201	EUGENE MGP CLEANUP	SO	4	0	1	0	0	0	2	0	0	0	0	0	
182391	87300	JB GROUNDWATER INVEST	SO	7	0	2	1	0	1	3	0	0	0	0	0	
182391	87400	DJ GROUNDWATER INVEST	SO	4	0	1	0	0	0	1	0	0	0	0	0	
182391	87501	D-SM RETAIL MINOR SIT	SO	49	1	14	4	0	6	20	3	1	0	0	0	
182391	88005	WASTE MANAGE GENERAL	SO	17	0	5	1	0	2	7	1	0	0	0	0	
182391	88010	WASTE MANAGE PLANTS	SO	13	0	4	1	0	2	5	1	0	0	0	0	
182391	88020	WASTE MANAGE HYDROS	SO	0	0	0	0	0	0	0	0	0	0	0	0	
182391	88030	WASTE MANAGE CALIF	SO	1	0	0	0	0	0	0	0	0	0	0	0	
182391	88040	WASTE MANAGE IDAHO	SO	0	0	0	0	0	0	0	0	0	0	0	0	
182391	88050	WASTE MANAGE MONTANA	SO	0	0	0	0	0	0	0	0	0	0	0	0	
182391	88060	WASTE MANAGE OREGON	SO	7	0	2	1	0	1	3	0	0	0	0	0	
182391	88065	WASTE MANAGE UTAH	SO	7	0	2	1	0	1	3	0	0	0	0	0	
182391	88070	WASTE MANAGE WASH	SO	4	0	1	0	0	0	1	0	0	0	0	0	
182391	88080	WASTE MANAGE WYOMING	SO	3	0	1	0	0	0	1	0	0	0	0	0	
182391	88090	WASTE MANAGE MINES	SO	1	0	0	0	0	0	0	0	0	0	0	0	
182391	88500	WASTE MINIMIZ/RECYCLE	SO	3	0	1	0	0	0	1	0	0	0	0	0	
182391	9760	AMERICAN BARREL	SO	274	7	81	23	0	32	110	16	5	1	0	0	
182391	102564	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0	0	0	0	
182391	102570	D-SM RETAIL MINOR SITES	SO	148	4	43	12	0	17	59	9	3	0	0	0	
182391	102571	SALT LAKE CITY AUTO	SO	2	0	1	0	0	0	1	0	0	0	0	0	
182391	102584	WASHINGTON NON-DEFERRED COSTS	WA	(372)	0	0	(372)	0	0	0	0	0	0	0	0	
182391	102661	ASTORIA YOUNGS BAY CLEANUP	SO	636	17	187	53	0	73	255	38	11	2	0	0	
		TOTAL ACCOUNT 182391		**6,124**	**173**	**1,903**	**162**	**0**	**744**	**2,594**	**384**	**115**	**16**	**31**	**0**	
182399	187003	RETAIL ACCESS PROJECT - INC	OTHER	1,628	0	0	0	0	0	0	0	0	0	1,628	0	
182399	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	19	0	0	0	0	0	0	0	0	0	19	0	
182399	187050	CHOLLA PLANT TRANSACTION COSTS	SSGCH	13,282	261	3,808	1,168	0	1,728	5,212	805	252	49	0	0	
182399	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	800	0	0	800	0	0	0	0	0	0	0	0	
182399	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	1,844	33	492	158	0	263	730	123	38	7	0	0	
182399	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	122	0	0	0	0	0	0	0	0	0	122	0	
182399	187106	BSIP/SAP - UT	UT	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	5,359	0	0	0	0	0	5,359	0	0	0	0	0	
182399	187111	NOELL KEMPF CAP - UT	UT	7	0	0	0	0	0	7	0	0	0	0	0	
182399	187112	P&M STRIKE AMORT - UT	UT	274	0	0	0	0	0	274	0	0	0	0	0	
182399	187113	98 EARLY RETIREMENT - OR	OR	8,273	0	8,273	0	0	0	0	0	0	0	0	0	
182399	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OR	18,867	0	18,867	0	0	0	0	0	0	0	0	0	
182399	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	323	0	0	0	0	323	0	0	0	0	0	0	
182399	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	57	0	0	0	0	0	0	0	57	0	0	0	
182399	187901	OR - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187902	UT - DEFERRED NET POWER COSTS	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187904	ID - DEFERRED NET POWER COSTS	OTHER	(0)	0	0	0	0	0	0	0	0	0	(0)	0	
182399	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	124	0	0	0	0	0	0	0	0	0	124	0	
182399	187907	OR UE134 POWER COST	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187912	CONTRA - REGULATORY ASSETS	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	
182399	187951	DEFERRED COST OF TOU GUARANTEE	OR	2	0	2	0	0	0	0	0	0	0	0	0	
182399	187952	(blank)	OR	412	0	412	0	0	0	0	0	0	0	0	0	
182399	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	(300)	(5)	(80)	(26)	0	(43)	(119)	(20)	(6)	(1)	0	0	
		TOTAL ACCOUNT 182399		**51,093**	**288**	**31,775**	**2,100**	**0**	**2,271**	**11,463**	**908**	**341**	**54**	**1,892**	**0**	
1823993	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	67	0	67	0	0	0	0	0	0	0	0	0	
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(704)	0	(704)	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT 1823993		**(637)**	**0**	**(637)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

DEFERRED DEBITS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1823994	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	121	0	0	121	0	0	0	0	0	0	0	0
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(1,269)	0	0	(1,269)	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1823994		**(1,148)**	**0**	**0**	**(1,148)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1823995	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	44	0	0	0	0	0	0	44	0	0	0	0
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(434)	0	0	0	0	0	0	(434)	0	0	0	0
		TOTAL ACCOUNT 1823995		**(390)**	**0**	**0**	**0**	**0**	**0**	**0**	**(390)**	**0**	**0**	**0**	**0**
Total 182		**Total Miscellaneous Regulatory Assets**		**82,781**	**1,563**	**33,749**	**1,342**	**0**	**3,394**	**22,215**	**1,079**	**511**	**80**	**18,848**	**0**
1861	135048	NORTH WEST POWER POOL	SE	0	0	0	0	0	0	0	0	0	0	0	0
1861	185011	SALES OF ELECTRIC UTILITY FACILITIES & P	SG	62	1	17	5	0	8	25	4	1	0	0	0
1861	185012	PROPERTY DAMAGE REPAIRS INSURANCE	SG	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
1861	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	407	7	109	35	0	58	161	27	8	1	0	0
		TOTAL ACCOUNT 1861		**469**	**8**	**126**	**40**	**0**	**66**	**186**	**31**	**10**	**2**	**0**	**0**
18612	185025	FINANCING COST DEFERRED	SO	0	0	0	0	0	0	0	0	0	0	0	0
18612	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	120	3	35	10	0	14	48	7	2	0	0	0
18612	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	2,500	0	0	0	0	0	0	0	0	0	2,500	0
18612	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	1,062	0	0	0	0	0	0	0	0	0	1,062	0
18612	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	806	0	0	0	0	0	0	0	0	0	806	0
		TOTAL ACCOUNT 18612		**4,488**	**3**	**35**	**10**	**0**	**14**	**48**	**7**	**2**	**0**	**4,368**	**0**
1862	184500	DEFERRED REGULATORY EXPENSE	IDU	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1862		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1865	134200	Deferred Longwall Costs	SE	1,011	18	270	87	0	144	400	68	21	4	0	0
1865	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	5,782	103	1,544	495	0	824	2,288	387	120	21	0	0
		TOTAL ACCOUNT 1865		**6,793**	**121**	**1,814**	**582**	**0**	**968**	**2,688**	**454**	**141**	**25**	**0**	**0**
1867	134300	DEFERRED CHARGES	SE	85	2	23	7	0	12	34	6	2	0	0	0
1867	134300	DEFERRED CHARGES	SO	(6)	(0)	(2)	(0)	0	(1)	(2)	(0)	(0)	(0)	0	0
		TOTAL ACCOUNT 1867		**79**	**1**	**21**	**7**	**0**	**11**	**31**	**5**	**2**	**0**	**0**	**0**
1868	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	80	2	22	7	0	11	32	5	1	0	0	0
1868	185306	TGS BUYOUT	SG	222	4	62	19	0	29	88	14	4	1	0	0
1868	185309	LAKEVIEW BUYOUT	SG	144	3	40	12	0	19	57	9	3	1	0	0
1868	185310	BUFFALO SETTLEMENT	SG	0	0	0	0	0	0	0	0	0	0	0	0
1868	185311	JOSEPH SETTLEMENT	SG	1,694	33	471	146	0	225	672	109	31	7	0	0
1868	185312	TRI-STATE FIRM WHEELING	SG	0	0	0	0	0	0	0	0	0	0	0	0
1868	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	15,740	305	4,378	1,359	0	2,086	6,242	1,015	292	62	0	0
1868	185318	BOGUS CREEK SETTLEMENT	SG	(118)	(2)	(33)	(10)	0	(16)	(47)	(8)	(2)	(0)	0	0
1868	185335	LACOMB IRRIGATION	SG	747	14	208	64	0	99	296	48	14	3	0	0
1868	185336	BOGUS CREEK	SG	1,417	27	394	122	0	188	562	91	26	6	0	0
1868	185340	TRANSITION COSTS - WASHINGTON STATE	WA	0	0	0	0	0	0	0	0	0	0	0	0
1868	185342	JIM BOYD HYDRO BUYOUT	SG	691	13	192	60	0	92	274	45	13	3	0	0
		TOTAL ACCOUNT 1868		**20,617**	**400**	**5,735**	**1,781**	**0**	**2,732**	**8,177**	**1,329**	**383**	**81**	**0**	**0**
1869	135033	BETC SUPER GOOD CENTS	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135036	BETC ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135037	BETC INDUSTRIAL FINANSWER	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135039	BETC CASH REBATE/INCENTIVE	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135049	BETC - COMMERCIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135050	BETC - INDUSTRIAL RETROFIT	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	(0)	0	0	0	0	0	0	0	0	0	(0)	0
1869	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1869	185327	FIRTH COGENERATION BUYOUT	SG	111	2	31	10	0	15	44	7	2	0	0	0
1869	185333	OPTION PURCHASES	SG	0	0	0	0	0	0	0	0	0	0	0	0
1869	185334	HERMISTON SWAP	SG	5,845	113	1,626	505	0	775	2,318	377	108	23	0	0
		TOTAL ACCOUNT 1869		**5,956**	**116**	**1,657**	**514**	**0**	**789**	**2,362**	**384**	**111**	**23**	**0**	**0**
Total 186		**Total Miscellaneous Deferred Debits**		**38,402**	**650**	**9,388**	**2,934**	**0**	**4,581**	**13,491**	**2,211**	**647**	**131**	**4,368**	**0**

DEFERRED DEBITS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
GRAND TOTAL				121,183	2,213	43,137	4,276	0	7,975	35,706	3,290	1,159	211	23,216	0

B12. BLANK

B13. MATERIALS & SUPPLIES

MATERIALS & SUPPLIES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
151	0	FUEL STOCK	SE	50,467	901	13,478	4,325	0	7,194	19,967	3,374	1,045	183	0	0
151	0	FUEL STOCK	SSECH	3,546	64	970	311	0	497	1,395	223	75	12	0	0
		TOTAL ACCOUNT 151		**54,013**	**964**	**14,448**	**4,636**	**0**	**7,692**	**21,361**	**3,597**	**1,120**	**195**	**0**	**0**
1541	1510P	JIM BRIDGER STORE ROOM	SNPPS	11,361	221	3,168	983	0	1,503	4,502	729	211	44	0	0
1541	1515P	DAVE JOHNSTON STORE ROOM	SNPPS	5,547	108	1,547	480	0	734	2,198	356	103	22	0	0
1541	1520P	WYODAK STORE ROOM	SNPPS	2,660	52	742	230	0	352	1,054	171	49	10	0	0
1541	1525P	GADSBY STORE ROOM	SNPPS	3,122	61	870	270	0	413	1,237	200	58	12	0	0
1541	1530P	CARBON STORE ROOM	SNPPS	2,923	57	815	253	0	387	1,158	188	54	11	0	0
1541	1535P	NAUGHTON STORE ROOM	SNPPS	5,640	110	1,573	488	0	746	2,235	362	105	22	0	0
1541	1540P	HUNTINGTON STORE ROOM	SNPPS	7,733	150	2,156	669	0	1,023	3,064	496	144	30	0	0
1541	1545P	HUNTER STORE ROOM	SNPPS	13,665	265	3,810	1,182	0	1,808	5,415	877	254	53	0	0
1541	1550P	BLUNDELL STORE ROOM	SNPPS	525	10	146	45	0	69	208	34	10	2	0	0
1541	1560P	WEST VALLEY GAS PLANT	SNPPS	201	4	56	17	0	27	80	13	4	1	0	0
1541	1605P	HYDRO NORTH - LEWIS RIVER	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
1541	1650P	HYDRO SOUTH - KLAMATH RIVER - CA	SNPPH	0	0	0	0	0	0	0	0	0	0	0	0
1541	1675P	HYDRO EAST - UTAH	SNPPH	(15)	(0)	(4)	(1)	0	(2)	(6)	(1)	(0)	(0)	0	0
1541			SNPPS	15	0	4	1	0	2	6	1	0	0	0	0
1541	1680P	HYDRO EAST - IDAHO	SNPPH	(4)	(0)	(1)	(0)	0	(1)	(2)	(0)	(0)	(0)	0	0
1541			SNPPS	4	0	1	0	0	1	2	0	0	0	0	0
1541	2005D	CASPER STORE ROOM	WYP	217	0	0	0	0	217	0	0	0	0	0	0
1541	2005T	CASPER STORE ROOM	SNPT	226	4	63	20	0	30	90	15	4	1	0	0
1541	2010D	BUFFALO STORE ROOM	WYP	60	0	0	0	0	60	0	0	0	0	0	0
1541	2015D	DOUGLAS STORE ROOM	WYP	95	0	0	0	0	95	0	0	0	0	0	0
1541	2020D	CODY STORE ROOM	WYP	303	0	0	0	0	303	0	0	0	0	0	0
1541	2020T	CODY STORE ROOM	SNPT	34	1	9	3	0	4	13	2	1	0	0	0
1541	2030D	WORLAND STORE ROOM	WYP	332	0	0	0	0	332	0	0	0	0	0	0
1541	2030T	WORLAND STORE ROOM	SNPT	48	1	13	4	0	6	19	3	1	0	0	0
1541	2035D	RIVERTON STORE ROOM	WYP	175	0	0	0	0	175	0	0	0	0	0	0
1541	2040D	EVANSTON STORE ROOM	WYU	277	0	0	0	0	0	0	0	277	0	0	0
1541	2040T	EVANSTON STORE ROOM	SNPT	119	2	33	10	0	16	47	8	2	0	0	0
1541	2045D	KEMMERER STORE ROOM	WYU	7	0	0	0	0	0	0	0	7	0	0	0
1541	2045T	KEMMERER STORE ROOM	SNPT	1	0	0	0	0	0	0	0	0	0	0	0
1541	2050D	PINEDALE STORE ROOM	WYU	283	0	0	0	0	0	0	0	283	0	0	0
1541	2050T	PINEDALE STORE ROOM	SNPT	50	1	14	4	0	7	20	3	1	0	0	0
1541	2055D	BIG PINEY STORE ROOM	WYU	0	0	0	0	0	0	0	0	0	0	0	0
1541	2055T	BIG PINEY STORE ROOM	SNPT	0	0	0	0	0	0	0	0	0	0	0	0
1541	2060D	ROCK SPRINGS STORE ROOM	WYP	678	0	0	0	0	678	0	0	0	0	0	0
1541	2060T	ROCK SPRINGS STORE ROOM	SNPT	290	6	81	25	0	38	115	19	5	1	0	0
1541	2065D	RAWLINS STORE ROOM	WYP	336	0	0	0	0	336	0	0	0	0	0	0
1541	2070D	LARAMIE STORE ROOM	WYP	244	0	0	0	0	244	0	0	0	0	0	0
1541	2075D	REXBERG STORE ROOM	IDU	507	0	0	0	0	0	0	507	0	0	0	0
1541	2075T	REXBERG STORE ROOM	SNPT	217	4	60	19	0	29	86	14	4	1	0	0
1541	2085D	SHELLY STORE ROOM	IDU	412	0	0	0	0	0	0	412	0	0	0	0
1541	2085T	SHELLY STORE ROOM	SNPT	73	1	20	6	0	10	29	5	1	0	0	0
1541	2090D	PRESTON STORE ROOM	IDU	35	0	0	0	0	0	0	35	0	0	0	0
1541	2090T	PRESTON STORE ROOM	SNPT	15	0	4	1	0	2	6	1	0	0	0	0
1541	2095D	LAVA HOT SPRINGS STORE ROOM	IDU	115	0	0	0	0	0	0	115	0	0	0	0
1541	2095T	LAVA HOT SPRINGS STORE ROOM	SNPT	20	0	6	2	0	3	8	1	0	0	0	0
1541	2100D	MONTPELIER STORE ROOM	IDU	125	0	0	0	0	0	0	125	0	0	0	0
1541	2100T	MONTPELIER STORE ROOM	SNPT	22	0	6	2	0	3	9	1	0	0	0	0
1541	2110D	BRIDGERLAND STORE ROOM	UT	237	0	0	0	0	0	237	0	0	0	0	0
1541	2110T	BRIDGERLAND STORE ROOM	SNPT	42	1	12	4	0	6	17	3	1	0	0	0

MATERIALS & SUPPLIES

Allocation Method: Revised Protocol
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Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1541	2205D	TREMONTON STORE ROOM	UT	98	0	0	0	0	0	98	0	0	0	0	0
1541	2205T	TREMONTON STORE ROOM	SNPT	17	0	5	1	0	2	7	1	0	0	0	0
1541	2210D	OGDEN STORE ROOM	UT	731	0	0	0	0	0	731	0	0	0	0	0
1541	2210T	OGDEN STORE ROOM	SNPT	313	6	87	27	0	42	124	20	6	1	0	0
1541	2215D	LAYTON STORE ROOM	UT	365	0	0	0	0	0	365	0	0	0	0	0
1541	2215T	LAYTON STORE ROOM	SNPT	64	1	18	6	0	9	26	4	1	0	0	0
1541	2220D	SALT LAKE METRO STORE ROOM	UT	4,199	0	0	0	0	0	4,199	0	0	0	0	0
1541	2220T	SALT LAKE METRO STORE ROOM	SNPT	1,976	38	550	171	0	262	784	127	37	8	0	0
1541	2225D	SALT LAKE TOOL ROOM	UT	268	0	0	0	0	0	268	0	0	0	0	0
1541	2230D	JORDAN VALLEY STORE ROOM	UT	907	0	0	0	0	0	907	0	0	0	0	0
1541	2230T	JORDAN VALLEY STORE ROOM	SNPT	160	3	45	14	0	21	63	10	3	1	0	0
1541	2235D	PARK CITY STORE ROOM	UT	347	0	0	0	0	0	347	0	0	0	0	0
1541	2235T	PARK CITY STORE ROOM	SNPT	61	1	17	5	0	8	24	4	1	0	0	0
1541	2240D	TOOELE STORE ROOM	UT	335	0	0	0	0	0	335	0	0	0	0	0
1541	2240T	TOOELE STORE ROOM	SNPT	59	1	16	5	0	8	23	4	1	0	0	0
1541	2405D	AMERICAN FORK STORE ROOM	UT	634	0	0	0	0	0	634	0	0	0	0	0
1541	2405T	AMERICAN FORK STORE ROOM	SNPT	272	5	76	23	0	36	108	18	5	1	0	0
1541	2410D	SANTAQUIN STORE ROOM	UT	194	0	0	0	0	0	194	0	0	0	0	0
1541	2410T	SANTAQUIN STORE ROOM	SNPT	34	1	10	3	0	5	14	2	1	0	0	0
1541	2415D	DELTA STORE ROOM	UT	177	0	0	0	0	0	177	0	0	0	0	0
1541	2415T	DELTA STORE ROOM	SNPT	31	1	9	3	0	4	12	2	1	0	0	0
1541	2420D	VERNAL STORE ROOM	UT	247	0	0	0	0	0	247	0	0	0	0	0
1541	2420T	VERNAL STORE ROOM	SNPT	44	1	12	4	0	6	17	3	1	0	0	0
1541	2425D	PRICE STORE ROOM	UT	234	0	0	0	0	0	234	0	0	0	0	0
1541	2425T	PRICE STORE ROOM	SNPT	137	3	38	12	0	18	54	9	3	1	0	0
1541	2430D	MOAB STORE ROOM	UT	236	0	0	0	0	0	236	0	0	0	0	0
1541	2430T	MOAB STORE ROOM	SNPT	42	1	12	4	0	6	17	3	1	0	0	0
1541	2435D	BLANDING STORE ROOM	UT	81	0	0	0	0	0	81	0	0	0	0	0
1541	2435T	BLANDING STORE ROOM	SNPT	14	0	4	1	0	2	6	1	0	0	0	0
1541	2445D	RICHFIELD STORE ROOM	UT	63	0	0	0	0	0	63	0	0	0	0	0
1541	2445T	RICHFIELD STORE ROOM	SNPT	49	1	14	4	0	7	19	3	1	0	0	0
1541	2450D	CEDAR CITY STORE ROOM	UT	460	0	0	0	0	0	460	0	0	0	0	0
1541	2450T	CEDAR CITY STORE ROOM	SNPT	137	3	38	12	0	18	54	9	3	1	0	0
1541	2455D	MILFORD STORE ROOM	UT	106	0	0	0	0	0	106	0	0	0	0	0
1541	2455T	MILFORD STORE ROOM	SNPT	19	0	5	2	0	2	7	1	0	0	0	0
1541	2460D	WASHINGTON STORE ROOM	UT	214	0	0	0	0	0	214	0	0	0	0	0
1541	2460T	WASHINGTON STORE ROOM	SNPT	38	1	11	3	0	5	15	2	1	0	0	0
1541	2620D	WALLA WALLA STORE ROOM	WA	630	0	0	630	0	0	0	0	0	0	0	0
1541	2620T	WALLA WALLA STORE ROOM	SNPT	270	5	75	23	0	36	107	17	5	1	0	0
1541	2625D	SUNNYSIDE STORE ROOM	WA	224	0	0	224	0	0	0	0	0	0	0	0
1541	2630D	YAKIMA STORE ROOM	WA	164	0	0	164	0	0	0	0	0	0	0	0
1541	2630T	YAKIMA STORE ROOM	SNPT	55	1	15	5	0	7	22	4	1	0	0	0
1541	2635D	ENTERPRISE STORE ROOM	OR	170	0	170	0	0	0	0	0	0	0	0	0
1541	2640D	PENDLETON STORE ROOM	OR	410	0	410	0	0	0	0	0	0	0	0	0
1541	2650D	HOOD RIVER STORE ROOM	OR	93	0	93	0	0	0	0	0	0	0	0	0
1541	2650T	HOOD RIVER STORE ROOM	SNPT	7	0	2	1	0	1	3	0	0	0	0	0
1541	2655D	PORTLAND METRO - STORE ROOM	OR	1,137	0	1,137	0	0	0	0	0	0	0	0	0
1541	2655T	PORTLAND METRO - STORE ROOM	SNPT	4,032	78	1,122	348	0	534	1,599	260	75	16	0	0
1541	2660D	ASTORIA STORE ROOM	OR	723	0	723	0	0	0	0	0	0	0	0	0
1541	2660T	ASTORIA STORE ROOM	SNPT	37	1	10	3	0	5	15	2	1	0	0	0
1541	2665D	MADRAS STORE ROOM	OR	219	0	219	0	0	0	0	0	0	0	0	0
1541	2665T	MADRAS STORE ROOM	SNPT	11	0	3	1	0	2	5	1	0	0	0	0
1541	2670D	PRINEVILLE STORE ROOM	OR	6	0	6	0	0	0	0	0	0	0	0	0

MATERIALS & SUPPLIES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1541	2675D	BEND STORE ROOM	OR	599	0	599	0	0	0	0	0	0	0	0	0
1541	2675T	BEND STORE ROOM	SNPT	222	4	62	19	0	29	88	14	4	1	0	0
1541	2805D	ALBANY STORE ROOM	OR	129	0	129	0	0	0	0	0	0	0	0	0
1541	2805T	ALBANY STORE ROOM	SNPT	34	1	10	3	0	5	14	2	1	0	0	0
1541	2810D	LINCOLN CITY STORE ROOM	OR	159	0	159	0	0	0	0	0	0	0	0	0
1541	2815D	STAYTON STORE ROOM	OR	0	0	0	0	0	0	0	0	0	0	0	0
1541	2820D	DALLAS STORE ROOM	OR	0	0	0	0	0	0	0	0	0	0	0	0
1541	2825D	COTTAGE GROVE STORE ROOM	OR	17	0	17	0	0	0	0	0	0	0	0	0
1541	2830D	ROSEBURG STORE ROOM	OR	1,011	0	1,011	0	0	0	0	0	0	0	0	0
1541	2830T	ROSEBURG STORE ROOM	SNPT	337	7	94	29	0	45	134	22	6	1	0	0
1541	2835D	COOS BAY STORE ROOM	OR	373	0	373	0	0	0	0	0	0	0	0	0
1541	2835T	COOS BAY STORE ROOM	SNPT	43	1	12	4	0	6	17	3	1	0	0	0
1541	2840D	GRANTS PASS STORE ROOM	OR	397	0	397	0	0	0	0	0	0	0	0	0
1541	2845D	MEDFORD STORE ROOM	OR	432	0	432	0	0	0	0	0	0	0	0	0
1541	2845T	MEDFORD STORE ROOM	SNPT	432	8	120	37	0	57	171	28	8	2	0	0
1541	2850D	KLAMATH FALLS STORE ROOM	OR	917	0	917	0	0	0	0	0	0	0	0	0
1541	2850T	KLAMATH FALLS STORE ROOM	SNPT	375	7	104	32	0	50	149	24	7	1	0	0
1541	2855D	LAKEVIEW STORE ROOM	OR	90	0	90	0	0	0	0	0	0	0	0	0
1541	2860D	ALTURAS STORE ROOM	CA	75	75	0	0	0	0	0	0	0	0	0	0
1541	2865D	MT SHASTA STORE ROOM	CA	130	130	0	0	0	0	0	0	0	0	0	0
1541	2870D	YREKA STORE ROOM	CA	323	323	0	0	0	0	0	0	0	0	0	0
1541	2870T	YREKA STORE ROOM	SNPT	36	1	10	3	0	5	14	2	1	0	0	0
1541	2875D	CRESENT CITY STORE ROOM	CA	266	266	0	0	0	0	0	0	0	0	0	0
1541	5110D	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0	0	0	0
1541	5115O	DEMC - SLC	SNPD	18	1	5	1	0	1	8	1	0	0	0	0
1541	5120D	DEMC - MEDFORD	OR	125	0	125	0	0	0	0	0	0	0	0	0
1541	5125D	DEMC - OREGON	OR	3,551	0	3,551	0	0	0	0	0	0	0	0	0
1541	5125T	DEMC - OREGON	SNPT	627	12	174	54	0	83	249	40	12	2	0	0
1541	5130D	MEDFORD HUB	OR	3,050	0	3,050	0	0	0	0	0	0	0	0	0
1541	5130T	MEDFORD HUB	SNPT	538	10	150	46	0	71	213	35	10	2	0	0
1541	5135D	YAKIMA HUB	WA	2,609	0	0	2,609	0	0	0	0	0	0	0	0
1541	5135T	YAKIMA HUB	SNPT	460	9	128	40	0	61	183	30	9	2	0	0
1541	5140D	PRESTON HUB	IDU	1,805	0	0	0	0	0	0	1,805	0	0	0	0
1541	5140T	PRESTON HUB	SNPT	318	6	89	28	0	42	126	21	6	1	0	0
1541	5150D	RICHFIELD HUB	UT	2,095	0	0	0	0	0	2,095	0	0	0	0	0
1541	5150T	RICHFIELD HUB	SNPT	370	7	103	32	0	49	147	24	7	1	0	0
1541	5155D	CASPER HUB	WYP	2,060	0	0	0	0	2,060	0	0	0	0	0	0
1541	5155T	CASPER HUB	SNPT	363	7	101	31	0	48	144	23	7	1	0	0
1541	5160D	SALT LAKE METRO HUB	UT	7,738	0	0	0	0	0	7,738	0	0	0	0	0
1541	5160T	SALT LAKE METRO HUB	SNPT	1,366	26	380	118	0	181	542	88	25	5	0	0
1541	5200O	UTAH TRANSPORTATION BUILDING	SNPD	223	9	69	16	0	17	99	10	3	0	0	0
1541	1565P	Currant Creek Plant	SNPPS	805	16	225	70	0	107	319	52	15	3	0	0
1541	2245D	WASATCH RESTORATION CENTER	UT	176	0	0	0	0	0	176	0	0	0	0	0
1541	2245T	WASATCH RESTORATION CENTER	SNPT	31	1	9	3	0	4	12	2	1	0	0	0
1541	5300D	METER TEST WAREHOUSE	UT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1541		**115,253**	**2,138**	**32,850**	**9,590**	**0**	**13,623**	**47,507**	**7,427**	**1,849**	**269**	**0**	**0**
15415	0	M&S GLENROCK COAL MINE	SE	3,331	59	889	285	0	475	1,318	223	69	12	0	0
15415	0	M&S GLENROCK COAL MINE	SNPPS	(3)	(0)	(1)	(0)	0	(0)	(1)	(0)	(0)	(0)	0	0
		TOTAL ACCOUNT 15415		**3,328**	**59**	**889**	**285**	**0**	**474**	**1,317**	**223**	**69**	**12**	**0**	**0**
15419	0	PLANT M&S - GENERATION JV CUTBACK	SNPPS	1,359	26	379	118	0	180	539	87	25	5	0	0
15419	0	PLANT M&S - GENERATION JV CUTBACK	SSGCH	764	15	219	67	0	99	300	46	14	3	0	0

MATERIALS & SUPPLIES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
		TOTAL ACCOUNT 15419		**2,123**	**41**	**598**	**185**	**0**	**279**	**838**	**134**	**40**	**8**	**0**	**0**
1545	0	CREDIT OFFSET CENTRALIA - WWP	SNPPS	0	0	0	0	0	0	0	0	0	0	0	0
1545	0	CREDIT OFFSET CENTRALIA - WWP	SSGCH	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1545		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
15499	0	OBSOLETE & SURPLUS	SO	(5,244)	(140)	(1,544)	(434)	0	(604)	(2,104)	(312)	(94)	(13)	0	0
		TOTAL ACCOUNT 15499		**(5,244)**	**(140)**	**(1,544)**	**(434)**	**0**	**(604)**	**(2,104)**	**(312)**	**(94)**	**(13)**	**0**	**0**
	Total 154	**Materials and Supplies Total**		**115,460**	**2,099**	**32,793**	**9,626**	**0**	**13,773**	**47,557**	**7,472**	**1,864**	**276**	**0**	**0**
25316	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(433)	(8)	(116)	(37)	0	(62)	(171)	(29)	(9)	(2)	0	0
		TOTAL ACCOUNT 25316		**(433)**	**(8)**	**(116)**	**(37)**	**0**	**(62)**	**(171)**	**(29)**	**(9)**	**(2)**	**0**	**0**
25317	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(1,159)	(21)	(310)	(99)	0	(165)	(459)	(78)	(24)	(4)	0	0
		TOTAL ACCOUNT 25317		**(1,159)**	**(21)**	**(310)**	**(99)**	**0**	**(165)**	**(459)**	**(78)**	**(24)**	**(4)**	**0**	**0**
25318	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS	(273)	(5)	(76)	(24)	0	(36)	(108)	(18)	(5)	(1)	0	0
		TOTAL ACCOUNT 25318		**(273)**	**(5)**	**(76)**	**(24)**	**0**	**(36)**	**(108)**	**(18)**	**(5)**	**(1)**	**0**	**0**
		GRAND TOTAL		**167,608**	**3,030**	**46,740**	**14,102**	**0**	**21,201**	**68,180**	**10,944**	**2,946**	**465**	**0**	**0**

B14. CASH WORKING CAPITAL

CASH WORKING CAPITAL

Allocation Method: Revised Protocol
12 Month Averaging Report
Allocated In Thousands

Period Beginning: October 2004
Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
135	0	(blank)	SG	(34)	(1)	(10)	(3)	0	(5)	(14)	(2)	(1)	(0)	0	0
		TOTAL ACCOUNT 135		**(34)**	**(1)**	**(10)**	**(3)**	**-**	**(5)**	**(14)**	**(2)**	**(1)**	**(0)**	**-**	**-**
1431	0	OTHER ACCOUNTS RECEIVABLE	SO	435	12	128	36	0	50	174	26	8	1	0	0
14312	0	MISC OTHER LOANS	SO	13	0	4	1	0	2	5	1	0	0	0	0
1433	0	JOINT OWNER RECEIVABLE	SO	4,438	119	1,307	367	0	511	1,781	264	79	11	0	0
14351	0	CASH OVER & SHORT	SO	1	0	0	0	0	0	0	0	0	0	0	0
14355	0	UNDIST WIRE TRANS	SO	(91)	(2)	(27)	(8)	0	(10)	(36)	(5)	(2)	(0)	0	0
1436	0	OTHER ACCT REC PP&L	SO	9,617	257	2,831	795	0	1,107	3,859	572	172	24	0	0
1437	0	OTHER ACCT REC CCS	SO	2,624	70	773	217	0	302	1,053	156	47	6	0	0
14371	0	OTHER ACCT REC CCS	SO	(1,906)	(51)	(561)	(158)	0	(219)	(765)	(113)	(34)	(5)	0	0
		TOTAL ACCOUNT 143		**15,131**	**405**	**4,454**	**1,251**	**0**	**1,742**	**6,072**	**899**	**270**	**37**	**0**	**0**
2283	280330	FAS 112 BOOK RESERVE	SO	(13,129)	(351)	(3,865)	(1,086)	0	(1,511)	(5,269)	(781)	(234)	(32)	0	0
22834	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	(32,135)	(859)	(9,461)	(2,657)	0	(3,699)	(12,896)	(1,910)	(573)	(79)	0	0
22835	280340	PENSION	SO	(6,424)	(172)	(1,891)	(531)	0	(739)	(2,578)	(382)	(115)	(16)	0	0
		TOTAL ACCOUNT 228		**(51,689)**	**(1,382)**	**(15,217)**	**(4,274)**	**0**	**(5,950)**	**(20,743)**	**(3,073)**	**(922)**	**(127)**	**0**	**0**
230	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	(1,594)	(28)	(426)	(137)	0	(227)	(631)	(107)	(33)	(6)	0	0
		TOTAL ACCOUNT 230		**(1,594)**	**(28)**	**(426)**	**(137)**	**0**	**(227)**	**(631)**	**(107)**	**(33)**	**(6)**	**0**	**0**
232	210460	(blank)	SE	(3,085)	(55)	(824)	(264)	0	(440)	(1,221)	(206)	(64)	(11)	0	0
232	211103	LIFE INSURANCE WITHHOLDING	SO	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	211110	CREDIT UNION WITHHOLDINGS	SO	(2)	(0)	(1)	(0)	0	(0)	(1)	(0)	(0)	(0)	0	0
232	211111	SAVINGS BONDS WITHHOLDINGS	SO	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0	0	0	0
232	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	211149	OTHER PAYROLL LIABILITY	SO	(1)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	215078	K-Plus Employer Contributions - Fixed	SO	(191)	(5)	(56)	(16)	0	(22)	(77)	(11)	(3)	(0)	0	0
232	215080	METLIFE MEDICAL INSURANCE	SO	(3,674)	(98)	(1,082)	(304)	0	(423)	(1,475)	(218)	(66)	(9)	0	0
232	215081	OTHER EMPLOYEE BENEFITS	SO	(6)	(0)	(2)	(1)	0	(1)	(2)	(0)	(0)	(0)	0	0
232	215082	METLIFE DENTAL INSURANCE	SO	(344)	(9)	(101)	(28)	0	(40)	(138)	(20)	(6)	(1)	0	0
232	215084	METLIFE VISION INSURANCE	SO	(19)	(1)	(6)	(2)	0	(2)	(8)	(1)	(0)	(0)	0	0
232	215090	LUMENOS HEALTH PLAN	SO	(381)	(10)	(112)	(31)	0	(44)	(153)	(23)	(7)	(1)	0	0
232	215095	HMO HEALTH PLAN	SO	6	0	2	0	0	1	2	0	0	0	0	0
232	215116	IBEW 57 MEDICAL INSURANCE	SO	22	1	7	2	0	3	9	1	0	0	0	0
232	215136	ESOP ACCRUAL	SO	(111)	(3)	(33)	(9)	0	(13)	(45)	(7)	(2)	(0)	0	0
232	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	(234)	(6)	(69)	(19)	0	(27)	(94)	(14)	(4)	(1)	0	0
232	215211	DRAPER CITY STORM DRAIN	SO	(13)	(0)	(4)	(1)	0	(1)	(5)	(1)	(0)	(0)	0	0
232	215350	IBEW 57 HEALTH REIMBURSEMENT, CURRENT YE	SO	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	215351	IBEW 57 DEPENDENT CARE REIMBURSEMENT, CU	SO	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
232	215356	HEALTH REIMBURSEMENT, CURRENT YEAR	SO	83	2	24	7	0	10	33	5	1	0	0	0
232	215357	DEPENDENT CARE REIMBURSEMENT, CURRENT YE	SO	(50)	(1)	(15)	(4)	0	(6)	(20)	(3)	(1)	(0)	0	0
232	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(144)	(4)	(42)	(12)	0	(17)	(58)	(9)	(3)	(0)	0	0
		TOTAL ACCOUNT 232		**(8,144)**	**(190)**	**(2,313)**	**(683)**	**0**	**(1,022)**	**(3,251)**	**(507)**	**(154)**	**(24)**	**0**	**0**
2533	288307	TRAIL MTN MINE RECLAMATION	SE	(1,147)	(20)	(306)	(98)	0	(163)	(454)	(77)	(24)	(4)	0	0
2533	289511	DESERET MINE RECLAMATION	SE	(750)	(13)	(200)	(64)	0	(107)	(297)	(50)	(16)	(3)	0	0
2533	289517	TRAPPER MINE FINAL RECLAMATION	SE	(3,321)	(59)	(887)	(285)	0	(473)	(1,314)	(222)	(69)	(12)	0	0
		TOTAL ACCOUNT 253		**(5,217)**	**(93)**	**(1,393)**	**(447)**	**0**	**(744)**	**(2,064)**	**(349)**	**(108)**	**(19)**	**0**	**0**
254105	0	FAS 143 ARO REGULATORY LIABILITY	SE	(111)	(2)	(30)	(10)	0	(16)	(44)	(7)	(2)	(0)	0	0
254105	111594	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(7)	(0)	(2)	(1)	0	(1)	(3)	(0)	(0)	(0)	0	0
254105	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(166)	(3)	(44)	(14)	0	(24)	(65)	(11)	(3)	(1)	0	0
254105	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	(42)	(1)	(11)	(4)	0	(6)	(17)	(3)	(1)	(0)	0	0
		TOTAL ACCOUNT 254		**(325)**	**(6)**	**(87)**	**(28)**	**0**	**(46)**	**(129)**	**(22)**	**(7)**	**(1)**	**0**	**0**
		GRAND TOTAL		**(51,873)**	**(1,296)**	**(14,991)**	**(4,320)**	**0**	**(6,252)**	**(20,759)**	**(3,160)**	**(955)**	**(140)**	**0**	**0**

B15. MISCELLANEOUS
RATE BASE

MISCELLANEOUS RATE BASE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
114	1145	WYODAK ADJ	SG	14,561	282	4,050	1,258	0	1,930	5,775	939	270	57	0	0
114	1146	YAMPA ADJ	SG	141,186	2,739	39,273	12,194	0	18,709	55,994	9,101	2,620	555	0	0
114	1148	SIGURD-GLEN CANYON ADJ	SG	1,447	28	402	125	0	192	574	93	27	6	0	0
		TOTAL ACCOUNT 114		**157,194**	**3,050**	**43,726**	**13,577**	**0**	**20,831**	**62,342**	**10,133**	**2,918**	**618**	**0**	**0**
115	1155	WYODAK ADJ	SG	(9,413)	(183)	(2,618)	(813)	0	(1,247)	(3,733)	(607)	(175)	(37)	0	0
115	1156	YAMPA ADJ	SG	(63,181)	(1,226)	(17,575)	(5,457)	0	(8,372)	(25,057)	(4,073)	(1,173)	(248)	0	0
115	1158	SIGURD-GLEN CANYON ADJ	SG	(445)	(9)	(124)	(38)	0	(59)	(177)	(29)	(8)	(2)	0	0
		TOTAL ACCOUNT 115		**(73,040)**	**(1,417)**	**(20,317)**	**(6,308)**	**0**	**(9,679)**	**(28,967)**	**(4,708)**	**(1,356)**	**(287)**	**0**	**0**
141	0	(blank)	SG	797	15	222	69	0	106	316	51	15	3	0	0
		TOTAL ACCOUNT 141		**797**	**15**	**222**	**69**	**0**	**106**	**316**	**51**	**15**	**3**	**0**	**0**
1651	132000	PREPAID INSURANCE	SE	236	4	63	20	0	34	93	16	5	1	0	0
1651	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	107	3	32	9	0	12	43	6	2	0	0	0
1651	132003	PREPAID INSURANCE - PENSION TRUST LIABIL	SO	102	3	30	8	0	12	41	6	2	0	0	0
1651	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	2,323	62	684	192	0	267	932	138	41	6	0	0
1651	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	4,827	129	1,421	399	0	556	1,937	287	86	12	0	0
1651	132013	PREPAID INSURANCE - D&O LIABILITY	SO	825	22	243	68	0	95	331	49	15	2	0	0
1651	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	0	0	0	0	0	0	0	0	0	0	0	0
1651	132015	PREPAID INSURANCE - FOOTE CREEK	SG	0	0	0	0	0	0	0	0	0	0	0	0
1651	132045	PREPAID WORKERS COMPENSATION	SO	281	8	83	23	0	32	113	17	5	1	0	0
1651	132050	Prepaid IBEW 57 Medical	SO	425	11	125	35	0	49	171	25	8	1	0	0
1651	132055	Prepaid Employee Benefit Costs	SO	197	5	58	16	0	23	79	12	4	0	0	0
1651	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	280	7	82	23	0	32	112	17	5	1	0	0
		TOTAL ACCOUNT 1651		**9,602**	**255**	**2,820**	**795**	**0**	**1,112**	**3,852**	**573**	**172**	**24**	**0**	**0**
1652	132101	PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0	0	0	0
1652	132102	CA - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0	0	0	0
1652	132109	Ute-Prepaid Possessory Interest	GPS	3	0	1	0	0	0	1	0	0	0	0	0
1652	132110	Sho-Ban-Prepaid Possessory Interest	GPS	34	1	10	3	0	4	14	2	1	0	0	0
1652	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	0	0	0	0	0	0	0	0	0	0	0	0
1652	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	0	0	0	0	0	0	0	0	0	0	0	0
1652	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	0	0	0	0	0	0	0	0	0	0	0	0
1652	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	0	0	0	0	0	0	0	0	0	0	0	0
1652	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	0	0	0	0	0	0	0	0	0	0	0	0
1652	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	0	0	0	0	0	0	0	0	0	0	0	0
1652	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1652		**37**	**1**	**11**	**3**	**0**	**4**	**15**	**2**	**1**	**0**	**0**	**0**
16521	132040	Prepaid Pension Costs	SO	12,185	326	3,587	1,007	0	1,403	4,890	724	217	30	0	0
16521	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	0	0	0	0	0	0	0	0	0	0	0	0
16521	132603	OTH PREPAY - ASHTON PLANT LAND	SG	13	0	4	1	0	2	5	1	0	0	0	0
16521	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	537	10	150	46	0	71	213	35	10	2	0	0
16521	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	88	2	26	7	0	10	36	5	2	0	0	0
16521	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	289	6	80	25	0	38	114	19	5	1	0	0

MISCELLANEOUS RATE BASE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
16521	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	902	17	251	78	0	119	358	58	17	4	0	0
16521	132650	PREPAID DUES	SE	280	5	75	24	0	40	111	19	6	1	0	0
16521	132700	Prepaid Rent	GPS	96	3	28	8	0	11	39	6	2	0	0	0
16521	132701	INTERCO PREPAID RENT	GPS	490	13	144	41	0	56	197	29	9	1	0	0
16521	132900	PREPAYMENTS - OTHER	SE	72	1	19	6	0	10	29	5	1	0	0	0
16521	132900	PREPAYMENTS - OTHER	SO	108	3	32	9	0	12	43	6	2	0	0	0
16521	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	1,181	0	1,181	0	0	0	0	0	0	0	0	0
16521	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	2,414	0	0	0	0	0	2,414	0	0	0	0	0
16521	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	80	0	0	0	0	0	0	80	0	0	0	0
16521	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	228	0	0	0	0	228	0	0	0	0	0	0
16521	132910	Prepayments - Hardware & Software	SO	3,833	102	1,128	317	0	441	1,538	228	68	9	0	0
16521	132924	OTH PREPAY-OREGON DOE FEE	OR	296	0	296	0	0	0	0	0	0	0	0	0
16521	132926	PREPAID ROYALTIES	SE	912	16	243	78	0	130	361	61	19	3	0	0
16521	132999	PREPAY - RECLASS TO LT	SO	(1,003)	(27)	(295)	(83)	0	(115)	(403)	(60)	(18)	(2)	0	0
16521	134000	L/T PREPAY RECLASS	SO	1,003	27	295	83	0	115	403	60	18	2	0	0
16521	182600	PREPAYMENT-OTHER	SE	0	0	0	0	0	0	0	0	0	0	0	0
16521	132095	Prepaid Emissions Permit Fees (UT)	SG	784	15	218	68	0	104	311	51	15	3	0	0
16521	132310	Prepaid Rating Agncy	SO	50	1	15	4	0	6	20	3	1	0	0	0
16521	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	202	0	0	0	0	0	0	0	0	0	202	0
16521	132705	Prepaid Pole Contact	SG	257	5	72	22	0	34	102	17	5	1	0	0
16521	132909	Prepaid Licensing Fees	SO	135	4	40	11	0	16	54	8	2	0	0	0
		TOTAL ACCOUNT 16521		**25,431**	**531**	**7,589**	**1,753**	**0**	**2,732**	**10,834**	**1,353**	**381**	**57**	**202**	**0**
1655	132400	PREPAID - TAXES	SE	1,568	28	419	134	0	224	620	105	32	6	0	0
		TOTAL ACCOUNT 1655		**1,568**	**28**	**419**	**134**	**0**	**224**	**620**	**105**	**32**	**6**	**0**	**0**
	Total 165	**Total Prepayments**		**36,639**	**814**	**10,839**	**2,685**	**0**	**4,072**	**15,321**	**2,033**	**586**	**87**	**202**	**0**
18222	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	(1,096)	(21)	(303)	(95)	0	(147)	(435)	(71)	(21)	(4)	0	0
18222	111495	REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM	TROJD	(1,496)	(29)	(413)	(129)	0	(201)	(593)	(97)	(28)	(6)	0	0
18222	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	15,289	293	4,227	1,319	0	2,049	6,062	991	289	59	0	0
18222	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	(9,809)	(188)	(2,712)	(846)	0	(1,315)	(3,889)	(636)	(185)	(38)	0	0
18222	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	17,981	344	4,966	1,551	0	2,415	7,128	1,167	341	70	0	0
18222	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	(10,103)	(193)	(2,790)	(871)	0	(1,357)	(4,005)	(656)	(191)	(39)	0	0
		TOTAL ACCOUNT 18222		**10,766**	**206**	**2,975**	**929**	**0**	**1,445**	**4,268**	**698**	**204**	**42**	**0**	**0**
182223	111496	UNRECOVERED PLANT - TROJAN - WA	WA	368	0	0	368	0	0	0	0	0	0	0	0
182223	185808	UNREC PLANT TROJAN - WA	WA	(1,838)	0	0	(1,838)	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 182223		**(1,471)**	**0**	**0**	**(1,471)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
182224	111497	UNRECOVERED PLANT - TROJAN - OR	OR	91	0	91	0	0	0	0	0	0	0	0	0
182224	185809	UNREC PLANT TROJAN - OR	OR	(453)	0	(453)	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 182224		**(362)**	**0**	**(362)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total 182	**Misc. Regulatory Assets**		**8,933**	**206**	**2,612**	**(542)**	**0**	**1,445**	**4,268**	**698**	**204**	**42**	**0**	**0**
22811	280301	ACC. PROV. PROP INS. - THERMAL	SO	(187)	(5)	(55)	(15)	0	(22)	(75)	(11)	(3)	(0)	0	0
		TOTAL ACCOUNT 22811		**(187)**	**(5)**	**(55)**	**(15)**	**0**	**(22)**	**(75)**	**(11)**	**(3)**	**(0)**	**0**	**0**
22812	280290	(blank)	SO	30	1	9	2	0	3	12	2	1	0	0	0
22812	280302	ACC. PROV. PROP INS. - T&D LINES	SO	(185)	(5)	(54)	(15)	0	(21)	(74)	(11)	(3)	(0)	0	0
		TOTAL ACCOUNT 22812		**(155)**	**(4)**	**(46)**	**(13)**	**0**	**(18)**	**(62)**	**(9)**	**(3)**	**(0)**	**0**	**0**

MISCELLANEOUS RATE BASE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
	Total 2281	Provision		(342)	(9)	(101)	(28)	0	(39)	(137)	(20)	(6)	(1)	0	0
22821	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(3,198)	(86)	(941)	(264)	0	(368)	(1,283)	(190)	(57)	(8)	0	0
		TOTAL ACCOUNT 22821		**(3,198)**	**(86)**	**(941)**	**(264)**	**0**	**(368)**	**(1,283)**	**(190)**	**(57)**	**(8)**	**0**	**0**
22822	280312	ACC. PROV. I & D - AUTO	SO	(327)	(9)	(96)	(27)	0	(38)	(131)	(19)	(6)	(1)	0	0
		TOTAL ACCOUNT 22822		**(327)**	**(9)**	**(96)**	**(27)**	**0**	**(38)**	**(131)**	**(19)**	**(6)**	**(1)**	**0**	**0**
22823	280313	ACC. PROV. I&D - CONST.	SO	(1)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
		TOTAL ACCOUNT 22823		**(1)**	**(0)**	**(0)**	**(0)**	**0**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**0**	**0**
	Total 2282	**Provision**		**(3,526)**	**(94)**	**(1,038)**	**(292)**	**0**	**(406)**	**(1,415)**	**(210)**	**(63)**	**(9)**	**0**	**0**
2283	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	0	0	0	0	0	0	0	0	0	0	0	0
2283	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(3,837)	(103)	(1,130)	(317)	0	(442)	(1,540)	(228)	(68)	(9)	0	0
		TOTAL ACCOUNT 2283		**(3,837)**	**(103)**	**(1,130)**	**(317)**	**0**	**(442)**	**(1,540)**	**(228)**	**(68)**	**(9)**	**0**	**0**
22834	280328	RETIREE TRUST CONTRIBUTIONS	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 22834		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total 2283	**Provision**		**(3,837)**	**(103)**	**(1,130)**	**(317)**	**0**	**(442)**	**(1,540)**	**(228)**	**(68)**	**(9)**	**0**	**0**
22842	284910	DECOMMISSIONING LIABILITY	TROJD	(2,796)	(53)	(772)	(241)	0	(376)	(1,108)	(181)	(53)	(11)	0	0
		TOTAL ACCOUNT 22842		**(2,796)**	**(53)**	**(772)**	**(241)**	**0**	**(376)**	**(1,108)**	**(181)**	**(53)**	**(11)**	**0**	**0**
230	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	(2,370)	(45)	(655)	(204)	0	(318)	(940)	(154)	(45)	(9)	0	0
		TOTAL ACCOUNT 230		**(2,370)**	**(45)**	**(655)**	**(204)**	**0**	**(318)**	**(940)**	**(154)**	**(45)**	**(9)**	**0**	**0**
25399	288601	ENVIRONMENTAL LIABILITIES-CENTRALIA PLNT	SE	(488)	(9)	(130)	(42)	0	(70)	(193)	(33)	(10)	(2)	0	0
25399	288602	ENVIRONMENTAL LIABILITIES-CENTRALIA MINE	SE	(1,777)	(32)	(475)	(152)	0	(253)	(703)	(119)	(37)	(6)	0	0
25399	288603	ENVIRONMENTAL LIABILITY - CENTRALIA MI	SE	(1,374)	(25)	(367)	(118)	0	(196)	(544)	(92)	(28)	(5)	0	0
25399	289005	(blank)	CA	(329)	(329)	0	0	0	0	0	0	0	0	0	0
25399	289005	(blank)	IDU	(84)	0	0	0	0	0	0	(84)	0	0	0	0
25399	289005	(blank)	OR	(1,886)	0	(1,886)	0	0	0	0	0	0	0	0	0
25399	289005	(blank)	UT	(843)	0	0	0	0	0	(843)	0	0	0	0	0
25399	289005	(blank)	WA	(470)	0	0	(470)	0	0	0	0	0	0	0	0
25399	289005	(blank)	WYP	(138)	0	0	0	0	(138)	0	0	0	0	0	0
25399	289005	(blank)	WYU	(19)	0	0	0	0	0	0	0	(19)	0	0	0
25399	289009	OR DSM LOANS NPV UNEARNED INCOME	OTHER	(2,104)	0	0	0	0	0	0	0	0	0	(2,104)	0
25399	289904	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0	0	0	0	0
25399	289907	FIRTH COGENERATION BUYOUT	SG	(87)	(2)	(24)	(8)	0	(12)	(35)	(6)	(2)	(0)	0	0
25399	289909	REDDING CONTRACT	SG	(5,638)	(109)	(1,568)	(487)	0	(747)	(2,236)	(363)	(105)	(22)	0	0
25399	289913	MCI - F.O.G. WIRE LEASE	SG	(1,396)	(27)	(388)	(121)	0	(185)	(554)	(90)	(26)	(5)	0	0
25399	289914	AMERICAN ELECTRIC POWER CRP	SG	(1,085)	(21)	(302)	(94)	0	(144)	(430)	(70)	(20)	(4)	0	0
25399	289915	FOOTCREEK CONTRACT	SG	(1,508)	(29)	(420)	(130)	0	(200)	(598)	(97)	(28)	(6)	0	0
		TOTAL ACCOUNT 25399		**(19,228)**	**(582)**	**(5,560)**	**(1,621)**	**0**	**(1,944)**	**(6,136)**	**(953)**	**(275)**	**(51)**	**(2,104)**	**0**
254	288113	REG LIAB - OR SHARE HERMISTON GAIN CR	OTHER	190	0	0	0	0	0	0	0	0	0	190	0
254	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	(93)	0	0	0	0	0	0	0	0	0	(93)	0
254	288115	REG LIABILITY PROP INS RESERVE	SO	(3,977)	(106)	(1,171)	(329)	0	(458)	(1,596)	(236)	(71)	(10)	0	0
254	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	(1,717)	0	0	0	0	0	0	0	0	0	(1,717)	0
254	288400	Regulatory Liability - OR Balance Consol	OTHER	(2,534)	0	0	0	0	0	0	0	0	0	(2,534)	0
		TOTAL ACCOUNT 254		**(8,131)**	**(106)**	**(1,171)**	**(329)**	**0**	**(458)**	**(1,596)**	**(236)**	**(71)**	**(10)**	**(4,154)**	**0**

MISCELLANEOUS RATE BASE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
254105	0	FAS 143 ARO REGULATORY LIABILITY	TROJP	(832)	(16)	(230)	(72)	0	(112)	(330)	(54)	(16)	(3)	0	0
254105	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	(210)	(4)	(58)	(18)	0	(28)	(83)	(14)	(4)	(1)	0	0
254105	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	(20)	(0)	(6)	(2)	0	(3)	(8)	(1)	(0)	(0)	0	0
254105	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	95	2	26	8	0	13	38	6	2	0	0	0
		TOTAL ACCOUNT 254105		**(967)**	**(19)**	**(267)**	**(83)**	**0**	**(130)**	**(383)**	**(63)**	**(18)**	**(4)**	**0**	**0**
		GRAND TOTAL		**89,324**	**1,656**	**26,387**	**6,364**	**0**	**12,662**	**40,025**	**6,162**	**1,767**	**359**	**(6,057)**	**0**

REGULATORY ASSETS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1242	0	(blank)	OTHER	2,164	0	0	0	0	0	0	0	0	0	2,164	0
1242	0	(blank)	WA	11	0	0	11	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1242		**2,175**	**0**	**0**	**11**	**0**	**0**	**0**	**0**	**0**	**0**	**2,164**	**0**
12423	0	IDAHO-UPL	IDU	31	0	0	0	0	0	0	31	0	0	0	0
12423	0	IDAHO-UPL	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 12423		**31**	**0**	**0**	**0**	**0**	**0**	**0**	**31**	**0**	**0**	**0**	**0**
1243	0	(blank)	OTHER	4	0	0	0	0	0	0	0	0	0	4	0
		TOTAL ACCOUNT 1243		**4**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4**	**0**
12431	0	INT BEARING 8%-PPL	CA	1	1	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 12431		**1**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
12432	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0	0	0	0	0	0
12432	0	INT BEARING VAR%-PPL	OTHER	46	0	0	0	0	0	0	0	0	0	46	0
12432	0	INT BEARING VAR%-PPL	WA	(0)	0	0	(0)	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 12432		**46**	**0**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**46**	**0**
12433	0	TAX CREDIT-PPL	OTHER	5	0	0	0	0	0	0	0	0	0	5	0
		TOTAL ACCOUNT 12433		**5**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5**	**0**
12434	0	NEW 0% INT-PPL	OTHER	(0)	0	0	0	0	0	0	0	0	0	(0)	0
		TOTAL ACCOUNT 12434		**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(0)**	**0**
12441	0	ENERGY FINANSWER	CA	1	1	0	0	0	0	0	0	0	0	0	0
12441	0	ENERGY FINANSWER	IDU	1	0	0	0	0	0	0	1	0	0	0	0
12441	0	ENERGY FINANSWER	OTHER	2,972	0	0	0	0	0	0	0	0	0	2,972	0
12441	0	ENERGY FINANSWER	UT	1,620	0	0	0	0	0	1,620	0	0	0	0	0
12441	0	ENERGY FINANSWER	WA	140	0	0	140	0	0	0	0	0	0	0	0
12441	0	ENERGY FINANSWER	WYP	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 12441		**4,734**	**1**	**0**	**140**	**0**	**0**	**1,620**	**1**	**0**	**0**	**2,972**	**0**
12442	0	PACIFIC ENVIRON	OTHER	20	0	0	0	0	0	0	0	0	0	20	0
		TOTAL ACCOUNT 12442		**20**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**20**	**0**
12443	0	INDUST FINANSWER	CA	37	37	0	0	0	0	0	0	0	0	0	0
12443	0	INDUST FINANSWER	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
12443	0	INDUST FINANSWER	UT	0	0	0	0	0	0	0	0	0	0	0	0
12443	0	INDUST FINANSWER	WA	41	0	0	41	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 12443		**77**	**37**	**0**	**41**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
12445	0	HOME COMFORT	CA	36	36	0	0	0	0	0	0	0	0	0	0
12445	0	HOME COMFORT	OTHER	1	0	0	0	0	0	0	0	0	0	1	0
12445	0	HOME COMFORT	SO	3	0	1	0	0	0	1	0	0	0	0	0
12445	0	HOME COMFORT	WA	136	0	0	136	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 12445		**176**	**36**	**1**	**136**	**0**	**0**	**1**	**0**	**0**	**0**	**1**	**0**
12449	0	"""FINANSWER 12,000"""	OTHER	64	0	0	0	0	0	0	0	0	0	64	0
12449	0	"""FINANSWER 12,000"""	UT	28	0	0	0	0	0	28	0	0	0	0	0
12449	0	"""FINANSWER 12,000"""	WYU	10	0	0	0	0	0	0	0	10	0	0	0
		TOTAL ACCOUNT 12449		**102**	**0**	**0**	**0**	**0**	**0**	**28**	**0**	**10**	**0**	**64**	**0**
12453	0	IRRIGATION FINANSWER	CA	70	70	0	0	0	0	0	0	0	0	0	0
12453	0	IRRIGATION FINANSWER	OTHER	(18)	0	0	0	0	0	0	0	0	0	(18)	0
		TOTAL ACCOUNT 12453		**53**	**70**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(18)**	**0**

REGULATORY ASSETS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
12454	0	RETRO ENERGY FINANS	OTHER	322	0	0	0	0	0	0	0	0	0	322	0
12454	0	RETRO ENERGY FINANS	UT	19	0	0	0	0	0	19	0	0	0	0	0
		TOTAL ACCOUNT 12454		**340**	**0**	**0**	**0**	**0**	**0**	**19**	**0**	**0**	**0**	**322**	**0**
1247	0	ELI/GAWL SYSTEM	CA	373	373	0	0	0	0	0	0	0	0	0	0
1247	0	ELI/GAWL SYSTEM	IDU	17	0	0	0	0	0	0	17	0	0	0	0
1247	0	ELI/GAWL SYSTEM	OTHER	5,540	0	0	0	0	0	0	0	0	0	5,540	0
1247	0	ELI/GAWL SYSTEM	SO	(12,477)	(334)	(3,673)	(1,032)	0	(1,436)	(5,007)	(742)	(223)	(31)	0	0
1247	0	ELI/GAWL SYSTEM	UT	4,629	0	0	0	0	0	4,629	0	0	0	0	0
1247	0	ELI/GAWL SYSTEM	WA	1,915	0	0	1,915	0	0	0	0	0	0	0	0
1247	0	ELI/GAWL SYSTEM	WYP	117	0	0	0	0	117	0	0	0	0	0	0
1247	0	ELI/GAWL SYSTEM	WYU	5	0	0	0	0	0	0	0	5	0	0	0
		TOTAL ACCOUNT 1247		**120**	**39**	**(3,673)**	**884**	**0**	**(1,319)**	**(378)**	**(725)**	**(218)**	**(31)**	**5,540**	**0**
12471	0	CSS/ELI SYSTEM	OTHER	(152)	0	0	0	0	0	0	0	0	0	(152)	0
		TOTAL ACCOUNT 12471		**(152)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(152)**	**0**
1249	0	ESC - RESERVE	CA	(2)	(2)	0	0	0	0	0	0	0	0	0	0
1249	0	ESC - RESERVE	IDU	(1)	0	0	0	0	0	0	(1)	0	0	0	0
1249	0	ESC - RESERVE	OTHER	(92)	0	0	0	0	0	0	0	0	0	(92)	0
1249	0	ESC - RESERVE	UT	(28)	0	0	0	0	0	(28)	0	0	0	0	0
1249	0	ESC - RESERVE	WA	(5)	0	0	(5)	0	0	0	0	0	0	0	0
1249	0	ESC - RESERVE	WYP	0	0	0	0	0	0	0	0	0	0	0	0
1249	0	ESC - RESERVE	WYU	(0)	0	0	0	0	0	0	0	(0)	0	0	0
		TOTAL ACCOUNT 1249		**(128)**	**(2)**	**0**	**(5)**	**0**	**0**	**(28)**	**(1)**	**(0)**	**0**	**(92)**	**0**
	Total 124	**Total Weatherization Loans**		**7,603**	**183**	**(3,672)**	**1,206**	**0**	**(1,319)**	**1,262**	**(693)**	**(208)**	**(31)**	**10,875**	**0**
1823	186001	DSM - Reg Assets Accrual	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1823	186110	(blank)	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1823	186099	DSM Regulatory Assets-Reclass	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1823		**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(0)**	**0**	**0**	**0**
1823911	102254	REGULATION - OR EXPENSE ADJ	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 1823911		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
182392	101210	RFP LOW INCOME, UT 1996	UT	1	0	0	0	0	0	1	0	0	0	0	0
182392	101216	ENERGY FINANSWER - UT 1994	UT	296	0	0	0	0	0	296	0	0	0	0	0
182392	101217	ENERGY FINANSWER - UT 1995	UT	219	0	0	0	0	0	219	0	0	0	0	0
182392	101218	ENERGY FINANSWER - UT 1996	UT	155	0	0	0	0	0	155	0	0	0	0	0
182392	101225	FINANSWER 12,000 - UTAH 1994	UT	24	0	0	0	0	0	24	0	0	0	0	0
182392	101902	ENERGY FINANSWER - WY PPL 1999	WYP	8	0	0	0	0	8	0	0	0	0	0	0
182392	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	10	0	0	0	0	10	0	0	0	0	0	0
182392	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	4	0	0	0	0	4	0	0	0	0	0	0
182392	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	14	0	0	0	0	14	0	0	0	0	0	0
182392	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	101998	OREGON - DECOUPLING - 2000	OTHER	(287)	0	0	0	0	0	0	0	0	0	(287)	0
182392	102030	ENERGY FINANSWER - WASHINGTON	OTHER	2,161	0	0	0	0	0	0	0	0	0	2,161	0
182392	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	8,712	0	0	0	0	0	0	0	0	0	8,712	0
182392	102033	LOW INCOME - WASHINGTON	OTHER	3,753	0	0	0	0	0	0	0	0	0	3,753	0
182392	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	0	0	0	14	0
182392	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	0	0	0	788	0
182392	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	0	0	0	13	0
182392	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	0	0	0	624	0

REGULATORY ASSETS

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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
182392	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	0	0	0	88	0
182392	102040	NEEA - WASHINGTON	OTHER	1,846	0	0	0	0	0	0	0	0	0	1,846	0
182392	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	0	0	0	2	0
182392	102044	HOME COMFORT - WASHINGTON	OTHER	141	0	0	0	0	0	0	0	0	0	141	0
182392	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	0	0	0	22	0
182392	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	0	0	0	41	0
182392	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	25	0	0	0	0	25	0	0	0	0	0	0
182392	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	65	0	0	0	0	65	0	0	0	0	0	0
182392	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	0	0	0	1,183	0
182392	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	0	0	0	24	0
182392	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(22,200)	0	0	0	0	0	0	0	0	0	(22,200)	0
182392	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	0	0	0	1,280	0
182392	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	0	0	0	1,353	0
182392	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	0	0	0	4,202	0
182392	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	0	0	0	848	0
182392	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
182392	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	0	0	0	498	0
182392	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	0	0	0	82	0
182392	102158	ENERGY FINANSWER - WYP - 2002	WYP	10	0	0	0	0	10	0	0	0	0	0	0
182392	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	32	0	0	0	0	32	0	0	0	0	0	0
182392	102160	SELF AUDIT - WYP - 2002	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102161	SELF AUDIT - WYU - 2002	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	0	0	0	527	0
182392	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	0	0	0	18	0
182392	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	0	0	0	71	0
182392	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	0	0	0	115	0
182392	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	0	0	0	28	0
182392	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	605	0	0	0	0	0	0	0	0	0	605	0
182392	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	3	0	0	0	0	3	0	0	0	0	0	0
182392	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	0	0	0	24	0
182392	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	0	0	0	1,509	0
182392	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	293	0	0	0	0	0	0	0	0	0	293	0
182392	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	4	0	0	0	0	4	0	0	0	0	0	0
182392	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	0	0	0	460	0
182392	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	0	0	0	2,564	0
182392	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	0	0	0	1,187	0
182392	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	0	0	0	895	0
182392	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	0	0	0	13	0
182392	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	0	0	0	1,542	0
182392	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	0	0	0	1,658	0
182392	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	0	0	0	191	0
182392	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	0	0	0	14	0
182392	102233	POWER FORWARD - UT 2003	OTHER	(27)	0	0	0	0	0	0	0	0	0	(27)	0
182392	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	2	0	0	0	0	2	0	0	0	0	0	0
182392	102237	ENERGY FINANSWER - WYP 2003	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	34	0	0	0	0	34	0	0	0	0	0	0
182392	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(296)	0	0	0	0	0	0	0	0	0	(296)	0
182392	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	0	0	0	4	0
182392	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	0	0	0	7	0
182392	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	0	0	0	22	0
182392	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	0	0	0	3,581	0
182392	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	0	0	0	2,910	0
182392	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	0	0	0	3,026	0

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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
182392	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	0	0	0	1,547	0
182392	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	0	0	0	285	0
182392	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	0	0	0	0	0	0	0	0	0	(1)	0
182392	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	0	0	0	1,227	0
182392	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	0	0	0	2,562	0
182392	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	0	0	0	230	0
182392	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	0	0	0	51	0
182392	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	0	0	0	54	0
182392	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	0	0	0	89	0
182392	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	0	0	0	129	0
182392	102351	ENERGY FINANSWER - ID/UT 2004	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182392	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	1	0	0	0	0	1	0	0	0	0	0	0
182392	102362	ENERGY FINANSWER - WYP 2004	WYP	16	0	0	0	0	16	0	0	0	0	0	0
182392	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	41	0	0	0	0	41	0	0	0	0	0	0
182392	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	69	0	0	0	0	0	0	0	0	0	69	0
182392	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	0	0	0	76	0
182392	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	372	0	0	0	0	0	0	0	0	0	372	0
182392	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	125	0	0	0	0	0	0	0	0	0	125	0
182392	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	0	0	0	446	0
182392	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	0	0	0	146	0
182392	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(44,524)	0	0	0	0	0	0	0	0	0	(44,524)	0
182392	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	0	0	0	2	0
182392	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	0	0	0	23	0
182392	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182392	50794	MAJOR CUSTOMER 94	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	50795	MAJOR CUSTOMER 95	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	50796	MAJOR CUSTOMER 96	WYP	1	0	0	0	0	1	0	0	0	0	0	0
182392	50797	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	3	0	0	0	0	3	0	0	0	0	0	0
182392	57394	ENERGY FINANSWER94	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	57395	ENERGY FINANSWER95	WYP	2	0	0	0	0	2	0	0	0	0	0	0
182392	57396	ENERGY FINANSWER96	WYP	6	0	0	0	0	6	0	0	0	0	0	0
182392	57397	ENERGY FINANCSER, WYO-P 1997	WYP	5	0	0	0	0	5	0	0	0	0	0	0
182392	57398	ENERGY FINANCSER, WYO-P 1998	WYP	1	0	0	0	0	1	0	0	0	0	0	0
182392	57496	MAP 96	WYP	(1)	0	0	0	0	(1)	0	0	0	0	0	0
182392	57694	IND FINANSWER 94	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	57695	IND FINANSWER 95	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	57696	IND FINANSWER 96	WYP	2	0	0	0	0	2	0	0	0	0	0	0
182392	57697	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	1	0	0	0	0	1	0	0	0	0	0	0
182392	57698	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	1	0	0	0	0	1	0	0	0	0	0	0
182392	57898	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	58094	FINANSWER 12000 94	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	58295	REFRIGERATION 95	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	59194	SUPER GOOD CENTS94	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	59195	SUPER GOOD CENTS95	WYP	3	0	0	0	0	3	0	0	0	0	0	0
182392	59196	SUPER GOOD CENTS96	WYP	9	0	0	0	0	9	0	0	0	0	0	0
182392	59197	SUPER GOOD CENTS, WY-P 1997	WYP	10	0	0	0	0	10	0	0	0	0	0	0
182392	59198	SUPER GOOD CENTS, WY-P 1998	WYP	19	0	0	0	0	19	0	0	0	0	0	0
182392	67094	LOW INCOME CA 94	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	67095	LOW INCOME CA 95	CA	1	1	0	0	0	0	0	0	0	0	0	0
182392	67294	HASSLEFREE EFF 94	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	67295	HASSLEFREE EFF 95	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	67394	ENERGY FINANSWER94	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	68294	MANF ACQUISITION94	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	68295	MANF ACQUISITION95	CA	1	1	0	0	0	0	0	0	0	0	0	0
182392	68394	HOME COMFORT CA 94	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	68395	HOME COMFORT CA 95	CA	0	0	0	0	0	0	0	0	0	0	0	0

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182392	68694	IRRIGATION CA 94	CA	0	0	0	0	0	0	0	0	0	0	0	0
182392	68695	IRRIGATION CA 95	CA	1	1	0	0	0	0	0	0	0	0	0	0
182392	80191	SUPERFUND	UT	10	0	0	0	0	0	10	0	0	0	0	0
182392	80192	IND FINANSWER 92	UT	20	0	0	0	0	0	20	0	0	0	0	0
182392	80193	IND FINANSWER 93	UT	51	0	0	0	0	0	51	0	0	0	0	0
182392	80194	IND FINANSWER 94	UT	93	0	0	0	0	0	93	0	0	0	0	0
182392	80195	IND FINANSWER 95	UT	112	0	0	0	0	0	112	0	0	0	0	0
182392	80196	IND FINANSWER 96	UT	64	0	0	0	0	0	64	0	0	0	0	0
182392	80291	SUPERFUND 91	UT	4	0	0	0	0	0	4	0	0	0	0	0
182392	80292	COMM BUILDING 92	UT	7	0	0	0	0	0	7	0	0	0	0	0
182392	80293	COMM BUILDING 93	UT	4	0	0	0	0	0	4	0	0	0	0	0
182392	80294	COMM BUILDING 94	UT	1	0	0	0	0	0	1	0	0	0	0	0
182392	80296	COMM BUILDING 96	UT	7	0	0	0	0	0	7	0	0	0	0	0
182392	80394	LOW INCOME 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	80395	LOW INCOME 95	UT	3	0	0	0	0	0	3	0	0	0	0	0
182392	80396	LOW INCOME 96	UT	8	0	0	0	0	0	8	0	0	0	0	0
182392	80594	RFP CES/WAY 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	80595	RFP CES/WAY 95	UT	11	0	0	0	0	0	11	0	0	0	0	0
182392	80596	RFP CES/WAY 96	UT	42	0	0	0	0	0	42	0	0	0	0	0
182392	80794	MAJOR CUSTOMERS 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	80795	MAJOR CUSTOMERS 95	UT	1	0	0	0	0	0	1	0	0	0	0	0
182392	80796	MAJOR CUSTOMERS 96	UT	10	0	0	0	0	0	10	0	0	0	0	0
182392	80895	COMMERCIAL CODES95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	80994	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	80995	SCHEDULE 5 95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	87391	ENERGY FINANSWER91	UT	3	0	0	0	0	0	3	0	0	0	0	0
182392	87392	ENERGY FINANSWER92	UT	71	0	0	0	0	0	71	0	0	0	0	0
182392	87393	ENERGY FINANSWER93	UT	196	0	0	0	0	0	196	0	0	0	0	0
182392	87593	COMM COMPETITIVE93	UT	64	0	0	0	0	0	64	0	0	0	0	0
182392	87893	COMM RETROFIT 93	UT	3	0	0	0	0	0	3	0	0	0	0	0
182392	88092	FINANSWER 12000 92	UT	24	0	0	0	0	0	24	0	0	0	0	0
182392	88093	FINANSWER 12000 93	UT	12	0	0	0	0	0	12	0	0	0	0	0
182392	88192	WHOLESALE PURCH 92	UT	4	0	0	0	0	0	4	0	0	0	0	0
182392	88695	EF SCHOOLS 95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	88794	REFRIGERATION 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	88795	REFRIGERATION 95	UT	2	0	0	0	0	0	2	0	0	0	0	0
182392	88796	REFRIGERATION 96	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89295	SUPER GOOD CENTS95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89694	HEAT PUMP H PRO 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89695	HEAT PUMP H PRO 95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89696	HEAT PUMP H PRO 96	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89794	DSM OTHER PROGS 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89795	DSM OTHER PROGS 95	UT	1	0	0	0	0	0	1	0	0	0	0	0
182392	89796	DSM OTHER PROGS 96	UT	2	0	0	0	0	0	2	0	0	0	0	0
182392	89894	ECONS 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89895	ECONS 95	UT	1	0	0	0	0	0	1	0	0	0	0	0
182392	89896	ECONS 96	UT	5	0	0	0	0	0	5	0	0	0	0	0
182392	89994	RFP EUA ONSITE 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182392	89995	RFP EUA ONSITE 95	UT	37	0	0	0	0	0	37	0	0	0	0	0
182392	89996	RFP EUA ONSITE 96	UT	70	0	0	0	0	0	70	0	0	0	0	0
182392	90794	MAJOR CUSTOMERS 94	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	92195	REFRIGERATION 95	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	97394	ENERGY FINANSWER94	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	97395	ENERGY FINANSWER95	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	97695	IND FINANSWER 95	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	97696	IND FINANSWER 96	WYU	2	0	0	0	0	0	0	0	2	0	0	0
182392	97697	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	10	0	0	0	0	0	0	0	10	0	0	0

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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
182392	97698	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	22	0	0	0	0	0	0	0	22	0	0	0
182392	99194	SUPER GOOD CENTS94	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	99195	SUPER GOOD CENTS95	WYU	0	0	0	0	0	0	0	0	0	0	0	0
182392	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182392	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182392	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182392	102518	ENERGY FINANSWER - ID/UT 2005	IDU	12	0	0	0	0	0	0	12	0	0	0	0
182392	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182392	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182392	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182392	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	26	0	0	0	0	0	0	26	0	0	0	0
182392	102532	LOW INCOME - UTAH - 2005	OTHER	26	0	0	0	0	0	0	0	0	0	26	0
182392	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	2,320	0	0	0	0	0	0	0	0	0	2,320	0
182392	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	2,186	0	0	0	0	0	0	0	0	0	2,186	0
182392	102535	AIR CONDITIONING - UTAH - 2005	OTHER	1,826	0	0	0	0	0	0	0	0	0	1,826	0
182392	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	0	0	0	65	0
182392	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	0	0	0	223	0
182392	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,198	0	0	0	0	0	0	0	0	0	1,198	0
182392	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	2,366	0	0	0	0	0	0	0	0	0	2,366	0
182392	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	0	0	0	60	0
182392	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	0	0	0	50	0
182392	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	53	0	0	0	0	0	0	0	0	0	53	0
182392	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	82	0	0	0	0	0	0	0	0	0	82	0
182392	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	669	0	0	0	0	0	0	0	0	0	669	0
182392	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,424	0	0	0	0	0	0	0	0	0	1,424	0
182392	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	296	0	0	0	0	0	0	0	0	0	296	0
182392	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	84	0	0	0	0	0	0	0	0	0	84	0
182392	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	33	0	0	0	0	0	0	0	0	0	33	0
182392	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	7	0	0	0	0	7	0	0	0	0	0	0
182392	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	21	0	0	0	0	21	0	0	0	0	0	0
182392	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0	0	0	0	0	0
182392	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	1	0	0	0	0	1	0	0	0	0	0	0
182392	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	0	0	0	53	0
182392	102542	INDUSTRIAL SMALL RETROFIT - UTAH - 2005	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
182392	102556	CALIFORNIA DSM EXPENSE - 2005	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
182392	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	2	0	0	0	0	0	0	0	0	0	2	0
		TOTAL ACCOUNT 182392		**4,135**	**4**	**0**	**0**	**0**	**361**	**1,639**	**43**	**35**	**0**	**2,053**	**0**
182393	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	101883	LOW INCOME WEATHER - 1999	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	101884	SELF AUDIT - 1999	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	101914	NEEA - IDAHO UTAH 1999	IDU	201	0	0	0	0	0	0	201	0	0	0	0
182393	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	14	0	0	0	0	0	0	14	0	0	0	0
182393	101920	LOW INCOME BID WZ - IDU 1999	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	6	0	0	0	0	0	0	6	0	0	0	0
182393	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	20	0	0	0	0	0	0	20	0	0	0	0
182393	101930	SELF AUDIT - IDAHO-UT 2000	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	101950	LOW INCOME BID WZ, ID 2000	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	101955	NEEA - IDAHO-UT 2000	IDU	189	0	0	0	0	0	0	189	0	0	0	0
182393	102062	ENERGY FINANSWER - ID-UT 2001	IDU	29	0	0	0	0	0	0	29	0	0	0	0
182393	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	13	0	0	0	0	0	0	13	0	0	0	0
182393	102065	LOW INCOME WZ - ID-UT 2001	IDU	41	0	0	0	0	0	0	41	0	0	0	0

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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
182393	102066	SELF AUDIT - ID-UT 2001	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	102079	NEEA - IDAHO - UTAH 2001	IDU	186	0	0	0	0	0	0	186	0	0	0	0
182393	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102182	LOW INCOME WZ - IDU - 2002	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	102183	SELF AUDIT - IDU - 2002	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102184	NEEA - IDU - 2002 ACTUALS	IDU	195	0	0	0	0	0	0	195	0	0	0	0
182393	102204	COMPACT FLUORESCENT - UT 2002	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	7	0	0	0	0	0	0	7	0	0	0	0
182393	102217	COMPACT FLOURESCENT - IDU 2002	IDU	10	0	0	0	0	0	0	10	0	0	0	0
182393	102218	ENERGY FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	163	0	0	0	0	0	0	163	0	0	0	0
182393	102220	LOAN INCOME WZ - IDU 2003	IDU	11	0	0	0	0	0	0	11	0	0	0	0
182393	102221	NEEA - IDU 2003	IDU	363	0	0	0	0	0	0	363	0	0	0	0
182393	102222	SELF AUDIT - IDAHO-UT 2003	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	247	0	0	0	0	0	0	247	0	0	0	0
182393	102351	ENERGY FINANSWER - ID/UT 2004	IDU	7	0	0	0	0	0	0	7	0	0	0	0
182393	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	94	0	0	0	0	0	0	94	0	0	0	0
182393	102353	LOW INCOME WZ - IDU 2004	IDU	43	0	0	0	0	0	0	43	0	0	0	0
182393	102354	NEEA - IDU 2004	IDU	194	0	0	0	0	0	0	194	0	0	0	0
182393	102355	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	278	0	0	0	0	0	0	278	0	0	0	0
182393	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	36390	SUPER GOOD CENT 90	IDU	52	0	0	0	0	0	0	52	0	0	0	0
182393	36391	SUPER GOOD CENT 91	IDU	86	0	0	0	0	0	0	86	0	0	0	0
182393	36392	SUPER GOOD CENT 92	IDU	154	0	0	0	0	0	0	154	0	0	0	0
182393	37496	WEATHERIZATION 96	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	37497	IDAHO WEATHERIZATION, ID-P 1997	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	70002	CASH GRANT ID 92	IDU	337	0	0	0	0	0	0	337	0	0	0	0
182393	70090	LOW INCOME ID 90	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	70091	LOW INCOME ID 91	IDU	8	0	0	0	0	0	0	8	0	0	0	0
182393	70092	LOW INCOME ID 92	IDU	14	0	0	0	0	0	0	14	0	0	0	0
182393	70093	LOW INCOME ID 93	IDU	21	0	0	0	0	0	0	21	0	0	0	0
182393	70094	LOW INCOME ID 94	IDU	14	0	0	0	0	0	0	14	0	0	0	0
182393	70095	LOW INCOME ID 95	IDU	14	0	0	0	0	0	0	14	0	0	0	0
182393	70096	LOW INCOME ID 96	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	70098	LOW INCOME PROGRAM, ID-UT 1998	IDU	9	0	0	0	0	0	0	9	0	0	0	0
182393	70190	CASH GRANT ID 90	IDU	64	0	0	0	0	0	0	64	0	0	0	0
182393	70191	CASH GRANT ID 91	IDU	15	0	0	0	0	0	0	15	0	0	0	0
182393	70192	CASH GRANT ID 92	IDU	11	0	0	0	0	0	0	11	0	0	0	0
182393	70193	CASH GRANT ID 93	IDU	13	0	0	0	0	0	0	13	0	0	0	0
182393	70194	CASH GRANT ID 94	IDU	6	0	0	0	0	0	0	6	0	0	0	0
182393	70195	CASH GRANT ID 95	IDU	6	0	0	0	0	0	0	6	0	0	0	0
182393	70196	CASH GRANT ID 96	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	70197	CASH GRANT HIP REGATE, IDAHO - UT 1997	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	70297	WEATHER LOANS, IDAHO - U 1997	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	70298	WEATHER LOANS, IDAHO - U 1998	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	70392	EARLY PAYOFF ID 92	IDU	243	0	0	0	0	0	0	243	0	0	0	0
182393	70393	EARLY PAYOFF ID 93	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	70493	IRRIGATION ID 93	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	70494	IRRIGATION ID 94	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	70495	IRRIGATION ID 95	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	71298	SELF AUDIT - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	76593	REG MOBILE HOME 93	IDU	182	0	0	0	0	0	0	182	0	0	0	0
182393	76594	REG MOBILE HOME 94	IDU	100	0	0	0	0	0	0	100	0	0	0	0

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182393	76595	REG MOBILE HOME 95	IDU	51	0	0	0	0	0	0	51	0	0	0	0
182393	76596	REG MOBILE HOME 96	IDU	148	0	0	0	0	0	0	148	0	0	0	0
182393	76597	REGIONAL MOBILE HOME (MAP), ID-UT 1997	IDU	(35)	0	0	0	0	0	0	(35)	0	0	0	0
182393	77192	TECH MONITOR ID 92	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	77193	TECH MONITOR ID 93	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	77292	HASSLE FREE ID 92	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	77294	HASSLE FREE ID 94	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	77295	HASSLE FREE ID 95	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	77296	HASSLE FREE ID 96	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	77297	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	77298	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	77391	ENERGY FINANSWER91	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	77392	ENERGY FINANSWER92	IDU	11	0	0	0	0	0	0	11	0	0	0	0
182393	77393	ENERGY FINANSWER93	IDU	4	0	0	0	0	0	0	4	0	0	0	0
182393	77394	ENERGY FINANSWER94	IDU	12	0	0	0	0	0	0	12	0	0	0	0
182393	77395	ENERGY FINANSWER95	IDU	23	0	0	0	0	0	0	23	0	0	0	0
182393	77396	ENERGY FINANSWER96	IDU	21	0	0	0	0	0	0	21	0	0	0	0
182393	77397	ENERGY FINANSWER, ID-UT 1997	IDU	20	0	0	0	0	0	0	20	0	0	0	0
182393	77398	ENERGY FINANSWER, ID-UT 1998	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	77595	MAJOR CUSTOMER 95	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	77694	IND FINANSWER 94	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	77696	IND FINANSWER 96	IDU	9	0	0	0	0	0	0	9	0	0	0	0
182393	77697	INDUSTRIAL FINANSWER, ID-UT 1997	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	77698	INDUSTRIAL FINANSWER, ID-UT 1998	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	77893	COMM RETROFIT 93	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	78092	FINANSWER 12000 92	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	78093	FINANSWER 12000 93	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	78094	FINANSWER 12000 94	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	78192	WHOLESALE PURCH 92	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	78292	MANF ACQUISITION92	IDU	22	0	0	0	0	0	0	22	0	0	0	0
182393	78392	HOME COMFORT 92	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	78792	REFRIGERATION 92	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	78793	REFRIGERATION 93	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	78794	REFRIGERATION 94	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	78795	REFRIGERATION 95	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	78796	REFRIGERATION 96	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	78797	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	78798	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	76	0	0	0	0	0	0	76	0	0	0	0
182393	78893	REG ENERGY MNGT 93	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	78993	PROG DEVELOPMNT 93	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79093	LOAD STUDIES 93	IDU	4	0	0	0	0	0	0	4	0	0	0	0
182393	79193	SUPER GOOD CENTS93	IDU	107	0	0	0	0	0	0	107	0	0	0	0
182393	79194	SUPER GOOD CENTS94	IDU	92	0	0	0	0	0	0	92	0	0	0	0
182393	79195	SUPER GOOD CENTS95	IDU	53	0	0	0	0	0	0	53	0	0	0	0
182393	79196	SUPER GOOD CENTS96	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	79197	SUPER GOOD CENTS, ID-UT 1997	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79198	SUPER GOOD CENTS, ID-UT 1998	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79296	INT BEARING VAR 96	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79493	EF LIGHT PRO 93	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79593	IRRIGATION 93	IDU	8	0	0	0	0	0	0	8	0	0	0	0
182393	79694	DSM OTHER PROGS 94	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	79695	DSM OTHER PROGS 95	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79696	DSM OTHER PROGS 96	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	79794	MARKET RESEARCH 94	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	79795	MARKET RESEARCH 95	IDU	3	0	0	0	0	0	0	3	0	0	0	0
182393	79796	MARKET RESEARCH 96	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	79897	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	28	0	0	0	0	0	0	28	0	0	0	0

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182393	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	19	0	0	0	0	0	0	19	0	0	0	0
182393	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	53	0	0	0	0	0	0	53	0	0	0	0
182393	102521	NEEA - IDAHO - UTAH 2005	IDU	110	0	0	0	0	0	0	110	0	0	0	0
182393	102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	237	0	0	0	0	0	0	237	0	0	0	0
182393	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	2	0	0	0	0	0	0	2	0	0	0	0
182393	102573	ENERGY FINANSWER - ID/UT POST 6/01/05	IDU	5	0	0	0	0	0	0	5	0	0	0	0
182393	102574	INDUSTRIAL FINANSWER - IDAHO-UT POST 6/0	IDU	18	0	0	0	0	0	0	18	0	0	0	0
182393	102575	LOW INCOME WZ - IDAHO-UT POST 6/01/05	IDU	6	0	0	0	0	0	0	6	0	0	0	0
182393	102576	NEEA - IDAHO - UTAH POST 6/01/05	IDU	82	0	0	0	0	0	0	82	0	0	0	0
182393	102577	IRRIGATION INTERRUPTIBLE IDAHO - UT POST	IDU	109	0	0	0	0	0	0	109	0	0	0	0
182393	102578	WEATHERIZATION LOANS - RESIDL/ID-UT POST	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102579	REFRIGERATOR RECYCLING PGM - IDAHO - POS	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	102580	COMMERCIAL FINANSWER EXPR - IDAHO - POST	IDU	1	0	0	0	0	0	0	1	0	0	0	0
182393	102581	INDUSTRIAL FINANSWER EXPR - IDAHO - POST	IDU	0	0	0	0	0	0	0	0	0	0	0	0
182393	102582	IRRIGATION EFFICIENCY PRGRM - IDAHO - PO	IDU	10	0	0	0	0	0	0	10	0	0	0	0
		TOTAL ACCOUNT 182393		**5,090**	**0**	**0**	**0**	**0**	**0**	**0**	**5,090**	**0**	**0**	**0**	**0**
182394	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	(0)	0	0	0	0	0	(0)	0	0	0	0	0
182394	102146	UT CARRYING CHARGE - 2001/2002	OTHER	2,888	0	0	0	0	0	0	0	0	0	2,888	0
182394	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(41)	0	0	0	0	0	0	0	0	0	(41)	0
182394	70000	DSR CARRY CHG ID-U	IDU	1,185	0	0	0	0	0	0	1,185	0	0	0	0
182394	84194	ENERGY FINANSWER94	UT	(2)	0	0	0	0	0	(2)	0	0	0	0	0
182394	84195	ENERGY FINANSWER95	UT	5	0	0	0	0	0	5	0	0	0	0	0
182394	84196	ENERGY FINANSWER96	UT	10	0	0	0	0	0	10	0	0	0	0	0
182394	84394	IND FINANSWER 94	UT	2	0	0	0	0	0	2	0	0	0	0	0
182394	84395	IND FINANSWER 95	UT	4	0	0	0	0	0	4	0	0	0	0	0
182394	84396	IND FINANSWER 96	UT	(6)	0	0	0	0	0	(6)	0	0	0	0	0
182394	84994	FINANSWER 12000 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	85494	COMM RETRO 94	UT	(1)	0	0	0	0	0	(1)	0	0	0	0	0
182394	87194	ECONS 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	87195	ECONS 95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	87196	ECONS 96	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	87295	RFP EUA ONSITE 95	UT	1	0	0	0	0	0	1	0	0	0	0	0
182394	87296	RFP EUA ONSITE 96	UT	2	0	0	0	0	0	2	0	0	0	0	0
182394	87594	MAJOR ACCOUNTS 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	87595	MAJOR ACCOUNTS 95	UT	(0)	0	0	0	0	0	(0)	0	0	0	0	0
182394	87596	MAJOR ACCOUNTS 96	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	87695	REFRIGERATION 95	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	88294	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0	0	0	0	0
182394	88596	MARKET TRANS 96	UT	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 182394		**4,047**	**0**	**0**	**0**	**0**	**0**	**15**	**1,185**	**0**	**0**	**2,847**	**0**
182395	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	(888)	0	0	0	0	0	0	0	0	0	(888)	0
		TOTAL ACCOUNT 182395		**(888)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(888)**	**0**
182396	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	66	0	0	0	0	0	66	0	0	0	0	0
182396	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	0	0	0	0	0	0	0	0	0	0	0	0
182396	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	1	0	0	0	0	0	1	0	0	0	0	0
182396	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	3	0	0	0	0	0	3	0	0	0	0	0
182396	81094	NET LOST REVN COMM	UT	25	0	0	0	0	0	25	0	0	0	0	0
182396	81095	NET LOST REVN COMM	UT	110	0	0	0	0	0	110	0	0	0	0	0
182396	82094	NET LOST REVN ECONS	UT	0	0	0	0	0	0	0	0	0	0	0	0

REGULATORY ASSETS

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
182396	82095	NET LOST REVN ECONS	UT	0	0	0	0	0	0	0	0	0	0	0	0
182396	83097	NET LOST REVN LOW	UT	1	0	0	0	0	0	1	0	0	0	0	0
182396	84095	NET LOST REVN SERP	UT	0	0	0	0	0	0	0	0	0	0	0	0
182396	84096	NET LOST REVN SERP	UT	2	0	0	0	0	0	2	0	0	0	0	0
182396	84097	NET LOST REVN SERP	UT	1	0	0	0	0	0	1	0	0	0	0	0
182396	85094	NET LOST REVN 12000	UT	1	0	0	0	0	0	1	0	0	0	0	0
182396	85095	NET LOST REVN 12000	UT	6	0	0	0	0	0	6	0	0	0	0	0
182396	85096	NET LOST REVN 12000	UT	3	0	0	0	0	0	3	0	0	0	0	0
182396	86094	NET LOST REVN SCHD 5	UT	0	0	0	0	0	0	0	0	0	0	0	0
182396	87094	NET LOST REVN MAJOR	UT	0	0	0	0	0	0	0	0	0	0	0	0
182396	87095	NET LOST REVN MAJOR	UT	5	0	0	0	0	0	5	0	0	0	0	0
182396	87096	NET LOST REVN MAJOR	UT	63	0	0	0	0	0	63	0	0	0	0	0
182396	87097	NET LOST REVN MAJOR	UT	38	0	0	0	0	0	38	0	0	0	0	0
182396	88095	NET LOST REVN COMM	UT	30	0	0	0	0	0	30	0	0	0	0	0
182396	88096	NET LOST REVN COMM	UT	134	0	0	0	0	0	134	0	0	0	0	0
182396	88097	NET LOST REVN COMM	UT	21	0	0	0	0	0	21	0	0	0	0	0
182396	89094	NET LOST REVN IND	UT	2	0	0	0	0	0	2	0	0	0	0	0
182396	89095	NET LOST REVN IND	UT	11	0	0	0	0	0	11	0	0	0	0	0
182396	89096	NET LOST REVN IND	UT	17	0	0	0	0	0	17	0	0	0	0	0
182396	89097	NET LOST REVN IND	UT	4	0	0	0	0	0	4	0	0	0	0	0
182396	91096	NET LOST EF RETRO	UT	38	0	0	0	0	0	38	0	0	0	0	0
182396	91097	NET LOST EF RETRO	UT	20	0	0	0	0	0	20	0	0	0	0	0
182396	92096	NET LOST CES WAY	UT	23	0	0	0	0	0	23	0	0	0	0	0
182396	92097	NET LOST CES WAY	UT	14	0	0	0	0	0	14	0	0	0	0	0
182396	93096	NET LOST EF CUSTOM	UT	62	0	0	0	0	0	62	0	0	0	0	0
182396	93097	NET LOST EF CUSTOM	UT	64	0	0	0	0	0	64	0	0	0	0	0
182396	94096	NET LOST EF PRESCRIPT	UT	2	0	0	0	0	0	2	0	0	0	0	0
182396	94097	NET LOST EF PRESCRIPT	UT	3	0	0	0	0	0	3	0	0	0	0	0
182396	95096	NET LOST EF COMMERCIAL	UT	3	0	0	0	0	0	3	0	0	0	0	0
182396	95097	NET LOST EF COMMERCIAL	UT	39	0	0	0	0	0	39	0	0	0	0	0
		TOTAL ACCOUNT 182396		**814**	**0**	**0**	**0**	**0**	**0**	**814**	**0**	**0**	**0**	**0**	**0**
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	2,115	0	0	0	0	0	0	0	0	0	2,115	0
		TOTAL ACCOUNT 1823999		**2,115**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,115**	**0**
	Total 182W	**Total Weatherization**		**15,312**	**4**	**0**	**0**	**0**	**361**	**2,468**	**6,317**	**35**	**0**	**6,127**	**0**
182399	186099	REGULATORY ASSET - OREGON BALANCE CONSOL	OTHER	2,534	0	0	0	0	0	0	0	0	0	2,534	0
		TOTAL ACCOUNT 182399		**2,534**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,534**	**0**
	TOTAL REGULATORY ASSETS			**25,450**	**186**	**(3,672)**	**1,206**	**0**	**(957)**	**3,731**	**5,624**	**(173)**	**(31)**	**19,536**	**0**

B17. DEPRECIATION RESERVE

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3102	LAND RIGHTS	SG	(16,147)	(313)	(4,492)	(1,395)	-	(2,140)	(6,404)	(1,041)	(300)	(63)	-	-
		TOTAL ACCOUNT 3102		**(16,147)**	**(313)**	**(4,492)**	**(1,395)**	**-**	**(2,140)**	**(6,404)**	**(1,041)**	**(300)**	**(63)**	**-**	**-**
108	3103	WATER RIGHTS	SG	(15,156)	(294)	(4,216)	(1,309)	-	(2,008)	(6,011)	(977)	(281)	(60)	-	-
		TOTAL ACCOUNT 3103		**(15,156)**	**(294)**	**(4,216)**	**(1,309)**	**-**	**(2,008)**	**(6,011)**	**(977)**	**(281)**	**(60)**	**-**	**-**
108	311	STRUCTURES AND IMPROVEMENTS	SG	(396,298)	(7,688)	(110,236)	(34,228)	-	(52,515)	(157,170)	(25,547)	(7,355)	(1,557)	-	-
108	311	STRUCTURES AND IMPROVEMENTS	SSGCH	(24,979)	(490)	(7,161)	(2,196)	-	(3,251)	(9,802)	(1,514)	(474)	(91)	-	-
		TOTAL ACCOUNT 311		**(421,276)**	**(8,179)**	**(117,397)**	**(36,424)**	**-**	**(55,766)**	**(166,972)**	**(27,060)**	**(7,829)**	**(1,649)**	**-**	**-**
108	312	BOILER PLANT EQUIPMENT	SG	(1,159,913)	(22,503)	(322,647)	(100,181)	-	(153,706)	(460,017)	(74,772)	(21,528)	(4,558)	-	-
108	312	BOILER PLANT EQUIPMENT	SSGCH	(121,552)	(2,386)	(34,848)	(10,685)	-	(15,818)	(47,698)	(7,365)	(2,306)	(445)	-	-
		TOTAL ACCOUNT 312		**(1,281,464)**	**(24,889)**	**(357,495)**	**(110,866)**	**-**	**(169,524)**	**(507,715)**	**(82,138)**	**(23,835)**	**(5,003)**	**-**	**-**
108	314	TURBOGENERATOR UNITS	SG	(306,346)	(5,943)	(85,215)	(26,459)	-	(40,595)	(121,496)	(19,748)	(5,686)	(1,204)	-	-
108	314	TURBOGENERATOR UNITS	SSGCH	(27,888)	(547)	(7,996)	(2,451)	-	(3,629)	(10,944)	(1,690)	(529)	(102)	-	-
		TOTAL ACCOUNT 314		**(334,234)**	**(6,491)**	**(93,210)**	**(28,910)**	**-**	**(44,225)**	**(132,439)**	**(21,438)**	**(6,215)**	**(1,306)**	**-**	**-**
108	315	ACCESSORY ELECTRIC EQUIPMENT	SG	(153,703)	(2,982)	(42,755)	(13,275)	-	(20,368)	(60,958)	(9,908)	(2,853)	(604)	-	-
108	315	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	(26,121)	(513)	(7,489)	(2,296)	-	(3,399)	(10,250)	(1,583)	(496)	(96)	-	-
		TOTAL ACCOUNT 315		**(179,824)**	**(3,495)**	**(50,244)**	**(15,571)**	**-**	**(23,767)**	**(71,208)**	**(11,491)**	**(3,348)**	**(700)**	**-**	**-**
108	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(11,385)	(221)	(3,167)	(983)	-	(1,509)	(4,515)	(734)	(211)	(45)	-	-
108	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	(1,725)	(34)	(495)	(152)	-	(225)	(677)	(105)	(33)	(6)	-	-
		TOTAL ACCOUNT 316		**(13,110)**	**(255)**	**(3,662)**	**(1,135)**	**-**	**(1,733)**	**(5,192)**	**(838)**	**(244)**	**(51)**	**-**	**-**
		Total Depreciation Reserve - Steam		**(2,261,213)**	**(43,915)**	**(630,716)**	**(195,610)**	**-**	**(299,163)**	**(895,942)**	**(144,984)**	**(42,052)**	**(8,831)**	**-**	**-**
108	3302	LAND RIGHTS	SG-P	(3,803)	(74)	(1,058)	(328)	-	(504)	(1,508)	(245)	(71)	(15)	-	-
108	3302	LAND RIGHTS	SG-U	(10)	(0)	(3)	(1)	-	(1)	(4)	(1)	(0)	(0)	-	-
		TOTAL ACCOUNT 3302		**(3,813)**	**(74)**	**(1,061)**	**(329)**	**-**	**(505)**	**(1,512)**	**(246)**	**(71)**	**(15)**	**-**	**-**
108	3303	WATER RIGHTS	SG-U	(18)	(0)	(5)	(2)	-	(2)	(7)	(1)	(0)	(0)	-	-
		TOTAL ACCOUNT 3303		**(18)**	**(0)**	**(5)**	**(2)**	**-**	**(2)**	**(7)**	**(1)**	**(0)**	**(0)**	**-**	**-**
108	3304	FLOOD RIGHTS	SG-P	(148)	(3)	(41)	(13)	-	(20)	(59)	(10)	(3)	(1)	-	-
108	3304	FLOOD RIGHTS	SG-U	(18)	(0)	(5)	(2)	-	(2)	(7)	(1)	(0)	(0)	-	-
		TOTAL ACCOUNT 3304		**(166)**	**(3)**	**(46)**	**(14)**	**-**	**(22)**	**(66)**	**(11)**	**(3)**	**(1)**	**-**	**-**
108	33051	LAND RIGHTS - FISH/WILDLIFE	SG-P	(197)	(4)	(55)	(17)	-	(26)	(78)	(13)	(4)	(1)	-	-
		TOTAL ACCOUNT 33051		**(197)**	**(4)**	**(55)**	**(17)**	**-**	**(26)**	**(78)**	**(13)**	**(4)**	**(1)**	**-**	**-**
108	331	STRUCTURES AND IMPROVE	SG-P	(25,884)	(502)	(7,200)	(2,236)	-	(3,430)	(10,266)	(1,669)	(480)	(102)	-	-
108	331	STRUCTURES AND IMPROVE	SG-U	(4,976)	(97)	(1,384)	(430)	-	(659)	(1,973)	(321)	(92)	(20)	-	-
		TOTAL ACCOUNT 331		**(30,860)**	**(599)**	**(8,584)**	**(2,665)**	**-**	**(4,089)**	**(12,239)**	**(1,989)**	**(573)**	**(121)**	**-**	**-**
108	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(113,311)	(2,198)	(31,519)	(9,787)	-	(15,015)	(44,939)	(7,304)	(2,103)	(445)	-	-
108	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(25,041)	(486)	(6,966)	(2,163)	-	(3,318)	(9,931)	(1,614)	(465)	(98)	-	-
		TOTAL ACCOUNT 332		**(138,352)**	**(2,684)**	**(38,485)**	**(11,949)**	**-**	**(18,334)**	**(54,870)**	**(8,919)**	**(2,568)**	**(544)**	**-**	**-**
108	333	"WATER WHEELS, TURB & GENERATORS"	SG-P	(27,400)	(532)	(7,622)	(2,366)	-	(3,631)	(10,867)	(1,766)	(509)	(108)	-	-
108	333	"WATER WHEELS, TURB & GENERATORS"	SG-U	(7,367)	(143)	(2,049)	(636)	-	(976)	(2,922)	(475)	(137)	(29)	-	-
		TOTAL ACCOUNT 333		**(34,766)**	**(674)**	**(9,671)**	**(3,003)**	**-**	**(4,607)**	**(13,788)**	**(2,241)**	**(645)**	**(137)**	**-**	**-**
108	334	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(8,946)	(174)	(2,489)	(773)	-	(1,186)	(3,548)	(577)	(166)	(35)	-	-
108	334	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(3,471)	(67)	(966)	(300)	-	(460)	(1,377)	(224)	(64)	(14)	-	-
		TOTAL ACCOUNT 334		**(12,417)**	**(241)**	**(3,454)**	**(1,072)**	**-**	**(1,645)**	**(4,925)**	**(800)**	**(230)**	**(49)**	**-**	**-**
108	335	MISC POWER PLANT EQUIP	SG-P	(1,186)	(23)	(330)	(102)	-	(157)	(470)	(76)	(22)	(5)	-	-
108	335	MISC POWER PLANT EQUIP	SG-U	(165)	(3)	(46)	(14)	-	(22)	(66)	(11)	(3)	(1)	-	-
		TOTAL ACCOUNT 335		**(1,351)**	**(26)**	**(376)**	**(117)**	**-**	**(179)**	**(536)**	**(87)**	**(25)**	**(5)**	**-**	**-**

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	336	"ROADS, RAILROADS & BRIDGES"	SG-P	(4,120)	(80)	(1,146)	(356)	-	(546)	(1,634)	(266)	(76)	(16)	-	-
108	336	"ROADS, RAILROADS & BRIDGES"	SG-U	(535)	(10)	(149)	(46)	-	(71)	(212)	(34)	(10)	(2)	-	-
		TOTAL ACCOUNT 336		**(4,655)**	**(90)**	**(1,295)**	**(402)**	**-**	**(617)**	**(1,846)**	**(300)**	**(86)**	**(18)**	**-**	**-**
		Total Depreciation Reserve - Hydro		**(226,595)**	**(4,396)**	**(63,031)**	**(19,571)**	**-**	**(30,027)**	**(89,867)**	**(14,607)**	**(4,206)**	**(890)**	**-**	**-**
108	3402	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
		TOTAL ACCOUNT 3402		**(0)**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**-**	**-**
108	341	STRUCTURES & IMPROVEMENTS	SG	(3,013)	(58)	(838)	(260)	-	(399)	(1,195)	(194)	(56)	(12)	-	-
108	341	STRUCTURES & IMPROVEMENTS	SSGCT	(469)	(9)	(127)	(40)	-	(63)	(188)	(32)	(8)	(2)	-	-
		TOTAL ACCOUNT 341		**(3,482)**	**(68)**	**(965)**	**(300)**	**-**	**(462)**	**(1,383)**	**(226)**	**(64)**	**(14)**	**-**	**-**
108	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(209)	(4)	(58)	(18)	-	(28)	(83)	(13)	(4)	(1)	-	-
108	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	(288)	(6)	(78)	(25)	-	(38)	(116)	(20)	(5)	(1)	-	-
		TOTAL ACCOUNT 342		**(497)**	**(10)**	**(136)**	**(43)**	**-**	**(66)**	**(199)**	**(33)**	**(9)**	**(2)**	**-**	**-**
108	343	PRIME MOVERS	SG	(33,134)	(643)	(9,217)	(2,862)	-	(4,391)	(13,141)	(2,136)	(615)	(130)	-	-
108	343	PRIME MOVERS	SSGCT	(6,183)	(121)	(1,671)	(528)	-	(825)	(2,481)	(421)	(112)	(26)	-	-
		TOTAL ACCOUNT 343		**(39,317)**	**(763)**	**(10,888)**	**(3,389)**	**-**	**(5,216)**	**(15,621)**	**(2,557)**	**(727)**	**(156)**	**-**	**-**
108	344	GENERATORS	SG	(10,614)	(206)	(2,952)	(917)	-	(1,406)	(4,209)	(684)	(197)	(42)	-	-
108	344	GENERATORS	SSGCT	(2,011)	(39)	(543)	(172)	-	(268)	(807)	(137)	(36)	(8)	-	-
		TOTAL ACCOUNT 344		**(12,625)**	**(245)**	**(3,496)**	**(1,088)**	**-**	**(1,675)**	**(5,016)**	**(821)**	**(233)**	**(50)**	**-**	**-**
108	345	ACCESSORY ELECTRIC EQUIPMENT	SG	(2,974)	(58)	(827)	(257)	-	(394)	(1,179)	(192)	(55)	(12)	-	-
108	345	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	(586)	(11)	(158)	(50)	-	(78)	(235)	(40)	(11)	(2)	-	-
		TOTAL ACCOUNT 345		**(3,560)**	**(69)**	**(986)**	**(307)**	**-**	**(472)**	**(1,415)**	**(232)**	**(66)**	**(14)**	**-**	**-**
108	346	MISCELLANEOUS PWR PLANT EQUIP	SG	(134)	(3)	(37)	(12)	-	(18)	(53)	(9)	(2)	(1)	-	-
		TOTAL ACCOUNT 346		**(134)**	**(3)**	**(37)**	**(12)**	**-**	**(18)**	**(53)**	**(9)**	**(2)**	**(1)**	**-**	**-**
		Total Depreciation Reserve - Other Plant		**(59,615)**	**(1,157)**	**(16,507)**	**(5,139)**	**-**	**(7,908)**	**(23,687)**	**(3,877)**	**(1,102)**	**(237)**	**-**	**-**
108	3502	LAND RIGHTS	SG	(18,842)	(366)	(5,241)	(1,627)	-	(2,497)	(7,473)	(1,215)	(350)	(74)	-	-
		TOTAL ACCOUNT 3502		**(18,842)**	**(366)**	**(5,241)**	**(1,627)**	**-**	**(2,497)**	**(7,473)**	**(1,215)**	**(350)**	**(74)**	**-**	**-**
108	352	STRUCTURES & IMPROVEMENTS	SG	(21,736)	(422)	(6,046)	(1,877)	-	(2,880)	(8,620)	(1,401)	(403)	(85)	-	-
		TOTAL ACCOUNT 352		**(21,736)**	**(422)**	**(6,046)**	**(1,877)**	**-**	**(2,880)**	**(8,620)**	**(1,401)**	**(403)**	**(85)**	**-**	**-**
108	353	STATION EQUIPMENT	SG	(319,947)	(6,207)	(88,998)	(27,634)	-	(42,398)	(126,890)	(20,625)	(5,938)	(1,257)	-	-
		TOTAL ACCOUNT 353		**(319,947)**	**(6,207)**	**(88,998)**	**(27,634)**	**-**	**(42,398)**	**(126,890)**	**(20,625)**	**(5,938)**	**(1,257)**	**-**	**-**
108	3534	"STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(25,171)	(488)	(7,002)	(2,174)	-	(3,335)	(9,983)	(1,623)	(467)	(99)	-	-
		TOTAL ACCOUNT 3534		**(25,171)**	**(488)**	**(7,002)**	**(2,174)**	**-**	**(3,335)**	**(9,983)**	**(1,623)**	**(467)**	**(99)**	**-**	**-**
108	354	TOWERS AND FIXTURES	SG	(153,523)	(2,978)	(42,705)	(13,260)	-	(20,344)	(60,887)	(9,897)	(2,849)	(603)	-	-
		TOTAL ACCOUNT 354		**(153,523)**	**(2,978)**	**(42,705)**	**(13,260)**	**-**	**(20,344)**	**(60,887)**	**(9,897)**	**(2,849)**	**(603)**	**-**	**-**
108	355	POLES AND FIXTURES	SG	(165,963)	(3,220)	(46,165)	(14,334)	-	(21,993)	(65,820)	(10,699)	(3,080)	(652)	-	-
		TOTAL ACCOUNT 355		**(165,963)**	**(3,220)**	**(46,165)**	**(14,334)**	**-**	**(21,993)**	**(65,820)**	**(10,699)**	**(3,080)**	**(652)**	**-**	**-**
108	356	OVERHEAD CONDUCTORS & DEVICES	SG	(253,006)	(4,908)	(70,377)	(21,852)	-	(33,527)	(100,341)	(16,310)	(4,696)	(994)	-	-
		TOTAL ACCOUNT 356		**(253,006)**	**(4,908)**	**(70,377)**	**(21,852)**	**-**	**(33,527)**	**(100,341)**	**(16,310)**	**(4,696)**	**(994)**	**-**	**-**
108	357	UNDERGROUND CONDUIT	SG	(1,054)	(20)	(293)	(91)	-	(140)	(418)	(68)	(20)	(4)	-	-
		TOTAL ACCOUNT 357		**(1,054)**	**(20)**	**(293)**	**(91)**	**-**	**(140)**	**(418)**	**(68)**	**(20)**	**(4)**	**-**	**-**
108	358	UNDERGROUND CONDUCTORS & DEVICES	SG	(1,666)	(32)	(463)	(144)	-	(221)	(661)	(107)	(31)	(7)	-	-
		TOTAL ACCOUNT 358		**(1,666)**	**(32)**	**(463)**	**(144)**	**-**	**(221)**	**(661)**	**(107)**	**(31)**	**(7)**	**-**	**-**

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	359	ROADS AND TRAILS	SG	(3,946)	(77)	(1,098)	(341)	-	(523)	(1,565)	(254)	(73)	(16)	-	-
		TOTAL ACCOUNT 359		**(3,946)**	**(77)**	**(1,098)**	**(341)**	**-**	**(523)**	**(1,565)**	**(254)**	**(73)**	**(16)**	**-**	**-**
		Total Depreciation Reserve - Transmission		**(964,853)**	**(18,719)**	**(268,388)**	**(83,334)**	**-**	**(127,858)**	**(382,657)**	**(62,198)**	**(17,908)**	**(3,791)**	**-**	**-**
108	3602	LAND RIGHTS	CA	(402)	(402)	-	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	IDU	(187)	-	-	-	-	-	-	(187)	-	-	-	-
108	3602	LAND RIGHTS	OR	(1,493)	-	(1,493)	-	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	UT	(1,187)	-	-	-	-	-	(1,187)	-	-	-	-	-
108	3602	LAND RIGHTS	WA	(173)	-	-	(173)	-	-	-	-	-	-	-	-
108	3602	LAND RIGHTS	WYP	(1,081)	-	-	-	-	(1,081)	-	-	-	-	-	-
108	3602	LAND RIGHTS	WYU	(271)	-	-	-	-	-	-	-	(271)	-	-	-
		TOTAL ACCOUNT 3602		**(4,795)**	**(402)**	**(1,493)**	**(173)**	**-**	**(1,081)**	**(1,187)**	**(187)**	**(271)**	**-**	**-**	**-**
108	361	STRUCTURES & IMPROVEMENTS	CA	(532)	(532)	-	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	IDU	(508)	-	-	-	-	-	-	(508)	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	OR	(3,568)	-	(3,568)	-	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	UT	(6,175)	-	-	-	-	-	(6,175)	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	WA	(500)	-	-	(500)	-	-	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	WYP	(2,275)	-	-	-	-	(2,275)	-	-	-	-	-	-
108	361	STRUCTURES & IMPROVEMENTS	WYU	(91)	-	-	-	-	-	-	-	(91)	-	-	-
		TOTAL ACCOUNT 361		**(13,648)**	**(532)**	**(3,568)**	**(500)**	**-**	**(2,275)**	**(6,175)**	**(508)**	**(91)**	**-**	**-**	**-**
108	362	STATION EQUIPMENT	CA	(4,434)	(4,434)	-	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	IDU	(7,197)	-	-	-	-	-	-	(7,197)	-	-	-	-
108	362	STATION EQUIPMENT	OR	(37,771)	-	(37,771)	-	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	UT	(60,501)	-	-	-	-	-	(60,501)	-	-	-	-	-
108	362	STATION EQUIPMENT	WA	(15,798)	-	-	(15,798)	-	-	-	-	-	-	-	-
108	362	STATION EQUIPMENT	WYP	(27,531)	-	-	-	-	(27,531)	-	-	-	-	-	-
108	362	STATION EQUIPMENT	WYU	(1,642)	-	-	-	-	-	-	-	(1,642)	-	-	-
		TOTAL ACCOUNT 362		**(154,874)**	**(4,434)**	**(37,771)**	**(15,798)**	**-**	**(27,531)**	**(60,501)**	**(7,197)**	**(1,642)**	**-**	**-**	**-**
108	364	"POLES, TOWERS AND FIXTURES"	CA	(21,657)	(21,657)	-	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	IDU	(21,152)	-	-	-	-	-	-	(21,152)	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	OR	(156,661)	-	(156,661)	-	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	UT	(90,459)	-	-	-	-	-	(90,459)	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	WA	(48,721)	-	-	(48,721)	-	-	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	WYP	(40,261)	-	-	-	-	(40,261)	-	-	-	-	-	-
108	364	"POLES, TOWERS AND FIXTURES"	WYU	(5,954)	-	-	-	-	-	-	-	(5,954)	-	-	-
		TOTAL ACCOUNT 364		**(384,864)**	**(21,657)**	**(156,661)**	**(48,721)**	**-**	**(40,261)**	**(90,459)**	**(21,152)**	**(5,954)**	**-**	**-**	**-**
108	365	OVERHEAD CONDUCTORS & DEVICES	CA	(11,195)	(11,195)	-	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	IDU	(10,524)	-	-	-	-	-	-	(10,524)	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	OR	(98,600)	-	(98,600)	-	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	UT	(48,616)	-	-	-	-	-	(48,616)	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	WA	(19,015)	-	-	(19,015)	-	-	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	WYP	(29,927)	-	-	-	-	(29,927)	-	-	-	-	-	-
108	365	OVERHEAD CONDUCTORS & DEVICES	WYU	(2,385)	-	-	-	-	-	-	-	(2,385)	-	-	-
		TOTAL ACCOUNT 365		**(220,262)**	**(11,195)**	**(98,600)**	**(19,015)**	**-**	**(29,927)**	**(48,616)**	**(10,524)**	**(2,385)**	**-**	**-**	**-**
108	366	UNDERGROUND CONDUIT	CA	(2,796)	(2,796)	-	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	IDU	(3,023)	-	-	-	-	-	-	(3,023)	-	-	-	-
108	366	UNDERGROUND CONDUIT	OR	(32,682)	-	(32,682)	-	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	UT	(52,511)	-	-	-	-	-	(52,511)	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	WA	(3,370)	-	-	(3,370)	-	-	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	WYP	(3,802)	-	-	-	-	(3,802)	-	-	-	-	-	-
108	366	UNDERGROUND CONDUIT	WYU	(1,469)	-	-	-	-	-	-	-	(1,469)	-	-	-
		TOTAL ACCOUNT 366		**(99,653)**	**(2,796)**	**(32,682)**	**(3,370)**	**-**	**(3,802)**	**(52,511)**	**(3,023)**	**(1,469)**	**-**	**-**	**-**
108	367	UNDERGROUND CONDUCTORS & DEVICES	CA	(4,793)	(4,793)	-	-	-	-	-	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	367	UNDERGROUND CONDUCTORS & DEVICES	IDU	(9,951)	-	-	-	-	-	-	(9,951)	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	OR	(40,477)	-	(40,477)	-	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	UT	(129,122)	-	-	-	-	-	(129,122)	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	WA	(5,010)	-	-	(5,010)	-	-	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	WYP	(9,965)	-	-	-	-	(9,965)	-	-	-	-	-	-
108	367	UNDERGROUND CONDUCTORS & DEVICES	WYU	(7,864)	-	-	-	-	-	-	-	(7,864)	-	-	-
		TOTAL ACCOUNT 367		**(207,181)**	**(4,793)**	**(40,477)**	**(5,010)**	**-**	**(9,965)**	**(129,122)**	**(9,951)**	**(7,864)**	**-**	**-**	**-**
108	368	LINE TRANSFORMERS	CA	(22,906)	(22,906)	-	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	IDU	(25,801)	-	-	-	-	-	-	(25,801)	-	-	-	-
108	368	LINE TRANSFORMERS	OR	(122,889)	-	(122,889)	-	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	UT	(101,257)	-	-	-	-	-	(101,257)	-	-	-	-	-
108	368	LINE TRANSFORMERS	WA	(26,719)	-	-	(26,719)	-	-	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	WYP	(21,830)	-	-	-	-	(21,830)	-	-	-	-	-	-
108	368	LINE TRANSFORMERS	WYU	(4,173)	-	-	-	-	-	-	-	(4,173)	-	-	-
		TOTAL ACCOUNT 368		**(325,574)**	**(22,906)**	**(122,889)**	**(26,719)**	**-**	**(21,830)**	**(101,257)**	**(25,801)**	**(4,173)**	**-**	**-**	**-**
108	369	SERVICES	CA	(4,360)	(4,360)	-	-	-	-	-	-	-	-	-	-
108	369	SERVICES	IDU	(9,739)	-	-	-	-	-	-	(9,739)	-	-	-	-
108	369	SERVICES	OR	(44,294)	-	(44,294)	-	-	-	-	-	-	-	-	-
108	369	SERVICES	UT	(51,225)	-	-	-	-	-	(51,225)	-	-	-	-	-
108	369	SERVICES	WA	(10,287)	-	-	(10,287)	-	-	-	-	-	-	-	-
108	369	SERVICES	WYP	(7,597)	-	-	-	-	(7,597)	-	-	-	-	-	-
108	369	SERVICES	WYU	(1,345)	-	-	-	-	-	-	-	(1,345)	-	-	-
		TOTAL ACCOUNT 369		**(128,848)**	**(4,360)**	**(44,294)**	**(10,287)**	**-**	**(7,597)**	**(51,225)**	**(9,739)**	**(1,345)**	**-**	**-**	**-**
108	370	METERS	CA	(1,575)	(1,575)	-	-	-	-	-	-	-	-	-	-
108	370	METERS	IDU	(5,501)	-	-	-	-	-	-	(5,501)	-	-	-	-
108	370	METERS	OR	(27,069)	-	(27,069)	-	-	-	-	-	-	-	-	-
108	370	METERS	UT	(39,140)	-	-	-	-	-	(39,140)	-	-	-	-	-
108	370	METERS	WA	(6,418)	-	-	(6,418)	-	-	-	-	-	-	-	-
108	370	METERS	WYP	(5,473)	-	-	-	-	(5,473)	-	-	-	-	-	-
108	370	METERS	WYU	(1,385)	-	-	-	-	-	-	-	(1,385)	-	-	-
		TOTAL ACCOUNT 370		**(86,561)**	**(1,575)**	**(27,069)**	**(6,418)**	**-**	**(5,473)**	**(39,140)**	**(5,501)**	**(1,385)**	**-**	**-**	**-**
108	371	INSTALL ON CUSTOMERS PREMISES	CA	(89)	(89)	-	-	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	IDU	(135)	-	-	-	-	-	-	(135)	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	OR	(1,472)	-	(1,472)	-	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	UT	(3,295)	-	-	-	-	-	(3,295)	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	WA	(290)	-	-	(290)	-	-	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	WYP	(416)	-	-	-	-	(416)	-	-	-	-	-	-
108	371	INSTALL ON CUSTOMERS PREMISES	WYU	(64)	-	-	-	-	-	-	-	(64)	-	-	-
		TOTAL ACCOUNT 371		**(5,760)**	**(89)**	**(1,472)**	**(290)**	**-**	**(416)**	**(3,295)**	**(135)**	**(64)**	**-**	**-**	**-**
108	372	LEASED PROP ON CUST PREMISES	IDU	(5)	-	-	-	-	-	-	(5)	-	-	-	-
108	372	LEASED PROP ON CUST PREMISES	UT	(37)	-	-	-	-	-	(37)	-	-	-	-	-
		TOTAL ACCOUNT 372		**(42)**	**-**	**-**	**-**	**-**	**-**	**(37)**	**(5)**	**-**	**-**	**-**	**-**
108	373	STREET LIGHTING & SIGNAL SYSTEMS	CA	(444)	(444)	-	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(254)	-	-	-	-	-	-	(254)	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	OR	(6,300)	-	(6,300)	-	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	UT	(8,837)	-	-	-	-	-	(8,837)	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,522)	-	-	(1,522)	-	-	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(1,228)	-	-	-	-	(1,228)	-	-	-	-	-	-
108	373	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(480)	-	-	-	-	-	-	-	(480)	-	-	-
		TOTAL ACCOUNT 373		**(19,065)**	**(444)**	**(6,300)**	**(1,522)**	**-**	**(1,228)**	**(8,837)**	**(254)**	**(480)**	**-**	**-**	**-**
		Total Depreciation Reserve - Distribution		**(1,651,127)**	**(75,181)**	**(573,276)**	**(137,823)**	**-**	**(151,385)**	**(592,362)**	**(93,977)**	**(27,123)**	**-**	**-**	**-**
108	3892	LAND RIGHTS	IDU	(1)	-	-	-	-	-	-	(1)	-	-	-	-
108	3892	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3892	LAND RIGHTS	UT	(5)	-	-	-	-	-	(5)	-	-	-	-	-
108	3892	LAND RIGHTS	WYP	(1)	-	-	-	-	(1)	-	-	-	-	-	-
		TOTAL ACCOUNT 3892		**(6)**	**(0)**	**(0)**	**(0)**	**-**	**(1)**	**(5)**	**(1)**	**(0)**	**(0)**	**-**	**-**
108	390	STRUCTURES AND IMPROVEMENTS	CA	(511)	(511)	-	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	CN	(1,271)	(35)	(418)	(96)	-	(88)	(573)	(51)	(11)	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	IDU	(3,153)	-	-	-	-	-	-	(3,153)	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	OR	(3,785)	-	(3,785)	-	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	SG	(1,682)	(33)	(468)	(145)	-	(223)	(667)	(108)	(31)	(7)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	SO	(17,205)	(460)	(5,065)	(1,423)	-	(1,980)	(6,905)	(1,023)	(307)	(42)	-	-
108	390	STRUCTURES AND IMPROVEMENTS	UT	(9,963)	-	-	-	-	-	(9,963)	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	WA	(2,067)	-	-	(2,067)	-	-	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	WYP	(1,088)	-	-	-	-	(1,088)	-	-	-	-	-	-
108	390	STRUCTURES AND IMPROVEMENTS	WYU	(842)	-	-	-	-	-	-	-	(842)	-	-	-
		TOTAL ACCOUNT 390		**(41,567)**	**(1,039)**	**(9,736)**	**(3,731)**	**-**	**(3,379)**	**(18,108)**	**(4,335)**	**(1,191)**	**(49)**	**-**	**-**
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	CA	(19)	(19)	-	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	CN	(298)	(8)	(98)	(23)	-	(21)	(135)	(12)	(3)	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	IDU	(56)	-	-	-	-	-	-	(56)	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	OR	(418)	-	(418)	-	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	SG	(18)	(0)	(5)	(2)	-	(2)	(7)	(1)	(0)	(0)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	SO	(5,981)	(160)	(1,761)	(495)	-	(688)	(2,400)	(356)	(107)	(15)	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	UT	(282)	-	-	-	-	-	(282)	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	WA	(67)	-	-	(67)	-	-	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYP	(218)	-	-	-	-	(218)	-	-	-	-	-	-
108	3903	STRUCTURES & IMPROVEMENTS - PANELS	WYU	(3)	-	-	-	-	-	-	-	(3)	-	-	-
		TOTAL ACCOUNT 3903		**(7,360)**	**(188)**	**(2,282)**	**(586)**	**-**	**(929)**	**(2,824)**	**(425)**	**(112)**	**(15)**	**-**	**-**
108	391	OFFICE FURNITURE	CA	(111)	(111)	-	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	CN	(640)	(17)	(210)	(48)	-	(44)	(288)	(26)	(6)	-	-	-
108	391	OFFICE FURNITURE	IDU	(130)	-	-	-	-	-	-	(130)	-	-	-	-
108	391	OFFICE FURNITURE	OR	(1,497)	-	(1,497)	-	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	SE	(10)	(0)	(3)	(1)	-	(1)	(4)	(1)	(0)	(0)	-	-
108	391	OFFICE FURNITURE	SG	(1,848)	(36)	(514)	(160)	-	(245)	(733)	(119)	(34)	(7)	-	-
108	391	OFFICE FURNITURE	SO	(11,975)	(320)	(3,526)	(990)	-	(1,378)	(4,806)	(712)	(214)	(29)	-	-
108	391	OFFICE FURNITURE	SSGCH	(34)	(1)	(10)	(3)	-	(4)	(13)	(2)	(1)	(0)	-	-
108	391	OFFICE FURNITURE	UT	(735)	-	-	-	-	-	(735)	-	-	-	-	-
108	391	OFFICE FURNITURE	WA	(353)	-	-	(353)	-	-	-	-	-	-	-	-
108	391	OFFICE FURNITURE	WYP	(779)	-	-	-	-	(779)	-	-	-	-	-	-
108	391	OFFICE FURNITURE	WYU	(57)	-	-	-	-	-	-	-	(57)	-	-	-
		TOTAL ACCOUNT 391		**(18,169)**	**(485)**	**(5,759)**	**(1,555)**	**-**	**(2,453)**	**(6,579)**	**(989)**	**(312)**	**(37)**	**-**	**-**
108	3911	COMPUTER EQUIPMENT - MAINFRAME	SO	(1,320)	(35)	(389)	(109)	-	(152)	(530)	(78)	(24)	(3)	-	-
		TOTAL ACCOUNT 3911		**(1,320)**	**(35)**	**(389)**	**(109)**	**-**	**(152)**	**(530)**	**(78)**	**(24)**	**(3)**	**-**	**-**
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(99)	(99)	-	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,390)	(38)	(457)	(105)	-	(96)	(627)	(56)	(12)	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(337)	-	-	-	-	-	-	(337)	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(1,444)	-	(1,444)	-	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(89)	(2)	(24)	(8)	-	(13)	(35)	(6)	(2)	(0)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(2,673)	(52)	(744)	(231)	-	(354)	(1,060)	(172)	(50)	(11)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(29,479)	(788)	(8,679)	(2,437)	-	(3,393)	(11,830)	(1,752)	(526)	(73)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	(161)	(3)	(46)	(14)	-	(21)	(63)	(10)	(3)	(1)	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(1,594)	-	-	-	-	-	(1,594)	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(331)	-	-	(331)	-	-	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(730)	-	-	-	-	(730)	-	-	-	-	-	-
108	3912	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(103)	-	-	-	-	-	-	-	(103)	-	-	-
		TOTAL ACCOUNT 3912		**(38,431)**	**(982)**	**(11,393)**	**(3,126)**	**-**	**(4,607)**	**(15,209)**	**(2,333)**	**(696)**	**(84)**	**-**	**-**
108	3913	OFFICE EQUIPMENT	CA	(12)	(12)	-	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	CN	(40)	(1)	(13)	(3)	-	(3)	(18)	(2)	(0)	-	-	-

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3913	OFFICE EQUIPMENT	IDU	(7)	-	-	-	-	-	-	(7)	-	-	-	-
108	3913	OFFICE EQUIPMENT	OR	(167)	-	(167)	-	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	SE	(2)	(0)	(0)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	3913	OFFICE EQUIPMENT	SG	(234)	(5)	(65)	(20)	-	(31)	(93)	(15)	(4)	(1)	-	-
108	3913	OFFICE EQUIPMENT	SO	(1,052)	(28)	(310)	(87)	-	(121)	(422)	(63)	(19)	(3)	-	-
108	3913	OFFICE EQUIPMENT	SSGCT	(1)	(0)	(0)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	3913	OFFICE EQUIPMENT	UT	(255)	-	-	-	-	-	(255)	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	WA	(62)	-	-	(62)	-	-	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	WYP	(50)	-	-	-	-	(50)	-	-	-	-	-	-
108	3913	OFFICE EQUIPMENT	WYU	(14)	-	-	-	-	-	-	-	(14)	-	-	-
		TOTAL ACCOUNT 3913		**(1,896)**	**(46)**	**(556)**	**(172)**	**-**	**(205)**	**(789)**	**(86)**	**(38)**	**(4)**	**-**	**-**
108	39201	1/4 TON MINI-PICKUPS AND VANS	CA	(7)	(7)	-	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	IDU	(6)	-	-	-	-	-	-	(6)	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	OR	(47)	-	(47)	-	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	SG	(83)	(2)	(23)	(7)	-	(11)	(33)	(5)	(2)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	SO	(15)	(0)	(4)	(1)	-	(2)	(6)	(1)	(0)	(0)	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	UT	(21)	-	-	-	-	-	(21)	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	WA	(7)	-	-	(7)	-	-	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	WYP	(28)	-	-	-	-	(28)	-	-	-	-	-	-
108	39201	1/4 TON MINI-PICKUPS AND VANS	WYU	(5)	-	-	-	-	-	-	-	(5)	-	-	-
		TOTAL ACCOUNT 39201		**(219)**	**(9)**	**(75)**	**(15)**	**-**	**(41)**	**(60)**	**(12)**	**(7)**	**(0)**	**-**	**-**
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	CA	(29)	(29)	-	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	IDU	(117)	-	-	-	-	-	-	(117)	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	OR	(328)	-	(328)	-	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SG	(277)	(5)	(77)	(24)	-	(37)	(110)	(18)	(5)	(1)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SO	(296)	(8)	(87)	(24)	-	(34)	(119)	(18)	(5)	(1)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SSGCH	(35)	(1)	(10)	(3)	-	(5)	(14)	(2)	(1)	(0)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	SSGCT	(7)	(0)	(2)	(1)	-	(1)	(3)	(1)	(0)	(0)	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	UT	(711)	-	-	-	-	-	(711)	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WA	(132)	-	-	(132)	-	-	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WYP	(65)	-	-	-	-	(65)	-	-	-	-	-	-
108	39214	SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV)	WYU	(5)	-	-	-	-	-	-	-	(5)	-	-	-
		TOTAL ACCOUNT 39214		**(2,002)**	**(43)**	**(504)**	**(184)**	**-**	**(141)**	**(957)**	**(155)**	**(16)**	**(2)**	**-**	**-**
108	39220	ELECTRIC VEHICLES	CN	(5)	(0)	(2)	(0)	-	(0)	(2)	(0)	(0)	-	-	-
108	39220	ELECTRIC VEHICLES	IDU	(8)	-	-	-	-	-	-	(8)	-	-	-	-
108	39220	ELECTRIC VEHICLES	OR	(121)	-	(121)	-	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	SG	(29)	(1)	(8)	(2)	-	(4)	(11)	(2)	(1)	(0)	-	-
108	39220	ELECTRIC VEHICLES	SO	(213)	(6)	(63)	(18)	-	(25)	(86)	(13)	(4)	(1)	-	-
108	39220	ELECTRIC VEHICLES	SSGCH	(14)	(0)	(4)	(1)	-	(2)	(5)	(1)	(0)	(0)	-	-
108	39220	ELECTRIC VEHICLES	UT	(178)	-	-	-	-	-	(178)	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	WA	(13)	-	-	(13)	-	-	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	WYP	(24)	-	-	-	-	(24)	-	-	-	-	-	-
108	39220	ELECTRIC VEHICLES	WYU	(2)	-	-	-	-	-	-	-	(2)	-	-	-
		TOTAL ACCOUNT 39220		**(608)**	**(7)**	**(198)**	**(35)**	**-**	**(55)**	**(283)**	**(24)**	**(6)**	**(1)**	**-**	**-**
108	3924	TRANSPORTATION EQUIPMENT	CA	(103)	(103)	-	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	IDU	(375)	-	-	-	-	-	-	(375)	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	OR	(1,470)	-	(1,470)	-	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	SE	(140)	(2)	(37)	(12)	-	(20)	(55)	(9)	(3)	(1)	-	-
108	3924	TRANSPORTATION EQUIPMENT	SG	(2,181)	(42)	(607)	(188)	-	(289)	(865)	(141)	(40)	(9)	-	-
108	3924	TRANSPORTATION EQUIPMENT	SO	(802)	(21)	(236)	(66)	-	(92)	(322)	(48)	(14)	(2)	-	-
108	3924	TRANSPORTATION EQUIPMENT	SSGCH	(115)	(2)	(33)	(10)	-	(15)	(45)	(7)	(2)	(0)	-	-
108	3924	TRANSPORTATION EQUIPMENT	SSGCT	(5)	(0)	(1)	(0)	-	(1)	(2)	(0)	(0)	(0)	-	-
108	3924	TRANSPORTATION EQUIPMENT	UT	(3,299)	-	-	-	-	-	(3,299)	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	WA	(431)	-	-	(431)	-	-	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	WYP	(493)	-	-	-	-	(493)	-	-	-	-	-	-
108	3924	TRANSPORTATION EQUIPMENT	WYU	(94)	-	-	-	-	-	-	-	(94)	-	-	-
		TOTAL ACCOUNT 3924		**(9,508)**	**(171)**	**(2,385)**	**(708)**	**-**	**(910)**	**(4,588)**	**(580)**	**(154)**	**(11)**	**-**	**-**

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3925	TRANSPORTATION EQUIPMENT	CA	(137)	(137)	-	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	IDU	(617)	-	-	-	-	-	-	(617)	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	OR	(1,942)	-	(1,942)	-	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	SE	(130)	(2)	(35)	(11)	-	(19)	(51)	(9)	(3)	(0)	-	-
108	3925	TRANSPORTATION EQUIPMENT	SG	(1,366)	(26)	(380)	(118)	-	(181)	(542)	(88)	(25)	(5)	-	-
108	3925	TRANSPORTATION EQUIPMENT	SO	(865)	(23)	(255)	(72)	-	(100)	(347)	(51)	(15)	(2)	-	-
108	3925	TRANSPORTATION EQUIPMENT	SSGCH	(40)	(1)	(11)	(4)	-	(5)	(16)	(2)	(1)	(0)	-	-
108	3925	TRANSPORTATION EQUIPMENT	UT	(3,964)	-	-	-	-	-	(3,964)	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	WA	(563)	-	-	(563)	-	-	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	WYP	(581)	-	-	-	-	(581)	-	-	-	-	-	-
108	3925	TRANSPORTATION EQUIPMENT	WYU	(143)	-	-	-	-	-	-	-	(143)	-	-	-
		TOTAL ACCOUNT 3925		**(10,348)**	**(190)**	**(2,623)**	**(767)**	**-**	**(885)**	**(4,920)**	**(767)**	**(187)**	**(8)**	**-**	**-**
108	3926	TRANSPORTATION EQUIPMENT	OR	(70)	-	(70)	-	-	-	-	-	-	-	-	-
108	3926	TRANSPORTATION EQUIPMENT	SE	(3)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	3926	TRANSPORTATION EQUIPMENT	SG	(1,172)	(23)	(326)	(101)	-	(155)	(465)	(76)	(22)	(5)	-	-
108	3926	TRANSPORTATION EQUIPMENT	UT	(147)	-	-	-	-	-	(147)	-	-	-	-	-
		TOTAL ACCOUNT 3926		**(1,392)**	**(23)**	**(397)**	**(101)**	**-**	**(156)**	**(613)**	**(76)**	**(22)**	**(5)**	**-**	**-**
108	3928	BLC CAPITAL LEASED EQUIPMENT	OR	(135)	-	(135)	-	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	SE	(14)	(0)	(4)	(1)	-	(2)	(6)	(1)	(0)	(0)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	SG	(126)	(2)	(35)	(11)	-	(17)	(50)	(8)	(2)	(0)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	SO	(278)	(7)	(82)	(23)	-	(32)	(112)	(17)	(5)	(1)	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	UT	(474)	-	-	-	-	-	(474)	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	WA	(65)	-	-	(65)	-	-	-	-	-	-	-	-
108	3928	BLC CAPITAL LEASED EQUIPMENT	WYP	(17)	-	-	-	-	(17)	-	-	-	-	-	-
		TOTAL ACCOUNT 3928		**(1,109)**	**(10)**	**(256)**	**(100)**	**-**	**(68)**	**(641)**	**(26)**	**(8)**	**(1)**	**-**	**-**
108	3929	TRANSPORTATION EQUIPMENT	CA	(86)	(86)	-	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	IDU	(230)	-	-	-	-	-	-	(230)	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	OR	(459)	-	(459)	-	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	SE	(45)	(1)	(12)	(4)	-	(6)	(18)	(3)	(1)	(0)	-	-
108	3929	TRANSPORTATION EQUIPMENT	SG	(161)	(3)	(45)	(14)	-	(21)	(64)	(10)	(3)	(1)	-	-
108	3929	TRANSPORTATION EQUIPMENT	SO	(585)	(16)	(172)	(48)	-	(67)	(235)	(35)	(10)	(1)	-	-
108	3929	TRANSPORTATION EQUIPMENT	SSGCH	(27)	(1)	(8)	(2)	-	(3)	(11)	(2)	(1)	(0)	-	-
108	3929	TRANSPORTATION EQUIPMENT	SSGCT	(1)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
108	3929	TRANSPORTATION EQUIPMENT	UT	(1,611)	-	-	-	-	-	(1,611)	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	WA	(129)	-	-	(129)	-	-	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	WYP	(505)	-	-	-	-	(505)	-	-	-	-	-	-
108	3929	TRANSPORTATION EQUIPMENT	WYU	(194)	-	-	-	-	-	-	-	(194)	-	-	-
		TOTAL ACCOUNT 3929		**(4,031)**	**(106)**	**(695)**	**(197)**	**-**	**(604)**	**(1,938)**	**(280)**	**(209)**	**(2)**	**-**	**-**
108	393	STORES EQUIPMENT	CA	(86)	(86)	-	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	IDU	(276)	-	-	-	-	-	-	(276)	-	-	-	-
108	393	STORES EQUIPMENT	OR	(689)	-	(689)	-	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	SG	(1,462)	(28)	(407)	(126)	-	(194)	(580)	(94)	(27)	(6)	-	-
108	393	STORES EQUIPMENT	SO	(517)	(14)	(152)	(43)	-	(59)	(207)	(31)	(9)	(1)	-	-
108	393	STORES EQUIPMENT	SSGCT	(8)	(0)	(2)	(1)	-	(1)	(3)	(1)	(0)	(0)	-	-
108	393	STORES EQUIPMENT	UT	(1,645)	-	-	-	-	-	(1,645)	-	-	-	-	-
108	393	STORES EQUIPMENT	WA	(145)	-	-	(145)	-	-	-	-	-	-	-	-
108	393	STORES EQUIPMENT	WYP	(316)	-	-	-	-	(316)	-	-	-	-	-	-
108	393	STORES EQUIPMENT	WYU	(173)	-	-	-	-	-	-	-	(173)	-	-	-
		TOTAL ACCOUNT 393		**(5,315)**	**(128)**	**(1,250)**	**(315)**	**-**	**(571)**	**(2,435)**	**(401)**	**(209)**	**(7)**	**-**	**-**
108	394	"TLS, SHOP, GAR EQUIPMENT"	CA	(246)	(246)	-	-	-	-	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	IDU	(476)	-	-	-	-	-	-	(476)	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	OR	(3,053)	-	(3,053)	-	-	-	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	SE	(52)	(1)	(14)	(4)	-	(7)	(20)	(3)	(1)	(0)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	SG	(10,494)	(204)	(2,919)	(906)	-	(1,391)	(4,162)	(676)	(195)	(41)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,910)	(51)	(562)	(158)	-	(220)	(767)	(114)	(34)	(5)	-	-

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	394	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	(1,152)	(23)	(330)	(101)	-	(150)	(452)	(70)	(22)	(4)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	(2)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	UT	(4,284)	-	-	-	-	-	(4,284)	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	WA	(837)	-	-	(837)	-	-	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,156)	-	-	-	-	(1,156)	-	-	-	-	-	-
108	394	"TLS, SHOP, GAR EQUIPMENT"	WYU	(276)	-	-	-	-	-	-	-	(276)	-	-	-
		TOTAL ACCOUNT 394		**(23,937)**	**(524)**	**(6,879)**	**(2,007)**	**-**	**(2,924)**	**(9,686)**	**(1,339)**	**(528)**	**(50)**	**-**	**-**
108	395	LABORATORY EQUIPMENT	CA	(166)	(166)	-	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	IDU	(471)	-	-	-	-	-	-	(471)	-	-	-	-
108	395	LABORATORY EQUIPMENT	OR	(4,261)	-	(4,261)	-	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	SE	(30)	(1)	(8)	(3)	-	(4)	(12)	(2)	(1)	(0)	-	-
108	395	LABORATORY EQUIPMENT	SG	(2,627)	(51)	(731)	(227)	-	(348)	(1,042)	(169)	(49)	(10)	-	-
108	395	LABORATORY EQUIPMENT	SO	(3,148)	(84)	(927)	(260)	-	(362)	(1,263)	(187)	(56)	(8)	-	-
108	395	LABORATORY EQUIPMENT	SSGCH	(43)	(1)	(12)	(4)	-	(6)	(17)	(3)	(1)	(0)	-	-
108	395	LABORATORY EQUIPMENT	SSGCT	(7)	(0)	(2)	(1)	-	(1)	(3)	(0)	(0)	(0)	-	-
108	395	LABORATORY EQUIPMENT	UT	(5,089)	-	-	-	-	-	(5,089)	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	WA	(1,117)	-	-	(1,117)	-	-	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	WYP	(1,899)	-	-	-	-	(1,899)	-	-	-	-	-	-
108	395	LABORATORY EQUIPMENT	WYU	(589)	-	-	-	-	-	-	-	(589)	-	-	-
		TOTAL ACCOUNT 395		**(19,445)**	**(302)**	**(5,940)**	**(1,611)**	**-**	**(2,620)**	**(7,425)**	**(832)**	**(695)**	**(18)**	**-**	**-**
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(46)	-	(46)	-	-	-	-	-	-	-	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(664)	(13)	(185)	(57)	-	(88)	(263)	(43)	(12)	(3)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(27)	(1)	(8)	(2)	-	(3)	(11)	(2)	(0)	(0)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SSGCH	(73)	(1)	(21)	(6)	-	(10)	(29)	(4)	(1)	(0)	-	-
108	39603	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(157)	-	-	-	-	-	(157)	-	-	-	-	-
		TOTAL ACCOUNT 39603		**(967)**	**(15)**	**(259)**	**(66)**	**-**	**(101)**	**(460)**	**(49)**	**(14)**	**(3)**	**-**	**-**
108	39610	CRANES	IDU	0	-	-	-	-	-	-	-	-	-	-	-
108	39610	CRANES	SE	(23)	(0)	(6)	(2)	-	(3)	(9)	(2)	(0)	(0)	-	-
108	39610	CRANES	SG	(4,026)	(78)	(1,120)	(348)	-	(534)	(1,597)	(260)	(75)	(16)	-	-
108	39610	CRANES	SO	(973)	(26)	(286)	(80)	-	(112)	(390)	(58)	(17)	(2)	-	-
108	39610	CRANES	SSGCH	(189)	(4)	(54)	(17)	-	(25)	(74)	(11)	(4)	(1)	-	-
108	39610	CRANES	UT	(504)	-	-	-	-	-	(504)	-	-	-	-	-
108	39610	CRANES	WYP	(26)	-	-	-	-	(26)	-	-	-	-	-	-
		TOTAL ACCOUNT 39610		**(5,741)**	**(108)**	**(1,467)**	**(447)**	**-**	**(700)**	**(2,574)**	**(330)**	**(96)**	**(19)**	**-**	**-**
108	3962	TRANSPORTATION EQUIPMENT	CA	(623)	(623)	-	-	-	-	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	IDU	(467)	-	-	-	-	-	-	(467)	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	OR	(1,796)	-	(1,796)	-	-	-	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	SG	(41)	(1)	(11)	(4)	-	(5)	(16)	(3)	(1)	(0)	-	-
108	3962	TRANSPORTATION EQUIPMENT	SO	(793)	(21)	(233)	(66)	-	(91)	(318)	(47)	(14)	(2)	-	-
108	3962	TRANSPORTATION EQUIPMENT	UT	(2,596)	-	-	-	-	-	(2,596)	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	WA	(730)	-	-	(730)	-	-	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	WYP	(599)	-	-	-	-	(599)	-	-	-	-	-	-
108	3962	TRANSPORTATION EQUIPMENT	WYU	(116)	-	-	-	-	-	-	-	(116)	-	-	-
		TOTAL ACCOUNT 3962		**(7,759)**	**(645)**	**(2,041)**	**(799)**	**-**	**(695)**	**(2,930)**	**(516)**	**(131)**	**(2)**	**-**	**-**
108	3963	TRANSPORTATION EQUIPMENT	CA	(286)	(286)	-	-	-	-	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	IDU	(506)	-	-	-	-	-	-	(506)	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	OR	(1,378)	-	(1,378)	-	-	-	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	SG	(107)	(2)	(30)	(9)	-	(14)	(42)	(7)	(2)	(0)	-	-
108	3963	TRANSPORTATION EQUIPMENT	SO	(47)	(1)	(14)	(4)	-	(5)	(19)	(3)	(1)	(0)	-	-
108	3963	TRANSPORTATION EQUIPMENT	UT	(1,592)	-	-	-	-	-	(1,592)	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	WA	(659)	-	-	(659)	-	-	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	WYP	(461)	-	-	-	-	(461)	-	-	-	-	-	-
108	3963	TRANSPORTATION EQUIPMENT	WYU	(137)	-	-	-	-	-	-	-	(137)	-	-	-
		TOTAL ACCOUNT 3963		**(5,172)**	**(289)**	**(1,421)**	**(672)**	**-**	**(481)**	**(1,653)**	**(516)**	**(140)**	**(1)**	**-**	**-**
108	3964	TRANSPORTATION EQUIPMENT	CA	(174)	(174)	-	-	-	-	-	-	-	-	-	-

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
108	3964	TRANSPORTATION EQUIPMENT	IDU	(240)	-	-	-	-	-	-	(240)	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	OR	(308)	-	(308)	-	-	-	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	SE	(29)	(1)	(8)	(2)	-	(4)	(11)	(2)	(1)	(0)	-	-
108	3964	TRANSPORTATION EQUIPMENT	SG	(1,334)	(26)	(371)	(115)	-	(177)	(529)	(86)	(25)	(5)	-	-
108	3964	TRANSPORTATION EQUIPMENT	SO	(215)	(6)	(63)	(18)	-	(25)	(86)	(13)	(4)	(1)	-	-
108	3964	TRANSPORTATION EQUIPMENT	SSGCH	(169)	(3)	(49)	(15)	-	(22)	(66)	(10)	(3)	(1)	-	-
108	3964	TRANSPORTATION EQUIPMENT	UT	(822)	-	-	-	-	-	(822)	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	WA	(174)	-	-	(174)	-	-	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	WYP	(170)	-	-	-	-	(170)	-	-	-	-	-	-
108	3964	TRANSPORTATION EQUIPMENT	WYU	(122)	-	-	-	-	-	-	-	(122)	-	-	-
		TOTAL ACCOUNT 3964		**(3,757)**	**(209)**	**(799)**	**(324)**	**-**	**(398)**	**(1,515)**	**(351)**	**(155)**	**(6)**	**-**	**-**
108	3967	TRANSPORTATION EQUIPMENT	CA	(43)	(43)	-	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	IDU	(105)	-	-	-	-	-	-	(105)	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	OR	(164)	-	(164)	-	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	SG	(148)	(3)	(41)	(13)	-	(20)	(59)	(10)	(3)	(1)	-	-
108	3967	TRANSPORTATION EQUIPMENT	SO	(403)	(11)	(119)	(33)	-	(46)	(162)	(24)	(7)	(1)	-	-
108	3967	TRANSPORTATION EQUIPMENT	UT	(997)	-	-	-	-	-	(997)	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	WA	(91)	-	-	(91)	-	-	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	WYP	(52)	-	-	-	-	(52)	-	-	-	-	-	-
108	3967	TRANSPORTATION EQUIPMENT	WYU	(58)	-	-	-	-	-	-	-	(58)	-	-	-
		TOTAL ACCOUNT 3967		**(2,061)**	**(57)**	**(324)**	**(137)**	**-**	**(118)**	**(1,217)**	**(138)**	**(68)**	**(2)**	**-**	**-**
108	3968	TRANSPORTATION EQUIPMENT	CA	(257)	(257)	-	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	IDU	(345)	-	-	-	-	-	-	(345)	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	OR	(1,585)	-	(1,585)	-	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	SG	(36)	(1)	(10)	(3)	-	(5)	(14)	(2)	(1)	(0)	-	-
108	3968	TRANSPORTATION EQUIPMENT	SO	(540)	(14)	(159)	(45)	-	(62)	(217)	(32)	(10)	(1)	-	-
108	3968	TRANSPORTATION EQUIPMENT	SSGCH	(23)	(0)	(7)	(2)	-	(3)	(9)	(1)	(0)	(0)	-	-
108	3968	TRANSPORTATION EQUIPMENT	UT	(2,530)	-	-	-	-	-	(2,530)	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	WA	(663)	-	-	(663)	-	-	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	WYP	(520)	-	-	-	-	(520)	-	-	-	-	-	-
108	3968	TRANSPORTATION EQUIPMENT	WYU	(136)	-	-	-	-	-	-	-	(136)	-	-	-
		TOTAL ACCOUNT 3968		**(6,635)**	**(272)**	**(1,761)**	**(713)**	**-**	**(590)**	**(2,770)**	**(381)**	**(147)**	**(2)**	**-**	**-**
108	397	COMMUNICATION EQUIPMENT	CA	(1,009)	(1,009)	-	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	CN	(1,567)	(43)	(515)	(118)	-	(108)	(706)	(63)	(14)	-	-	-
108	397	COMMUNICATION EQUIPMENT	IDU	(3,056)	-	-	-	-	-	-	(3,056)	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	OR	(17,048)	-	(17,048)	-	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	SE	(8)	(0)	(2)	(1)	-	(1)	(3)	(1)	(0)	(0)	-	-
108	397	COMMUNICATION EQUIPMENT	SG	(28,821)	(559)	(8,017)	(2,489)	-	(3,819)	(11,430)	(1,858)	(535)	(113)	-	-
108	397	COMMUNICATION EQUIPMENT	SO	(14,528)	(388)	(4,277)	(1,201)	-	(1,672)	(5,830)	(864)	(259)	(36)	-	-
108	397	COMMUNICATION EQUIPMENT	SSGCH	(639)	(13)	(183)	(56)	-	(83)	(251)	(39)	(12)	(2)	-	-
108	397	COMMUNICATION EQUIPMENT	SSGCT	(2)	(0)	(0)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	397	COMMUNICATION EQUIPMENT	UT	(9,999)	-	-	-	-	-	(9,999)	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	WA	(3,707)	-	-	(3,707)	-	-	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	WYP	(6,527)	-	-	-	-	(6,527)	-	-	-	-	-	-
108	397	COMMUNICATION EQUIPMENT	WYU	(855)	-	-	-	-	-	-	-	(855)	-	-	-
		TOTAL ACCOUNT 397		**(87,767)**	**(2,012)**	**(30,043)**	**(7,573)**	**-**	**(12,212)**	**(28,221)**	**(5,879)**	**(1,675)**	**(151)**	**-**	**-**
108	3972	MOBILE RADIO EQUIPMENT	CA	(71)	(71)	-	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	IDU	(66)	-	-	-	-	-	-	(66)	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	OR	(2,028)	-	(2,028)	-	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	SG	(342)	(7)	(95)	(30)	-	(45)	(136)	(22)	(6)	(1)	-	-
108	3972	MOBILE RADIO EQUIPMENT	SO	(1,177)	(31)	(347)	(97)	-	(135)	(472)	(70)	(21)	(3)	-	-
108	3972	MOBILE RADIO EQUIPMENT	SSGCH	(10)	(0)	(3)	(1)	-	(1)	(4)	(1)	(0)	(0)	-	-
108	3972	MOBILE RADIO EQUIPMENT	SSGCT	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
108	3972	MOBILE RADIO EQUIPMENT	UT	(508)	-	-	-	-	-	(508)	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	WA	(515)	-	-	(515)	-	-	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	WYP	(696)	-	-	-	-	(696)	-	-	-	-	-	-
108	3972	MOBILE RADIO EQUIPMENT	WYU	(12)	-	-	-	-	-	-	-	(12)	-	-	-

DEPRECIATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
		TOTAL ACCOUNT 3972		**(5,426)**	**(109)**	**(2,472)**	**(643)**	**-**	**(878)**	**(1,120)**	**(159)**	**(40)**	**(4)**	**-**	**-**
108	398	MISCELLANEOUS EQUIPMENT	CA	(7)	(7)	-	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	CN	(56)	(2)	(18)	(4)	-	(4)	(25)	(2)	(0)	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	IDU	(19)	-	-	-	-	-	-	(19)	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	OR	(167)	-	(167)	-	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	-	(0)	(1)	(0)	(0)	(0)	-	-
108	398	MISCELLANEOUS EQUIPMENT	SG	(781)	(15)	(217)	(67)	-	(104)	(310)	(50)	(14)	(3)	-	-
108	398	MISCELLANEOUS EQUIPMENT	SO	(1,339)	(36)	(394)	(111)	-	(154)	(537)	(80)	(24)	(3)	-	-
108	398	MISCELLANEOUS EQUIPMENT	SSGCT	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	-	-
108	398	MISCELLANEOUS EQUIPMENT	UT	(198)	-	-	-	-	-	(198)	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	WA	(45)	-	-	(45)	-	-	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	WYP	(56)	-	-	-	-	(56)	-	-	-	-	-	-
108	398	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	-	-	-	-	-	(13)	-	-	-
		TOTAL ACCOUNT 398		**(2,684)**	**(59)**	**(798)**	**(228)**	**-**	**(318)**	**(1,071)**	**(152)**	**(52)**	**(6)**	**-**	**-**
		Total Deprciation Reserve - General Plant		**(314,633)**	**(8,065)**	**(92,699)**	**(26,921)**	**-**	**(37,191)**	**(121,122)**	**(21,210)**	**(6,931)**	**(494)**	**-**	**-**
108	399	MINING	SE	(168,298)	(3,004)	(44,946)	(14,423)	-	(23,992)	(66,585)	(11,252)	(3,485)	(611)	-	-
		TOTAL ACCOUNT 399		**(168,298)**	**(3,004)**	**(44,946)**	**(14,423)**	**-**	**(23,992)**	**(66,585)**	**(11,252)**	**(3,485)**	**(611)**	**-**	**-**
		GRAND TOTAL		**(5,646,334)**	**(154,437)**	**(1,689,564)**	**(482,822)**	**-**	**(677,524)**	**(2,172,222)**	**(352,106)**	**(102,806)**	**(14,854)**	**-**	**-**

B18. AMORTIZATION RESERVE

AMORTIZATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
111	301	ORGANIZATION	CA	(688)	(688)	0	0	0	0	0	0	0	0	0	0
111	301	ORGANIZATION	IDU	(1,574)	-	0	0	0	0	0	(1,574)	0	0	0	0
111	301	ORGANIZATION	OR	0	-	0	0	0	0	0	0	0	0	0	0
111	301	ORGANIZATION	UT	(9,860)	-	0	0	0	0	(9,860)	0	0	0	0	0
111	301	ORGANIZATION	WA	0	-	0	0	0	0	0	0	0	0	0	0
111	301	ORGANIZATION	WYP	(3,077)	-	0	0	0	(3,077)	0	0	0	0	0	0
111	301	ORGANIZATION	WYU	(1,308)	0	0	0	0	0	0	0	(1,308)	0	0	0
		TOTAL ACCOUNT 301		**(16,507)**	**(688)**	**0**	**0**	**0**	**(3,077)**	**(9,860)**	**(1,574)**	**(1,308)**	**0**	**0**	**0**
111	302	FRANCHISES AND CONSENTS	IDU	(650)	-	0	0	0	0	0	(650)	0	0	0	0
111	302	FRANCHISES AND CONSENTS	SG	(287)	(6)	(80)	(25)	0	(38)	(114)	(19)	(5)	(1)	0	0
111	302	FRANCHISES AND CONSENTS	SG-P	(10,718)	(208)	(2,981)	(926)	0	(1,420)	(4,251)	(691)	(199)	(42)	0	0
111	302	FRANCHISES AND CONSENTS	SG-U	(2,434)	(47)	(677)	(210)	0	(322)	(965)	(157)	(45)	(10)	0	0
		TOTAL ACCOUNT 302		**(14,089)**	**(261)**	**(3,738)**	**(1,161)**	**0**	**(1,781)**	**(5,330)**	**(1,516)**	**(249)**	**(53)**	**0**	**0**
111	303	MISCELLANEOUS INTANGIBLE PLANT	OR	(343)	0	(343)	0	0	0	0	0	0	0	0	0
111	303	MISCELLANEOUS INTANGIBLE PLANT	SE	(610)	(11)	(163)	(52)	0	(87)	(241)	(41)	(13)	(2)	0	0
111	303	MISCELLANEOUS INTANGIBLE PLANT	SG	(12,215)	(237)	(3,398)	(1,055)	0	(1,619)	(4,844)	(787)	(227)	(48)	0	0
		TOTAL ACCOUNT 303		**(13,168)**	**(248)**	**(3,904)**	**(1,107)**	**0**	**(1,706)**	**(5,086)**	**(828)**	**(239)**	**(50)**	**0**	**0**
111	303AFPR	AUTOMATE POLE CARD SYSTEM	SO	(4,396)	(118)	(1,294)	(364)	0	(506)	(1,764)	(261)	(78)	(11)	0	0
		TOTAL ACCOUNT 303AFPR		**(4,396)**	**(118)**	**(1,294)**	**(364)**	**0**	**(506)**	**(1,764)**	**(261)**	**(78)**	**(11)**	**0**	**0**
111	303APOGE	APOGEE - ENERGY EXCHANGE PROGRAM	SO	(155)	(4)	(46)	(13)	0	(18)	(62)	(9)	(3)	(0)	0	0
		TOTAL ACCOUNT 303APOGE		**(155)**	**(4)**	**(46)**	**(13)**	**0**	**(18)**	**(62)**	**(9)**	**(3)**	**(0)**	**0**	**0**
111	303AWAIR	AUTOMATED WORKERS ACCIDENT/INCIDENT REPO	SO	(44)	(1)	(13)	(4)	0	(5)	(18)	(3)	(1)	(0)	0	0
		TOTAL ACCOUNT 303AWAIR		**(44)**	**(1)**	**(13)**	**(4)**	**0**	**(5)**	**(18)**	**(3)**	**(1)**	**(0)**	**0**	**0**
111	303BDT	BULK LOAD DATA TOOL	SO	(80)	(2)	(24)	(7)	0	(9)	(32)	(5)	(1)	(0)	0	0
		TOTAL ACCOUNT 303BDT		**(80)**	**(2)**	**(24)**	**(7)**	**0**	**(9)**	**(32)**	**(5)**	**(1)**	**(0)**	**0**	**0**
111	303BIN	RETAIL BUSINESS INFORMATION NETWORK	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303BIN		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303BRCD	BARCODE SYSTEM	SO	(136)	(4)	(40)	(11)	0	(16)	(54)	(8)	(2)	(0)	0	0
		TOTAL ACCOUNT 303BRCD		**(136)**	**(4)**	**(40)**	**(11)**	**0**	**(16)**	**(54)**	**(8)**	**(2)**	**(0)**	**0**	**0**
111	303BUSC	BUSINESS CONTINUANCE PROJECT	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303BUSC		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303CADOP	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	(8,345)	(223)	(2,457)	(690)	0	(961)	(3,349)	(496)	(149)	(21)	0	0
		TOTAL ACCOUNT 303CADOP		**(8,345)**	**(223)**	**(2,457)**	**(690)**	**0**	**(961)**	**(3,349)**	**(496)**	**(149)**	**(21)**	**0**	**0**
111	303CALLC	CALL CENTER PERFORMANCE SOFTWARE	SO	(95)	(3)	(28)	(8)	0	(11)	(38)	(6)	(2)	(0)	0	0
		TOTAL ACCOUNT 303CALLC		**(95)**	**(3)**	**(28)**	**(8)**	**0**	**(11)**	**(38)**	**(6)**	**(2)**	**(0)**	**0**	**0**
111	303CBT	COMPUTER BASED TRAINING (CBT)	SO	(632)	(17)	(186)	(52)	0	(73)	(254)	(38)	(11)	(2)	0	0
		TOTAL ACCOUNT 303CBT		**(632)**	**(17)**	**(186)**	**(52)**	**0**	**(73)**	**(254)**	**(38)**	**(11)**	**(2)**	**0**	**0**
111	303CCIR	COMPANY TELEPHONE DATABASE	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303CCIR		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303CCO	2003 CCO OPEX MACHINE SOFTWARE	SO	(297)	(8)	(87)	(25)	0	(34)	(119)	(18)	(5)	(1)	0	0
		TOTAL ACCOUNT 303CCO		**(297)**	**(8)**	**(87)**	**(25)**	**0**	**(34)**	**(119)**	**(18)**	**(5)**	**(1)**	**0**	**0**
111	303CMPSS	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	(127)	(3)	(37)	(11)	0	(15)	(51)	(8)	(2)	(0)	0	0
		TOTAL ACCOUNT 303CMPSS		**(127)**	**(3)**	**(37)**	**(11)**	**0**	**(15)**	**(51)**	**(8)**	**(2)**	**(0)**	**0**	**0**
111	303COGNO	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,004)	(27)	(296)	(83)	0	(116)	(403)	(60)	(18)	(2)	0	0
		TOTAL ACCOUNT 303COGNO		**(1,004)**	**(27)**	**(296)**	**(83)**	**0**	**(116)**	**(403)**	**(60)**	**(18)**	**(2)**	**0**	**0**

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Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
111	303CRAIG	CRAIG PLANT MAINT MGT SYSTEM	SG	(189)	(4)	(53)	(16)	0	(25)	(75)	(12)	(4)	(1)	0	0
		TOTAL ACCOUNT 303CRAIG		**(189)**	**(4)**	**(53)**	**(16)**	**0**	**(25)**	**(75)**	**(12)**	**(4)**	**(1)**	**0**	**0**
111	303CSF	CUST STMT FORMATTER (STMT REDESIGN)	SO	(877)	(23)	(258)	(72)	0	(101)	(352)	(52)	(16)	(2)	0	0
		TOTAL ACCOUNT 303CSF		**(877)**	**(23)**	**(258)**	**(72)**	**0**	**(101)**	**(352)**	**(52)**	**(16)**	**(2)**	**0**	**0**
111	303CSS	CUSTOMER SERVICE SYSTEM (CSS)	CN	(68,088)	(1,851)	(22,365)	(5,146)	0	(4,707)	(30,700)	(2,718)	(600)	0	0	0
		TOTAL ACCOUNT 303CSS		**(68,088)**	**(1,851)**	**(22,365)**	**(5,146)**	**0**	**(4,707)**	**(30,700)**	**(2,718)**	**(600)**	**0**	**0**	**0**
111	303DBMS	DATABASE MANAGEMENT SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303DBMS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303DESK	DESKTOP SERVER SOFTWARE - NETWARE 4.1	SO	(538)	(14)	(158)	(44)	0	(62)	(216)	(32)	(10)	(1)	0	0
		TOTAL ACCOUNT 303DESK		**(538)**	**(14)**	**(158)**	**(44)**	**0**	**(62)**	**(216)**	**(32)**	**(10)**	**(1)**	**0**	**0**
111	303DICP	DATA INTEGRATION & COOPERATIVE PROCESSNG	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303DICP		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303DISR	DISASTER RECOVERY PROJECT	SO	(1,415)	(38)	(417)	(117)	0	(163)	(568)	(84)	(25)	(3)	0	0
		TOTAL ACCOUNT 303DISR		**(1,415)**	**(38)**	**(417)**	**(117)**	**0**	**(163)**	**(568)**	**(84)**	**(25)**	**(3)**	**0**	**0**
111	303DMS	DISPATCH MANAGEMENT SYSTEM	SO	(345)	(9)	(102)	(29)	0	(40)	(139)	(21)	(6)	(1)	0	0
		TOTAL ACCOUNT 303DMS		**(345)**	**(9)**	**(102)**	**(29)**	**0**	**(40)**	**(139)**	**(21)**	**(6)**	**(1)**	**0**	**0**
111	303DWHS	DWHS - DATA WAREHOUSE	SO	(925)	(25)	(272)	(77)	0	(107)	(371)	(55)	(17)	(2)	0	0
		TOTAL ACCOUNT 303DWHS		**(925)**	**(25)**	**(272)**	**(77)**	**0**	**(107)**	**(371)**	**(55)**	**(17)**	**(2)**	**0**	**0**
111	303ECAD	ENGINEERING SUPPORT EST CONSOL PROJECT	SO	(578)	(15)	(170)	(48)	0	(67)	(232)	(34)	(10)	(1)	0	0
		TOTAL ACCOUNT 303ECAD		**(578)**	**(15)**	**(170)**	**(48)**	**0**	**(67)**	**(232)**	**(34)**	**(10)**	**(1)**	**0**	**0**
111	303EDMS	ENGINEERING DOCUMENT MGT SYSTEM	SO	(1,083)	(29)	(319)	(90)	0	(125)	(434)	(64)	(19)	(3)	0	0
		TOTAL ACCOUNT 303EDMS		**(1,083)**	**(29)**	**(319)**	**(90)**	**0**	**(125)**	**(434)**	**(64)**	**(19)**	**(3)**	**0**	**0**
111	303EDW	ENTERPRISE DATA WAREHOUSE	SO	(2,399)	(64)	(706)	(198)	0	(276)	(963)	(143)	(43)	(6)	0	0
		TOTAL ACCOUNT 303EDW		**(2,399)**	**(64)**	**(706)**	**(198)**	**0**	**(276)**	**(963)**	**(143)**	**(43)**	**(6)**	**0**	**0**
111	303EEGD	ENGINEERING EQUIP/GENER DATABASE	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303EEGD		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303ELI	ENERGY LOAN INFORMATION SYSTEM	SO	(723)	(19)	(213)	(60)	0	(83)	(290)	(43)	(13)	(2)	0	0
		TOTAL ACCOUNT 303ELI		**(723)**	**(19)**	**(213)**	**(60)**	**0**	**(83)**	**(290)**	**(43)**	**(13)**	**(2)**	**0**	**0**
111	303EMC	EMC DASD SOFTWARE	SO	(273)	(7)	(80)	(23)	0	(31)	(109)	(16)	(5)	(1)	0	0
		TOTAL ACCOUNT 303EMC		**(273)**	**(7)**	**(80)**	**(23)**	**0**	**(31)**	**(109)**	**(16)**	**(5)**	**(1)**	**0**	**0**
111	303EMS	ENERGY MANAGEMENT SYSTEM SOFTWARE	SO	(10,048)	(269)	(2,958)	(831)	0	(1,157)	(4,032)	(597)	(179)	(25)	0	0
		TOTAL ACCOUNT 303EMS		**(10,048)**	**(269)**	**(2,958)**	**(831)**	**0**	**(1,157)**	**(4,032)**	**(597)**	**(179)**	**(25)**	**0**	**0**
111	303END	ENDEAVOR PROGRAM LIBRARY	SO	(747)	(20)	(220)	(62)	0	(86)	(300)	(44)	(13)	(2)	0	0
		TOTAL ACCOUNT 303END		**(747)**	**(20)**	**(220)**	**(62)**	**0**	**(86)**	**(300)**	**(44)**	**(13)**	**(2)**	**0**	**0**
111	303EPASS	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	(190)	(5)	(56)	(16)	0	(22)	(76)	(11)	(3)	(0)	0	0
		TOTAL ACCOUNT 303EPASS		**(190)**	**(5)**	**(56)**	**(16)**	**0**	**(22)**	**(76)**	**(11)**	**(3)**	**(0)**	**0**	**0**
111	303EPT	EXPENDITURE PRIORITIZATION TOOL	SO	(70)	(2)	(21)	(6)	0	(8)	(28)	(4)	(1)	(0)	0	0
		TOTAL ACCOUNT 303EPT		**(70)**	**(2)**	**(21)**	**(6)**	**0**	**(8)**	**(28)**	**(4)**	**(1)**	**(0)**	**0**	**0**
111	303EPWS	COMMON WORKSTATION & LOGIN APP	SO	(779)	(21)	(229)	(64)	0	(90)	(313)	(46)	(14)	(2)	0	0
		TOTAL ACCOUNT 303EPWS		**(779)**	**(21)**	**(229)**	**(64)**	**0**	**(90)**	**(313)**	**(46)**	**(14)**	**(2)**	**0**	**0**

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111	303ERSA	ERSA MODEL	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303ERSA		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303ETAG	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	(1,820)	(49)	(536)	(151)	0	(210)	(731)	(108)	(32)	(4)	0	0
		TOTAL ACCOUNT 303ETAG		**(1,820)**	**(49)**	**(536)**	**(151)**	**0**	**(210)**	**(731)**	**(108)**	**(32)**	**(4)**	**0**	**0**
111	303ETS	EQUIPMENT TRACKING SYSTEM	SO	(785)	(21)	(231)	(65)	0	(90)	(315)	(47)	(14)	(2)	0	0
		TOTAL ACCOUNT 303ETS		**(785)**	**(21)**	**(231)**	**(65)**	**0**	**(90)**	**(315)**	**(47)**	**(14)**	**(2)**	**0**	**0**
111	303FILE	COMPUWARE FILE AID TOOL SOFTWARE	SO	(245)	(7)	(72)	(20)	0	(28)	(98)	(15)	(4)	(1)	0	0
		TOTAL ACCOUNT 303FILE		**(245)**	**(7)**	**(72)**	**(20)**	**0**	**(28)**	**(98)**	**(15)**	**(4)**	**(1)**	**0**	**0**
111	303FLT	FRANCHISE TAX SYSTEM	SO	(408)	(11)	(120)	(34)	0	(47)	(164)	(24)	(7)	(1)	0	0
		TOTAL ACCOUNT 303FLT		**(408)**	**(11)**	**(120)**	**(34)**	**0**	**(47)**	**(164)**	**(24)**	**(7)**	**(1)**	**0**	**0**
111	303FMS	FUEL MANAGEMENT SYSTEM	SO	(3,253)	(87)	(958)	(269)	0	(374)	(1,305)	(193)	(58)	(8)	0	0
		TOTAL ACCOUNT 303FMS		**(3,253)**	**(87)**	**(958)**	**(269)**	**0**	**(374)**	**(1,305)**	**(193)**	**(58)**	**(8)**	**0**	**0**
111	303FNP	FIELDNET PRO METER READING SYST -HRP REP	SO	(1,186)	(32)	(349)	(98)	0	(137)	(476)	(71)	(21)	(3)	0	0
		TOTAL ACCOUNT 303FNP		**(1,186)**	**(32)**	**(349)**	**(98)**	**0**	**(137)**	**(476)**	**(71)**	**(21)**	**(3)**	**0**	**0**
111	303FPI	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,420)	(38)	(418)	(117)	0	(163)	(570)	(84)	(25)	(3)	0	0
		TOTAL ACCOUNT 303FPI		**(1,420)**	**(38)**	**(418)**	**(117)**	**0**	**(163)**	**(570)**	**(84)**	**(25)**	**(3)**	**0**	**0**
111	303GIS	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	(1,132)	(30)	(333)	(94)	0	(130)	(454)	(67)	(20)	(3)	0	0
		TOTAL ACCOUNT 303GIS		**(1,132)**	**(30)**	**(333)**	**(94)**	**0**	**(130)**	**(454)**	**(67)**	**(20)**	**(3)**	**0**	**0**
111	303GRID	2002 GRID NET POWER COST MODELING	SO	(3,995)	(107)	(1,176)	(330)	0	(460)	(1,603)	(237)	(71)	(10)	0	0
		TOTAL ACCOUNT 303GRID		**(3,995)**	**(107)**	**(1,176)**	**(330)**	**0**	**(460)**	**(1,603)**	**(237)**	**(71)**	**(10)**	**0**	**0**
111	303HAYD	HAYDEN - VIBRATION SOFTWARE	SG	(1)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0
		TOTAL ACCOUNT 303HAYD		**(1)**	**(0)**	**(0)**	**(0)**	**0**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**0**	**0**
111	303HEAT	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	(109)	(3)	(32)	(9)	0	(13)	(44)	(6)	(2)	(0)	0	0
		TOTAL ACCOUNT 303HEAT		**(109)**	**(3)**	**(32)**	**(9)**	**0**	**(13)**	**(44)**	**(6)**	**(2)**	**(0)**	**0**	**0**
111	303HRATS	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	(61)	(2)	(18)	(5)	0	(7)	(25)	(4)	(1)	(0)	0	0
		TOTAL ACCOUNT 303HRATS		**(61)**	**(2)**	**(18)**	**(5)**	**0**	**(7)**	**(25)**	**(4)**	**(1)**	**(0)**	**0**	**0**
111	303HRBEN	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	(132)	(4)	(39)	(11)	0	(15)	(53)	(8)	(2)	(0)	0	0
		TOTAL ACCOUNT 303HRBEN		**(132)**	**(4)**	**(39)**	**(11)**	**0**	**(15)**	**(53)**	**(8)**	**(2)**	**(0)**	**0**	**0**
111	303ICM	INTEGRATED COST MGT STRUCTURE	SO	(5)	(0)	(2)	(0)	0	(1)	(2)	(0)	(0)	(0)	0	0
		TOTAL ACCOUNT 303ICM		**(5)**	**(0)**	**(2)**	**(0)**	**0**	**(1)**	**(2)**	**(0)**	**(0)**	**(0)**	**0**	**0**
111	303IEF	INFORMATION ENG FACILITIES SOFTWARE	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303IEF		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303IMAP	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	(3,172)	(85)	(934)	(262)	0	(365)	(1,273)	(189)	(57)	(8)	0	0
		TOTAL ACCOUNT 303IMAP		**(3,172)**	**(85)**	**(934)**	**(262)**	**0**	**(365)**	**(1,273)**	**(189)**	**(57)**	**(8)**	**0**	**0**
111	303IMSRE	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	(313)	(8)	(92)	(26)	0	(36)	(125)	(19)	(6)	(1)	0	0
		TOTAL ACCOUNT 303IMSRE		**(313)**	**(8)**	**(92)**	**(26)**	**0**	**(36)**	**(125)**	**(19)**	**(6)**	**(1)**	**0**	**0**
111	303INTEL	INTELLISYNC ANYWHERE	SO	(597)	(16)	(176)	(49)	0	(69)	(239)	(35)	(11)	(1)	0	0
		TOTAL ACCOUNT 303INTEL		**(597)**	**(16)**	**(176)**	**(49)**	**0**	**(69)**	**(239)**	**(35)**	**(11)**	**(1)**	**0**	**0**
111	303JARS	JURISDICTIONAL ALLOC REPORT SYSTEM	SO	(429)	(11)	(126)	(35)	0	(49)	(172)	(25)	(8)	(1)	0	0
		TOTAL ACCOUNT 303JARS		**(429)**	**(11)**	**(126)**	**(35)**	**0**	**(49)**	**(172)**	**(25)**	**(8)**	**(1)**	**0**	**0**
111	303JTO	FACILITY JOINT USE SOFTWARE	SO	(6)	(0)	(2)	(0)	0	(1)	(2)	(0)	(0)	(0)	0	0

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		TOTAL ACCOUNT 303JTO		**(6)**	**(0)**	**(2)**	**(0)**	**0**	**(1)**	**(2)**	**(0)**	**(0)**	**(0)**	**0**	**0**
111	303JTU	POLE CONTRACT RENTAL SYSTEM	SO	(455)	(12)	(134)	(38)	0	(52)	(183)	(27)	(8)	(1)	0	0
		TOTAL ACCOUNT 303JTU		**(455)**	**(12)**	**(134)**	**(38)**	**0**	**(52)**	**(183)**	**(27)**	**(8)**	**(1)**	**0**	**0**
111	303KPI	KEY PERFORMANCE INDICATOR DASHBOARD	SO	(655)	(18)	(193)	(54)	0	(75)	(263)	(39)	(12)	(2)	0	0
		TOTAL ACCOUNT 303KPI		**(655)**	**(18)**	**(193)**	**(54)**	**0**	**(75)**	**(263)**	**(39)**	**(12)**	**(2)**	**0**	**0**
111	303KWH	KWH HISTORICAL DATA COLLECTION	SO	(296)	(8)	(87)	(25)	0	(34)	(119)	(18)	(5)	(1)	0	0
		TOTAL ACCOUNT 303KWH		**(296)**	**(8)**	**(87)**	**(25)**	**0**	**(34)**	**(119)**	**(18)**	**(5)**	**(1)**	**0**	**0**
111	303KWI	FINANCIAL FORECAST INTEGRATION	SO	(158)	(4)	(46)	(13)	0	(18)	(63)	(9)	(3)	(0)	0	0
		TOTAL ACCOUNT 303KWI		**(158)**	**(4)**	**(46)**	**(13)**	**0**	**(18)**	**(63)**	**(9)**	**(3)**	**(0)**	**0**	**0**
111	303MACE	MACE - MAPPING & CONNECTIVITY ENABLER	SO	(287)	(8)	(84)	(24)	0	(33)	(115)	(17)	(5)	(1)	0	0
		TOTAL ACCOUNT 303MACE		**(287)**	**(8)**	**(84)**	**(24)**	**0**	**(33)**	**(115)**	**(17)**	**(5)**	**(1)**	**0**	**0**
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	CN	(211)	(6)	(69)	(16)	0	(15)	(95)	(8)	(2)	0	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	OR	(1)	0	(1)	0	0	0	0	0	0	0	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SE	(2)	(0)	(0)	(0)	0	(0)	(1)	(0)	(0)	(0)	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SG	(1,887)	(37)	(525)	(163)	0	(250)	(749)	(122)	(35)	(7)	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SO	(16,411)	(439)	(4,831)	(1,357)	0	(1,889)	(6,586)	(976)	(293)	(40)	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	SSGCH	(7)	(0)	(2)	(1)	0	(1)	(3)	(0)	(0)	(0)	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	UT	(51)	0	0	0	0	0	(51)	0	0	0	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	WA	(7)	0	0	(7)	0	0	0	0	0	0	0	0
111	303MISC	MISCELLANEOUS SOFTWARE PACKAGES >$200K	WYP	(1)	0	0	0	0	(1)	0	0	0	0	0	0
		TOTAL ACCOUNT 303MISC		**(18,577)**	**(481)**	**(5,429)**	**(1,544)**	**0**	**(2,155)**	**(7,484)**	**(1,106)**	**(330)**	**(48)**	**0**	**0**
111	303MOIP	MID OFFICE IMPROVEMENT PROJECT	SO	(7,928)	(212)	(2,334)	(656)	0	(913)	(3,182)	(471)	(141)	(20)	0	0
		TOTAL ACCOUNT 303MOIP		**(7,928)**	**(212)**	**(2,334)**	**(656)**	**0**	**(913)**	**(3,182)**	**(471)**	**(141)**	**(20)**	**0**	**0**
111	303NMARK	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SE	(169)	(3)	(45)	(15)	0	(24)	(67)	(11)	(4)	(1)	0	0
		TOTAL ACCOUNT 303NMARK		**(169)**	**(3)**	**(45)**	**(15)**	**0**	**(24)**	**(67)**	**(11)**	**(4)**	**(1)**	**0**	**0**
111	303NOVEL	NOVELL LICENSES	SO	(258)	(7)	(76)	(21)	0	(30)	(103)	(15)	(5)	(1)	0	0
		TOTAL ACCOUNT 303NOVEL		**(258)**	**(7)**	**(76)**	**(21)**	**0**	**(30)**	**(103)**	**(15)**	**(5)**	**(1)**	**0**	**0**
111	303OCHIP	OUTAGE CALL HANDLING INTEGRATION	SO	(908)	(24)	(267)	(75)	0	(105)	(364)	(54)	(16)	(2)	0	0
		TOTAL ACCOUNT 303OCHIP		**(908)**	**(24)**	**(267)**	**(75)**	**0**	**(105)**	**(364)**	**(54)**	**(16)**	**(2)**	**0**	**0**
111	303OFFXP	OFFICE XP SOFTWARE	SO	(1,038)	(28)	(306)	(86)	0	(120)	(417)	(62)	(19)	(3)	0	0
		TOTAL ACCOUNT 303OFFXP		**(1,038)**	**(28)**	**(306)**	**(86)**	**0**	**(120)**	**(417)**	**(62)**	**(19)**	**(3)**	**0**	**0**
111	303OLEE	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	(708)	(19)	(208)	(59)	0	(81)	(284)	(42)	(13)	(2)	0	0
		TOTAL ACCOUNT 303OLEE		**(708)**	**(19)**	**(208)**	**(59)**	**0**	**(81)**	**(284)**	**(42)**	**(13)**	**(2)**	**0**	**0**
111	303OMS	OPERATIONS MAPPING SYSTEM	SO	(10,158)	(272)	(2,991)	(840)	0	(1,169)	(4,077)	(604)	(181)	(25)	0	0
		TOTAL ACCOUNT 303OMS		**(10,158)**	**(272)**	**(2,991)**	**(840)**	**0**	**(1,169)**	**(4,077)**	**(604)**	**(181)**	**(25)**	**0**	**0**
111	303OPVIS	OPERATIONS VISUALIZATION SYSTEM	SO	(160)	(4)	(47)	(13)	0	(18)	(64)	(9)	(3)	(0)	0	0
		TOTAL ACCOUNT 303OPVIS		**(160)**	**(4)**	**(47)**	**(13)**	**0**	**(18)**	**(64)**	**(9)**	**(3)**	**(0)**	**0**	**0**
111	303ORAC	ORACLE 8i DATABASE UPGRADE	SO	(615)	(16)	(181)	(51)	0	(71)	(247)	(37)	(11)	(2)	0	0
		TOTAL ACCOUNT 303ORAC		**(615)**	**(16)**	**(181)**	**(51)**	**0**	**(71)**	**(247)**	**(37)**	**(11)**	**(2)**	**0**	**0**
111	303ORS	OUTAGE REPORTING SYSTEM	OR	(2)	0	(2)	0	0	0	0	0	0	0	0	0
111	303ORS	OUTAGE REPORTING SYSTEM	SO	(3,491)	(93)	(1,028)	(289)	0	(402)	(1,401)	(208)	(62)	(9)	0	0
		TOTAL ACCOUNT 303ORS		**(3,492)**	**(93)**	**(1,029)**	**(289)**	**0**	**(402)**	**(1,401)**	**(208)**	**(62)**	**(9)**	**0**	**0**
111	303P8DM	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(284)	(8)	(84)	(23)	0	(33)	(114)	(17)	(5)	(1)	0	0
		TOTAL ACCOUNT 303P8DM		**(284)**	**(8)**	**(84)**	**(23)**	**0**	**(33)**	**(114)**	**(17)**	**(5)**	**(1)**	**0**	**0**

AMORTIZATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
111	303PADMS	POLE ATTACHMENT MGMT SYSTEM	SO	(498)	(13)	(147)	(41)	0	(57)	(200)	(30)	(9)	(1)	0	0
		TOTAL ACCOUNT 303PADMS		**(498)**	**(13)**	**(147)**	**(41)**	**0**	**(57)**	**(200)**	**(30)**	**(9)**	**(1)**	**0**	**0**
111	303PI2PI	PI2PI - SCHOOL/RANGER PI INTERFACE	SO	(26)	(1)	(8)	(2)	0	(3)	(11)	(2)	(0)	(0)	0	0
		TOTAL ACCOUNT 303PI2PI		**(26)**	**(1)**	**(8)**	**(2)**	**0**	**(3)**	**(11)**	**(2)**	**(0)**	**(0)**	**0**	**0**
111	303PLAT	PLATINUM DB2 MANAGEMENT SOFTWARE	SO	(389)	(10)	(115)	(32)	0	(45)	(156)	(23)	(7)	(1)	0	0
		TOTAL ACCOUNT 303PLAT		**(389)**	**(10)**	**(115)**	**(32)**	**0**	**(45)**	**(156)**	**(23)**	**(7)**	**(1)**	**0**	**0**
111	303PPDM	POWER PLANT DOCUMENT MGT SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303PPDM		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303PSWM	POWER SUPPLY WORK MGT SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303PSWM		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303PWRTX	POWER TAX	SO	(374)	(10)	(110)	(31)	0	(43)	(150)	(22)	(7)	(1)	0	0
		TOTAL ACCOUNT 303PWRTX		**(374)**	**(10)**	**(110)**	**(31)**	**0**	**(43)**	**(150)**	**(22)**	**(7)**	**(1)**	**0**	**0**
111	303QUEST	QUEST DATABASE MGMT TOOLS	SO	(354)	(9)	(104)	(29)	0	(41)	(142)	(21)	(6)	(1)	0	0
		TOTAL ACCOUNT 303QUEST		**(354)**	**(9)**	**(104)**	**(29)**	**0**	**(41)**	**(142)**	**(21)**	**(6)**	**(1)**	**0**	**0**
111	303RCDA	RCDA REGULATION DISCOVERY TOOL	SO	(72)	(2)	(21)	(6)	0	(8)	(29)	(4)	(1)	(0)	0	0
		TOTAL ACCOUNT 303RCDA		**(72)**	**(2)**	**(21)**	**(6)**	**0**	**(8)**	**(29)**	**(4)**	**(1)**	**(0)**	**0**	**0**
111	303REST	RETAIL ENERGY SERVICES TRACKING	SO	(481)	(13)	(142)	(40)	0	(55)	(193)	(29)	(9)	(1)	0	0
		TOTAL ACCOUNT 303REST		**(481)**	**(13)**	**(142)**	**(40)**	**0**	**(55)**	**(193)**	**(29)**	**(9)**	**(1)**	**0**	**0**
111	303RIS	RESOURCE INFORMATION SYSTEM	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303RIS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303RMT	ENERGY COMMODITY SYSTEM SOFTWARE	SO	(9,795)	(262)	(2,884)	(810)	0	(1,127)	(3,931)	(582)	(175)	(24)	0	0
		TOTAL ACCOUNT 303RMT		**(9,795)**	**(262)**	**(2,884)**	**(810)**	**0**	**(1,127)**	**(3,931)**	**(582)**	**(175)**	**(24)**	**0**	**0**
111	303RSAS	RESOURCE SCHEDULING APPLICATIONS	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303RSAS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	303RWT	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	(9,947)	(266)	(2,928)	(822)	0	(1,145)	(3,992)	(591)	(177)	(25)	0	0
		TOTAL ACCOUNT 303RWT		**(9,947)**	**(266)**	**(2,928)**	**(822)**	**0**	**(1,145)**	**(3,992)**	**(591)**	**(177)**	**(25)**	**0**	**0**
111	303SAP	S A P	SO	(79,059)	(2,114)	(23,275)	(6,537)	0	(9,100)	(31,727)	(4,700)	(1,410)	(195)	0	0
		TOTAL ACCOUNT 303SAP		**(79,059)**	**(2,114)**	**(23,275)**	**(6,537)**	**0**	**(9,100)**	**(31,727)**	**(4,700)**	**(1,410)**	**(195)**	**0**	**0**
111	303SB114	IT WORK TO ACCOMMODATE CSS & MDM TO SB11	CN	(143)	(4)	(47)	(11)	0	(10)	(65)	(6)	(1)	0	0	0
		TOTAL ACCOUNT 303SB114		**(143)**	**(4)**	**(47)**	**(11)**	**0**	**(10)**	**(65)**	**(6)**	**(1)**	**0**	**0**	**0**
111	303SCHOO	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(771)	(21)	(227)	(64)	0	(89)	(309)	(46)	(14)	(2)	0	0
		TOTAL ACCOUNT 303SCHOO		**(771)**	**(21)**	**(227)**	**(64)**	**0**	**(89)**	**(309)**	**(46)**	**(14)**	**(2)**	**0**	**0**
111	303SLDS	SALT LAKE SCADA SYSTEM	SO	(367)	(10)	(108)	(30)	0	(42)	(147)	(22)	(7)	(1)	0	0
		TOTAL ACCOUNT 303SLDS		**(367)**	**(10)**	**(108)**	**(30)**	**0**	**(42)**	**(147)**	**(22)**	**(7)**	**(1)**	**0**	**0**
111	303SPS	SINGLE PERSON SCHEDULING	SO	(2,615)	(70)	(770)	(216)	0	(301)	(1,049)	(155)	(47)	(6)	0	0
		TOTAL ACCOUNT 303SPS		**(2,615)**	**(70)**	**(770)**	**(216)**	**0**	**(301)**	**(1,049)**	**(155)**	**(47)**	**(6)**	**0**	**0**
111	303SRCHE	INTRANET SEARCH ENGINE	SO	(317)	(8)	(93)	(26)	0	(37)	(127)	(19)	(6)	(1)	0	0
		TOTAL ACCOUNT 303SRCHE		**(317)**	**(8)**	**(93)**	**(26)**	**0**	**(37)**	**(127)**	**(19)**	**(6)**	**(1)**	**0**	**0**
111	303STEM	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	(139)	(4)	(41)	(11)	0	(16)	(56)	(8)	(2)	(0)	0	0
		TOTAL ACCOUNT 303STEM		**(139)**	**(4)**	**(41)**	**(11)**	**0**	**(16)**	**(56)**	**(8)**	**(2)**	**(0)**	**0**	**0**

AMORTIZATION RESERVE

Allocation Method: Revised Protocol
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Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
111	303STERL	STERLING SOFTWARE	SO	(932)	(25)	(274)	(77)	0	(107)	(374)	(55)	(17)	(2)	0	0
		TOTAL ACCOUNT 303STERL		**(932)**	**(25)**	**(274)**	**(77)**	**0**	**(107)**	**(374)**	**(55)**	**(17)**	**(2)**	**0**	**0**
111	303STROB	STROBE PERFORMANCE MEASUREMENT SYSTEM	SO	(194)	(5)	(57)	(16)	0	(22)	(78)	(12)	(3)	(0)	0	0
		TOTAL ACCOUNT 303STROB		**(194)**	**(5)**	**(57)**	**(16)**	**0**	**(22)**	**(78)**	**(12)**	**(3)**	**(0)**	**0**	**0**
111	303TCP	WAN/LAN SFTWR FOR TCP/VAX NETWK	SO	(181)	(5)	(53)	(15)	0	(21)	(73)	(11)	(3)	(0)	0	0
		TOTAL ACCOUNT 303TCP		**(181)**	**(5)**	**(53)**	**(15)**	**0**	**(21)**	**(73)**	**(11)**	**(3)**	**(0)**	**0**	**0**
111	303TIBCO	TIBCO SOFTWARE	SO	(2,642)	(71)	(778)	(218)	0	(304)	(1,060)	(157)	(47)	(7)	0	0
		TOTAL ACCOUNT 303TIBCO		**(2,642)**	**(71)**	**(778)**	**(218)**	**0**	**(304)**	**(1,060)**	**(157)**	**(47)**	**(7)**	**0**	**0**
111	303TLCO	TELCO RESEARCH TRUE SYSTEMS	SO	(213)	(6)	(63)	(18)	0	(24)	(85)	(13)	(4)	(1)	0	0
		TOTAL ACCOUNT 303TLCO		**(213)**	**(6)**	**(63)**	**(18)**	**0**	**(24)**	**(85)**	**(13)**	**(4)**	**(1)**	**0**	**0**
111	303TOOL	DEVELOPMENT TOOLS	SO	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 303TOOL		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

AMORTIZATION RESERVE

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
111	303TORIS	C&T OFFICIAL RECORD INFO SYSTEM	SO	(702)	(19)	(207)	(58)	0	(81)	(282)	(42)	(13)	(2)	0	0
		TOTAL ACCOUNT 303TORIS		**(702)**	**(19)**	**(207)**	**(58)**	**0**	**(81)**	**(282)**	**(42)**	**(13)**	**(2)**	**0**	**0**
111	303TWBS	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(464)	(9)	(129)	(40)	0	(62)	(184)	(30)	(9)	(2)	0	0
		TOTAL ACCOUNT 303TWBS		**(464)**	**(9)**	**(129)**	**(40)**	**0**	**(62)**	**(184)**	**(30)**	**(9)**	**(2)**	**0**	**0**
111	303UII	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(455)	(12)	(134)	(38)	0	(52)	(183)	(27)	(8)	(1)	0	0
		TOTAL ACCOUNT 303UII		**(455)**	**(12)**	**(134)**	**(38)**	**0**	**(52)**	**(183)**	**(27)**	**(8)**	**(1)**	**0**	**0**
111	303UNIX	NONUNITIZED UNIX SECURITY INITIATIVE	SO	(438)	(12)	(129)	(36)	0	(50)	(176)	(26)	(8)	(1)	0	0
		TOTAL ACCOUNT 303UNIX		**(438)**	**(12)**	**(129)**	**(36)**	**0**	**(50)**	**(176)**	**(26)**	**(8)**	**(1)**	**0**	**0**
111	303VCPRO	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(1)	(0)	(0)	(0)	0	(0)	(1)	(0)	(0)	(0)	0	0
		TOTAL ACCOUNT 303VCPRO		**(1)**	**(0)**	**(0)**	**(0)**	**0**	**(0)**	**(1)**	**(0)**	**(0)**	**(0)**	**0**	**0**
111	303VCS	VERSION CONTROL SYSTEM	SO	(326)	(9)	(96)	(27)	0	(38)	(131)	(19)	(6)	(1)	0	0
		TOTAL ACCOUNT 303VCS		**(326)**	**(9)**	**(96)**	**(27)**	**0**	**(38)**	**(131)**	**(19)**	**(6)**	**(1)**	**0**	**0**
111	303VISIO	VISIO PRO	SO	(417)	(11)	(123)	(34)	0	(48)	(167)	(25)	(7)	(1)	0	0
		TOTAL ACCOUNT 303VISIO		**(417)**	**(11)**	**(123)**	**(34)**	**0**	**(48)**	**(167)**	**(25)**	**(7)**	**(1)**	**0**	**0**
111	303VITAL	VITAL SOLUTIONS	SO	(224)	(6)	(66)	(19)	0	(26)	(90)	(13)	(4)	(1)	0	0
		TOTAL ACCOUNT 303VITAL		**(224)**	**(6)**	**(66)**	**(19)**	**0**	**(26)**	**(90)**	**(13)**	**(4)**	**(1)**	**0**	**0**
111	303VNTV	HELPDESK MAINFRAME SOFTWARE - VANTIVE	SO	(415)	(11)	(122)	(34)	0	(48)	(167)	(25)	(7)	(1)	0	0
		TOTAL ACCOUNT 303VNTV		**(415)**	**(11)**	**(122)**	**(34)**	**0**	**(48)**	**(167)**	**(25)**	**(7)**	**(1)**	**0**	**0**
111	303WEB	WEB SOFTWARE	SO	(2,600)	(70)	(766)	(215)	0	(299)	(1,044)	(155)	(46)	(6)	0	0
		TOTAL ACCOUNT 303WEB		**(2,600)**	**(70)**	**(766)**	**(215)**	**0**	**(299)**	**(1,044)**	**(155)**	**(46)**	**(6)**	**0**	**0**
111	331	STRUCTURES AND IMPROVE	SG	(36)	(1)	(10)	(3)	0	(5)	(14)	(2)	(1)	(0)	0	0
		TOTAL ACCOUNT 331		**(36)**	**(1)**	**(10)**	**(3)**	**0**	**(5)**	**(14)**	**(2)**	**(1)**	**(0)**	**0**	**0**
111	332	"RESERVOIRS, DAMS & WATERWAYS"	SG	(191)	(4)	(53)	(16)	0	(25)	(76)	(12)	(4)	(1)	0	0
		TOTAL ACCOUNT 332		**(191)**	**(4)**	**(53)**	**(16)**	**0**	**(25)**	**(76)**	**(12)**	**(4)**	**(1)**	**0**	**0**
111	341	STRUCTURES & IMPROVEMENTS	SSGCT	(56)	(1)	(15)	(5)	0	(7)	(23)	(4)	(1)	(0)	0	0
		TOTAL ACCOUNT 341		**(56)**	**(1)**	**(15)**	**(5)**	**0**	**(7)**	**(23)**	**(4)**	**(1)**	**(0)**	**0**	**0**
111	390	STRUCTURES AND IMPROVEMENTS	OR	(3)	0	(3)	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 390		**(3)**	**0**	**(3)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(629)	(629)	0	0	0	0	0	0	0	0	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	(1,716)	(47)	(564)	(130)	0	(119)	(774)	(69)	(15)	0	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(7,329)	0	(7,329)	0	0	0	0	0	0	0	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(8,334)	(223)	(2,454)	(689)	0	(959)	(3,345)	(495)	(149)	(21)	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(40)	0	0	0	0	0	(40)	0	0	0	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,137)	0	0	(1,137)	0	0	0	0	0	0	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(5,528)	0	0	0	0	(5,528)	0	0	0	0	0	0
111	3901	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	(22)	0	0	0	0	0	0	0	(22)	0	0	0
		TOTAL ACCOUNT 3901		**(24,734)**	**(898)**	**(10,347)**	**(1,955)**	**0**	**(6,606)**	**(4,158)**	**(564)**	**(186)**	**(21)**	**0**	**0**
		GRAND TOTAL		**(354,131)**	**(9,739)**	**(104,347)**	**(27,368)**	**0**	**(42,949)**	**(142,466)**	**(20,138)**	**(6,461)**	**(663)**	**0**	**0**

B19. D.I.T. BALANCE & I.T.C.

DEFERRED INCOME TAX BALANCES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1901	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	0	0	0	0	0	0	0	0	0	0	0	0
1901	190103	ADIT-OBSOLETE MINE INVENTORY	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190105	ADIT-DEFERRED COMP	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190107	ADIT-FED INC TAX INTEREST	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190111	ADIT-BAD DEBT	BADDEBT	0	0	0	0	0	0	0	0	0	0	0	0
1901	190113	ADIT-SICK LEAVE, VACATION & PT	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190115	ADIT-INJURY & DAMAGES	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190119	ADIT-SERP UTILITY	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190121	CHOLLA/GE CONTRACT AMORT	SG	0	0	0	0	0	0	0	0	0	0	0	0
1901	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0	0	0	0	0	0	0	0	0	0	0	0
1901	190128	ADIT-MISC. DEF TAX DEBITS	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190130	ADIT-MISC. DEF REG. ASSET	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190138	ADIT-MISC. ACCRUALS	SNP	0	0	0	0	0	0	0	0	0	0	0	0
1901	190142	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190144	ADIT- EMISSION ALLOWANCE	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190148	ADIT- BONUS LIABILITY	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190150	ADIT- NW POWER ACT	WA	0	0	0	0	0	0	0	0	0	0	0	0
1901	190152	ADIT- GLENROCK 263A	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190156	AMORT. OVERBURDEN-GLENROCK	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190158	REDDING RENEGOTIATED CONTRACT	SG	0	0	0	0	0	0	0	0	0	0	0	0
1901	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	0	0	0	0	0	0	0	0	0	0	0	0
1901	190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190174	ADIT-SEVERANCE	SO	0	0	0	0	0	0	0	0	0	0	0	0
1901	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	0	0	0	0	0	0	0	0	0	0	0	0
1901	190186	ADIT CA/MT WRITEOFF - FED	CA	0	0	0	0	0	0	0	0	0	0	0	0
1901	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	0	0	0	0	0	0	0	0	0	0	0	0
1901	190400	PMI-VACATION/BONUS ADJ.	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190402	PMI-SEC. 263A ADJ.	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190404	PMI-WY EXTRACTION TAXES	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190500	CMC-ACCRUED FINAL RECLAM.	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	287305	DTA Misc. Timing Difference - PMI	SE	3,602	64	962	309	0	513	1,425	241	75	13	0	0
1901	287306	DTA Rent Expense (safe harbor lease) -	SE	3,895	70	1,040	334	0	555	1,541	260	81	14	0	0
1901	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	148	3	40	13	0	21	59	10	3	1	0	0
1901	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	13,023	232	3,478	1,116	0	1,857	5,153	871	270	47	0	0
1901	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	23	0	0	0	0	0	0	0	0	0	23	0
1901	287310	DTA 705.210 Property Insurance(Injuries	SO	1,455	39	428	120	0	168	584	87	26	4	0	0
1901	287314	DTA 415.700 Reg liability BPA balancing	OTHER	3,564	0	0	0	0	0	0	0	0	0	3,564	0
1901	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	7,771	208	2,288	643	0	895	3,119	462	139	19	0	0
1901	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	3,866	103	1,138	320	0	445	1,552	230	69	10	0	0
1901	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	10,354	277	3,048	856	0	1,192	4,155	616	185	26	0	0
1901	287325	DTA 505.510 Vacation Accrual - PMI	SE	314	6	84	27	0	45	124	21	7	1	0	0
1901	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	789	21	232	65	0	91	317	47	14	2	0	0
1901	287327	DTA 720.300 Pension/Retirement Accrual -	SO	8,864	237	2,609	733	0	1,020	3,557	527	158	22	0	0
1901	287328	DTA 720.310 SERP	SO	1,237	33	364	102	0	142	496	74	22	3	0	0
1901	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	16,233	434	4,779	1,342	0	1,869	6,515	965	290	40	0	0
1901	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	13,195	353	3,885	1,091	0	1,519	5,295	784	235	33	0	0
1901	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	1,726	0	0	0	0	0	0	0	0	0	1,726	0
1901	287337	DTA 715.100 U of WY Contract Amort - Pre	WYP	1,166	0	0	0	0	1,166	0	0	0	0	0	0
1901	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	660	13	184	57	0	87	262	43	12	3	0	0
1901	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	17,995	1,472	11,747	1,787	0	259	3,647	(780)	(137)	0	0	0
1901	287341	DTA 910.530 Injuries & Damages Accrual -	SO	1,976	53	582	163	0	227	793	117	35	5	0	0
1901	287342	DTA 205.050 M&S Inventory Write-Off	SE	2,813	50	751	241	0	401	1,113	188	58	10	0	0

DEFERRED INCOME TAX BALANCES

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Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
1901	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	516	10	143	45	0	68	205	33	10	2	0	0
1901	287344	DTA 715.800 Redding Contract - Prepaid	SG	2,244	44	624	194	0	297	890	145	42	9	0	0
1901	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	19,093	738	5,907	1,350	0	1,444	8,513	855	286	0	0	0
1901	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	78	2	23	6	0	9	32	4	1	0	0	0
1901	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	723	13	193	62	0	103	286	48	15	3	0	0
1901	287350	DTA 505.110 Montana Sale Accrual	OTHER	220	0	0	0	0	0	0	0	0	0	220	0
1901	287353	DTA 505.140 Purchase Card Trans Povision	SO	363	10	107	30	0	42	146	22	6	1	0	0
1901	287354	DTA 505.140 Purchase Card Trans Povision	SO	3,886	104	1,144	321	0	447	1,559	231	69	10	0	0
1901	287355	DTA 505.150 Misc. Current and Accrued Li	SO	750	20	221	62	0	86	301	45	13	2	0	0
1901	287357	DTA 715.350 Defer MagCorp Revenues	OTHER	3,043	0	0	0	0	0	0	0	0	0	3,043	0
1901	287359	DTA 425.330 Bogus Creek Settlement	SG	45	1	12	4	0	6	18	3	1	0	0	0
1901	287360	DTA 425.700 Special Assessment - DOE	TROJD	40	1	11	3	0	5	16	3	1	0	0	0
1901	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	0	0	0	0	0	0	0	0	0	0	0	0
1901	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	17,939	0	0	0	0	0	0	0	0	0	17,939	0
1901	287363	DTA Amortization Overburden	SE	507	9	135	43	0	72	201	34	10	2	0	0
1901	287364	DTA 910.670 Merger Cost Amort	SO	1,137	30	335	94	0	131	456	68	20	3	0	0
1901	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	7	0	4	1	0	2	0	0	0	0	0	0
1901	287368	DTA 910.240 Legal Reserve	SO	759	20	223	63	0	87	305	45	14	2	0	0
1901	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	180	3	48	15	0	26	71	12	4	1	0	0
1901	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	616	0	0	0	0	0	0	0	0	0	616	0
1901	287371	DTA 930.100 Oregon BETC Credits	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
1901	287373	DTA 910.580 Wasach workers comp reserve	SO	2,131	57	628	176	0	245	855	127	38	5	0	0
1901	287375	DTA 610.010N, 99-00 RAR	SO	3,416	91	1,006	282	0	393	1,371	203	61	8	0	0
1901	287376	DTA 610.035N, 99-00 RAR	SO	497	13	146	41	0	57	199	30	9	1	0	0
1901	287377	DTA 610.058, BCC 94-98 Appeals	SE	(755)	(13)	(202)	(65)	0	(108)	(299)	(50)	(16)	(3)	0	0
1901	287378	DTA 610.090N, 99-00 RAR	SO	116	3	34	10	0	13	47	7	2	0	0	0
1901	287379	DTA 610.075N, 99-00 RAR	SO	102	3	30	8	0	12	41	6	2	0	0	0
1901	287380	DTA 610.070N, 99-00 RAR	SO	1,861	50	548	154	0	214	747	111	33	5	0	0
1901	287381	DTA 610.020N, 99-00 RAR	SO	59	2	17	5	0	7	24	4	1	0	0	0
1901	287382	DTA 610.100N, 99-00 RAR	SO	631	17	186	52	0	73	253	38	11	2	0	0
1901	287383	DTA 610.105N, 99-00 RAR	SO	2,129	57	627	176	0	245	854	127	38	5	0	0
1901	287384	DTA 610.100, PMI Amort.	SE	230	4	61	20	0	33	91	15	5	1	0	0
1901	287386	DTA 610.110, PMI Gain/Loss	SE	33	1	9	3	0	5	13	2	1	0	0	0
1901	287387	DTA 610.115, PMI Overburden	SE	430	8	115	37	0	61	170	29	9	2	0	0
1901	287389	DTA 610.145, OR Consolidation	OR	544	0	544	0	0	0	0	0	0	0	0	0
1901	287393	Tenant Lease Allow - PSU Call Cntr	CN	152	4	50	12	0	11	69	6	1	0	0	0
1901	287394	DTA 210.000, Prepaid Ins. Cont Reserve	SO	(196)	(5)	(58)	(16)	0	(23)	(79)	(12)	(3)	(0)	0	0
		TOTAL ACCOUNT 1901		**178,197**	**4,962**	**50,513**	**12,508**	**0**	**16,537**	**57,061**	**6,949**	**2,224**	**311**	**27,131**	**0**
		Total Account 190		**178,197**	**4,962**	**50,513**	**12,508**	**0**	**16,537**	**57,061**	**6,949**	**2,224**	**311**	**27,131**	**0**
2811	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	0	0	0	0	0	0	0	0	0	0	0	0
2811	287612	DTL Emergency Facility	DGP	(718)	(27)	(387)	(120)	0	(184)	0	0	0	0	0	0
		TOTAL ACCOUNT 2811		**(718)**	**(27)**	**(387)**	**(120)**	**0**	**(184)**	**0**	**0**	**0**	**0**	**0**	**0**
2821	287001	ADIT - DEVELOPMENT 30% AMORT	SE	0	0	0	0	0	0	0	0	0	0	0	0
2821	287003	ADIT AMORT LTD TERM PLT	SO	0	0	0	0	0	0	0	0	0	0	0	0
2821	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	DITBAL	0	0	0	0	0	0	0	0	0	0	0	0
2821	287020	ACCUM DIT - SOGA UPL	FERC	0	0	0	0	0	0	0	0	0	0	0	0
2821	287022	ACCUM DIT - EPUD	OR	0	0	0	0	0	0	0	0	0	0	0	0
2821	287024	ACCUM DIT - REPAIR ALLOW	DGP	0	0	0	0	0	0	0	0	0	0	0	0
2821	287026	CHOLLA TAX BENEFITS AMORT	SG	0	0	0	0	0	0	0	0	0	0	0	0
2821	287027	ACCUM DIT - SOGA PPL	WYP	0	0	0	0	0	0	0	0	0	0	0	0
2821	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	0	0	0	0	0	0	0	0	0	0	0	0
2821	287031	PMI - DEPRECIATION (TAX)	SE	0	0	0	0	0	0	0	0	0	0	0	0
2821	287602	DTL EPUD	OR	(1,069)	0	(1,069)	0	0	0	0	0	0	0	0	0

DEFERRED INCOME TAX BALANCES

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Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
2821	287603	DTL FERC SOGA-UPL	FERC	(59)	0	0	0	0	0	0	0	0	(59)	0	0
2821	287604	DTL FERC SOGA-PPL	WYP	86	0	0	0	0	86	0	0	0	0	0	0
2821	287605	DTL PP&E Powertax	DITBAL	(1,250,275)	(29,875)	(327,147)	(83,631)	0	(112,420)	(583,228)	(84,369)	(28,320)	(2,663)	(59)	1,437
2821	287606	DTL PP&E Adjustment	DITBAL	4,454	106	1,166	298	0	401	2,078	301	101	9	0	(5)
2821	287607	DTL PMI PP&E	SE	(19,165)	(342)	(5,118)	(1,642)	0	(2,732)	(7,582)	(1,281)	(397)	(70)	0	0
2821	287608	DTL Safe Harbor Lease Cholla	SG	14,329	278	3,986	1,238	0	1,899	5,683	924	266	56	0	0
2821	287611	DTL Repair Allowances PPL	DGP	0	0	0	0	0	0	0	0	0	0	0	0
2821	287703	DTL 610.110N, 99-00 RAR	SO	17,561	470	5,170	1,452	0	2,021	7,047	1,044	313	43	0	0
		TOTAL ACCOUNT 2821		**(1,234,138)**	**(29,363)**	**(323,013)**	**(82,286)**	**0**	**(110,745)**	**(576,003)**	**(83,382)**	**(28,037)**	**(2,682)**	**(59)**	**1,431**
		Total Account 282		**(1,234,138)**	**(29,363)**	**(323,013)**	**(82,286)**	**0**	**(110,745)**	**(576,003)**	**(83,382)**	**(28,037)**	**(2,682)**	**(59)**	**1,431**
283	137100	Deferred Tax Asset - Current Portion	SO	0	0	0	0	0	0	0	0	0	0	0	0
283	234100	Deferred Tax Liability - Current Portion	SO	(30,962)	(828)	(9,115)	(2,560)	0	(3,564)	(12,425)	(1,841)	(552)	(76)	0	0
283	287991	Accum Def Inc Tax Liab-Reclass to Curr A	SO	28,930	774	8,517	2,392	0	3,330	11,610	1,720	516	71	0	0
283	287992	Accum Def Inc Tax Liab-Reclass to Curr L	SO	2,032	54	598	168	0	234	816	121	36	5	0	0
		TOTAL ACCOUNT 283		**0**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2831	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0	0	0	0	0	0	0	0	0	0	0	0
2831	287503	ADIT MISC. DEF. CREDITS	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	0	0	0	0	0	0	0	0	0	0	0	0
2831	287507	ACCUM DIT - FAS106	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287511	ACCUM DIT - COAL PILE INVENTORY	SE	0	0	0	0	0	0	0	0	0	0	0	0
2831	287515	DIT - POST MERGER DEBT LOST	SNP	0	0	0	0	0	0	0	0	0	0	0	0
2831	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287521	ACCUM DIT - WEATHERIZATION	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287525	ADIT - PREPAID TAXES	GPS	0	0	0	0	0	0	0	0	0	0	0	0
2831	287527	ADIT - TRUST INC + EXP	SE	0	0	0	0	0	0	0	0	0	0	0	0
2831	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	0	0	0	0	0	0	0	0	0	0	0	0
2831	287533	ADIT - EXTRACTION TAX	SE	0	0	0	0	0	0	0	0	0	0	0	0
2831	287545	ADIT - POLLUTION CONTROL	SNP	0	0	0	0	0	0	0	0	0	0	0	0
2831	287549	R&E - BSIP-SAP WRITE-OFF	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287552	PMI - MISC	SE	0	0	0	0	0	0	0	0	0	0	0	0
2831	287560	GCC - BONUS LIABILITY	SE	0	0	0	0	0	0	0	0	0	0	0	0
2831	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	(2,623)	(50)	(724)	(226)	0	(352)	(1,040)	(170)	(50)	(10)	0	0
2831	287614	DTL 430.100 Weatherization	SO	(8,749)	(234)	(2,576)	(723)	0	(1,007)	(3,511)	(520)	(156)	(22)	0	0
2831	287616	DTL Interim provision reg assets/Liabil	SO	6,062	162	1,785	501	0	698	2,433	360	108	15	0	0
2831	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	(176)	0	0	0	0	0	0	(176)	0	0	0	0
2831	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	(7,901)	0	(7,901)	0	0	0	0	0	0	0	0	0
2831	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	(815)	0	0	0	0	0	(815)	0	0	0	0	0
2831	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	(490)	0	0	0	0	(490)	0	0	0	0	0	0
2831	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	(87)	0	0	0	0	0	0	0	(87)	0	0	0
2831	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	(3,297)	0	0	0	0	0	(3,297)	0	0	0	0	0
2831	287623	DTL 320.180 Y2K Expense-OR	OTHER	(94)	0	0	0	0	0	0	0	0	0	(94)	0
2831	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	(2,281)	0	0	0	0	0	(2,281)	0	0	0	0	0
2831	287625	DTL 320.195 97 Software WriteDown-UT	UT	0	0	0	0	0	0	0	0	0	0	0	0
2831	287626	DTL 320.205 99 Software WriteDown-UT	UT	0	0	0	0	0	0	0	0	0	0	0	0
2831	287627	DTL 320.110 Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0	0	0	0
2831	287628	DTL 415.660 Noell Kempf CAP - UT	UT	(6)	0	0	0	0	0	(6)	0	0	0	0	0
2831	287629	DTL 415.670 P&M Strike Amortization - UT	UT	(161)	0	0	0	0	0	(161)	0	0	0	0	0
2831	287630	DTL 320.240 98 Early Retirement-OR rate	OR	(3,837)	0	(3,837)	0	0	0	0	0	0	0	0	0
2831	287634	DTL 415.300 Environmental Clean-up Accru	SG	(2,788)	(54)	(775)	(241)	0	(369)	(1,106)	(180)	(52)	(11)	0	0
2831	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	(4,393)	(86)	(1,227)	(381)	0	(584)	(1,749)	(284)	(82)	0	0	0
2831	287636	DTL 415.570 Trail Mountain Mine Closure	SE	(1,400)	(25)	(374)	(120)	0	(200)	(554)	(94)	(29)	(5)	0	0
2831	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	(2,013)	(36)	(538)	(173)	0	(287)	(796)	(135)	(42)	(7)	0	0

DEFERRED INCOME TAX BALANCES

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2831	287638	DTL 415.640 IDAI Costs - direct access C	CA	(464)	(464)	0	0	0	0	0	0	0	0	0	0
2831	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(314)	0	0	(314)	0	0	0	0	0	0	0	0
2831	287640	DTL 415.680 Deferred Intervener Funding	OR	(124)	0	(124)	0	0	0	0	0	0	0	0	0
2831	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	(6,136)	0	0	0	0	0	0	0	0	0	(6,136)	0
2831	287644	DTL 415.690 Contra-reg assets - transiti	SO	0	0	0	0	0	0	0	0	0	0	0	0
2831	287645	DTL 320.250 WA state Transition Costs	WA	(249)	0	0	(249)	0	0	0	0	0	0	0	0
2831	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	(2,851)	0	0	0	0	0	(2,851)	0	0	0	0	0
2831	287647	DTL 425.100 Deferred Regulatory Expense	SO	(2)	(0)	(1)	(0)	0	(0)	(1)	(0)	(0)	(0)	0	0
2831	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(291)	(5)	(78)	(25)	0	(42)	(115)	(19)	(6)	(1)	0	0
2831	287653	DTL 425.250 TGS Buyout	SG	(87)	(2)	(24)	(8)	0	(12)	(35)	(6)	(2)	(0)	0	0
2831	287654	DTL 425.260 Lakeview Buyout	SG	(63)	(1)	(18)	(5)	0	(8)	(25)	(4)	(1)	(0)	0	0
2831	287655	DTL 425.270 Buffalo Settlement	SG	0	0	0	0	0	0	0	0	0	0	0	0
2831	287656	DTL 425.280 Joseph Settlement	SG	(669)	(13)	(186)	(58)	0	(89)	(265)	(43)	(12)	(3)	0	0
2831	287657	DTL 425.290 TriState Firm Wheeling	SG	0	0	0	0	0	0	0	0	0	0	0	0
2831	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	(6,045)	(117)	(1,682)	(522)	0	(801)	(2,397)	(390)	(112)	(24)	0	0
2831	287659	DTL 425.340 Firth Cogen Settlement	SG	(126)	(2)	(35)	(11)	0	(17)	(50)	(8)	(2)	(0)	0	0
2831	287660	DTL 425.350 Option Purchases	SE	0	0	0	0	0	0	0	0	0	0	0	0
2831	287661	DTL 425.360 Hermiston Swap	SG	(2,321)	(45)	(646)	(200)	0	(308)	(920)	(150)	(43)	(9)	0	0
2831	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(1,093)	0	(1,093)	0	0	0	0	0	0	0	0	0
2831	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(278)	0	0	0	0	0	(278)	0	0	0	0	0
2831	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(29)	0	0	0	0	0	0	(29)	0	0	0	0
2831	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(86)	0	0	0	0	(86)	0	0	0	0	0	0
2831	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	0	0	0	0	0	0	0	0	0	0	0	0
2831	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	(1,437)	(38)	(423)	(119)	0	(165)	(577)	(85)	(26)	(4)	0	0
2831	287670	DTL 330.100 PollutionControlFacility(Bk/	SNP	(1,147)	(30)	(334)	(93)	0	(128)	(473)	(66)	(20)	(3)	0	0
2831	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(13,179)	(346)	(3,836)	(1,067)	0	(1,469)	(5,439)	(759)	(232)	(31)	0	0
2831	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	(15,686)	(419)	(4,618)	(1,297)	0	(1,806)	(6,295)	(932)	(280)	(39)	0	0
2831	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	47	1	12	4	0	7	18	3	1	0	0	0
2831	287682	DTL 705.190 Oregon Share of Hermiston	OTHER	(73)	0	0	0	0	0	0	0	0	0	(73)	0
2831	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	(834)	(15)	(223)	(71)	0	(119)	(330)	(56)	(17)	(3)	0	0
2831	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	129	0	0	0	0	0	0	0	0	0	129	0
2831	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	(13,068)	(233)	(3,490)	(1,120)	0	(1,863)	(5,170)	(874)	(271)	(47)	0	0
2831	287689	DTL 205.100N, 99-00 RAR	SO	(17)	(0)	(5)	(1)	0	(2)	(7)	(1)	(0)	(0)	0	0
2831	287690	DTL 610.112N, BCC 99-00 RAR	SE	(511)	(9)	(137)	(44)	0	(73)	(202)	(34)	(11)	(2)	0	0
2831	287691	DTL 610.065N, 99-00 RAR	SO	(1,877)	(50)	(553)	(155)	0	(216)	(753)	(112)	(33)	(5)	0	0
2831	287692	DTL 610.005N, Sec. 174	SO	(12,125)	(324)	(3,569)	(1,003)	0	(1,396)	(4,866)	(721)	(216)	(30)	0	0
2831	287693	DTL 610.030N, 99-00 RAR	SE	121	2	32	10	0	17	48	8	3	0	0	0
2831	287694	DTL 610.095N, 99-00 RAR	SO	(283)	(8)	(83)	(23)	0	(33)	(114)	(17)	(5)	(1)	0	0
2831	287695	DTL 610.120, Reg Asset Trail Mtn	SE	228	4	61	20	0	32	90	15	5	1	0	0
2831	287697	DTL 610.130, Reg Asset, Sch 781 Incent	OR	(57)	0	(57)	0	0	0	0	0	0	0	0	0
2831	287698	DTL 610.135, Reg Asset, SB 1149	OTHER	(1,204)	0	0	0	0	0	0	0	0	0	(1,204)	0
2831	287702	DTL 610.057N, BCC 99-00 RAR	SE	(1,805)	(32)	(482)	(155)	0	(257)	(714)	(121)	(37)	(7)	0	0
2831	287704	DTL 415.585 Regulatory Liability	OR	(1,367)	0	(1,367)	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 2831		**(120,422)**	**(2,471)**	**(39,124)**	**(7,869)**	**0**	**(11,424)**	**(44,605)**	**(5,597)**	**(1,707)**	**(247)**	**(7,379)**	**0**
		Total Account 283		**(120,422)**	**(2,471)**	**(39,124)**	**(7,869)**	**0**	**(11,424)**	**(44,605)**	**(5,597)**	**(1,707)**	**(247)**	**(7,379)**	**0**
		Total Deferred Income Tax Balances		**(1,177,082)**	**(26,900)**	**(312,011)**	**(77,767)**	**0**	**(105,816)**	**(563,546)**	**(82,030)**	**(27,520)**	**(2,618)**	**19,694**	**1,431**

INVESTMENT TAX CREDIT BALANCES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Secondary Account	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
2551	285602	ACCUM DEF ITC - PPL - 1983	ITC84	(4,218)	(139)	(2,994)	(598)	0	(462)	0	0	0	0	0	(26)
2551	285603	ACCUM DEF ITC - PPL - 1984	ITC85	(2,883)	(156)	(1,951)	(385)	0	(335)	0	0	0	0	0	(55)
2551	285604	ACCUM DEF ITC - PPL - 1985	ITC85	(3,046)	(165)	(2,062)	(407)	0	(354)	0	0	0	0	0	(58)
2551	285605	ACCUM DEF ITC - PPL - 1986	ITC86	(2,528)	(121)	(1,633)	(332)	0	(392)	0	0	0	0	0	(50)
2551	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(348)	(15)	(213)	(52)	0	(58)	0	0	0	0	0	(10)
2551	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(737)	(36)	(415)	(113)	0	(152)	0	0	0	0	0	(21)
2551	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(438)	(7)	(70)	(17)	0	(17)	(206)	(61)	(59)	0	0	(2)
		TOTAL ACCOUNT 2551		**(14,198)**	**(638)**	**(9,338)**	**(1,904)**	**0**	**(1,769)**	**(206)**	**(61)**	**(59)**	**0**	**0**	**(222)**
		Total Investment Tax Credit Balances		**(14,198)**	**(638)**	**(9,338)**	**(1,904)**	**0**	**(1,769)**	**(206)**	**(61)**	**(59)**	**0**	**0**	**(222)**

B20. CUSTOMER ADVANCES

CUSTOMER ADVANCES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Location	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
25211	000001	GENERAL OFFICE AND ALL OTHER	CN	0	0	0	0	0	0	0	0	0	0	0	0
25211	000103	CALIFORNIA	CA	(580)	(580)	0	0	0	0	0	0	0	0	0	0
25211	005003	OGDEN	UT	3	0	0	0	0	0	3	0	0	0	0	0
25211	122092	LLOYD TOWER - OFFICE STRUCTURE	CN	3	0	1	0	0	0	1	0	0	0	0	0
25211	240000	WALLA WALLA DISTRICT	WA	(0)	0	0	(0)	0	0	0	0	0	0	0	0
25211	651000	ALTURAS DISTRICT	CA	7	7	0	0	0	0	0	0	0	0	0	0
25211	654000	CRESCENT CITY DISTRICT	CA	44	44	0	0	0	0	0	0	0	0	0	0
25211	655000	YREKA DISTRICT	CA	275	275	0	0	0	0	0	0	0	0	0	0
25211	656100	MT. SHASTA D.O./OP CEN	CA	167	167	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 25211		**(81)**	**(87)**	**1**	**0**	**0**	**0**	**5**	**0**	**0**	**0**	**0**	**0**
252399	000001	GENERAL OFFICE AND ALL OTHER	CN	(60)	(2)	(20)	(4)	0	(4)	(27)	(2)	(1)	0	0	0
252399	000108	OREGON	OR	(4)	0	(4)	0	0	0	0	0	0	0	0	0
252399	000109	UTAH	UT	(394)	0	0	0	0	0	(394)	0	0	0	0	0
252399	000111	WYOMING - PACIFIC DIVISION	WYP	-	0	0	0	0	0	0	0	0	0	0	0
252399	001902	GENERAL - IDAHO	IDU	91	0	0	0	0	0	0	91	0	0	0	0
252399	005001	LAYTON	UT	1,274	0	0	0	0	0	1,274	0	0	0	0	0
252399	005002	LAKETOWN	UT	172	0	0	0	0	0	172	0	0	0	0	0
252399	005003	OGDEN	UT	203	0	0	0	0	0	203	0	0	0	0	0
252399	005004	SMITHFEILD	UT	233	0	0	0	0	0	233	0	0	0	0	0
252399	005005	TREMONTON	UT	59	0	0	0	0	0	59	0	0	0	0	0
252399	005301	MONTPELIER	IDU	430	0	0	0	0	0	0	430	0	0	0	0
252399	005302	PRESTON	IDU	252	0	0	0	0	0	0	252	0	0	0	0
252399	005303	REXBURG	IDU	162	0	0	0	0	0	0	162	0	0	0	0
252399	005304	SHELLEY	IDU	261	0	0	0	0	0	0	261	0	0	0	0
252399	005402	JORDAN VLLY	UT	1,267	0	0	0	0	0	1,267	0	0	0	0	0
252399	005403	PARK CITY	UT	458	0	0	0	0	0	458	0	0	0	0	0
252399	005404	SLC METRO	UT	1,400	0	0	0	0	0	1,400	0	0	0	0	0
252399	005405	TOOELE	UT	315	0	0	0	0	0	315	0	0	0	0	0
252399	005406	VALLEY WEST VALLEY	UT	-	0	0	0	0	0	0	0	0	0	0	0
252399	005501	AMERICAN FORK	UT	484	0	0	0	0	0	484	0	0	0	0	0
252399	005502	MOAB	UT	(683)	0	0	0	0	0	(683)	0	0	0	0	0
252399	005503	PRICE	UT	715	0	0	0	0	0	715	0	0	0	0	0
252399	005505	VERNAL	UT	383	0	0	0	0	0	383	0	0	0	0	0
252399	005701	CEDAR CITY	UT	1,591	0	0	0	0	0	1,591	0	0	0	0	0
252399	005702	RICHFEILD	UT	242	0	0	0	0	0	242	0	0	0	0	0
252399	005801	KEMMERER	WYU	2	0	0	0	0	0	0	0	2	0	0	0
252399	005802	PINEDALE	WYU	13	0	0	0	0	0	0	0	13	0	0	0
252399	005803	EVANSTON	WYU	10	0	0	0	0	0	0	0	10	0	0	0
252399	101000	ASTORIA DISTRICT	OR	(25)	0	(25)	0	0	0	0	0	0	0	0	0
252399	103000	LINCOLN CITY DISTRICT	OR	(1)	0	(1)	0	0	0	0	0	0	0	0	0
252399	105000	COOS BAY DISTRICT	OR	(22)	0	(22)	0	0	0	0	0	0	0	0	0
252399	108000	ALBANY DISTRICT	OR	12	0	12	0	0	0	0	0	0	0	0	0
252399	111000	MARION DISTRICT	OR	1	0	1	0	0	0	0	0	0	0	0	0
252399	113000	CORVALLIS DISTRICT	OR	(21)	0	(21)	0	0	0	0	0	0	0	0	0
252399	118000	COTTAGE GROVE DISTRICT	OR	-	0	0	0	0	0	0	0	0	0	0	0
252399	119150	BEND DISTRICT	OR	9	0	9	0	0	0	0	0	0	0	0	0
252399	120000	PRINEVILLE DISTRICT	OR	7	0	7	0	0	0	0	0	0	0	0	0
252399	122000	PORTLAND DISTRICT	OR	5	0	5	0	0	0	0	0	0	0	0	0
252399	122092	LLOYD TOWER - OFFICE STRUCTURE	CN	(13,437)	(365)	(4,414)	(1,016)	0	(929)	(6,058)	(536)	(118)	0	0	0
252399	124000	MADRAS DISTRICT	OR	(2)	0	(2)	0	0	0	0	0	0	0	0	0
252399	126000	HOOD RIVER DISTRICT	OR	2	0	2	0	0	0	0	0	0	0	0	0
252399	129000	HERMISTON DIST	OR	0	0	0	0	0	0	0	0	0	0	0	0
252399	131000	ENTERPRISE DISTRICT	OR	1	0	1	0	0	0	0	0	0	0	0	0
252399	132000	GRANTS PASS DISTRICT	OR	5	0	5	0	0	0	0	0	0	0	0	0
252399	133000	MEDFORD DISTRICT	OR	20	0	20	0	0	0	0	0	0	0	0	0
252399	134000	ROSEBURG DISTRICT	OR	(1)	0	(1)	0	0	0	0	0	0	0	0	0
252399	136000	KLAMATH DISTRICT	OR	38	0	38	0	0	0	0	0	0	0	0	0
252399	240000	WALLA WALLA DISTRICT	WA	(2)	0	0	(2)	0	0	0	0	0	0	0	0

CUSTOMER ADVANCES

Allocation Method: Revised Protocol
Year End Balance
Allocated In Thousands

Period Ending: September 2005

Primary Account	Location	Description	Allocation	Total	California	Oregon	Washington	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
252399	244000	SUNNYSIDE DISTRICT	WA	(2)	0	0	(2)	0	0	0	0	0	0	0	0
252399	246000	YAKIMA DISTRICT	WA	2	0	0	2	0	0	0	0	0	0	0	0
252399	563000	CASPER DISTRICT	WYP	(93)	0	0	0	0	(93)	0	0	0	0	0	0
252399	565100	DOUGLAS D.O./S.C.	WYP	1	0	0	0	0	1	0	0	0	0	0	0
252399	567000	BIG HORN BASIN DISTRICT	WYP	(974)	0	0	0	0	(974)	0	0	0	0	0	0
252399	572000	WIND RIVER DISTRICT	WYP	(1)	0	0	0	0	(1)	0	0	0	0	0	0
252399	575000	LARAMIE DISTRICT	WYP	4	0	0	0	0	4	0	0	0	0	0	0
252399	576000	RAWLINS DISTRICT	WYP	35	0	0	0	0	35	0	0	0	0	0	0
252399	654000	CRESCENT CITY DISTRICT	CA	1	1	0	0	0	0	0	0	0	0	0	0
252399	655000	YREKA DISTRICT	CA	(2)	(2)	0	0	0	0	0	0	0	0	0	0
252399	656100	MT. SHASTA D.O./OP CEN	CA	(2)	(2)	0	0	0	0	0	0	0	0	0	0
252399	000068	DISTRICT LOCATIONS, SERVICE CENTERS, DIST OFFIC	IDU	(15)	0	0	0	0	0	0	(15)	0	0	0	0
252399	000310	CURRANT CREEK COMMON	CN	-	0	0	0	0	0	0	0	0	0	0	0
252399	014159	COTTONWOOD DISTRICT OFFICE	UT	(31)	0	0	0	0	0	(31)	0	0	0	0	0
		TOTAL ACCOUNT 252399		**(5,608)**	**(370)**	**(4,406)**	**(1,022)**	**0**	**(1,962)**	**1,605**	**642**	**(94)**	**0**	**0**	**0**
Total Customer Advances				**(5,689)**	**(458)**	**(4,405)**	**(1,022)**	**0**	**(1,961)**	**1,609**	**642**	**(94)**	**0**	**0**	**0**