

Rocky Mountain Power
Exhibit RMP___(SRM-1R-RR)
Docket No. 07-035-93
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Rebuttal Testimony of Steven R. McDougal

Rebuttal Results of Operations

May 2008

1. SUMMARY

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2008

Page 1.0

(1) December 2008 Rolled-In Revenue Requirement	1,475,681,740	Page 1.4
(2) Rate Mitigation Cap	101.25%	
(3) Capped Revised Protocol Revenue Requirement	1,494,127,762	
(4) Normalized December 2008 General Business Revenues	1,409,599,196	Page 1.1
(5) Capped Revised Protocol Price Change	84,528,566	

Revised Protocol

(6) Filed Revised Protocol Revenue Requirement	1,516,481,802	Page 1.1
(7) Normalized December 2008 General Business Revenues	1,409,599,196	Page 1.1
(8) Revised Protocol Price Change	106,882,606	Page 1.1
(9) Capped Revised Protocol Price Change	84,528,566	From Above
(10) Reduction to Revised Protocol Revenue Requirement	(22,354,040)	

**Rocky Mountain Power
UTAH**

Page 1.1

**Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2008**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	1,409,599,196	106,882,606	1,516,481,802
3 Interdepartmental	-		
4 Special Sales	591,744,158		
5 Other Operating Revenues	61,338,050		
6 Total Operating Revenues	<u>2,062,681,404</u>		
7			
8 Operating Expenses:			
9 Steam Production	354,862,030		
10 Nuclear Production	-		
11 Hydro Production	14,907,834		
12 Other Power Supply	826,454,728		
13 Transmission	65,976,831		
14 Distribution	95,488,944		
15 Customer Accounting	42,229,397	236,868	42,466,265
16 Customer Service & Info	8,929,154		
17 Sales	-		
18 Administrative & General	<u>72,147,190</u>		
19			
20 Total O&M Expenses	1,480,996,108		
21			
22 Depreciation	166,651,935		
23 Amortization	25,290,622		
24 Taxes Other Than Income	37,207,488		37,207,488
25 Income Taxes - Federal	4,012,922	35,631,407	39,644,329
26 Income Taxes - State	1,648,091	4,841,716	6,489,807
27 Income Taxes - Def Net	69,046,619		
28 Investment Tax Credit Adj.	(1,621,963)		
29 Misc Revenue & Expense	<u>(5,923,599)</u>		
30			
31 Total Operating Expenses:	1,777,308,223	40,709,992	1,818,018,215
32			
33 Operating Rev For Return:	<u>285,373,181</u>	<u>66,172,614</u>	<u>351,545,795</u>
34			
35 Rate Base:			
36 Electric Plant In Service	7,261,864,847		
37 Plant Held for Future Use	3,208,605		
38 Misc Deferred Debits	30,695,842		
39 Elec Plant Acq Adj	29,276,478		
40 Nuclear Fuel	-		
41 Prepayments	17,679,967		
42 Fuel Stock	46,094,757		
43 Material & Supplies	63,952,529		
44 Working Capital	36,803,052		
45 Weatherization Loans	6,496,944		
46 Misc Rate Base	<u>2,199,318</u>		
47			
48 Total Electric Plant:	7,498,272,338	-	7,498,272,338
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(2,559,308,391)		
52 Accum Prov For Amort	(178,008,449)		
53 Accum Def Income Tax	(581,474,249)		
54 Unamortized ITC	(162,865)		
55 Customer Adv For Const	(8,071,613)		
56 Customer Service Deposits	(10,294,490)		
57 Misc Rate Base Deductions	<u>(44,124,614)</u>		
58			
59 Total Rate Base Deductions	(3,381,444,672)	-	(3,381,444,672)
60			
61 Total Rate Base:	<u>4,116,827,666</u>	<u>-</u>	<u>4,116,827,666</u>
62			
63 Return on Rate Base	6.932%		8.539%
64			
65 Return on Equity	7.561%		10.750%
66			
67 TAX CALCULATION:			
68 Operating Revenue	358,458,850	106,645,738	465,104,588
69 Other Deductions			
70 Interest (AFUDC)			
71 Interest	127,605,190	-	127,605,190
72 Schedule "M" Additions	280,792,924	-	280,792,924
73 Schedule "M" Deductions	<u>470,311,065</u>	<u>-</u>	<u>470,311,065</u>
74 Income Before Tax	41,335,520	106,645,738	147,981,257
75			
76 State Income Taxes	1,648,091	4,841,716	6,489,807
77 Taxable Income	<u>39,687,429</u>	<u>101,804,021</u>	<u>141,491,450</u>
78			
79 Federal Income Taxes + Other	<u>4,012,922</u>	<u>35,631,407</u>	<u>39,644,329</u>

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2008

Page 1.2

Net Rate Base	\$ 4,116,827,666	Ref. Page 1.1
Return on Rate Base Requested	<u>8.539%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	351,545,795	
Less Current Operating Revenues	<u>(285,373,181)</u>	
Increase to Current Revenues	66,172,614	
Net to Gross Bump-up	<u>161.52%</u>	
Price Change Required for Requested Return	<u>\$ 106,882,606</u>	
Requested Price Change	\$ 106,882,606	
Uncollectible Percent	<u>0.222%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 236,868</u>	
Requested Price Change	\$ 106,882,606	
Franchise Tax	0.000%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ -</u>	
Requested Price Change	\$ 106,882,606	
Uncollectible Expense	(236,868)	
Taxes Other Than Income	-	
Income Before Taxes	<u>\$ 106,645,738</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ 4,841,716</u>	
Taxable Income	\$ 101,804,021	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 35,631,407</u>	
Operating Income	100.000%	
Net Operating Income	<u>61.911%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.52%</u>	

**Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending Dec 31, 2008**

Page 1.3

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.222% See Note (1) Below
Taxes Other - Franchise Tax	0.000%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	99.778%
State Income Tax @ 4.54%	<u>4.530%</u>
Sub-Total	95.248%
Federal Income Tax @ 35.00%	<u>33.337%</u>
Net Operating Income	<u><u>61.911%</u></u>

(1) Uncollectible Accounts =	<u>3,123,888</u>	Pg 2.12, Utah Situs from Account 904
	1,409,599,196	Pg. 2.2, General Business Revenues

2. RESULTS OF
OPERATIONS

**Rocky Mountain Power
RESULTS OF OPERATIONS**

Page 2.1

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING DEC 31, 2008
FILE:	Utah GRC December 2008
PREPARED BY:	Revenue Requirement Department
DATE:	5/5/2008
TIME:	7:34:03 PM
TYPE OF RATE BASE:	Thirteen Month Average
ALLOCATION METHOD:	REVISED PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.20%	6.30%	3.100%
PREFERRED	0.40%	5.41%	0.022%
COMMON	50.40%	10.75%	5.418%
	<u>100.00%</u>		<u>8.539%</u>

OTHER INFORMATION

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RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	FORECASTED RESULTS OTHER	UTAH
1	Operating Revenues				
2	General Business Revenues	2.3	3,250,721,030	1,841,121,834	1,409,599,196
3	Interdepartmental	2.3	0	0	0
4	Special Sales	2.3	1,404,217,424	812,473,266	591,744,158
5	Other Operating Revenues	2.4	169,697,043	108,358,994	61,338,050
6	Total Operating Revenues	2.4	4,824,635,498	2,761,954,093	2,062,681,404
7					
8	Operating Expenses:				
9	Steam Production	2.5	846,524,789	491,662,759	354,862,030
10	Nuclear Production	2.6	0	0	0
11	Hydro Production	2.7	35,179,152	20,271,318	14,907,834
12	Other Power Supply	2.9	1,859,003,011	1,032,548,282	826,454,728
13	Transmission	2.10	155,691,993	89,715,161	65,976,831
14	Distribution	2.12	217,914,419	122,425,475	95,488,944
15	Customer Accounting	2.12	100,225,365	57,995,969	42,229,397
16	Customer Service & Infor	2.13	18,452,696	9,523,542	8,929,154
17	Sales	2.13	0	0	0
18	Administrative & General	2.14	173,492,479	101,345,289	72,147,190
19					
20	Total O & M Expenses	2.14	3,406,483,904	1,925,487,796	1,480,996,108
21					
22	Depreciation	2.16	408,409,138	241,757,203	166,651,935
23	Amortization	2.17	60,127,057	34,836,435	25,290,622
24	Taxes Other Than Income	2.17	110,113,922	72,906,434	37,207,488
25	Income Taxes - Federal	2.20	5,838,379	1,825,457	4,012,922
26	Income Taxes - State	2.20	3,313,041	1,664,950	1,648,091
27	Income Taxes - Def Net	2.19	182,151,498	113,104,879	69,046,619
28	Investment Tax Credit Adj.	2.17	(1,939,053)	(317,090)	(1,621,963)
29	Misc Revenue & Expense	2.4	(14,032,654)	(8,109,055)	(5,923,599)
30					
31	Total Operating Expenses	2.20	4,160,465,232	2,383,157,009	1,777,308,223
32					
33	Operating Revenue for Return		664,170,266	378,797,085	285,373,181
34					
35	Rate Base:				
36	Electric Plant in Service	2.30	17,208,886,683	9,947,021,837	7,261,864,847
37	Plant Held for Future Use	2.31	3,857,390	648,785	3,208,605
38	Misc Deferred Debits	2.33	122,587,591	91,891,749	30,695,842
39	Elec Plant Acq Adj	2.31	69,085,936	39,809,458	29,276,478
40	Nuclear Fuel	2.31	0	0	0
41	Prepayments	2.32	39,087,582	21,407,616	17,679,967
42	Fuel Stock	2.32	110,416,210	64,321,453	46,094,757
43	Material & Supplies	2.32	148,989,526	85,036,997	63,952,529
44	Working Capital	2.33	73,823,830	37,020,778	36,803,052
45	Weatherization Loans	2.31	12,951,710	6,454,767	6,496,944
46	Miscellaneous Rate Base	2.34	3,970,463	1,771,145	2,199,318
47					
48	Total Electric Plant		17,793,656,921	10,295,384,583	7,498,272,338
49					
50	Rate Base Deductions:				
51	Accum Prov For Depr	2.38	(6,366,038,567)	(3,806,730,176)	(2,559,308,391)
52	Accum Prov For Amort	2.39	(432,333,086)	(254,324,637)	(178,008,449)
53	Accum Def Income Taxes	2.35	(1,346,527,557)	(765,053,308)	(581,474,249)
54	Unamortized ITC	2.35	(10,072,162)	(9,909,296)	(162,865)
55	Customer Adv for Const	2.34	(12,611,277)	(4,539,663)	(8,071,613)
56	Customer Service Deposits	2.34	(10,294,490)	0	(10,294,490)
57	Misc. Rate Base Deductions	2.34	(106,638,430)	(62,513,816)	(44,124,614)
58					
59	Total Rate Base Deductions		(8,284,515,569)	(4,903,070,897)	(3,381,444,672)
60					
61	Total Rate Base		9,509,141,352	5,392,313,686	4,116,827,666
62					
63	Return on Rate Base		6.985%		6.932%
64					
65	Return on Equity		7.665%		7.561%
66	Net Power Costs		1,044,052,420		436,696,070
67	100 Basis Points in Equity:				
68	Revenue Requirement Impact		77,237,828		33,438,858
69	Rate Base Decrease		(639,991,772)		(279,036,734)

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REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	
70	Sales to Ultimate Customers							
71	440	Residential Sales						
72		0	S		1,261,771,099	720,492,713	541,278,386	
73								
74				Tab 3	1,261,771,099	720,492,713	541,278,386	
75								
76	442	Commercial & Industrial Sales						
77		0	S		1,950,906,007	1,111,327,113	839,578,894	
78		P	SE		-	-	-	
79		PT	SG		-	-	-	
80								
81								
82				Tab 3	1,950,906,007	1,111,327,113	839,578,894	
83								
84	444	Public Street & Highway Lighting						
85		0	S		19,661,670	9,302,008	10,359,662	
86		0	SO		-	-	-	
87				Tab 3	19,661,670	9,302,008	10,359,662	
88								
89	445	Other Sales to Public Authority						
90		0	S		18,382,255	-	18,382,255	
91								
92				Tab 3	18,382,255	-	18,382,255	
93								
94	448	Interdepartmental						
95		DPW	S		-	-	-	
96		GP	SO		-	-	-	
97				Tab 3	-	-	-	
98								
99	Total Sales to Ultimate Customers				Tab 3	3,250,721,030	1,841,121,834	1,409,599,196
100								
101								
102								
103	447	Sales for Resale-Non NPC						
104		WSF	S		7,833,643	7,833,643	-	
105				Tab 3	7,833,643	7,833,643	-	
106								
107	447NPC	Sales for Resale-NPC						
108		WSF	SG		1,396,383,781	804,639,623	591,744,158	
109		WSF	SE		-	-	-	
110		WSF	SG		-	-	-	
111					1,396,383,781	804,639,623	591,744,158	
112								
113		Total Sales for Resale		Tab 5	1,404,217,424	812,473,266	591,744,158	
114								
115	449	Provision for Rate Refund						
116		WSF	S		3	-	3	
117		WSF	SG		-	-	-	
118								
119								
120				Tab 3	3	-	3	
121								
122	Total Sales from Electricity				Tab 3	4,654,938,457	2,653,595,100	2,001,343,357
123	450	Forfeited Discounts & Interest						
124		CUST	S		6,180,370	3,696,164	2,484,206	
125		CUST	SO		-	-	-	
126				Tab 3	6,180,370	3,696,164	2,484,206	
127								
128	451	Misc Electric Revenue						
129		CUST	S		7,224,633	2,684,656	4,539,977	
130		GP	SG		-	-	-	
131		GP	SO		26,537	15,339	11,198	
132				Tab 3	7,251,170	2,699,995	4,551,175	
133								
134	453	Water Sales						
135		P	SG		38,378	22,114	16,263	
136				Tab 3	38,378	22,114	16,263	
137								
138	454	Rent of Electric Property						
139		DPW	S		13,970,023	8,320,220	5,649,803	
140		T	SG		5,052,709	2,911,527	2,141,181	
141		GP	SO		550,678	318,301	232,377	
142				Tab 3	19,573,410	11,550,048	8,023,362	
143								
144								

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS				Page
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH	
ACCT		FUNC						
145								
146	456	Other Electric Revenue						
147		DMSC	S		27,505,476	27,420,594	84,882	
148		CUST	CN		-	-	-	
149		OTHSE	SE		12,650,762	7,364,814	5,285,948	
150		OTHSO	SO		239,125	138,218	100,907	
151		OTHSGR	SG		96,258,351	55,467,046	40,791,305	
152								
153								
154				Tab 3	136,653,713	90,390,672	46,263,041	
155								
156		Total Other Electric Revenues		Tab 3	169,697,041	108,358,994	61,338,047	
157								
158		Total Electric Operating Revenues		Tab 3	4,824,635,498	2,761,954,093	2,062,681,404	
159								
160		Summary of Revenues by Factor						
161		S			3,313,435,177	1,891,077,111	1,422,358,067	
162		CN			-	-	-	
163		SE			12,650,762	7,364,814	5,285,948	
164		SO			816,340	471,858	344,482	
165		SG			1,497,733,218	863,040,310	634,692,908	
166		DGP			-	-	-	
167								
168		Total Electric Operating Revenues			4,824,635,498	2,761,954,093	2,062,681,404	
169		Miscellaneous Revenues						
170	41160	Gain on Sale of Utility Plant - CR						
171		DPW	S		-	-	-	
172		T	SG		-	-	-	
173		G	SO		-	-	-	
174		T	SG		-	-	-	
175		P	SG		-	-	-	
176				Tab 3	-	-	-	
177								
178	41170	Loss on Sale of Utility Plant						
179		DPW	S		-	-	-	
180		T	SG		-	-	-	
181				Tab 3	-	-	-	
182								
183	4118	Gain from Emission Allowances						
184		P	S		-	-	-	
185		P	SE		(13,914,511)	(8,100,523)	(5,813,988)	
186				Tab 3	(13,914,511)	(8,100,523)	(5,813,988)	
187								
188	41181	Gain from Disposition of NOX Credits						
189		P	SE		-	-	-	
190				Tab 3	-	-	-	
191								
192	4194	Impact Housing Interest Income						
193		P	SG		-	-	-	
194				Tab 3	-	-	-	
195								
196	421	(Gain) / Loss on Sale of Utility Plant						
197		DPW	S		(719,050)	(7,361)	(711,689)	
198		T	SG		253	146	107	
199		T	SG		-	-	-	
200		PTD	CN		44,169	23,862	20,306	
201		PTD	SO		139,536	80,654	58,882	
202		P	SG		(183,665)	(105,833)	(77,831)	
203				Tab 3	(718,757)	(8,532)	(710,225)	
204								
205		Total Miscellaneous Revenues			(14,633,268)	(8,109,055)	(6,524,213)	
206		Miscellaneous Expenses						
207	4311	Interest on Customer Deposits						
208		CUST	S		600,614	-	600,614	
209				Tab 4	600,614	-	600,614	
210		Total Miscellaneous Expenses			600,614	-	600,614	
211								
212		Net Misc Revenue and Expense		Tab 3	(14,032,654)	(8,109,055)	(5,923,599)	
213								

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			Page
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
214	500	Operation	Supervision & Engineering				
215		P	SG		19,690,503	11,346,278	8,344,225
216		P	SSGCH		1,599,374	934,436	664,939
217				Tab 4	21,289,878	12,280,714	9,009,164
218							
219	501	Fuel Related-Non	NPC				
220		P	SE		12,884,008	7,500,602	5,383,406
221		P	SE		-	-	-
222		P	SE		-	-	-
223		P	SSECT		-	-	-
224		P	SSECH		1,874,745	1,101,246	773,496
225				Tab 4	14,758,753	8,601,848	6,156,905
226							
227	501NPC	Fuel Related-NPC					
228		P	SE		508,130,736	295,815,262	212,315,474
229		P	SE		-	-	-
230		P	SE		-	-	-
231		P	SSECT		-	-	-
232		P	SSECH		53,728,750	31,560,877	22,167,874
233				Tab 5	561,859,486	327,376,138	234,483,348
234							
235		Total Fuel Related			576,618,239	335,977,986	240,640,253
236							
237	502	Steam Expenses					
238		P	SG		30,393,298	17,513,560	12,879,737
239		P	SSGCH		2,204,731	1,288,116	916,615
240				Tab 4	32,598,029	18,801,676	13,796,353
241							
242	503	Steam From Other Sources-Non-NPC					
243		P	SE		(18,672)	(10,870)	(7,802)
244				Tab 4	(18,672)	(10,870)	(7,802)
245							
246	503NPC	Steam From Other Sources-NPC					
247		P	SE		3,380,412	1,967,953	1,412,459
248				Tab 5	3,380,412	1,967,953	1,412,459
249							
250	505	Electric Expenses					
251		P	SG		2,794,947	1,610,535	1,184,412
252		P	SSGCH		1,409,366	823,423	585,943
253				Tab 4	4,204,313	2,433,958	1,770,355
254							
255	506	Misc. Steam Expense					
256		P	SG		31,760,610	18,301,448	13,459,162
257		P	SE		-	-	-
258		P	SSGCH		1,799,632	1,051,436	748,195
259				Tab 4	33,560,241	19,352,884	14,207,357
260							
261	507	Rents					
262		P	SG		604,561	348,367	256,194
263		P	SSGCH		220,098	128,592	91,506
264				Tab 4	824,659	476,959	347,700
265							
266	510	Maint Supervision & Engineering					
267		P	SG		5,116,556	2,948,318	2,168,238
268		P	SSGCH		2,412,883	1,409,729	1,003,154
269				Tab 4	7,529,439	4,358,047	3,171,392
270							
271							
272							
273	511	Maintenance of Structures					
274		P	SG		19,949,709	11,495,641	8,454,068
275		P	SSGCH		867,918	507,082	360,836
276				Tab 4	20,817,626	12,002,722	8,814,904
277							
278	512	Maintenance of Boiler Plant					
279		P	SG		96,278,016	55,478,378	40,799,639
280		P	SSGCH		2,984,199	1,743,521	1,240,678
281				Tab 4	99,262,215	57,221,898	42,040,317
282							
283	513	Maintenance of Electric Plant					
284		P	SG		33,263,177	19,167,273	14,095,903
285		P	SSGCH		604,442	353,146	251,296
286				Tab 4	33,867,619	19,520,419	14,347,199
287							
288	514	Maintenance of Misc. Steam Plant					
289		P	SG		9,697,041	5,587,736	4,109,305
290		P	SSGCH		2,893,749	1,690,675	1,203,074
291				Tab 4	12,590,790	7,278,410	5,312,379
292							
293	Total Steam Power Generation			Tab 4	846,524,789	491,662,759	354,862,030

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
294	517	Operation Super & Engineering					
295		P	SG		-	-	-
296				Tab 4	-	-	-
297							
298	518	Nuclear Fuel Expense					
299		P	SE		-	-	-
300							
301				Tab 4	-	-	-
302							
303	519	Coolants and Water					
304		P	SG		-	-	-
305				Tab 4	-	-	-
306							
307	520	Steam Expenses					
308		P	SG		-	-	-
309				Tab 4	-	-	-
310							
311							
312							
313	523	Electric Expenses					
314		P	SG		-	-	-
315				Tab 4	-	-	-
316							
317	524	Misc. Nuclear Expenses					
318		P	SG		-	-	-
319				Tab 4	-	-	-
320							
321	528	Maintenance Super & Engineering					
322		P	SG		-	-	-
323				Tab 4	-	-	-
324							
325	529	Maintenance of Structures					
326		P	SG		-	-	-
327				Tab 4	-	-	-
328							
329	530	Maintenance of Reactor Plant					
330		P	SG		-	-	-
331				Tab 4	-	-	-
332							
333	531	Maintenance of Electric Plant					
334		P	SG		-	-	-
335				Tab 4	-	-	-
336							
337	532	Maintenance of Misc Nuclear					
338		P	SG		-	-	-
339				Tab 4	-	-	-
340							
341	Total Nuclear Power Generation			Tab 4	-	-	-
342							
343	535	Operation Super & Engineering					
344		P	DGP		-	-	-
345		P	SG		5,005,587	2,884,375	2,121,213
346		P	SG		3,442,679	1,983,778	1,458,901
347							
348				Tab 4	8,448,266	4,868,153	3,580,113
349							
350	536	Water For Power					
351		P	DGP		-	-	-
352		P	SG		159,594	91,963	67,631
353		P	SG		125,021	72,041	52,980
354							
355				Tab 4	284,615	164,004	120,611
356							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			Page
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
357	537	Hydraulic Expenses					
358		P	DGP		-	-	-
359		P	SG		4,304,526	2,480,401	1,824,125
360		P	SG		467,282	269,263	198,020
361							
362				Tab 4	4,771,809	2,749,664	2,022,145
363							
364	538	Electric Expenses					
365		P	DGP		-	-	-
366		P	SG		-	-	-
367		P	SG		-	-	-
368							
369				Tab 4	-	-	-
370							
371	539	Misc. Hydro Expenses					
372		P	DGP		-	-	-
373		P	SG		10,442,977	6,017,567	4,425,410
374		P	SG		5,629,499	3,243,892	2,385,607
375							
376							
377				Tab 4	16,072,476	9,261,459	6,811,017
378							
379	540	Rents (Hydro Generation)					
380		P	DGP		-	-	-
381		P	SG		81,876	47,180	34,697
382		P	SG		5,718	3,295	2,423
383							
384				Tab 4	87,594	50,475	37,120
385							
386	541	Maint Supervision & Engineering					
387		P	DGP		-	-	-
388		P	SG		-	-	-
389		P	SG		-	-	-
390							
391				Tab 4	-	-	-
392							
393	542	Maintenance of Structures					
394		P	DGP		-	-	-
395		P	SG		910,867	524,870	385,997
396		P	SG		174,703	100,669	74,034
397							
398				Tab 4	1,085,570	625,539	460,031
399							
400							
401							
402							
403	543	Maintenance of Dams & Waterways					
404		P	DGP		-	-	-
405		P	SG		832,163	479,518	352,645
406		P	SG		141,543	81,562	59,982
407							
408				Tab 4	973,706	561,079	412,626
409							
410	544	Maintenance of Electric Plant					
411		P	DGP		-	-	-
412		P	SG		611,559	352,399	259,160
413		P	SG		481,126	277,240	203,886
414							
415				Tab 4	1,092,685	629,639	463,046
416							
417	545	Maintenance of Misc. Hydro Plant					
418		P	DGP		-	-	-
419		P	SG		1,734,387	999,408	734,979
420		P	SG		628,044	361,898	266,145
421							
422				Tab 4	2,362,431	1,361,306	1,001,125
423							
424		Total Hydraulic Power Generation		Tab 4	35,179,152	20,271,318	14,907,834

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
425							
426	546	Operation Super & Engineering					
427		P	SG		1,035,337	596,593	438,744
428		P	SSGCT		-	-	-
429				Tab 4	1,035,337	596,593	438,744
430							
431	547	Fuel-Non-NPC					
432		P	SE		1,703,551	991,745	711,805
433		P	SSECT		(4)	(2)	(2)
434				Tab 4	1,703,547	991,743	711,804
435							
436	547NPC	Fuel-NPC					
437		P	SE		400,553,438	233,187,665	167,365,772
438		P	SSECT		26,928,423	15,031,414	11,897,009
439				Tab 5	427,481,860	248,219,079	179,262,781
440							
441	548	Generation Expense					
442		P	SG		8,105,964	4,670,908	3,435,056
443		P	SSGCT		2,385,337	1,296,557	1,088,779
444				Tab 4	10,491,301	5,967,465	4,523,836
445							
446	549	Miscellaneous Other					
447		P	SG		16,762,091	9,658,837	7,103,255
448		P	SSGCT		-	-	-
449				Tab 4	16,762,091	9,658,837	7,103,255
450							
451							
452							
453							
454	550	Rents					
455		P	SG		521,736	300,641	221,096
456		P	SSGCT		4,753,536	2,583,800	2,169,737
457				Tab 4	5,275,273	2,884,440	2,390,832
458							
459	551	Maint Supervision & Engineering					
460		P	SG		-	-	-
461				Tab 4	-	-	-
462							
463	552	Maintenance of Structures					
464		P	SG		218,469	125,889	92,581
465		P	SSGCT		179,101	97,351	81,750
466				Tab 4	397,570	223,240	174,331
467							
468	553	Maint of Generation & Electric Plant					
469		P	SG		2,328,435	1,341,717	986,719
470		P	SSGCT		727,157	395,249	331,909
471				Tab 4	3,055,593	1,736,965	1,318,627
472							
473	554	Maintenance of Misc. Other					
474		P	SG		168,327	96,995	71,332
475		P	SSGCT		208,903	113,550	95,353
476				Tab 4	377,230	210,545	166,685
477							
478	Total Other Power Generation			Tab 4	466,579,802	270,488,908	196,090,894
479							
480							
481	555	Purchased Power-Non NPC					
482		DMSC	S		-	-	-
483					-	-	-
484							
485	555NPC	Purchased Power-NPC					
486		P	SG		1,243,827,922	716,732,207	527,095,714
487		P	SE		86,658,839	50,449,629	36,209,210
488		Seasonal Co P	SSGC		9,221,790	5,014,014	4,207,776
489			DGP		-	-	-
490					1,339,708,551	772,195,851	567,512,700
491							
492		Total Purchased Power		Tab 5	1,339,708,551	772,195,851	567,512,700
493							
494	556	System Control & Load Dispatch					
495		P	SG		2,922,041	1,683,771	1,238,270
496							
497				Tab 4	2,922,041	1,683,771	1,238,270
498							
499							

REVISED PROTOCOL				Page			
Thirteen Month Average							
FERC	BUS			FORECASTED RESULTS			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
500							
501	557	Other Expenses					
502		P	S		975,478	975,478	-
503		P	SG		47,695,284	27,483,501	20,211,783
504		P	SGCT		1,186,337	682,509	503,828
505		P	SE		-	-	-
506		P	SSGCT		(64,482)	(35,049)	(29,433)
507		P	TROJP		-	-	-
508							
509				Tab 4	49,792,617	29,106,438	20,686,179
510							
511	Embedded Cost Differentials						
512	Company Owned Hyd P		DGP		(88,587,620)	(88,587,620)	-
513	Company Owned Hyd P		SG		88,587,620	51,046,933	37,540,687
514	Mid-C Contract	P	MC		(39,811,442)	(34,336,530)	(5,474,912)
515	Mid-C Contract	P	SG		39,811,442	22,940,587	16,870,855
516	Existing QF Contracts P		S		40,990,666	31,630,037	9,360,629
517	Existing QF Contracts P		SG		(40,990,666)	(23,620,092)	(17,370,573)
518							
519					-	(40,926,685)	40,926,685
520							
521	Total Other Power Supply			Tab 4	1,392,423,209	762,059,374	630,363,834
522							
523	Total Production Expense			Tab 4	2,740,706,952	1,544,482,359	1,196,224,593
524							
525							
526	Summary of Production Expense by Factor						
527	S				41,966,143	32,605,515	9,360,629
528	SG				1,695,721,574	977,127,339	718,594,236
529	SE				1,013,292,312	589,901,986	423,390,326
530	SNPPH				-	-	-
531	TROJP				-	-	-
532	SGCT				1,186,337	682,509	503,828
533	DGP				(88,587,620)	(88,587,620)	-
534	DEU				-	-	-
535	DEP				-	-	-
536	SNPPS				-	-	-
537	SNPPO				-	-	-
538	DGU				-	-	-
539	MC				(39,811,442)	(34,336,530)	(5,474,912)
540	SSGCT				8,189,552	4,451,457	3,738,095
541	SSECT				26,928,419	15,031,412	11,897,007
542	SSGC				9,221,790	5,014,014	4,207,776
543	SSGCH				16,996,392	9,930,156	7,066,237
544	SSECH				55,603,495	32,662,123	22,941,372
545	Total Production Expense by Factor			Tab4	2,740,706,952	1,544,482,359	1,196,224,593
546	560	Operation Supervision & Engineering					
547		T	SG		8,441,500	4,864,254	3,577,246
548							
549				Tab4	8,441,500	4,864,254	3,577,246
550							
551	561	Load Dispatching					
552		T	SG		7,967,316	4,591,015	3,376,302
553							
554				Tab4	7,967,316	4,591,015	3,376,302
555	562	Station Expense					
556		T	SG		399,308	230,093	169,214
557							
558				Tab4	399,308	230,093	169,214
559							
560	563	Overhead Line Expense					
561		T	SG		3,491,556	2,011,943	1,479,613
562							
563				Tab4	3,491,556	2,011,943	1,479,613
564							
565	564	Underground Line Expense					
566		T	SG		-	-	-
567							
568				Tab4	-	-	-
569							

REVISED PROTOCOL Thirteen Month Average				Page 2				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	FORECASTED RESULTS OTHER	UTAH	
570	565	Transmission of Electricity by Others						
571		T	SG		-	-	-	
572		T	SE		-	-	-	
573				Tab 4	-	-	-	
574								
575	565NPC	Transmission of Electricity by Others-NPC						
576		T	SG		107,903,265	62,177,206	45,726,059	
577		T	SE		102,626	59,745	42,881	
578					108,005,891	62,236,951	45,768,940	
579								
580		Total Transmission of Electricity by Others			Tab 5	108,005,891	62,236,951	45,768,940
581								
582	566	Misc. Transmission Expense						
583		T	SG		1,766,925	1,018,157	748,768	
584								
585				Tab 4	1,766,925	1,018,157	748,768	
586								
587	567	Rents - Transmission						
588		T	SG		1,393,697	803,092	590,606	
589								
590				Tab 4	1,393,697	803,092	590,606	
591								
592	568	Maint Supervision & Engineering						
593		T	SG		16,243	9,360	6,883	
594								
595				Tab 4	16,243	9,360	6,883	
596								
597	569	Maintenance of Structures						
598		T	SG		3,051,732	1,758,502	1,293,229	
599								
600				Tab 4	3,051,732	1,758,502	1,293,229	
601								
602	570	Maintenance of Station Equipment						
603		T	SG		10,491,552	6,045,558	4,445,995	
604								
605				Tab 4	10,491,552	6,045,558	4,445,995	
606								
607	571	Maintenance of Overhead Lines						
608		T	SG		10,347,847	5,962,750	4,385,097	
609								
610				Tab 4	10,347,847	5,962,750	4,385,097	
611								
612	572	Maintenance of Underground Lines						
613		T	SG		-	-	-	
614								
615				Tab 4	-	-	-	
616								
617	573	Maint of Misc. Transmission Plant						
618		T	SG		318,425	183,487	134,939	
619								
620				Tab 4	318,425	183,487	134,939	
621								
622	Total Transmission Expense			Tab 4	155,691,993	89,715,161	65,976,831	
623								
624	Summary of Transmission Expense by Factor							
625		SE			102,626	59,745	42,881	
626		SG			155,589,366	89,655,416	65,933,950	
627		SNPT			-	-	-	
628	Total Transmission Expense by Factor				155,691,993	89,715,161	65,976,831	
629	580	Operation Supervision & Engineering						
630		DPW	S		380,145	167,017	213,128	
631		DPW	SNPD		22,149,437	11,839,037	10,310,400	
632				Tab 4	22,529,582	12,006,054	10,523,528	
633								
634	581	Load Dispatching						
635		DPW	S		-	-	-	
636		DPW	SNPD		12,902,177	6,896,309	6,005,869	
637				Tab 4	12,902,177	6,896,309	6,005,869	
638								
639	582	Station Expense						
640		DPW	S		3,092,835	1,838,872	1,253,964	
641		DPW	SNPD		35,603	19,030	16,573	
642				Tab 4	3,128,438	1,857,902	1,270,537	
643								

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
644	583	Overhead Line Expenses					
645		DPW	S		23,458,648	14,338,911	9,119,738
646		DPW	SNPD		(2,361,543)	(1,262,262)	(1,099,281)
647				Tab 4	21,097,105	13,076,649	8,020,457
648							
649	584	Underground Line Expense					
650		DPW	S		1,382,984	1,058,792	324,193
651		DPW	SNPD		-	-	-
652				Tab 4	1,382,984	1,058,792	324,193
653							
654	585	Street Lighting & Signal Systems					
655		DPW	S		-	-	-
656		DPW	SNPD		209,396	111,924	97,472
657				Tab 4	209,396	111,924	97,472
658							
659	586	Meter Expenses					
660		DPW	S		4,157,647	2,820,673	1,336,974
661		DPW	SNPD		1,233,258	659,185	574,072
662				Tab 4	5,390,904	3,479,858	1,911,046
663							
664	587	Customer Installation Expenses					
665		DPW	S		(4,383,899)	(2,634,521)	(1,749,378)
666		DPW	SNPD		-	-	-
667				Tab 4	(4,383,899)	(2,634,521)	(1,749,378)
668							
669	588	Misc. Distribution Expenses					
670		DPW	S		442,717	301,251	141,466
671		DPW	SNPD		3,441,640	1,839,582	1,602,058
672				Tab 4	3,884,358	2,140,833	1,743,524
673							
674	589	Rents					
675		DPW	S		3,359,382	2,971,932	387,450
676		DPW	SNPD		197,866	105,761	92,105
677				Tab 4	3,557,248	3,077,693	479,555
678							
679	590	Maint Supervision & Engineering					
680		DPW	S		1,441,677	512,635	929,042
681		DPW	SNPD		5,882,693	3,144,342	2,738,350
682				Tab 4	7,324,369	3,656,978	3,667,392
683							
684	591	Maintenance of Structures					
685		DPW	S		1,683,957	873,053	810,904
686		DPW	SNPD		233,291	124,696	108,595
687				Tab 4	1,917,248	997,749	919,499
688							
689	592	Maintenance of Station Equipment					
690		DPW	S		9,813,203	6,062,599	3,750,604
691		DPW	SNPD		2,451,631	1,310,415	1,141,216
692				Tab 4	12,264,834	7,373,014	4,891,820
693	593	Maintenance of Overhead Lines					
694		DPW	S		86,896,627	50,535,566	36,361,061
695		DPW	SNPD		8,280,422	4,425,947	3,854,476
696				Tab 4	95,177,049	54,961,512	40,215,537
697							
698	594	Maintenance of Underground Lines					
699		DPW	S		22,297,192	9,676,152	12,621,040
700		DPW	SNPD		130,966	70,002	60,964
701				Tab 4	22,428,158	9,746,154	12,682,003
702							
703	595	Maintenance of Line Transformers					
704		DPW	S		71,412	71,412	0
705		DPW	SNPD		335,598	179,380	156,218
706				Tab 4	407,010	250,791	156,219
707							
708	596	Maint of Street Lighting & Signal Sys.					
709		DPW	S		4,432,790	1,807,043	2,625,747
710		DPW	SNPD		1,971	1,054	918
711				Tab 4	4,434,761	1,808,097	2,626,664
712							

REVISED PROTOCOL Thirteen Month Average				Page 2			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
713 597	Maintenance of Meters						
714		DPW	S		3,614,496	2,229,817	1,384,679
715		DPW	SNPD		1,672,422	893,922	778,500
716				Tab 4	5,286,918	3,123,739	2,163,179
717							
718 598	Maint of Misc. Distribution Plant						
719		DPW	S		1,460,021	763,795	696,226
720		DPW	SNPD		(2,484,244)	(1,327,847)	(1,156,397)
721				Tab 4	(1,024,223)	(564,051)	(460,172)
722							
723	Total Distribution Expense			Tab 4	217,914,419	122,425,475	95,488,944
724							
725							
726	Summary of Distribution Expense by Factor						
727	S				163,601,834	93,394,999	70,206,835
728	SNPD				54,312,585	29,030,476	25,282,109
729							
730	Total Distribution Expense by Factor				217,914,419	122,425,475	95,488,944
731							
732 901	Supervision						
733		CUST	S		5,016,298	4,629,148	387,150
734		CUST	CN		4,339,161	2,344,249	1,994,913
735				Tab 4	9,355,460	6,973,397	2,382,063
736							
737 902	Meter Reading Expense						
738		CUST	S		25,488,454	14,824,391	10,664,063
739		CUST	CN		679,975	367,359	312,616
740				Tab 4	26,168,430	15,191,751	10,976,679
741							
742 903	Customer Receipts & Collections						
743		CUST	S		5,830,916	3,158,695	2,672,221
744		CUST	CN		49,077,592	26,514,360	22,563,232
745				Tab 4	54,908,508	29,673,055	25,235,452
746							
747 904	Uncollectible Accounts						
748		CUST	S		8,706,658	5,582,770	3,123,888
749		P	SG		-	-	-
750		CUST	CN		250,590	135,382	115,208
751				Tab 4	8,957,247	5,718,152	3,239,096
752							
753 905	Misc. Customer Accounts Expense						
754		CUST	S		35,259	7,161	28,098
755		CUST	CN		800,462	432,453	368,009
756				Tab 4	835,721	439,614	396,107
757							
758	Total Customer Accounts Expense			Tab 4	100,225,365	57,995,969	42,229,397
759							
760	Summary of Customer Accts Exp by Factor						
761	S				45,077,585	28,202,166	16,875,419
762	CN				55,147,780	29,793,803	25,353,977
763	SG				-	-	-
764	Total Customer Accounts Expense by Factor				100,225,365	57,995,969	42,229,397
765							
766 907	Supervision						
767		CUST	S		-	-	-
768		CUST	CN		633,804	342,415	291,389
769				Tab 4	633,804	342,415	291,389
770							
771 908	Customer Assistance						
772		CUST	S		7,710,767	3,816,954	3,893,813
773		CUST	CN		4,609,503	2,490,302	2,119,201
774							
775							
776				Tab 4	12,320,270	6,307,256	6,013,014
777							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
778 909	Informational & Instructional Adv						
779		CUST	S		1,134,929	564,644	570,286
780		CUST	CN		4,365,812	2,358,647	2,007,165
781				Tab 4	5,500,741	2,923,291	2,577,451
782							
783 910	Misc. Customer Service						
784		CUST	S		(48,802)	(74,640)	25,838
785		CUST	CN		46,683	25,221	21,462
786							
787				Tab 4	(2,119)	(49,419)	47,300
788							
789	Total Customer Service Expense			Tab 4	18,452,696	9,523,542	8,929,154
790							
791							
792	Summary of Customer Service Exp by Factor						
793	S				8,796,894	4,306,958	4,489,936
794	CN				9,655,802	5,216,585	4,439,217
795							
796	Total Customer Service Expense by Factor			Tab 4	18,452,696	9,523,542	8,929,154
797							
798							
799 911	Supervision						
800		CUST	S		-	-	-
801		CUST	CN		-	-	-
802				Tab 4	-	-	-
803							
804 912	Demonstration & Selling Expense						
805		CUST	S		-	-	-
806		CUST	CN		-	-	-
807				Tab 4	-	-	-
808							
809 913	Advertising Expense						
810		CUST	S		-	-	-
811		CUST	CN		-	-	-
812				Tab 4	-	-	-
813							
814 916	Misc. Sales Expense						
815		CUST	S		-	-	-
816		CUST	CN		-	-	-
817				Tab 4	-	-	-
818							
819	Total Sales Expense			Tab 4	-	-	-
820							
821							
822	Total Sales Expense by Factor						
823	S				-	-	-
824	CN				-	-	-
825	Total Sales Expense by Factor				-	-	-
826							
827	Total Customer Service Exp Including Sales			Tab 4	18,452,696	9,523,542	8,929,154
828 920	Administrative & General Salaries						
829		PTD	S		809,033	146,169	662,863
830		CUST	CN		-	-	-
831		PTD	SO		83,469,255	48,246,613	35,222,641
832				Tab 4	84,278,287	48,392,782	35,885,505
833							
834 921	Office Supplies & expenses						
835		PTD	S		(749,827)	24,774	(774,601)
836		CUST	CN		-	-	-
837		PTD	SO		11,264,327	6,510,968	4,753,359
838				Tab 4	10,514,499	6,535,742	3,978,758
839							
840 922	A&G Expenses Transferred						
841		PTD	S		-	-	-
842		CUST	CN		-	-	-
843		PTD	SO		(22,503,427)	(13,007,354)	(9,496,073)
844				Tab 4	(22,503,427)	(13,007,354)	(9,496,073)
845							

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REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
846	923	Outside Services					
847		PTD	S		(288,652)	(86,228)	(202,424)
848		CUST	CN		-	-	-
849		PTD	SO		11,650,734	6,734,317	4,916,416
850				Tab 4	11,362,082	6,648,089	4,713,992
851							
852	924	Property Insurance					
853		PTD	SO		24,588,977	14,212,836	10,376,140
854				Tab 4	24,588,977	14,212,836	10,376,140
855							
856	925	Injuries & Damages					
857		PTD	SO		9,411,722	5,440,131	3,971,591
858				Tab 4	9,411,722	5,440,131	3,971,591
859							
860	926	Employee Pensions & Benefits					
861		LABOR	S		-	-	-
862		CUST	CN		-	-	-
863		LABOR	SO		-	-	-
864				Tab 4	-	-	-
865							
866	927	Franchise Requirements					
867		DMSC	S		-	-	-
868		DMSC	SO		-	-	-
869				Tab 4	-	-	-
870							
871	928	Regulatory Commission Expense					
872		DMSC	S		7,730,308	4,308,188	3,422,120
873		CUST	CN		-	-	-
874		DMSC	SO		1,360	786	574
875		FERC	SG		142,780	82,274	60,506
876				Tab 4	7,874,447	4,391,248	3,483,199
877							
878	929	Duplicate Charges					
879		LABOR	S		-	-	-
880		LABOR	SO		(6,531,776)	(3,775,475)	(2,756,301)
881				Tab 4	(6,531,776)	(3,775,475)	(2,756,301)
882							
883	930	Misc General Expenses					
884		PTD	S		12,989,156	8,297,278	4,691,878
885		CUST	CN		6,640	3,587	3,053
886		LABOR	SO		10,948,977	6,328,690	4,620,287
887				Tab 4	23,944,773	14,629,555	9,315,218
888							
889	931	Rents					
890		PTD	S		479,712	479,451	261
891		PTD	SO		6,193,728	3,580,078	2,613,651
892				Tab 4	6,673,440	4,059,528	2,613,912
893							
894	935	Maintenance of General Plant					
895		G	S		38,948	38,755	193
896		CUST	CN		20,043	10,828	9,215
897		G	SO		23,820,464	13,768,623	10,051,841
898				Tab 4	23,879,455	13,818,206	10,061,249
899							
900		Total Administrative & General Expense		Tab 4	173,492,479	101,345,289	72,147,190
901							
902		Summary of A&G Expense by Factor					
903		S			21,008,677	13,208,386	7,800,291
904		SO			152,314,339	88,040,214	64,274,126
905		SG			142,780	82,274	60,506
906		CN			26,683	14,416	12,267
907		Total A&G Expense by Factor			173,492,479	101,345,289	72,147,190
908							
909		Total O&M Expense		Tab 4	3,406,483,904	1,925,487,796	1,480,996,108

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	BUS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
910	403SP	Steam Depreciation					
911		P	SG		25,738,280	14,831,195	10,907,085
912		P	SG		28,413,041	16,372,475	12,040,566
913		P	SG		42,713,297	24,612,726	18,100,571
914		P	SSGCH		7,410,380	4,329,520	3,080,860
915				Tab 6	104,274,998	60,145,916	44,129,082
916							
917	403NP	Nuclear Depreciation					
918		P	SG		-	-	-
919				Tab 6	-	-	-
920							
921	403HP	Hydro Depreciation					
922		P	SG		4,389,377	2,529,295	1,860,082
923		P	SG		1,236,514	712,518	523,997
924		P	SG		6,473,860	3,730,439	2,743,421
925		P	SG		3,284,212	1,892,465	1,391,747
926				Tab 6	15,383,963	8,864,717	6,519,247
927							
928	403OP	Other Production Depreciation					
929		P	SG		32,547	18,755	13,792
930		P	SG		48,440,482	27,912,907	20,527,574
931		P	SSGCT		2,623,386	1,425,950	1,197,436
932		P	SSGCH		-	-	-
933				Tab 6	51,096,415	29,357,612	21,738,803
934							
935	403TP	Transmission Depreciation					
936		T	SG		11,903,040	6,858,900	5,044,139
937		T	SG		13,350,743	7,693,112	5,657,631
938		T	SG		34,207,706	19,711,540	14,496,165
939				Tab 6	59,461,488	34,263,553	25,197,935
940							
941							
942							
943	403	Distribution Depreciation					
944	360	Land & Land Rights	DPW	S	-	-	-
945	361	Structures	DPW	S	-	-	-
946	362	Station Equipment	DPW	S	-	-	-
947	363	Storage Battery Eq	DPW	S	-	-	-
948	364	Poles & Towers	DPW	S	138,970,771	85,061,175	53,909,597
949	365	OH Conductors	DPW	S	-	-	-
950	366	UG Conduit	DPW	S	-	-	-
951	367	UG Conductor	DPW	S	-	-	-
952	368	Line Trans	DPW	S	-	-	-
953	369	Services	DPW	S	-	-	-
954	370	Meters	DPW	S	-	-	-
955	371	Inst Cust Prem	DPW	S	-	-	-
956	372	Leased Property	DPW	S	-	-	-
957	373	Street Lighting	DPW	S	-	-	-
958				Tab 6	138,970,771	85,061,175	53,909,597
959							
960	403GP	General Depreciation					
961		G-SITUS	S		12,210,430	8,513,034	3,697,397
962		G-DGP	SG		512,424	295,274	217,149
963		G-DGU	SG		945,059	544,572	400,487
964		P	SE		40,047	23,314	16,733
965		CUST	CN		1,363,411	736,588	626,823
966		G-SG	SG		4,732,749	2,727,157	2,005,592
967		PTD	SO		19,235,083	11,118,197	8,116,886
968		G-SG	SSGCT		10,161	5,523	4,638
969		G-SG	SSGCH		172,140	100,573	71,567
970				Tab 6	39,221,503	24,064,232	15,157,272
971							
972	403GV0	General Vehicles					
973		G-SG	SG		-	-	-
974				Tab 6	-	-	-
975							
976	403MP	Mining Depreciation					
977		P	SE		-	-	-
978				Tab 6	-	-	-
979							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
980	403EP	Experimental Plant Depreciation					
981		P	SG		-	-	-
982		P	SG		-	-	-
983				Tab 6	-	-	-
984	4031	ARO Depreciation					
985		P	S		-	-	-
986				Tab 6	-	-	-
987							
988							
989	Total Depreciation Expense			Tab 6	408,409,138	241,757,203	166,651,935
990							
991	Summary	S			151,181,201	93,574,208	57,606,993
992		DGP			-	-	-
993		DGU			-	-	-
994		SG			226,373,329	130,443,330	95,929,999
995		SO			19,235,083	11,118,197	8,116,886
996		CN			1,363,411	736,588	626,823
997		SE			40,047	23,314	16,733
998		SSGCH			7,582,520	4,430,093	3,152,427
999		SSGCT			2,633,547	1,431,473	1,202,074
1000	Total Depreciation Expense By Factor				408,409,138	241,757,203	166,651,935
1001							
1002	404GP	Amort of LT Plant - Capital Lease Gen					
1003		I-SITUS	S		1,004,358	1,003,634	725
1004		I-SG	SG		-	-	-
1005		PTD	SO		1,915,977	1,107,466	808,511
1006		I-DGU	SG		-	-	-
1007		CUST	CN		203,325	109,847	93,478
1008		I-DGP	SG		-	-	-
1009				Tab 6	3,123,661	2,220,947	902,713
1010							
1011	404SP	Amort of LT Plant - Cap Lease Steam					
1012		P	SG		-	-	-
1013		P	SG		-	-	-
1014				Tab 6	-	-	-
1015							
1016	404IP	Amort of LT Plant - Intangible Plant					
1017		I-SITUS	S		188,943	122,797	66,147
1018		P	SE		300,980	175,220	125,760
1019		I-SG	SG		5,168,261	2,978,112	2,190,149
1020		PTD	SO		28,660,159	16,566,047	12,094,112
1021		CUST	CN		8,104,710	4,378,601	3,726,109
1022		I-SG	SG		6,372,253	3,671,890	2,700,363
1023		I-SG	SG		262,794	151,430	111,364
1024		I-DGP	SG		236,996	136,565	100,432
1025		I-SG	SSGCT		-	-	-
1026		I-SG	SSGCH		-	-	-
1027		I-DGU	SG		50,497	29,098	21,399
1028				Tab 6	49,345,595	28,209,760	21,135,835
1029							
1030	404MP	Amort of LT Plant - Mining Plant					
1031		P	SE		-	-	-
1032				Tab 6	-	-	-
1033							
1034	404OP	Amort of LT Plant - Other Plant					
1035		P	SSGCT		130,250	70,798	59,452
1036				Tab 6	130,250	70,798	59,452
1037							
1038							
1039	404HP	Amortization of Other Electric Plant					
1040		P	SG		2,240	1,291	949
1041		P	SG		37,992	21,892	16,100
1042		P	SG		-	-	-
1043				Tab 6	40,232	23,183	17,049
1044							
1045	Total Amortization of Limited Term Plant			Tab 6	52,639,737	30,524,688	22,115,049
1046							
1047							
1048	405	Amortization of Other Electric Plant					
1049		GP	S		-	-	-
1050							
1051				Tab 6	-	-	-
1052							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1053	406	Amortization of Plant Acquisition Adj			-	-	-
1054		P	S		-	-	-
1055		P	SG		-	-	-
1056		P	SG		-	-	-
1057		P	SG		5,479,353	3,157,373	2,321,980
1058		P	SO		-	-	-
1059				Tab 6	5,479,353	3,157,373	2,321,980
1060	407	Amort of Prop Losses, Unrec Plant, etc					
1061		DPW	S		(10,614)	(10,614)	-
1062		GP	SO		-	-	-
1063		P	SG-P		(0)	(0)	(0)
1064		P	SE		-	-	-
1065		P	SG		-	-	-
1066		P	TROJP		2,018,581	1,164,988	853,593
1067				Tab 6	2,007,967	1,154,374	853,593
1068							
1069	Total Amortization Expense			Tab 6	60,127,057	34,836,435	25,290,622
1070							
1071							
1072							
1073	Summary of Amortization Expense by Factor						
1074		S			1,182,687	1,115,816	66,871
1075		SE			300,980	175,220	125,760
1076		TROJP			2,018,581	1,164,988	853,593
1077		DGP			-	-	-
1078		DGU			-	-	-
1079		SO			30,576,136	17,673,513	12,902,622
1080		SSGCT			130,250	70,798	59,452
1081		SSGCH			-	-	-
1082		CN			8,308,036	4,488,449	3,819,587
1083		SG			17,610,388	10,147,651	7,462,736
1084	Total Amortization Expense by Factor				60,127,058	34,836,435	25,290,622
1085	408	Taxes Other Than Income					
1086		DMSC	S		21,613,619	21,750,133	(136,514)
1087		GP	GPS		79,665,746	46,048,122	33,617,624
1088		GP	SO		8,434,661	4,875,374	3,559,287
1089		P	SE		399,897	232,805	167,091
1090		P	SG		-	-	-
1091		DMSC	OPRV-ID		-	-	-
1092		GP	EXCTAX		-	-	-
1093		GP	SG		-	-	-
1094							
1095							
1096							
1097	Total Taxes Other Than Income			Tab 7	110,113,922	72,906,434	37,207,488
1098							
1099							
1100	41140	Deferred Investment Tax Credit - Fed					
1101		PTD	DGU		(1,939,053)	(317,090)	(1,621,963)
1102							
1103				Tab 7	(1,939,053)	(317,090)	(1,621,963)
1104							
1105	41141	Deferred Investment Tax Credit - Idaho					
1106		PTD	DGU		-	-	-
1107							
1108				Tab 7	-	-	-
1109							
1110	Total Deferred ITC			Tab 7	(1,939,053)	(317,090)	(1,621,963)
1111							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	BUS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1112							
1113	427	Interest on Long-Term Debt					
1114		GP	S		-	-	-
1115		GP	SNP		293,772,243	166,167,053	127,605,190
1116				Tab 7	293,772,243	166,167,053	127,605,190
1117							
1118	428	Amortization of Debt Disc & Exp					
1119		GP	SNP		-	-	-
1120				Tab 7	-	-	-
1121							
1122	429	Amortization of Premium on Debt					
1123		GP	SNP		-	-	-
1124				Tab 7	-	-	-
1125							
1126	431	Other Interest Expense					
1127		NUTIL	OTH		-	-	-
1128		GP	SO		-	-	-
1129		GP	SNP		-	-	-
1130				Tab 7	-	-	-
1131							
1132	432	AFUDC - Borrowed					
1133		GP	SNP		-	-	-
1134					-	-	-
1135							
1136		Total Elec. Interest Deductions for Tax		Tab 7	293,772,243	166,167,053	127,605,190
1137							
1138		Non-Utility Portion of Interest					
1139		427 NUTIL	NUTIL		-	-	-
1140		428 NUTIL	NUTIL		-	-	-
1141		429 NUTIL	NUTIL		-	-	-
1142		431 NUTIL	NUTIL		-	-	-
1143							
1144		Total Non-utility Interest			-	-	-
1145							
1146		Total Interest Deductions for Tax		Tab 7	293,772,243	166,167,053	127,605,190
1147							
1148							
1149	419	Interest & Dividends					
1150		GP	S		-	-	-
1151		GP	SNP		-	-	-
1152		Total Operating Deductions for Tax		Tab 7	-	-	-
1153							
1154							
1155	41010	Deferred Income Tax - Federal-DR					
1156		GP	S		404,548,100	259,801,006	144,747,094
1157		P	TROJD		10,994	6,347	4,647
1158		PT	DGP		1,828	1,828	-
1159		LABOR	SO		34,541,467	19,965,541	14,575,926
1160		GP	SNP		23,980	13,558	10,422
1161		P	SE		11,838,134	6,891,732	4,946,402
1162		PT	SG		1,308,689	754,107	554,582
1163		GP	GPS		6,977,421	4,033,065	2,944,356
1164		DITEXP	DITEXP		-	-	-
1165		CUST	BADDEBT		44,508	28,413	16,095
1166		CUST	CN		17,863	9,651	8,212
1167		P	SGCT		-	-	-
1168		DPW	SNPD		46,618	24,918	21,700
1169				Tab 7	459,359,602	291,530,165	167,829,437
1170							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1171							
1172							
1173	41110	Deferred Income Tax - Federal-CR					
1174		GP	S		(233,363,884)	(153,107,973)	(80,255,911)
1175		P	SE		(6,097,659)	(3,549,836)	(2,547,823)
1176		PT	DGP		(21,658)	(21,658)	-
1177		GP	SNP		(1,338,507)	(756,773)	(581,734)
1178		PT	SG		(6,852,887)	(3,948,846)	(2,904,041)
1179		GP	GPS		-	-	-
1180		LABOR	SO		(28,246,595)	(16,327,000)	(11,919,595)
1181		PT	SNPD		(682,368)	(364,731)	(317,637)
1182		CUST	CN		-	-	-
1183		P	SGCT		(267,166)	(153,703)	(113,463)
1184		DITEXP	DITEXP		-	-	-
1185		P	TROJD		(337,380)	(194,767)	(142,613)
1186		P	SSGCH		-	-	-
1187							
1188							
1189				Tab 7	(277,208,104)	(178,425,286)	(98,782,818)
1190							
1191		Total Deferred Income Taxes		Tab 7	182,151,498	113,104,879	69,046,619
1192	SCHMAF	Additions - Flow Through					
1193		SCHMAF	S		-	-	-
1194		SCHMAF	SNP		-	-	-
1195		SCHMAF	SO		-	-	-
1196		SCHMAF	SE		-	-	-
1197		SCHMAF	TROJP		-	-	-
1198		SCHMAF	SG		-	-	-
1199				Tab 7	-	-	-
1200							
1201	SCHMAP	Additions - Permanent					
1202		P	S		-	-	-
1203		P	SE		(222,128)	(129,315)	(92,813)
1204		LABOR	SNP		1,813,163	1,025,137	788,026
1205		SCHMAP-SO	SO		8,185,819	4,731,539	3,454,280
1206		SCHMAP	SG		31	18	13
1207		DPW	BADDEBT		4,229,804	2,700,233	1,529,570
1208				Tab 7	14,006,689	8,327,613	5,679,076
1209							
1210	SCHMAT	Additions - Temporary					
1211		SCHMAT-SITUS	S		9,211,990	9,211,990	-
1212		P	SSGCH		-	-	-
1213		DPW	CIAC		124,475,000	66,532,803	57,942,197
1214		SCHMAT-SNP	SNP		73,637,927	41,633,858	32,004,069
1215		P	TROJD		994,997	574,403	420,594
1216		P	SG		-	-	-
1217		SCHMAT-SE	SE		9,937,718	5,785,379	4,152,340
1218		P	SG		12,947,849	7,460,952	5,486,897
1219		SCHMAT-GPS	GPS		(47,786,884)	(27,621,611)	(20,165,273)
1220		SCHMAT-SO	SO		46,524,043	26,891,668	19,632,375
1221		SCHMAT-SNP	SNPD		1,798,024	961,057	836,967
1222		CUST	SGCT		703,974	405,002	298,972
1223		P	SSGCT		-	-	-
1224		BOOKDEPR	SCHMDEXP		427,653,713	253,149,001	174,504,712
1225				Tab 7	660,098,350	384,984,502	275,113,849
1226							
1227		TOTAL SCHEDULE - M ADDITIONS		Tab 7	674,105,039	393,312,114	280,792,924
1228							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1229	SCHMDF	Deductions - Flow Through					
1230		SCHMDF	S		-	-	-
1231		SCHMDF	DGP		-	-	-
1232		SCHMDF	DGU		-	-	-
1233				Tab 7	-	-	-
1234	SCHMDP	Deductions - Permanent					
1235		SCHMDP	S		-	-	-
1236		P	SE		10,352,252	6,026,705	4,325,547
1237		PTD	SNP		391,512	221,355	170,156
1238		SCHMDP	IBT		-	-	-
1239		P	SG		-	-	-
1240		SCHMDP-SO	SO		21,236,827	12,275,238	8,961,589
1241				Tab 7	31,980,591	18,523,299	13,457,292
1242							
1243	SCHMDT	Deductions - Temporary					
1244		GP	S		6,559,125	5,353,150	1,205,975
1245		DPW	BADDEBT		117,280	74,870	42,410
1246		SCHMDT-SNP	SNP		70,174,187	39,675,508	30,498,679
1247		SCHMDT	CN		47,067	25,428	21,639
1248		SCHMDT	TROJD		28,969	16,724	12,245
1249		CUST	DGP		-	-	-
1250		P	SE		12,012,127	6,993,024	5,019,103
1251		SCHMDT-SG	SG		4,432,439	2,554,109	1,878,330
1252		SCHMDT-GPS	GPS		55,086,709	31,841,031	23,245,678
1253		SCHMDT-SO	SO		28,961,480	16,740,216	12,221,264
1254		TAXDEPR	TAXDEPR		937,752,536	555,101,267	382,651,269
1255		DPW	SNPD		122,836	65,657	57,179
1256				Tab 7	1,115,294,754	658,440,982	456,853,772
1257							
1258	TOTAL SCHEDULE - M DEDUCTIONS			Tab 7	1,147,275,346	676,964,281	470,311,065
1259							
1260	TOTAL SCHEDULE - M ADJUSTMENTS			Tab 7	(473,170,307)	(283,652,166)	(189,518,140)
1261							
1262							
1263							
1264	40911	State Income Taxes					
1265		IBT	IBT		4,136,455	2,139,427	1,997,028
1266		IBT	IBT		-	-	-
1267	REC	P	SG		(823,414)	(474,477)	(348,937)
1268		IBT	IBT		-	-	-
1269	Total State Tax Expense				3,313,041	1,664,950	1,648,091
1270							
1271							
1272	Calculation of Taxable Income:						
1273		Operating Revenues			4,824,635,498	2,761,954,093	2,062,681,404
1274		Operating Deductions:					
1275		O & M Expenses			3,406,483,904	1,925,487,796	1,480,996,108
1276		Depreciation Expense			408,409,138	241,757,203	166,651,935
1277		Amortization Expense			60,127,057	34,836,435	25,290,622
1278		Taxes Other Than Income			110,113,922	72,906,434	37,207,488
1279		Interest & Dividends (AFUDC-Equity)			-	-	-
1280		Misc Revenue & Expense			(14,032,654)	(8,109,055)	(5,923,599)
1281		Total Operating Deductions			3,971,101,367	2,266,878,813	1,704,222,554
1282		Other Deductions:					
1283		Interest Deductions			293,772,243	166,167,053	127,605,190
1284		Interest on PCRBS			-	-	-
1285		Schedule M Adjustments			(473,170,307)	(283,652,166)	(189,518,140)
1286							
1287		Income Before State Taxes			86,591,581	45,256,061	41,335,520
1288							
1289		State Income Taxes			3,313,041	1,664,950	1,648,091
1290							
1291	Total Taxable Income				83,278,540	43,591,111	39,687,429
1292							
1293	Tax Rate				35.0%	35.0%	35.0%
1294							
1295	Federal Income Tax - Calculated				29,147,489	15,256,889	13,890,600
1296							
1297	Adjustments to Calculated Tax:						
1298	40910	PMI	P	SE	-	-	-
1299	40910	REC	P	SG	(23,309,110)	(13,431,432)	(9,877,678)
1300	40910		P	SO	-	-	-
1301	40910	IRS Settle	LABOR	S	-	-	-
1302	Federal Income Tax Expense				5,838,379	1,825,457	4,012,922
1303							
1304	Total Operating Expenses				4,160,465,232	2,383,157,009	1,777,308,223

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1305	310	Land and Land Rights					
1306		P	SG		2,329,517	1,342,340	987,177
1307		P	SG		34,798,446	20,051,943	14,746,503
1308		P	SG		46,390,622	26,731,715	19,658,908
1309		P	S		-	-	-
1310		P	SSGCH		1,246,363	728,188	518,174
1311				Tab 8	84,764,948	48,854,186	35,910,762
1312							
1313	311	Structures and Improvements					
1314		P	SG		234,583,904	135,174,518	99,409,386
1315		P	SG		328,103,333	189,063,312	139,040,021
1316		P	SG		180,787,200	104,175,189	76,612,011
1317		P	SSGCH		46,472,907	27,151,832	19,321,075
1318				Tab 8	789,947,344	455,564,851	334,382,493
1319							
1320	312	Boiler Plant Equipment					
1321		P	SG		733,572,146	422,707,011	310,865,134
1322		P	SG		684,674,569	394,530,712	290,143,858
1323		P	SG		1,152,073,921	663,860,708	488,213,213
1324		P	SSGCH		227,094,748	132,680,284	94,414,463
1325				Tab 8	2,797,415,384	1,613,778,715	1,183,636,669
1326							
1327	314	Turbogenerator Units					
1328		P	SG		139,374,364	80,311,829	59,062,535
1329		P	SG		134,456,509	77,478,008	56,978,500
1330		P	SG		536,375,484	309,076,182	227,299,302
1331		P	SSGCH		165,664,289	96,789,491	68,874,798
1332				Tab 8	975,870,646	563,655,510	412,215,136
1333							
1334	315	Accessory Electric Equipment					
1335		P	SG		88,302,751	50,882,782	37,419,968
1336		P	SG		139,491,010	80,379,044	59,111,966
1337		P	SG		70,794,478	40,793,973	30,000,505
1338		P	SSGCH		47,145,723	27,544,926	19,600,797
1339				Tab 8	345,733,962	199,600,725	146,133,237
1340							
1341							
1342							
1343	316	Misc Power Plant Equipment					
1344		P	SG		5,435,809	3,132,282	2,303,527
1345		P	SG		7,154,981	4,122,922	3,032,059
1346		P	SG		12,065,582	6,952,563	5,113,020
1347		P	SSGCH		3,144,722	1,837,306	1,307,416
1348				Tab 8	27,801,095	16,045,073	11,756,022
1349							
1350	317	Steam Plant ARO					
1351		P	S		-	-	-
1352				Tab 8	-	-	-
1353							
1354	SP	Unclassified Steam Plant - Account 300					
1355		P	SG		36,909	21,268	15,641
1356				Tab 8	36,909	21,268	15,641
1357							
1358							
1359				Tab 8	5,021,570,287	2,897,520,328	2,124,049,959
1360							
1361							
1362		Summary of Steam Production Plant by Factor					
1363		S			-	-	-
1364		DGP			-	-	-
1365		DGU			-	-	-
1366		SG			4,530,801,536	2,610,788,300	1,920,013,235
1367		SSGCH			490,768,751	286,732,028	204,036,724
1368					5,021,570,287	2,897,520,328	2,124,049,959
1369	320	Land and Land Rights					
1370		P	SG		-	-	-
1371		P	SG		-	-	-
1372				Tab 8	-	-	-
1373							
1374	321	Structures and Improvements					
1375		P	SG		-	-	-
1376		P	SG	Tab 8	-	-	-
1377					-	-	-

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
1378							
1379	322	Reactor Plant Equipment					
1380		P	SG		-	-	-
1381		P	SG		-	-	-
1382				Tab 8	-	-	-
1383							
1384	323	Turbogenerator Units					
1385		P	SG		-	-	-
1386		P	SG		-	-	-
1387				Tab 8	-	-	-
1388							
1389	324	Land and Land Rights					
1390		P	SG		-	-	-
1391		P	SG		-	-	-
1392				Tab 8	-	-	-
1393							
1394	325	Misc. Power Plant Equipment					
1395		P	SG		-	-	-
1396		P	SG		-	-	-
1397				Tab 8	-	-	-
1398							
1399							
1400	NP	Unclassified Nuclear Plant - Acct 300					
1401		P	SG		-	-	-
1402				Tab 8	-	-	-
1403							
1404							
1405		Total Nuclear Production Plant		Tab 8	-	-	-
1406							
1407							
1408							
1409		Summary of Nuclear Production Plant by Factor					
1410		DGP			-	-	-
1411		DGU			-	-	-
1412		SG			-	-	-
1413							
1414		Total Nuclear Plant by Factor			-	-	-
1415							
1416	330	Land and Land Rights					
1417		P	SG		10,626,875	6,123,535	4,503,340
1418		P	SG		5,308,870	3,059,135	2,249,734
1419		P	SG		3,024,749	1,742,954	1,281,795
1420		P	SG		635,700	366,310	269,390
1421				Tab 8	19,596,194	11,291,934	8,304,259
1422							
1423	331	Structures and Improvements					
1424		P	SG		21,475,136	12,374,639	9,100,497
1425		P	SG		5,456,993	3,144,489	2,312,504
1426		P	SG		49,204,335	28,353,063	20,851,272
1427		P	SG		6,714,009	3,868,820	2,845,189
1428				Tab 8	82,850,474	47,741,011	35,109,462
1429							
1430	332	Reservoirs, Dams & Waterways					
1431		P	SG		150,547,767	86,750,290	63,797,477
1432		P	SG		21,365,991	12,311,746	9,054,245
1433		P	SG		98,190,938	56,580,662	41,610,275
1434		P	SG		43,462,656	25,044,530	18,418,126
1435				Tab 8	313,567,352	180,687,229	132,880,123
1436							
1437	333	Water Wheel, Turbines, & Generators					
1438		P	SG		31,101,142	17,921,442	13,179,700
1439		P	SG		9,755,616	5,621,488	4,134,127
1440		P	SG		36,184,323	20,850,529	15,333,794
1441		P	SG		12,709,988	7,323,889	5,386,099
1442				Tab 8	89,751,069	51,717,348	38,033,721
1443							
1444	334	Accessory Electric Equipment					
1445		P	SG		5,115,261	2,947,572	2,167,689
1446		P	SG		4,265,578	2,457,958	1,807,620
1447		P	SG		30,388,167	17,510,604	12,877,563
1448		P	SG		3,969,184	2,287,167	1,682,017
1449				Tab 8	43,738,190	25,203,301	18,534,889
1450							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1451							
1452							
1453	335	Misc. Power Plant Equipment					
1454		P	SG		1,371,505	790,304	581,202
1455		P	SG		202,500	116,687	85,813
1456		P	SG		980,879	565,213	415,666
1457		P	SG		20,738	11,950	8,788
1458				Tab 8	2,575,623	1,484,154	1,091,469
1459							
1460	336	Roads, Railroads & Bridges					
1461		P	SG		4,558,459	2,626,726	1,931,734
1462		P	SG		831,442	479,102	352,339
1463		P	SG		7,907,188	4,556,367	3,350,821
1464		P	SG		599,113	345,228	253,886
1465				Tab 8	13,896,202	8,007,422	5,888,780
1466							
1467	337	Hydro Plant ARO					
1468		P	S		-	-	-
1469				Tab 8	-	-	-
1470							
1471	HP	Unclassified Hydro Plant - Acct 300					
1472		P	S		-	-	-
1473		P	SG		-	-	-
1474		P	SG		-	-	-
1475		P	SG		-	-	-
1476				Tab 8	-	-	-
1477							
1478		Total Hydraulic Production Plant		Tab 8	565,975,102	326,132,399	239,842,703
1479							
1480		Summary of Hydraulic Plant by Factor					
1481		S			-	-	-
1482		SG			565,975,102	326,132,399	239,842,703
1483		DGP			-	-	-
1484		DGU			-	-	-
1485		Total Hydraulic Plant by Factor			565,975,102	326,132,399	239,842,703
1486							
1487	340	Land and Land Rights					
1488		P	SG		21,542,551	12,413,486	9,129,065
1489		P	SG		-	-	-
1490		P	SSGCT		-	-	-
1491				Tab 8	21,542,551	12,413,486	9,129,065
1492							
1493	341	Structures and Improvements					
1494		P	SG		45,709,169	26,339,040	19,370,129
1495		P	SG		170,926	98,493	72,433
1496		P	SSGCT		4,237,997	2,303,577	1,934,420
1497				Tab 8	50,118,092	28,741,110	21,376,982
1498							
1499	342	Fuel Holders, Producers & Accessories					
1500		P	SG		27,029,975	15,575,510	11,454,465
1501		P	SG		121,339	69,919	51,420
1502		P	SSGCT		2,257,625	1,227,139	1,030,486
1503				Tab 8	29,408,939	16,872,568	12,536,371
1504							
1505	343	Prime Movers					
1506		P	S		-	-	-
1507		P	SG		748,455	431,283	317,172
1508		P	SG		1,255,711,657	723,579,984	532,131,673
1509		P	SSGCT		51,365,521	27,919,891	23,445,629
1510				Tab 8	1,307,825,633	751,931,158	555,894,474
1511							
1512	344	Generators					
1513		P	S		-	-	-
1514		P	SG		-	-	-
1515		P	SG		113,726,951	65,532,995	48,193,956
1516		P	SSGCT		15,873,643	8,628,169	7,245,474
1517				Tab 8	129,600,594	74,161,164	55,439,431

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1518							
1519	345	Accessory Electric Plant					
1520		P	SG		36,636,838	21,111,282	15,525,556
1521		P	SG		156,586	90,230	66,356
1522		P	SSGCT		5,642,151	3,066,809	2,575,342
1523				Tab 8	42,435,575	24,268,320	18,167,254
1524							
1525							
1526							
1527	346	Misc. Power Plant Equipment					
1528		P	SG		3,709,372	2,137,455	1,571,917
1529		P	SG		11,813	6,807	5,006
1530				Tab 8	3,721,185	2,144,262	1,576,923
1531							
1532	347	Other Production ARO					
1533		P	S		-	-	-
1534				Tab 8	-	-	-
1535							
1536	OP	Unclassified Other Prod Plant-Acct 300					
1537		P	S		-	-	-
1538		P	SG		-	-	-
1539					-	-	-
1540							
1541		Total Other Production Plant		Tab 8	1,584,652,569	910,532,068	674,120,501
1542							
1543		Summary of Other Production Plant by Factor					
1544		S			-	-	-
1545		DGU			-	-	-
1546		SG			1,505,275,632	867,386,483	637,889,149
1547		SSGCT			79,376,937	43,145,585	36,231,351
1548		Total of Other Production Plant by Factor			1,584,652,569	910,532,068	674,120,501
1549							
1550		Experimental Plant					
1551	103	Experimental Plant					
1552		P	SG		-	-	-
1553		Total Experimental Production Plant		Tab 8	-	-	-
1554							
1555		Total Production Plant		Tab 8	7,172,197,958	4,134,184,795	3,038,013,162
1556	350	Land and Land Rights					
1557		T	SG		21,301,975	12,274,859	9,027,117
1558		T	SG		48,627,811	28,020,852	20,606,959
1559		T	SG		23,210,735	13,374,745	9,835,990
1560				Tab 8	93,140,522	53,670,456	39,470,066
1561							
1562	352	Structures and Improvements					
1563		T	S		-	-	-
1564		T	SG		7,681,081	4,426,077	3,255,004
1565		T	SG		18,310,309	10,550,967	7,759,341
1566		T	SG		33,443,348	19,271,094	14,172,254
1567				Tab 8	59,434,737	34,248,138	25,186,599
1568							
1569	353	Station Equipment					
1570		T	SG		134,397,947	77,444,263	56,953,684
1571		T	SG		197,048,614	113,545,520	83,503,094
1572		T	SG		661,780,800	381,338,612	280,442,188
1573				Tab 8	993,227,360	572,328,395	420,898,965
1574							
1575	354	Towers and Fixtures					
1576		T	SG		156,343,413	90,089,921	66,253,492
1577		T	SG		126,993,481	73,177,581	53,815,900
1578		T	SG		111,822,786	64,435,756	47,387,030
1579				Tab 8	395,159,680	227,703,258	167,456,422
1580							
1581	355	Poles and Fixtures					
1582		T	SG		65,974,857	38,016,758	27,958,099
1583		T	SG		116,352,824	67,046,104	49,306,720
1584		T	SG		497,976,288	286,949,375	211,026,914
1585				Tab 8	680,303,969	392,012,236	288,291,732
1586							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1587	356	Clearing and Grading					
1588		T	SG		207,761,880	119,718,836	88,043,044
1589		T	SG		158,769,389	91,487,844	67,281,545
1590		T	SG		302,767,734	174,464,154	128,303,580
1591				Tab 8	669,299,003	385,670,834	283,628,169
1592							
1593	357	Underground Conduit					
1594		T	SG		6,371	3,671	2,700
1595		T	SG		162,746	93,780	68,967
1596		T	SG		3,108,686	1,791,321	1,317,365
1597				Tab 8	3,277,803	1,888,772	1,389,031
1598							
1599	358	Underground Conductors					
1600		T	SG		-	-	-
1601		T	SG		1,018,663	586,985	431,678
1602		T	SG		6,369,401	3,670,246	2,699,155
1603				Tab 8	7,388,064	4,257,231	3,130,832
1604							
1605	359	Roads and Trails					
1606		T	SG		1,905,513	1,098,016	807,497
1607		T	SG		501,203	288,809	212,394
1608		T	SG		9,087,805	5,236,675	3,851,130
1609				Tab 8	11,494,522	6,623,500	4,871,022
1610							
1611	TP	Unclassified Trans Plant - Acct 300					
1612		T	SG		61,532,186	35,456,753	26,075,433
1613				Tab 8	61,532,186	35,456,753	26,075,433
1614							
1615	TS0	Unclassified Trans Sub Plant - Acct 300					
1616		T	SG		-	-	-
1617				Tab 8	-	-	-
1618							
1619		Total Transmission Plant		Tab 8	2,974,257,845	1,713,859,573	1,260,398,272
1620		Summary of Transmission Plant by Factor					
1621		DGP			-	-	-
1622		DGU			-	-	-
1623		SG			2,974,257,845	1,713,859,573	1,260,398,272
1624		Total Transmission Plant by Factor			2,974,257,845	1,713,859,573	1,260,398,272
1625	360	Land and Land Rights					
1626		DPW	S		45,091,161	16,098,685	28,992,477
1627				Tab 8	45,091,161	16,098,685	28,992,477
1628							
1629	361	Structures and Improvements					
1630		DPW	S		47,991,329	22,431,648	25,559,681
1631				Tab 8	47,991,329	22,431,648	25,559,681
1632							
1633	362	Station Equipment					
1634		DPW	S		671,145,039	345,684,043	325,460,996
1635				Tab 8	671,145,039	345,684,043	325,460,996
1636							
1637	363	Storage Battery Equipment					
1638		DPW	S		1,457,805	-	1,457,805
1639				Tab 8	1,457,805	-	1,457,805
1640							
1641	364	Poles, Towers & Fixtures					
1642		DPW	S		1,086,583,933	676,433,691	410,150,241
1643				Tab 8	1,086,583,933	676,433,691	410,150,241
1644							
1645	365	Overhead Conductors					
1646		DPW	S		593,443,204	410,487,410	182,955,794
1647				Tab 8	593,443,204	410,487,410	182,955,794
1648							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1649 366	Underground Conduit						
1650	DPW		S		260,952,575	124,785,835	136,166,740
1651				Tab 8	260,952,575	124,785,835	136,166,740
1652							
1653							
1654							
1655							
1656 367	Underground Conductors						
1657	DPW		S		622,593,905	230,193,732	392,400,172
1658				Tab 8	622,593,905	230,193,732	392,400,172
1659							
1660 368	Line Transformers						
1661	DPW		S		936,977,946	604,186,983	332,790,964
1662				Tab 8	936,977,946	604,186,983	332,790,964
1663							
1664 369	Services						
1665	DPW		S		482,034,507	309,711,237	172,323,270
1666				Tab 8	482,034,507	309,711,237	172,323,270
1667							
1668 370	Meters						
1669	DPW		S		190,429,885	105,745,055	84,684,831
1670				Tab 8	190,429,885	105,745,055	84,684,831
1671							
1672 371	Installations on Customers' Premises						
1673	DPW		S		8,861,826	4,286,900	4,574,926
1674				Tab 8	8,861,826	4,286,900	4,574,926
1675							
1676 372	Leased Property						
1677	DPW		S		49,658	4,873	44,785
1678				Tab 8	49,658	4,873	44,785
1679							
1680 373	Street Lights						
1681	DPW		S		58,211,894	33,434,492	24,777,402
1682				Tab 8	58,211,894	33,434,492	24,777,402
1683							
1684 DP	Unclassified Dist Plant - Acct 300						
1685	DPW		S		25,955,824	10,900,255	15,055,570
1686				Tab 8	25,955,824	10,900,255	15,055,570
1687							
1688 DS0	Unclassified Dist Sub Plant - Acct 300						
1689	DPW		S		-	-	-
1690				Tab 8	-	-	-
1691							
1692							
1693	Total Distribution Plant			Tab 8	5,031,780,492	2,894,384,840	2,137,395,653
1694							
1695	Summary of Distribution Plant by Factor						
1696	S				5,031,780,492	2,894,384,840	2,137,395,653
1697							
1698	Total Distribution Plant by Factor				5,031,780,492	2,894,384,840	2,137,395,653

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
1699	389	Land and Land Rights					
1700		G-SITUS	S		8,264,697	4,352,524	3,912,173
1701		CUST	CN		1,128,506	609,680	518,826
1702		G-DGU	SG		332	191	141
1703		G-SG	SG		1,228	707	520
1704		PTD	SO		5,598,055	3,235,769	2,362,286
1705				Tab 8	14,992,818	8,198,871	6,793,946
1706							
1707	390	Structures and Improvements					
1708		G-SITUS	S		103,906,030	68,364,782	35,541,248
1709		G-DGP	SG		358,413	206,529	151,884
1710		G-DGU	SG		1,573,572	906,741	666,831
1711		CUST	CN		12,044,330	6,506,996	5,537,334
1712		G-SG	SG		3,999,427	2,304,594	1,694,833
1713		PTD	SO		105,194,832	60,804,357	44,390,475
1714				Tab 8	227,076,605	139,093,999	87,982,605
1715							
1716	391	Office Furniture & Equipment					
1717		G-SITUS	S		16,470,951	12,340,456	4,130,495
1718		G-DGP	SG		348,870	201,030	147,840
1719		G-DGU	SG		249,870	143,983	105,887
1720		CUST	CN		6,267,156	3,385,855	2,881,301
1721		G-SG	SG		5,794,289	3,338,849	2,455,440
1722		P	SE		156,613	91,175	65,439
1723		PTD	SO		78,656,661	45,464,854	33,191,807
1724		G-SG	SSGCH		294,877	172,282	122,595
1725		G-SG	SSGCT		8,609	4,679	3,929
1726				Tab 8	108,247,896	65,143,163	43,104,733
1727							
1728	392	Transportation Equipment					
1729		G-SITUS	S		71,271,158	38,838,652	32,432,506
1730		PTD	SO		8,650,942	5,000,388	3,650,554
1731		G-SG	SG		14,478,632	8,343,037	6,135,595
1732		CUST	CN		19,078	10,307	8,771
1733		G-DGU	SG		1,181,065	680,566	500,499
1734		P	SE		680,090	395,924	284,166
1735		G-DGP	SG		164,925	95,035	69,890
1736		G-SG	SSGCH		359,606	210,100	149,506
1737		G-DGU	SSGCT		59,476	32,329	27,148
1738				Tab 8	96,864,973	53,606,337	43,258,636
1739							
1740	393	Stores Equipment					
1741		G-SITUS	S		8,815,060	5,085,005	3,730,056
1742		G-DGP	SG		335,808	193,503	142,305
1743		G-DGU	SG		652,865	376,201	276,664
1744		PTD	SO		494,538	285,851	208,687
1745		G-SG	SG		2,820,695	1,625,372	1,195,323
1746		G-DGU	SSGCT		106,993	58,157	48,837
1747				Tab 8	13,225,958	7,624,087	5,601,871

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1748							
1749	394	Tools, Shop & Garage Equipment					
1750		G-SITUS	S		30,133,999	20,310,008	9,823,992
1751		G-DGP	SG		2,537,741	1,462,325	1,075,416
1752		G-SG	SG		18,055,200	10,403,966	7,651,234
1753		PTD	SO		13,310,024	7,693,414	5,616,609
1754		P	SE		98,698	57,458	41,240
1755		G-DGU	SG		3,312,462	1,908,743	1,403,719
1756		G-SG	SSGCH		2,230,394	1,303,110	927,285
1757		G-SG	SSGCT		(117,787)	(64,023)	(53,763)
1758				Tab 8	69,560,731	43,075,001	26,485,730
1759							
1760	395	Laboratory Equipment					
1761		G-SITUS	S		27,235,751	19,127,244	8,108,507
1762		G-DGP	SG		79,046	45,549	33,497
1763		G-DGU	SG		553,702	319,060	234,642
1764		PTD	SO		5,788,394	3,345,788	2,442,606
1765		P	SE		42,438	24,706	17,732
1766		G-SG	SG		5,533,702	3,188,691	2,345,011
1767		G-SG	SSGCH		253,001	147,816	105,185
1768		G-SG	SSGCT		110,119	59,856	50,264
1769				Tab 8	39,596,152	26,258,708	13,337,444
1770							
1771	396	Power Operated Equipment					
1772		G-SITUS	S		92,204,704	57,617,625	34,587,079
1773		G-DGP	SG		1,190,335	685,908	504,427
1774		G-SG	SG		28,834,249	16,615,188	12,219,061
1775		PTD	SO		1,864,545	1,077,738	786,807
1776		G-DGU	SG		2,259,806	1,302,170	957,636
1777		P	SE		73,823	42,977	30,846
1778		P	SSGCT		-	-	-
1779		G-SG	SSGCH		724,648	423,376	301,272
1780				Tab 8	127,152,109	77,764,982	49,387,127
1781	397	Communication Equipment					
1782		COM_EQ	S		105,471,802	76,212,000	29,259,802
1783		COM_EQ	SG		6,060,186	3,492,067	2,568,119
1784		COM_EQ	SG		10,676,181	6,151,946	4,524,234
1785		COM_EQ	SO		45,598,432	26,356,650	19,241,782
1786		COM_EQ	CN		4,231,836	2,286,266	1,945,570
1787		COM_EQ	SG		60,975,082	35,135,732	25,839,349
1788		COM_EQ	SE		113,108	65,847	47,261
1789		COM_EQ	SSGCH		876,343	512,004	364,339
1790		COM_EQ	SSGCT		87,578	47,604	39,975
1791				Tab 8	234,090,548	150,260,116	83,830,431
1792							
1793	398	Misc. Equipment					
1794		G-SITUS	S		1,133,387	797,131	336,257
1795		G-DGP	SG		29,910	17,235	12,675
1796		G-DGU	SG		21,453	12,362	9,091
1797		CUST	CN		197,260	106,571	90,690
1798		PTD	SO		3,038,648	1,756,389	1,282,259
1799		P	SE		3,531	2,056	1,476
1800		G-SG	SG		1,197,150	689,835	507,315
1801		G-SG	SSGCT		2,650	1,440	1,210
1802				Tab 8	5,623,991	3,383,019	2,240,972
1803							
1804	399	Coal Mine					
1805		P	SE		449,375,000	261,609,806	187,765,194
1806	MP	P	SE		-	-	-
1807				Tab 8	449,375,000	261,609,806	187,765,194
1808							
1809	399L	WIDCO Capital Lease					
1810		P	SE	Tab 8	-	-	-
1811					-	-	-
1812							
1813		Remove Capital Leases			-	-	-
1814				Tab 8	-	-	-
1815							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1816	1011390	General Capital Leases					
1817		G-SITUS	S		7,306,030	7,306,030	-
1818		P	SG		12,411,745	7,152,032	5,259,713
1819		PTD	SO		12,902,451	7,457,830	5,444,620
1820				Tab 8	32,620,226	21,915,893	10,704,333
1821							
1822		Remove Capital Leases			(32,620,226)	(21,915,893)	(10,704,333)
1823					-	-	-
1824							
1825	1011346	General Gas Line Capital Leases					
1826		P	SG		-	-	-
1827				Tab 8	-	-	-
1828							
1829		Remove Capital Leases			-	-	-
1830					-	-	-
1831							
1832	GP	Unclassified Gen Plant - Acct 300					
1833		G-SITUS	S		-	-	-
1834		PTD	SO		268,055	154,940	113,115
1835		CUST	CN		-	-	-
1836		G-SG	SG		-	-	-
1837		G-DGP	SG		-	-	-
1838		G-DGU	SG		-	-	-
1839				Tab 8	268,055	154,940	113,115
1840							
1841	399G	Unclassified Gen Plant - Acct 300					
1842		G-SITUS	S		-	-	-
1843		PTD	SO		-	-	-
1844		G-SG	SG		-	-	-
1845		G-DGP	SG		-	-	-
1846		G-DGU	SG		-	-	-
1847				Tab 8	-	-	-
1848							
1849		Total General Plant		Tab 8	1,386,074,835	836,173,029	549,901,806
1850							
1851		Summary of General Plant by Factor					
1852		S			472,213,570	310,351,455	161,862,115
1853		DGP			-	-	-
1854		DGU			-	-	-
1855		SG			185,687,940	106,999,148	78,688,793
1856		SO			281,365,576	162,633,968	118,731,608
1857		SE			450,543,301	262,289,948	188,253,353
1858		CN			23,888,167	12,905,675	10,982,492
1859		DEU			-	-	-
1860		SSGCT			257,639	140,040	117,598
1861		SSGCH			4,738,868	2,768,687	1,970,181
1862		Less Capital Leases			(32,620,226)	(21,915,893)	(10,704,333)
1863		Total General Plant by Factor			1,386,074,835	836,173,029	549,901,806
1864	301	Organization					
1865		I-SITUS	S		-	-	-
1866		PTD	SO		-	-	-
1867		I-SG	SG		-	-	-
1868				Tab 8	-	-	-
1869	302	Franchise & Consent					
1870		I-SITUS	S		989,130	989,920	(790)
1871		I-SG	SG		7,409,495	4,269,581	3,139,914
1872		I-SG	SG		63,621,407	36,660,627	26,960,780
1873		I-SG	SG		9,643,562	5,556,919	4,086,643
1874		I-DGP	SG		2,825,294	1,628,022	1,197,272
1875		I-DGU	SG		675,413	389,194	286,219
1876				Tab 8	85,164,301	49,494,263	35,670,038
1877							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1878	303	Miscellaneous Intangible Plant					
1879		I-SITUS	S		1,537,859	652,507	885,352
1880		I-SG	SG		61,670,020	35,536,177	26,133,843
1881		PTD	SO		383,440,327	221,634,866	161,805,460
1882		P	SE		4,025,658	2,343,592	1,682,066
1883		CUST	CN		108,392,813	58,559,639	49,833,174
1884		P	SG		344,575	198,555	146,020
1885		I-DGP	SSGCT		-	-	-
1886				Tab 8	559,411,252	318,925,337	240,485,915
1887	303	Less Non-Utility Plant					
1888		I-SITUS	S		-	-	-
1889					559,411,252	318,925,337	240,485,915
1890	IP	Unclassified Intangible Plant - Acct 300					
1891		I-SITUS	S		-	-	-
1892		I-SG	SG		-	-	-
1893		I-DGU	SG		-	-	-
1894		PTD	SO		-	-	-
1895					-	-	-
1896							
1897		Total Intangible Plant		Tab 8	644,575,553	368,419,600	276,155,953
1898							
1899		Summary of Intangible Plant by Factor					
1900		S			2,526,990	1,642,427	884,562
1901		DGP			-	-	-
1902		DGU			-	-	-
1903		SG			146,189,766	84,239,075	61,950,691
1904		SO			383,440,327	221,634,866	161,805,460
1905		CN			108,392,813	58,559,639	49,833,174
1906		SSGCT			-	-	-
1907		SSGCH			-	-	-
1908		SE			4,025,658	2,343,592	1,682,066
1909		Total Intangible Plant by Factor			644,575,553	368,419,600	276,155,953
1910		Summary of Unclassified Plant (Account 106)					
1911		DP			25,955,824	10,900,255	15,055,570
1912		DS0			-	-	-
1913		GP			268,055	154,940	113,115
1914		HP			-	-	-
1915		NP			-	-	-
1916		OP			-	-	-
1917		TP			61,532,186	35,456,753	26,075,433
1918		TS0			-	-	-
1919		IP			-	-	-
1920		MP			-	-	-
1921		SP			36,909	21,268	15,641
1922		Total Unclassified Plant by Factor			87,792,974	46,533,216	41,259,758
1923							
1924		Total Electric Plant In Service		Tab 8	17,208,886,683	9,947,021,837	7,261,864,847

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1925	Summary of Electric Plant by Factor						
1926	S				5,506,521,051	3,206,378,722	2,300,142,330
1927	SE				454,568,959	264,633,540	189,935,419
1928	DGU				-	-	-
1929	DGP				-	-	-
1930	SG				9,908,187,821	5,709,404,978	4,198,782,843
1931	SO				664,805,902	384,268,834	280,537,068
1932	CN				132,280,980	71,465,315	60,815,666
1933	DEU				-	-	-
1934	SSGCH				495,507,619	289,500,715	206,006,904
1935	SSGCT				79,634,576	43,285,626	36,348,950
1936	Less Capital Leases				(32,620,226)	(21,915,893)	(10,704,333)
1937					17,208,886,683	9,947,021,837	7,261,864,847
1938	105	Plant Held For Future Use					
1939		DPW	S		2,741,291	-	2,741,291
1940		P	SG		-	-	-
1941		T	SG		163,085	93,975	69,110
1942		P	SG		-	-	-
1943		P	SE		953,014	554,810	398,204
1944		G	SG		-	-	-
1945							
1946							
1947		Total Plant Held For Future Use		Tab 8	3,857,390	648,785	3,208,605
1948							
1949	114	Electric Plant Acquisition Adjustments					
1950		P	S		-	-	-
1951		P	SG		142,633,069	82,189,596	60,443,473
1952		P	SG		14,560,711	8,390,333	6,170,378
1953		Total Electric Plant Acquisition Adjustment		Tab 8	157,193,780	90,579,929	66,613,851
1954							
1955	115	Accum Provision for Asset Acquisition Adjustments					
1956		P	S		-	-	-
1957		P	SG		(77,536,304)	(44,678,822)	(32,857,482)
1958		P	SG		(10,571,540)	(6,091,649)	(4,479,891)
1959				Tab 8	(88,107,844)	(50,770,471)	(37,337,373)
1960							
1961	120	Nuclear Fuel					
1962		P	SE		-	-	-
1963		Total Nuclear Fuel		Tab 8	-	-	-
1964							
1965	124	Weatherization					
1966		DMSC	S		5,033,667	(614,811)	5,648,477
1967		DMSC	SO		(2,463)	(1,424)	(1,039)
1968				Tab 8	5,031,204	(616,234)	5,647,438
1969							
1970	182W	Weatherization					
1971		DMSC	S		7,920,507	7,071,001	849,506
1972		DMSC	SG		-	-	-
1973		DMSC	SGCT		-	-	-
1974		DMSC	SO		-	-	-
1975				Tab 8	7,920,507	7,071,001	849,506
1976							
1977	186W	Weatherization					
1978		DMSC	S		-	-	-
1979		DMSC	CN		-	-	-
1980		DMSC	CNP		-	-	-
1981		DMSC	SG		-	-	-
1982		DMSC	SO		-	-	-
1983				Tab 8	-	-	-
1984							
1985		Total Weatherization		Tab 8	12,951,710	6,454,767	6,496,944

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1986							
1987	151	Fuel Stock					
1988		P	DEU		-	-	-
1989		P	SE		104,670,662	60,935,458	43,735,204
1990		P	SSECT		-	-	-
1991		P	SSECH		7,840,692	4,605,712	3,234,981
1992	Total Fuel Stock			Tab 8	112,511,354	65,541,170	46,970,185
1993							
1994	152	Fuel Stock - Undistributed					
1995		P	SE		-	-	-
1996					-	-	-
1997							
1998	25316	DG&T Working Capital Deposit					
1999		P	SE		(551,000)	(320,772)	(230,228)
2000				Tab 8	(551,000)	(320,772)	(230,228)
2001							
2002	25317	DG&T Working Capital Deposit					
2003		P	SE		(1,544,144)	(898,945)	(645,199)
2004				Tab 8	(1,544,144)	(898,945)	(645,199)
2005							
2006	25319	Provo Working Capital Deposit					
2007		P	SE		-	-	-
2008					-	-	-
2009							
2010		Total Fuel Stock		Tab 8	110,416,210	64,321,453	46,094,757
2011	154	Materials and Supplies					
2012		MSS	S		79,090,327	44,485,467	34,604,859
2013		MSS	SG		1,793,871	1,033,684	760,187
2014		MSS	SE		3,982,452	2,318,439	1,664,013
2015		MSS	SO		425,989	246,229	179,760
2016		MSS	SNPPS		68,557,160	39,563,534	28,993,626
2017		MSS	SNPPH		(21,081)	(12,147)	(8,933)
2018		MSS	SNPD		(4,566,192)	(2,440,663)	(2,125,529)
2019		MSS	SNPT		-	-	-
2020		MSS	SG		-	-	-
2021		MSS	SG		-	-	-
2022		MSS	SSGCT		-	-	-
2023		MSS	SNPP		-	-	-
2024		MSS	SSGCH		-	-	-
2025	Total Materials and Supplies			Tab 8	149,262,526	85,194,542	64,067,984
2026							
2027	163	Stores Expense Undistributed					
2028		MSS	SO		-	-	-
2029							
2030				Tab 8	-	-	-
2031							
2032	25318	Provo Working Capital Deposit					
2033		MSS	SNPPS		(273,000)	(157,545)	(115,455)
2034							
2035				Tab 8	(273,000)	(157,545)	(115,455)
2036							
2037		Total Materials & Supplies		Tab 8	148,989,526	85,036,997	63,952,529
2038							
2039	165	Prepayments					
2040		DMSC	S		5,607,288	2,050,579	3,556,709
2041		GP	GPS		214,684	124,091	90,593
2042		PT	SG		2,881,364	1,660,331	1,221,033
2043		P	SE		2,415,202	1,406,043	1,009,159
2044		PTD	SO		27,969,044	16,166,571	11,802,473
2045	Total Prepayments			Tab 8	39,087,582	21,407,616	17,679,967
2046							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2047	182M	Misc Regulatory Assets					
2048		DDS2	S		50,879,281	48,910,483	1,968,798
2049		DEFSG	SG		-	-	-
2050		P	SGCT		10,195,360	5,865,467	4,329,893
2051		DEFSG	SG-P		6,539,278	3,768,135	2,771,143
2052		P	SE		-	-	-
2053		P	SSGCT		-	-	-
2054		DDSO2	SO		5,876,898	3,396,944	2,479,953
2055				Tab 8	73,490,816	61,941,030	11,549,787
2056							
2057	186M	Misc Deferred Debits					
2058		LABOR	S		3,824,387	3,824,387	-
2059		P	SG		-	-	-
2060		P	SG		-	-	-
2061		DEFSG	SG		38,419,227	22,138,349	16,280,877
2062		LABOR	SO		404,598	233,864	170,734
2063		P	SE		6,448,563	3,754,119	2,694,444
2064		P	SNPPS		-	-	-
2065		GP	EXCTAX		-	-	-
2066		Total Misc. Deferred Debits		Tab 8	49,096,775	29,950,720	19,146,055
2067							
2068		Working Capital					
2069	CWC	Cash Working Capital					
2070		CWC	S		60,901,448	29,589,162	31,312,286
2071		CWC	SO		-	-	-
2072		CWC	SE		-	-	-
2073				Tab 8	60,901,448	29,589,162	31,312,286
2074							
2075	OWC	Other Work. Cap.					
2076	131	Cash	GP	SNP	0	0	0
2077	135	Working Funds	GP	SG	2,899	1,671	1,229
2078	141	Notes Receivable	GP	SO	1,043,170	602,970	440,200
2079	143	Other A/R	GP	SO	19,811,284	11,451,251	8,360,034
2080	232	A/P	PTD	S	-	-	-
2081	232	A/P	PTD	SO	1,162,879	672,164	490,716
2082	232	A/P	P	SE	(951,900)	(554,162)	(397,739)
2083	253	Deferred Hedge	P	SE	-	-	-
2084	2533	Other Msc. Df. Crd.	P	S	-	-	-
2085	2533	Other Msc. Df. Crd.	P	SE	(5,487,245)	(3,194,475)	(2,292,770)
2086	230	Asset Retir. Oblig.	P	SE	(2,236,501)	(1,302,010)	(934,491)
2087	230	Asset Retir. Oblig.	P	S	-	-	-
2088	254105	ARO Reg Liability	P	S	-	-	-
2089	254105	ARO Reg Liability	P	SE	(422,204)	(245,792)	(176,412)
2090	2533	Cholla Reclamation	P	SSECH	-	-	-
2091				Tab 8	12,922,381	7,431,616	5,490,766
2092							
2093		Total Working Capital		Tab 8	73,823,830	37,020,778	36,803,052
2094		Miscellaneous Rate Base					
2095	18221	Unrec Plant & Reg Study Costs					
2096		P	S		-	-	-
2097							
2098				Tab 8	-	-	-
2099							
2100	18222	Nuclear Plant - Trojan					
2101		P	S		(1,231,660)	(1,231,660)	-
2102		P	TROJP		2,111,015	1,218,335	892,680
2103		P	TROJD		3,091,107	1,784,470	1,306,638
2104				Tab 8	3,970,463	1,771,145	2,199,318
2105							
2106							

REVISED PROTOCOL Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2107							
2108	1869	Misc Deferred Debits-Trojan					
2109		P	S		-	-	-
2110		P	SNPPN		-	-	-
2111				Tab 8	-	-	-
2112							
2113		Total Miscellaneous Rate Base		Tab 8	3,970,463	1,771,145	2,199,318
2114							
2115		Total Rate Base Additions		Tab 8	584,770,238	348,362,746	236,407,492
2116	235	Customer Service Deposits					
2117		CUST	S		(10,294,490)	-	(10,294,490)
2118		CUST	CN		-	-	-
2119		Total Customer Service Deposits		Tab 8	(10,294,490)	-	(10,294,490)
2120							
2121	2281	Prop Ins	PTD	SO	(227,439)	(131,463)	(95,975)
2122	2282	Inj & Dam	PTD	SO	(8,150,901)	(4,711,356)	(3,439,545)
2123	2283	Pen & Ben	PTD	SO	(20,291,799)	(11,728,996)	(8,562,803)
2124	2283	Pen & Ben	PTD	S	-	-	-
2125	254	Ins Prov	PTD	SO	(3,585,336)	(2,072,384)	(1,512,952)
2126				Tab 8	(32,255,474)	(18,644,199)	(13,611,275)
2127							
2128	22844	Accum Hydro Relicensing Obligation					
2129		P	S		-	-	-
2130		P	SG		-	-	-
2131				Tab 8	-	-	-
2132							
2133	22842	Prv-Trojan	P	TROJD	(2,501,014)	(1,443,814)	(1,057,200)
2134	230	ARO	P	TROJP	(2,400,817)	(1,385,589)	(1,015,228)
2135	254105	ARO	P	TROJP	(806,040)	(465,191)	(340,848)
2136	254		P	S	-	-	-
2137				Tab 8	(5,707,871)	(3,294,594)	(2,413,277)
2138							
2139	252	Customer Advances for Construction					
2140		DPW	S		(7,877,479)	(1,811,902)	(6,065,576)
2141		DPW	SE		-	-	-
2142		T	SG		(4,733,798)	(2,727,761)	(2,006,037)
2143		DPW	SO		-	-	-
2144		CUST	CN		-	-	-
2145		Total Customer Advances for Construction		Tab 8	(12,611,277)	(4,539,663)	(8,071,613)
2146							
2147	25398	SO2 Emissions					
2148		P	SE		(29,558,755)	(17,208,034)	(12,350,721)
2149				Tab 8	(29,558,755)	(17,208,034)	(12,350,721)
2150							
2151	25399	Other Deferred Credits					
2152		P	S		(2,493,615)	(2,219,312)	(274,303)
2153		LABOR	SO		(14,804,116)	(8,557,025)	(6,247,092)
2154		P	SG		(18,767,792)	(10,814,584)	(7,953,209)
2155		P	SE		(3,050,807)	(1,776,069)	(1,274,738)
2156				Tab 7	(39,116,331)	(23,366,989)	(15,749,341)

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REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
2157							
2158	190	Accumulated	Deferred Income Taxes				
2159		P	S		4,654,204	3,886,233	767,970
2160		CUST	CN		118,152	63,832	54,320
2161		LABOR	SO		84,994,415	49,128,181	35,866,234
2162		P	DGP		978	978	-
2163		CUST	BADDEBT		4,682,368	2,989,143	1,693,225
2164		P	TROJD		3,801	2,194	1,607
2165		P	SG		(43,964)	(25,333)	(18,631)
2166		P	SE		4,665,579	2,716,131	1,949,448
2167		PTD	SNP		(2,665)	(1,507)	(1,158)
2168		DPW	SNPD		703,357	375,949	327,407
2169		P	SSGCT		-	-	-
2170		Total Accum Deferred Income Taxes		Tab 7	99,776,224	59,135,801	40,640,423
2171							
2172	281	Accumulated	Deferred Income Taxes				
2173		P	S		-	-	-
2174		PT	DGP		(10,829)	(10,829)	-
2175		T	SNPT		-	-	-
2176				Tab 7	(10,829)	(10,829)	-
2177							
2178	282	Accumulated	Deferred Income Taxes				
2179		GP	S		(1,386,354,243)	(787,439,632)	(598,914,611)
2180		ACCMDIT	DITBAL		0	0	0
2181		PT	DGP		-	-	-
2182		LABOR	SO		20,418,683	11,802,337	8,616,346
2183		PTD	GPS		112,762	65,179	47,584
2184		P	SE		(191,410)	(111,432)	(79,978)
2185		P	SG		21,853,139	12,592,456	9,260,683
2186				Tab 7	(1,344,161,068)	(763,091,092)	(581,069,976)
2187							
2188	283	Accumulated	Deferred Income Taxes				
2189		GP	S		(12,492,033)	(9,270,639)	(3,221,393)
2190		P	SG		(2,348,684)	(1,353,385)	(995,300)
2191		P	SE		(29,252,536)	(17,029,764)	(12,222,772)
2192		LABOR	SO		(26,292,407)	(15,197,447)	(11,094,960)
2193		GP	GPS		(20,314,500)	(11,742,118)	(8,572,382)
2194		PTD	SNP		(8,370,703)	(4,732,679)	(3,638,024)
2195		P	TROJD		(64,202)	(37,063)	(27,139)
2196		P	SSGCT		-	-	-
2197		P	SGCT		(2,996,819)	(1,724,093)	(1,272,727)
2198		P	SSGCH		-	-	-
2199				Tab 7	(102,131,884)	(61,087,188)	(41,044,696)
2200							
2201		Total Accum Deferred Income Tax		Tab 7	(1,346,527,557)	(765,053,308)	(581,474,249)
2202	255	Accumulated	Investment Tax Credit				
2203		PTD	S		-	-	-
2204		PTD	ITC84		(2,828,117)	(2,828,117)	-
2205		PTD	ITC85		(4,204,107)	(4,204,107)	-
2206		PTD	ITC86		(1,863,688)	(1,863,688)	-
2207		PTD	ITC88		(263,995)	(263,995)	-
2208		PTD	ITC89		(565,259)	(565,259)	-
2209		PTD	ITC90		(346,998)	(184,132)	(162,865)
2210		PTD	DGU		-	-	-
2211		Total Accumulated ITC		Tab 7	(10,072,162)	(9,909,296)	(162,865)
2212							
2213		Total Rate Base Deductions			(1,486,143,916)	(842,016,084)	(644,127,832)
2214							

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REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	
2215								
2216								
2217	108SP	Steam Prod Plant Accumulated Depr						
2218		P	S		-	-	-	
2219		P	SG		(849,579,004)	(489,553,759)	(360,025,245)	
2220		P	SG		(926,069,470)	(533,629,937)	(392,439,533)	
2221		P	SG		(497,140,240)	(286,467,618)	(210,672,622)	
2222		P	SSGCH		(220,506,736)	(128,831,234)	(91,675,503)	
2223				Tab 8	(2,493,295,450)	(1,438,482,547)	(1,054,812,903)	
2224								
2225	108NP	Nuclear Prod Plant Accumulated Depr						
2226		P	SG		-	-	-	
2227		P	SG		-	-	-	
2228		P	SG		-	-	-	
2229				Tab 8	-	-	-	
2230								
2231								
2232	108HP	Hydraulic Prod Plant Accum Depr						
2233		P	S		-	-	-	
2234		P	SG		(153,290,965)	(88,331,006)	(64,959,959)	
2235		P	SG		(27,518,202)	(15,856,841)	(11,661,361)	
2236		P	SG		(47,203,808)	(27,200,297)	(20,003,510)	
2237		P	SG		(9,597,932)	(5,530,626)	(4,067,306)	
2238				Tab 8	(237,610,906)	(136,918,770)	(100,692,136)	
2239								
2240	108OP	Other Production Plant - Accum Depr						
2241		P	S		-	-	-	
2242		P	SG		(1,885,912)	(1,086,721)	(799,191)	
2243		P	SG		-	-	-	
2244		P	SG		(112,202,616)	(64,654,626)	(47,547,990)	
2245		P	SSGCT		(16,955,869)	(9,216,416)	(7,739,453)	
2246				Tab 8	(131,044,397)	(74,957,763)	(56,086,634)	
2247								
2248	108EP	Experimental Plant - Accum Depr						
2249		P	SG		-	-	-	
2250		P	SG		-	-	-	
2251					-	-	-	
2252								
2253	Total Production Plant Accum Depreciation				Tab 8	(2,861,950,754)	(1,650,359,081)	(1,211,591,673)
2254								
2255	Summary of Prod Plant Depreciation by Factor							
2256		S			-	-	-	
2257		DGP			-	-	-	
2258		DGU			-	-	-	
2259		SG			(2,624,488,149)	(1,512,311,431)	(1,112,176,718)	
2260		SSGCH			(220,506,736)	(128,831,234)	(91,675,503)	
2261		SSGCT			(16,955,869)	(9,216,416)	(7,739,453)	
2262	Total of Prod Plant Depreciation by Factor					(2,861,950,754)	(1,650,359,081)	(1,211,591,673)
2263								
2264								
2265	108TP	Transmission Plant Accumulated Depr						
2266		T	SG		(372,721,601)	(214,773,741)	(157,947,860)	
2267		T	SG		(375,977,669)	(216,649,988)	(159,327,681)	
2268		T	SG		(351,331,444)	(202,448,069)	(148,883,375)	
2269	Total Trans Plant Accum Depreciation				Tab 8	(1,100,030,714)	(633,871,799)	(466,158,916)

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2270	108360	Land and Land Rights					
2271		DPW	S		(5,276,760)	(3,883,221)	(1,393,539)
2272				Tab 8	(5,276,760)	(3,883,221)	(1,393,539)
2273							
2274	108361	Structures and Improvements					
2275		DPW	S		(15,828,285)	(8,337,482)	(7,490,804)
2276				Tab 8	(15,828,285)	(8,337,482)	(7,490,804)
2277							
2278	108362	Station Equipment					
2279		DPW	S		(168,080,163)	(101,731,346)	(66,348,817)
2280				Tab 8	(168,080,163)	(101,731,346)	(66,348,817)
2281							
2282	108363	Storage Battery Equipment					
2283		DPW	S		(813,331)	-	(813,331)
2284				Tab 8	(813,331)	-	(813,331)
2285							
2286	108364	Poles, Towers & Fixtures					
2287		DPW	S		(531,681,114)	(391,303,532)	(140,377,582)
2288				Tab 8	(531,681,114)	(391,303,532)	(140,377,582)
2289							
2290	108365	Overhead Conductors					
2291		DPW	S		(244,318,536)	(187,450,791)	(56,867,745)
2292				Tab 8	(244,318,536)	(187,450,791)	(56,867,745)
2293							
2294	108366	Underground Conduit					
2295		DPW	S		(109,713,074)	(53,442,766)	(56,270,308)
2296				Tab 8	(109,713,074)	(53,442,766)	(56,270,308)
2297							
2298	108367	Underground Conductors					
2299		DPW	S		(226,688,392)	(87,101,187)	(139,587,205)
2300				Tab 8	(226,688,392)	(87,101,187)	(139,587,205)
2301							
2302	108368	Line Transformers					
2303		DPW	S		(349,827,533)	(242,771,216)	(107,056,317)
2304				Tab 8	(349,827,533)	(242,771,216)	(107,056,317)
2305							
2306	108369	Services					
2307		DPW	S		(146,774,803)	(88,895,270)	(57,879,533)
2308				Tab 8	(146,774,803)	(88,895,270)	(57,879,533)
2309							
2310	108370	Meters					
2311		DPW	S		(88,251,579)	(49,072,058)	(39,179,521)
2312				Tab 8	(88,251,579)	(49,072,058)	(39,179,521)
2313							
2314							
2315							
2316	108371	Installations on Customers' Premises					
2317		DPW	S		(5,803,256)	(2,546,337)	(3,256,919)
2318				Tab 8	(5,803,256)	(2,546,337)	(3,256,919)
2319							
2320	108372	Leased Property					
2321		DPW	S		(40,393)	(4,552)	(35,841)
2322				Tab 8	(40,393)	(4,552)	(35,841)
2323							
2324	108373	Street Lights					
2325		DPW	S		(20,448,477)	(11,125,638)	(9,322,839)
2326				Tab 8	(20,448,477)	(11,125,638)	(9,322,839)
2327							
2328	108D00	Unclassified Dist Plant - Acct 300					
2329		DPW	S		-	-	-
2330				Tab 8	-	-	-
2331							
2332	108DS	Unclassified Dist Sub Plant - Acct 300					
2333		DPW	S		-	-	-
2334				Tab 8	-	-	-
2335							
2336	108DP	Unclassified Dist Sub Plant - Acct 300					
2337		DPW	S		-	-	-
2338				Tab 8	-	-	-
2339							
2340							
2341	Total Distribution Plant Accum Depreciation			Tab 8	(1,913,545,696)	(1,227,665,397)	(685,880,299)
2342							
2343	Summary of Distribution Plant Depr by Factor						
2344		S			(1,913,545,696)	(1,227,665,397)	(685,880,299)
2345							
2346	Total Distribution Depreciation by Factor			Tab 8	(1,913,545,696)	(1,227,665,397)	(685,880,299)

Page 2

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2347	108GP	General Plant Accumulated Depr					
2348		G-SITUS	S		(150,488,721)	(97,981,884)	(52,506,837)
2349		G-DGP	SG		(8,329,787)	(4,799,882)	(3,529,906)
2350		G-DGU	SG		(15,189,294)	(8,752,542)	(6,436,752)
2351		G-SG	SG		(42,882,545)	(24,710,252)	(18,172,293)
2352		CUST	CN		(6,541,742)	(3,534,202)	(3,007,541)
2353		PTD	SO		(104,658,116)	(60,494,126)	(44,163,990)
2354		P	SE		(521,855)	(303,805)	(218,050)
2355		G-SG	SSGCT		(31,398)	(17,067)	(14,332)
2356		G-SG	SSGCH		(3,115,572)	(1,820,275)	(1,295,297)
2357				Tab 8	(331,759,030)	(202,414,034)	(129,344,996)
2358							
2359							
2360	108MP	Mining Plant Accumulated Depr.					
2361		P	S		-	-	-
2362		P	SE		(158,752,372)	(92,419,866)	(66,332,506)
2363				Tab 8	(158,752,372)	(92,419,866)	(66,332,506)
2364	108MP	Less Centralia Situs Depreciation					
2365		P	S		-	-	-
2366				Tab 8	(158,752,372)	(92,419,866)	(66,332,506)
2367							
2368	1081390	Accum Depr - Capital Lease					
2369		PTD	SO		-	-	-
2370				Tab 8	-	-	-
2371							
2372		Remove Capital Leases			-	-	-
2373				Tab 8	-	-	-
2374							
2375	1081399	Accum Depr - Capital Lease					
2376		P	S		-	-	-
2377		P	SE		-	-	-
2378				Tab 8	-	-	-
2379							
2380		Remove Capital Leases			-	-	-
2381				Tab 8	-	-	-
2382							
2383							
2384		Total General Plant Accum Depreciation		Tab 8	(490,511,403)	(294,833,900)	(195,677,503)
2385							
2386							
2387							
2388		Summary of General Depreciation by Factor					
2389		S			(150,488,721)	(97,981,884)	(52,506,837)
2390		DGP			-	-	-
2391		DGU			-	-	-
2392		SE			(159,274,227)	(92,723,671)	(66,550,556)
2393		SO			(104,658,116)	(60,494,126)	(44,163,990)
2394		CN			(6,541,742)	(3,534,202)	(3,007,541)
2395		SG			(66,401,625)	(38,262,675)	(28,138,950)
2396		DEU			-	-	-
2397		SSGCT			(31,398)	(17,067)	(14,332)
2398		SSGCH			(3,115,572)	(1,820,275)	(1,295,297)
2399		Remove Capital Leases			-	-	-
2400		Total General Depreciation by Factor			(490,511,403)	(294,833,900)	(195,677,503)
2401							
2402							
2403		Total Accum Depreciation - Plant In Service		Tab 8	(6,366,038,567)	(3,806,730,176)	(2,559,308,391)
2404	111SP	Accum Prov for Amort-Steam					
2405		P	SSGCH		-	-	-
2406		P	SSGCT		(312,600)	(169,915)	(142,685)
2407				Tab 8	(312,600)	(169,915)	(142,685)
2408							
2409							
2410	111GP	Accum Prov for Amort-General					
2411		G-SITUS	S		(17,787,438)	(17,777,512)	(9,925)
2412		CUST	CN		(2,053,603)	(1,109,467)	(944,136)
2413		I-SG	SG		(544,002)	(313,471)	(230,531)
2414		PTD	SO		(8,401,618)	(4,856,274)	(3,545,343)
2415		P	SE		-	-	-
2416				Tab 8	(28,786,660)	(24,056,725)	(4,729,936)
2417							

REVISED PROTOCOL Thirteen Month Average				FORECASTED RESULTS			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
2418							
2419	111HP	Accum Prov for Amort-Hydro					
2420		P	SG		(344,575)	(198,555)	(146,020)
2421		P	SG		-	-	-
2422		P	SG		(5,256)	(3,029)	(2,227)
2423		P	SG		(330,424)	(190,401)	(140,024)
2424				Tab 8	(680,256)	(391,985)	(288,272)
2425							
2426							
2427	111IP	Accum Prov for Amort-Intangible Plant					
2428		I-SITUS	S		(889,129)	(824,224)	(64,904)
2429		I-DGP	SG		(3,062,951)	(1,764,967)	(1,297,984)
2430		I-DGU	SG		(376,780)	(217,112)	(159,668)
2431		P	SE		(1,012,827)	(589,631)	(423,196)
2432		I-SG	SG		(36,527,179)	(21,048,093)	(15,479,086)
2433		I-SG	SG		(10,974,736)	(6,323,983)	(4,650,753)
2434		I-SG	SG		(3,003,191)	(1,730,531)	(1,272,659)
2435		CUST	CN		(84,604,723)	(45,708,031)	(38,896,692)
2436		P	SSGCT		-	-	-
2437		P	SSGCH		(17,091)	(9,985)	(7,105)
2438		PTD	SO		(262,084,965)	(151,489,455)	(110,595,510)
2439				Tab 8	(402,553,570)	(229,706,013)	(172,847,557)
2440	111IP	Less Non-Utility Plant					
2441		NUTIL	OTH		-	-	-
2442					(402,553,570)	(229,706,013)	(172,847,557)
2443							
2444	111390	Accum Amtr - Capital Lease					
2445		G-SITUS	S		-	-	-
2446		P	SG		-	-	-
2447		PTD	SO		-	-	-
2448					-	-	-
2449					-	-	-
2450		Remove Capital Lease Amtr			-	-	-
2451							
2452		Total Accum Provision for Amortization		Tab 8	(432,333,086)	(254,324,637)	(178,008,449)
2453							
2454							
2455							
2456							
2457		Summary of Amortization by Factor					
2458		S			(18,676,566)	(18,601,736)	(74,830)
2459		DGP			-	-	-
2460		DGU			-	-	-
2461		SE			(1,012,827)	(589,631)	(423,196)
2462		SO			(270,486,583)	(156,345,730)	(114,140,853)
2463		CN			(86,658,326)	(46,817,498)	(39,840,828)
2464		SSGCT			(312,600)	(169,915)	(142,685)
2465		SSGCH			(17,091)	(9,985)	(7,105)
2466		SG			(55,169,094)	(31,790,142)	(23,378,952)
2467		Less Capital Lease			-	-	-
2468		Total Provision For Amortization by Factor			(432,333,086)	(254,324,637)	(178,008,449)

Rocky Mountain Power
RESULTS OF OPERATIONS

Page 2.1

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING DEC 31, 2008
FILE:	Utah GRC December 2008
PREPARED BY:	Revenue Requirement Department
DATE:	5/5/2008
TIME:	7:39:36 PM
TYPE OF RATE BASE:	Thirteen Month Average
ALLOCATION METHOD:	ROLLED-IN
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.20%	6.30%	3.100%
PREFERRED	0.40%	5.41%	0.022%
COMMON	50.40%	10.75%	5.418%
	<u>100.00%</u>		<u>8.539%</u>

OTHER INFORMATION

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RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	FORECASTED RESULTS OTHER	UTAH
1	Operating Revenues				
2	General Business Revenues	2.3	3,250,721,030	1,841,121,834	1,409,599,196
3	Interdepartmental	2.3	0	0	0
4	Special Sales	2.3	1,404,217,424	812,473,266	591,744,158
5	Other Operating Revenues	2.4	169,697,043	108,358,926	61,338,117
6	Total Operating Revenues	2.4	4,824,635,498	2,761,954,026	2,062,681,472
7					
8	Operating Expenses:				
9	Steam Production	2.5	846,524,789	491,234,664	355,290,125
10	Nuclear Production	2.6	0	0	0
11	Hydro Production	2.7	35,179,152	20,271,318	14,907,834
12	Other Power Supply	2.9	1,859,003,011	1,074,687,787	784,315,224
13	Transmission	2.10	155,691,993	89,715,161	65,976,831
14	Distribution	2.12	217,914,419	122,425,475	95,488,944
15	Customer Accounting	2.12	100,225,365	57,995,969	42,229,397
16	Customer Service & Infor	2.13	18,452,696	9,523,542	8,929,154
17	Sales	2.13	0	0	0
18	Administrative & General	2.14	173,492,479	101,332,672	72,159,807
19					
20	Total O & M Expenses	2.14	3,406,483,904	1,967,186,588	1,439,297,315
21					
22	Depreciation	2.16	408,409,138	241,780,858	166,628,280
23	Amortization	2.17	60,127,057	34,838,159	25,288,899
24	Taxes Other Than Income	2.17	110,113,922	72,899,136	37,214,786
25	Income Taxes - Federal	2.20	5,531,711	-12,087,710	17,619,422
26	Income Taxes - State	2.20	4,192,686	-325,646	4,518,332
27	Income Taxes - Def Net	2.19	182,151,498	113,103,799	69,047,699
28	Investment Tax Credit Adj.	2.17	(1,939,053)	(317,090)	(1,621,963)
29	Misc Revenue & Expense	2.4	(14,032,654)	(8,109,066)	(5,923,587)
30					
31	Total Operating Expenses	2.20	4,161,038,210	2,408,969,027	1,752,069,183
32					
33	Operating Revenue for Return		663,597,288	352,984,999	310,612,289
34					
35	Rate Base:				
36	Electric Plant in Service	2.30	17,208,886,683	9,945,596,255	7,263,290,429
37	Plant Held for Future Use	2.31	3,857,390	648,785	3,208,605
38	Misc Deferred Debits	2.33	122,587,591	91,891,229	30,696,362
39	Elec Plant Acq Adj	2.31	69,085,936	39,809,458	29,276,478
40	Nuclear Fuel	2.31	0	0	0
41	Prepayments	2.32	39,087,582	21,405,281	17,682,301
42	Fuel Stock	2.32	110,416,210	64,280,308	46,135,902
43	Material & Supplies	2.32	148,989,526	84,978,423	64,011,103
44	Working Capital	2.33	73,712,455	37,425,691	36,286,765
45	Weatherization Loans	2.31	12,951,710	6,454,767	6,496,944
46	Miscellaneous Rate Base	2.34	3,970,463	1,771,145	2,199,318
47					
48	Total Electric Plant		17,793,545,547	10,294,261,340	7,499,284,207
49					
50	Rate Base Deductions:				
51	Accum Prov For Depr	2.38	(6,366,038,567)	(3,805,483,211)	(2,560,555,356)
52	Accum Prov For Amort	2.39	(432,333,086)	(254,312,308)	(178,020,778)
53	Accum Def Income Taxes	2.35	(1,346,527,557)	(765,060,830)	(581,466,726)
54	Unamortized ITC	2.35	(10,072,162)	(9,909,296)	(162,865)
55	Customer Adv for Const	2.34	(12,611,277)	(4,539,663)	(8,071,613)
56	Customer Service Deposits	2.34	(10,294,490)	0	(10,294,490)
57	Misc. Rate Base Deductions	2.34	(106,638,430)	(62,509,918)	(44,128,512)
58					
59	Total Rate Base Deductions		(8,284,515,569)	(4,901,815,227)	(3,382,700,342)
60					
61	Total Rate Base		9,509,029,978	5,392,446,113	4,116,583,865
62					
63	Return on Rate Base		6.979%		7.545%
64					
65	Return on Equity		7.653%		8.778%
66	Net Power Costs		1,044,052,420		436,032,816
67	100 Basis Points in Equity:				
68	Revenue Requirement Impact		77,236,924		33,436,878
69	Rate Base Decrease		(640,492,648)		(257,753,493)

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS				Page
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	
70	Sales to Ultimate Customers							
71	440	Residential Sales						
72		0	S		1,261,771,099	720,492,713	541,278,386	
73								
74				Tab 3	1,261,771,099	720,492,713	541,278,386	
75								
76	442	Commercial & Industrial Sales						
77		0	S		1,950,906,007	1,111,327,113	839,578,894	
78		P	SE		-	-	-	
79		PT	SG		-	-	-	
80								
81								
82				Tab 3	1,950,906,007	1,111,327,113	839,578,894	
83								
84	444	Public Street & Highway Lighting						
85		0	S		19,661,670	9,302,008	10,359,662	
86		0	SO		-	-	-	
87				Tab 3	19,661,670	9,302,008	10,359,662	
88								
89	445	Other Sales to Public Authority						
90		0	S		18,382,255	-	18,382,255	
91								
92				Tab 3	18,382,255	-	18,382,255	
93								
94	448	Interdepartmental						
95		DPW	S		-	-	-	
96		GP	SO		-	-	-	
97				Tab 3	-	-	-	
98								
99	Total Sales to Ultimate Customers				Tab 3	3,250,721,030	1,841,121,834	1,409,599,196
100								
101								
102								
103	447	Sales for Resale-Non NPC						
104		WSF	S		7,833,643	7,833,643	-	
105				Tab 3	7,833,643	7,833,643	-	
106								
107	447NPC	Sales for Resale-NPC						
108		WSF	SG		1,396,383,781	804,639,623	591,744,158	
109		WSF	SE		-	-	-	
110		WSF	SG		-	-	-	
111					1,396,383,781	804,639,623	591,744,158	
112								
113		Total Sales for Resale		Tab 5	1,404,217,424	812,473,266	591,744,158	
114								
115	449	Provision for Rate Refund						
116		WSF	S		3	-	3	
117		WSF	SG		-	-	-	
118								
119								
120				Tab 3	3	-	3	
121								
122	Total Sales from Electricity				Tab 3	4,654,938,457	2,653,595,100	2,001,343,357
123	450	Forfeited Discounts & Interest						
124		CUST	S		6,180,370	3,696,164	2,484,206	
125		CUST	SO		-	-	-	
126				Tab 3	6,180,370	3,696,164	2,484,206	
127								
128	451	Misc Electric Revenue						
129		CUST	S		7,224,633	2,684,656	4,539,977	
130		GP	SG		-	-	-	
131		GP	SO		26,537	15,337	11,200	
132				Tab 3	7,251,170	2,699,993	4,551,177	
133								
134	453	Water Sales						
135		P	SG		38,378	22,114	16,263	
136				Tab 3	38,378	22,114	16,263	
137								
138	454	Rent of Electric Property						
139		DPW	S		13,970,023	8,320,220	5,649,803	
140		T	SG		5,052,709	2,911,527	2,141,181	
141		GP	SO		550,678	318,256	232,423	
142				Tab 3	19,573,410	11,550,003	8,023,407	
143								
144								

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
145							
146	456	Other Electric Revenue					
147		DMSC	S		27,505,476	27,420,594	84,882
148		CUST	CN		-	-	-
149		OTHSE	SE		12,650,762	7,364,814	5,285,948
150		OTHSO	SO		239,125	138,198	100,926
151		OTHSGR	SG		96,258,351	55,467,046	40,791,305
152							
153							
154				Tab 3	136,653,713	90,390,652	46,263,061
155							
156		Total Other Electric Revenues		Tab 3	169,697,041	108,358,926	61,338,115
157							
158		Total Electric Operating Revenues		Tab 3	4,824,635,498	2,761,954,026	2,062,681,472
159							
160		Summary of Revenues by Factor					
161		S			3,313,435,177	1,891,077,111	1,422,358,067
162		CN			-	-	-
163		SE			12,650,762	7,364,814	5,285,948
164		SO			816,340	471,790	344,550
165		SG			1,497,733,218	863,040,310	634,692,908
166		DGP			-	-	-
167							
168		Total Electric Operating Revenues			4,824,635,498	2,761,954,026	2,062,681,472
169		Miscellaneous Revenues					
170	41160	Gain on Sale of Utility Plant - CR					
171		DPW	S		-	-	-
172		T	SG		-	-	-
173		G	SO		-	-	-
174		T	SG		-	-	-
175		P	SG		-	-	-
176				Tab 3	-	-	-
177							
178	41170	Loss on Sale of Utility Plant					
179		DPW	S		-	-	-
180		T	SG		-	-	-
181				Tab 3	-	-	-
182							
183	4118	Gain from Emission Allowances					
184		P	S		-	-	-
185		P	SE		(13,914,511)	(8,100,523)	(5,813,988)
186				Tab 3	(13,914,511)	(8,100,523)	(5,813,988)
187							
188	41181	Gain from Disposition of NOX Credits					
189		P	SE		-	-	-
190				Tab 3	-	-	-
191							
192	4194	Impact Housing Interest Income					
193		P	SG		-	-	-
194				Tab 3	-	-	-
195							
196	421	(Gain) / Loss on Sale of Utility Plant					
197		DPW	S		(719,050)	(7,361)	(711,689)
198		T	SG		253	146	107
199		T	SG		-	-	-
200		PTD	CN		44,169	23,862	20,306
201		PTD	SO		139,536	80,643	58,894
202		P	SG		(183,665)	(105,833)	(77,831)
203				Tab 3	(718,757)	(8,543)	(710,213)
204							
205		Total Miscellaneous Revenues			(14,633,268)	(8,109,066)	(6,524,201)
206		Miscellaneous Expenses					
207	4311	Interest on Customer Deposits					
208		CUST	S		600,614	-	600,614
209				Tab 4	600,614	-	600,614
210		Total Miscellaneous Expenses			600,614	-	600,614
211							
212		Net Misc Revenue and Expense		Tab 3	(14,032,654)	(8,109,066)	(5,923,587)
213							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
214	500	Operation Supervision & Engineering					
215		P	SNPPS		19,690,503	11,346,278	8,344,225
216		P	SNPPS		1,599,374	921,609	677,765
217				Tab 4	21,289,878	12,267,888	9,021,990
218							
219	501	Fuel Related-Non NPC					
220		P	SE		12,884,008	7,500,602	5,383,406
221		P	SE		-	-	-
222		P	SE		-	-	-
223		P	SE		-	-	-
224		P	SE		1,874,745	1,091,408	783,336
225				Tab 4	14,758,753	8,592,010	6,166,743
226							
227	501NPC	Fuel Related-NPC					
228		P	SE		508,130,736	295,815,262	212,315,474
229		P	SE		-	-	-
230		P	SE		-	-	-
231		P	SE		-	-	-
232		P	SE		53,728,750	31,278,927	22,449,823
233				Tab 5	561,859,486	327,094,189	234,765,297
234							
235		Total Fuel Related			576,618,239	335,686,199	240,932,040
236							
237	502	Steam Expenses					
238		P	SNPPS		30,393,298	17,513,560	12,879,737
239		P	SNPPS		2,204,731	1,270,434	934,297
240				Tab 4	32,598,029	18,783,995	13,814,034
241							
242	503	Steam From Other Sources-Non-NPC					
243		P	SE		(18,672)	(10,870)	(7,802)
244				Tab 4	(18,672)	(10,870)	(7,802)
245							
246	503NPC	Steam From Other Sources-NPC					
247		P	SE		3,380,412	1,967,953	1,412,459
248				Tab 5	3,380,412	1,967,953	1,412,459
249							
250	505	Electric Expenses					
251		P	SNPPS		2,794,947	1,610,535	1,184,412
252		P	SNPPS		1,409,366	812,121	597,246
253				Tab 4	4,204,313	2,422,656	1,781,658
254							
255	506	Misc. Steam Expense					
256		P	SNPPS		31,760,610	18,301,448	13,459,162
257		P	SE		-	-	-
258		P	SNPPS		1,799,632	1,037,004	762,628
259				Tab 4	33,560,241	19,338,451	14,221,790
260							
261	507	Rents					
262		P	SNPPS		604,561	348,367	256,194
263		P	SNPPS		220,098	126,827	93,271
264				Tab 4	824,659	475,194	349,465
265							
266	510	Maint Supervision & Engineering					
267		P	SNPPS		5,116,556	2,948,318	2,168,238
268		P	SNPPS		2,412,883	1,390,378	1,022,505
269				Tab 4	7,529,439	4,338,696	3,190,743
270							
271							
272							
273	511	Maintenance of Structures					
274		P	SNPPS		19,949,709	11,495,641	8,454,068
275		P	SNPPS		867,918	500,121	367,797
276				Tab 4	20,817,626	11,995,762	8,821,865
277							
278	512	Maintenance of Boiler Plant					
279		P	SNPPS		96,278,016	55,478,378	40,799,639
280		P	SNPPS		2,984,199	1,719,588	1,264,611
281				Tab 4	99,262,215	57,197,966	42,064,250
282							
283	513	Maintenance of Electric Plant					
284		P	SNPPS		33,263,177	19,167,273	14,095,903
285		P	SNPPS		604,442	348,298	256,144
286				Tab 4	33,867,619	19,515,572	14,352,047
287							
288	514	Maintenance of Misc. Steam Plant					
289		P	SNPPS		9,697,041	5,587,736	4,109,305
290		P	SNPPS		2,893,749	1,667,468	1,226,281
291				Tab 4	12,590,790	7,255,203	5,335,586
292							
293	Total Steam Power Generation			Tab 4	846,524,789	491,234,664	355,290,125

ROLLED-IN Thirteen Month Average				Page			
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
294	517	Operation Super & Engineering					
295		P	SNPPN		-	-	-
296				Tab 4	-	-	-
297							
298	518	Nuclear Fuel Expense					
299		P	SE		-	-	-
300				Tab 4	-	-	-
301							
302							
303	519	Coolants and Water					
304		P	SNPPN		-	-	-
305				Tab 4	-	-	-
306							
307	520	Steam Expenses					
308		P	SNPPN		-	-	-
309				Tab 4	-	-	-
310							
311							
312							
313	523	Electric Expenses					
314		P	SNPPN		-	-	-
315				Tab 4	-	-	-
316							
317	524	Misc. Nuclear Expenses					
318		P	SNPPN		-	-	-
319				Tab 4	-	-	-
320							
321	528	Maintenance Super & Engineering					
322		P	SNPPN		-	-	-
323				Tab 4	-	-	-
324							
325	529	Maintenance of Structures					
326		P	SNPPN		-	-	-
327				Tab 4	-	-	-
328							
329	530	Maintenance of Reactor Plant					
330		P	SNPPN		-	-	-
331				Tab 4	-	-	-
332							
333	531	Maintenance of Electric Plant					
334		P	SNPPN		-	-	-
335				Tab 4	-	-	-
336							
337	532	Maintenance of Misc Nuclear					
338		P	SNPPN		-	-	-
339				Tab 4	-	-	-
340							
341	Total Nuclear Power Generation			Tab 4	-	-	-
342							
343	535	Operation Super & Engineering					
344		P	DGP		-	-	-
345		P	SNPPH		5,005,587	2,884,375	2,121,213
346		P	SNPPH		3,442,679	1,983,778	1,458,901
347							
348				Tab 4	8,448,266	4,868,153	3,580,113
349							
350	536	Water For Power					
351		P	DGP		-	-	-
352		P	SNPPH		159,594	91,963	67,631
353		P	SNPPH		125,021	72,041	52,980
354							
355				Tab 4	284,615	164,004	120,611
356							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
357	537	Hydraulic Expenses					
358		P	DGP		-	-	-
359		P	SNPPH		4,304,526	2,480,401	1,824,125
360		P	SNPPH		467,282	269,263	198,020
361							
362				Tab 4	4,771,809	2,749,664	2,022,145
363							
364	538	Electric Expenses					
365		P	DGP		-	-	-
366		P	SNPPH		-	-	-
367		P	SNPPH		-	-	-
368							
369				Tab 4	-	-	-
370							
371	539	Misc. Hydro Expenses					
372		P	DGP		-	-	-
373		P	SNPPH		10,442,977	6,017,567	4,425,410
374		P	SNPPH		5,629,499	3,243,892	2,385,607
375							
376							
377				Tab 4	16,072,476	9,261,459	6,811,017
378							
379	540	Rents (Hydro Generation)					
380		P	DGP		-	-	-
381		P	SNPPH		81,876	47,180	34,697
382		P	SNPPH		5,718	3,295	2,423
383							
384				Tab 4	87,594	50,475	37,120
385							
386	541	Maint Supervision & Engineering					
387		P	DGP		-	-	-
388		P	SNPPH		-	-	-
389		P	SNPPH		-	-	-
390							
391				Tab 4	-	-	-
392							
393	542	Maintenance of Structures					
394		P	DGP		-	-	-
395		P	SNPPH		910,867	524,870	385,997
396		P	SNPPH		174,703	100,669	74,034
397							
398				Tab 4	1,085,570	625,539	460,031
399							
400							
401							
402							
403	543	Maintenance of Dams & Waterways					
404		P	DGP		-	-	-
405		P	SNPPH		832,163	479,518	352,645
406		P	SNPPH		141,543	81,562	59,982
407							
408				Tab 4	973,706	561,079	412,626
409							
410	544	Maintenance of Electric Plant					
411		P	DGP		-	-	-
412		P	SNPPH		611,559	352,399	259,160
413		P	SNPPH		481,126	277,240	203,886
414							
415				Tab 4	1,092,685	629,639	463,046
416							
417	545	Maintenance of Misc. Hydro Plant					
418		P	DGP		-	-	-
419		P	SNPPH		1,734,387	999,408	734,979
420		P	SNPPH		628,044	361,898	266,145
421							
422				Tab 4	2,362,431	1,361,306	1,001,125
423							
424	Total Hydraulic Power Generation			Tab 4	35,179,152	20,271,318	14,907,834

ROLLED-IN Thirteen Month Average				Ref	FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	OTHER	UTAH
425							
426	546	Operation Super & Engineering					
427		P	SNPPO		1,035,337	596,593	438,744
428		P	SNPPO		-	-	-
429				Tab 4	1,035,337	596,593	438,744
430							
431	547	Fuel-Non-NPC					
432		P	SE		1,703,551	991,745	711,805
433		P	SE		(4)	(2)	(2)
434				Tab 4	1,703,547	991,743	711,804
435							
436	547NPC	Fuel-NPC					
437		P	SE		400,553,438	233,187,665	167,365,772
438		P	SE		26,928,423	15,676,750	11,251,673
439				Tab 5	427,481,860	248,864,415	178,617,445
440							
441	548	Generation Expense					
442		P	SNPPO		8,105,964	4,670,908	3,435,056
443		P	SNPPO		2,385,337	1,374,505	1,010,832
444				Tab 4	10,491,301	6,045,413	4,445,888
445							
446	549	Miscellaneous Other					
447		P	SNPPO		16,762,091	9,658,837	7,103,255
448		P	SNPPO		-	-	-
449				Tab 4	16,762,091	9,658,837	7,103,255
450							
451							
452							
453							
454	550	Rents					
455		P	SNPPO		521,736	300,641	221,096
456		P	SNPPO		4,753,536	2,739,135	2,014,401
457				Tab 4	5,275,273	3,039,776	2,235,497
458							
459	551	Maint Supervision & Engineering					
460		P	SNPPO		-	-	-
461				Tab 4	-	-	-
462							
463	552	Maintenance of Structures					
464		P	SNPPO		218,469	125,889	92,581
465		P	SNPPO		179,101	103,204	75,897
466				Tab 4	397,570	229,092	168,478
467							
468	553	Maint of Generation & Electric Plant					
469		P	SNPPO		2,328,435	1,341,717	986,719
470		P	SNPPO		727,157	419,010	308,147
471				Tab 4	3,055,593	1,760,727	1,294,865
472							
473	554	Maintenance of Misc. Other					
474		P	SNPPO		168,327	96,995	71,332
475		P	SNPPO		208,903	120,376	88,526
476				Tab 4	377,230	217,371	159,858
477							
478	Total Other Power Generation			Tab 4	466,579,802	271,403,968	195,175,834
479							
480							
481	555	Purchased Power-Non NPC					
482		DMSC	S		-	-	-
483					-	-	-
484							
485	555NPC	Purchased Power-NPC					
486		P	SG		1,243,827,922	716,732,207	527,095,714
487		P	SE		86,658,839	50,449,629	36,209,210
488		Seasonal Co P	SG		9,221,790	5,313,881	3,907,909
489			DGP		-	-	-
490					1,339,708,551	772,495,718	567,212,833
491							
492		Total Purchased Power		Tab 5	1,339,708,551	772,495,718	567,212,833
493							
494	556	System Control & Load Dispatch					
495		P	SG		2,922,041	1,683,771	1,238,270
496							
497				Tab 4	2,922,041	1,683,771	1,238,270
498							
499							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC	BUS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
500							
501	557	Other Expenses					
502		P	S		975,478	975,478	-
503		P	SG		47,695,284	27,483,501	20,211,783
504		P	SGCT		1,186,337	682,509	503,828
505		P	SE		-	-	-
506		P	SG		(64,482)	(37,156)	(27,325)
507		P	TROJP		-	-	-
508							
509				Tab 4	49,792,617	29,104,331	20,688,286
510							
511	Embedded Cost Differentials						
512	Company Owned Hyd P		DGP		-	-	-
513	Company Owned Hyd P		SG		-	-	-
514	Mid-C Contract	P	MC		-	-	-
515	Mid-C Contract	P	SG		-	-	-
516	Existing QF Contracts P		S		-	-	-
517	Existing QF Contracts P		SG		-	-	-
518							
519							
520							
521	Total Other Power Supply			Tab 4	1,392,423,209	803,283,819	589,139,389
522							
523	Total Production Expense			Tab 4	2,740,706,952	1,586,193,769	1,154,513,183
524							
525							
526	Summary of Production Expense by Factor						
527	S				975,478	975,478	-
528	SG				1,303,602,555	751,176,204	552,426,351
529	SE				1,095,824,226	637,949,069	457,875,157
530	SNPPH				35,179,152	20,271,318	14,907,834
531	TROJP				-	-	-
532	SGCT				1,186,337	682,509	503,828
533	DGP				-	-	-
534	DEU				-	-	-
535	DEP				-	-	-
536	SNPPS				266,544,810	153,591,382	112,953,428
537	SNPPO				37,394,395	21,547,810	15,846,585
538	DGU				-	-	-
539	MC				-	-	-
540	SSGCT				-	-	-
541	SSECT				-	-	-
542	SSGC				-	-	-
543	SSGCH				-	-	-
544	SSECH				-	-	-
545	Total Production Expense by Factor			Tab4	2,740,706,952	1,586,193,769	1,154,513,183
546	560	Operation Supervision & Engineering					
547		T	SNPT		8,441,500	4,864,254	3,577,246
548							
549				Tab4	8,441,500	4,864,254	3,577,246
550							
551	561	Load Dispatching					
552		T	SNPT		7,967,316	4,591,015	3,376,302
553							
554				Tab4	7,967,316	4,591,015	3,376,302
555	562	Station Expense					
556		T	SNPT		399,308	230,093	169,214
557							
558				Tab4	399,308	230,093	169,214
559							
560	563	Overhead Line Expense					
561		T	SNPT		3,491,556	2,011,943	1,479,613
562							
563				Tab4	3,491,556	2,011,943	1,479,613
564							
565	564	Underground Line Expense					
566		T	SNPT		-	-	-
567							
568				Tab4	-	-	-
569							

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ROLLED-IN Thirteen Month Average				FORECASTED RESULTS				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	
570	565	Transmission of Electricity by Others						
571		T	SG		-	-	-	
572		T	SE		-	-	-	
573				Tab4	-	-	-	
574								
575	565NPC	Transmission of Electricity by Others-NPC						
576		T	SG		107,903,265	62,177,206	45,726,059	
577		T	SE		102,626	59,745	42,881	
578					108,005,891	62,236,951	45,768,940	
579								
580		Total Transmission of Electricity by Others			Tab 5	108,005,891	62,236,951	45,768,940
581								
582	566	Misc. Transmission Expense						
583		T	SNPT		1,766,925	1,018,157	748,768	
584								
585				Tab 4	1,766,925	1,018,157	748,768	
586								
587	567	Rents - Transmission						
588		T	SNPT		1,393,697	803,092	590,606	
589								
590				Tab 4	1,393,697	803,092	590,606	
591								
592	568	Maint Supervision & Engineering						
593		T	SNPT		16,243	9,360	6,883	
594								
595				Tab 4	16,243	9,360	6,883	
596								
597	569	Maintenance of Structures						
598		T	SNPT		3,051,732	1,758,502	1,293,229	
599								
600				Tab 4	3,051,732	1,758,502	1,293,229	
601								
602	570	Maintenance of Station Equipment						
603		T	SNPT		10,491,552	6,045,558	4,445,995	
604								
605				Tab 4	10,491,552	6,045,558	4,445,995	
606								
607	571	Maintenance of Overhead Lines						
608		T	SNPT		10,347,847	5,962,750	4,385,097	
609								
610				Tab 4	10,347,847	5,962,750	4,385,097	
611								
612	572	Maintenance of Underground Lines						
613		T	SNPT		-	-	-	
614								
615				Tab 4	-	-	-	
616								
617	573	Maint of Misc. Transmission Plant						
618		T	SNPT		318,425	183,487	134,939	
619								
620				Tab 4	318,425	183,487	134,939	
621								
622	Total Transmission Expense			Tab 4	155,691,993	89,715,161	65,976,831	
623								
624	Summary of Transmission Expense by Factor							
625		SE			102,626	59,745	42,881	
626		SG			107,903,265	62,177,206	45,726,059	
627		SNPT			47,686,102	27,478,210	20,207,892	
628	Total Transmission Expense by Factor				155,691,993	89,715,161	65,976,831	
629	580	Operation Supervision & Engineering						
630		DPW	S		380,145	167,017	213,128	
631		DPW	SNPD		22,149,437	11,839,037	10,310,400	
632				Tab 4	22,529,582	12,006,054	10,523,528	
633								
634	581	Load Dispatching						
635		DPW	S		-	-	-	
636		DPW	SNPD		12,902,177	6,896,309	6,005,869	
637				Tab 4	12,902,177	6,896,309	6,005,869	
638								
639	582	Station Expense						
640		DPW	S		3,092,835	1,838,872	1,253,964	
641		DPW	SNPD		35,603	19,030	16,573	
642				Tab 4	3,128,438	1,857,902	1,270,537	
643								

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
644	583	Overhead Line Expenses					
645		DPW	S		23,458,648	14,338,911	9,119,738
646		DPW	SNPD		(2,361,543)	(1,262,262)	(1,099,281)
647				Tab 4	21,097,105	13,076,649	8,020,457
648							
649	584	Underground Line Expense					
650		DPW	S		1,382,984	1,058,792	324,193
651		DPW	SNPD		-	-	-
652				Tab 4	1,382,984	1,058,792	324,193
653							
654	585	Street Lighting & Signal Systems					
655		DPW	S		-	-	-
656		DPW	SNPD		209,396	111,924	97,472
657				Tab 4	209,396	111,924	97,472
658							
659	586	Meter Expenses					
660		DPW	S		4,157,647	2,820,673	1,336,974
661		DPW	SNPD		1,233,258	659,185	574,072
662				Tab 4	5,390,904	3,479,858	1,911,046
663							
664	587	Customer Installation Expenses					
665		DPW	S		(4,383,899)	(2,634,521)	(1,749,378)
666		DPW	SNPD		-	-	-
667				Tab 4	(4,383,899)	(2,634,521)	(1,749,378)
668							
669	588	Misc. Distribution Expenses					
670		DPW	S		442,717	301,251	141,466
671		DPW	SNPD		3,441,640	1,839,582	1,602,058
672				Tab 4	3,884,358	2,140,833	1,743,524
673							
674	589	Rents					
675		DPW	S		3,359,382	2,971,932	387,450
676		DPW	SNPD		197,866	105,761	92,105
677				Tab 4	3,557,248	3,077,693	479,555
678							
679	590	Maint Supervision & Engineering					
680		DPW	S		1,441,677	512,635	929,042
681		DPW	SNPD		5,882,693	3,144,342	2,738,350
682				Tab 4	7,324,369	3,656,978	3,667,392
683							
684	591	Maintenance of Structures					
685		DPW	S		1,683,957	873,053	810,904
686		DPW	SNPD		233,291	124,696	108,595
687				Tab 4	1,917,248	997,749	919,499
688							
689	592	Maintenance of Station Equipment					
690		DPW	S		9,813,203	6,062,599	3,750,604
691		DPW	SNPD		2,451,631	1,310,415	1,141,216
692				Tab 4	12,264,834	7,373,014	4,891,820
693	593	Maintenance of Overhead Lines					
694		DPW	S		86,896,627	50,535,566	36,361,061
695		DPW	SNPD		8,280,422	4,425,947	3,854,476
696				Tab 4	95,177,049	54,961,512	40,215,537
697							
698	594	Maintenance of Underground Lines					
699		DPW	S		22,297,192	9,676,152	12,621,040
700		DPW	SNPD		130,966	70,002	60,964
701				Tab 4	22,428,158	9,746,154	12,682,003
702							
703	595	Maintenance of Line Transformers					
704		DPW	S		71,412	71,412	0
705		DPW	SNPD		335,598	179,380	156,218
706				Tab 4	407,010	250,791	156,219
707							
708	596	Maint of Street Lighting & Signal Sys.					
709		DPW	S		4,432,790	1,807,043	2,625,747
710		DPW	SNPD		1,971	1,054	918
711				Tab 4	4,434,761	1,808,097	2,626,664
712							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
713 597	Maintenance of Meters						
714		DPW	S		3,614,496	2,229,817	1,384,679
715		DPW	SNPD		1,672,422	893,922	778,500
716				Tab 4	5,286,918	3,123,739	2,163,179
717							
718 598	Maint of Misc. Distribution Plant						
719		DPW	S		1,460,021	763,795	696,226
720		DPW	SNPD		(2,484,244)	(1,327,847)	(1,156,397)
721				Tab 4	(1,024,223)	(564,051)	(460,172)
722							
723	Total Distribution Expense			Tab 4	217,914,419	122,425,475	95,488,944
724							
725							
726	Summary of Distribution Expense by Factor						
727	S				163,601,834	93,394,999	70,206,835
728	SNPD				54,312,585	29,030,476	25,282,109
729							
730	Total Distribution Expense by Factor				217,914,419	122,425,475	95,488,944
731							
732 901	Supervision						
733		CUST	S		5,016,298	4,629,148	387,150
734		CUST	CN		4,339,161	2,344,249	1,994,913
735				Tab 4	9,355,460	6,973,397	2,382,063
736							
737 902	Meter Reading Expense						
738		CUST	S		25,488,454	14,824,391	10,664,063
739		CUST	CN		679,975	367,359	312,616
740				Tab 4	26,168,430	15,191,751	10,976,679
741							
742 903	Customer Receipts & Collections						
743		CUST	S		5,830,916	3,158,695	2,672,221
744		CUST	CN		49,077,592	26,514,360	22,563,232
745				Tab 4	54,908,508	29,673,055	25,235,452
746							
747 904	Uncollectible Accounts						
748		CUST	S		8,706,658	5,582,770	3,123,888
749		P	SG		-	-	-
750		CUST	CN		250,590	135,382	115,208
751				Tab 4	8,957,247	5,718,152	3,239,096
752							
753 905	Misc. Customer Accounts Expense						
754		CUST	S		35,259	7,161	28,098
755		CUST	CN		800,462	432,453	368,009
756				Tab 4	835,721	439,614	396,107
757							
758	Total Customer Accounts Expense			Tab 4	100,225,365	57,995,969	42,229,397
759							
760	Summary of Customer Accts Exp by Factor						
761	S				45,077,585	28,202,166	16,875,419
762	CN				55,147,780	29,793,803	25,353,977
763	SG				-	-	-
764	Total Customer Accounts Expense by Factor				100,225,365	57,995,969	42,229,397
765							
766 907	Supervision						
767		CUST	S		-	-	-
768		CUST	CN		633,804	342,415	291,389
769				Tab 4	633,804	342,415	291,389
770							
771 908	Customer Assistance						
772		CUST	S		7,710,767	3,816,954	3,893,813
773		CUST	CN		4,609,503	2,490,302	2,119,201
774							
775							
776				Tab 4	12,320,270	6,307,256	6,013,014
777							

ROLLED-IN
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FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
778	909	Informational & Instructional Adv					
779		CUST	S		1,134,929	564,644	570,286
780		CUST	CN		4,365,812	2,358,647	2,007,165
781				Tab 4	5,500,741	2,923,291	2,577,451
782							
783	910	Misc. Customer Service					
784		CUST	S		(48,802)	(74,640)	25,838
785		CUST	CN		46,683	25,221	21,462
786							
787				Tab 4	(2,119)	(49,419)	47,300
788							
789		Total Customer Service Expense		Tab 4	18,452,696	9,523,542	8,929,154
790							
791							
792		Summary of Customer Service Exp by Factor					
793		S			8,796,894	4,306,958	4,489,936
794		CN			9,655,802	5,216,585	4,439,217
795							
796		Total Customer Service Expense by Factor		Tab 4	18,452,696	9,523,542	8,929,154
797							
798							
799	911	Supervision					
800		CUST	S		-	-	-
801		CUST	CN		-	-	-
802				Tab 4	-	-	-
803							
804	912	Demonstration & Selling Expense					
805		CUST	S		-	-	-
806		CUST	CN		-	-	-
807				Tab 4	-	-	-
808							
809	913	Advertising Expense					
810		CUST	S		-	-	-
811		CUST	CN		-	-	-
812				Tab 4	-	-	-
813							
814	916	Misc. Sales Expense					
815		CUST	S		-	-	-
816		CUST	CN		-	-	-
817				Tab 4	-	-	-
818							
819		Total Sales Expense		Tab 4	-	-	-
820							
821							
822		Total Sales Expense by Factor					
823		S			-	-	-
824		CN			-	-	-
825		Total Sales Expense by Factor			-	-	-
826							
827		Total Customer Service Exp Including Sales		Tab 4	18,452,696	9,523,542	8,929,154
828	920	Administrative & General Salaries					
829		PTD	S		809,033	146,169	662,863
830		CUST	CN		-	-	-
831		PTD	SO		83,469,255	48,239,698	35,229,556
832				Tab 4	84,278,287	48,385,868	35,892,419
833							
834	921	Office Supplies & expenses					
835		PTD	S		(749,827)	24,774	(774,601)
836		CUST	CN		-	-	-
837		PTD	SO		11,264,327	6,510,035	4,754,292
838				Tab 4	10,514,499	6,534,808	3,979,691
839							
840	922	A&G Expenses Transferred					
841		PTD	S		-	-	-
842		CUST	CN		-	-	-
843		PTD	SO		(22,503,427)	(13,005,490)	(9,497,937)
844				Tab 4	(22,503,427)	(13,005,490)	(9,497,937)
845							

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ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
846	923	Outside Services					
847		PTD	S		(288,652)	(86,228)	(202,424)
848		CUST	CN		-	-	-
849		PTD	SO		11,650,734	6,733,352	4,917,382
850				Tab 4	11,362,082	6,647,124	4,714,958
851							
852	924	Property Insurance					
853		PTD	SO		24,588,977	14,210,799	10,378,177
854				Tab 4	24,588,977	14,210,799	10,378,177
855							
856	925	Injuries & Damages					
857		PTD	SO		9,411,722	5,439,352	3,972,370
858				Tab 4	9,411,722	5,439,352	3,972,370
859							
860	926	Employee Pensions & Benefits					
861		LABOR	S		-	-	-
862		CUST	CN		-	-	-
863		LABOR	SO		-	-	-
864				Tab 4	-	-	-
865							
866	927	Franchise Requirements					
867		DMSC	S		-	-	-
868		DMSC	SO		-	-	-
869				Tab 4	-	-	-
870							
871	928	Regulatory Commission Expense					
872		DMSC	S		7,730,308	4,308,188	3,422,120
873		CUST	CN		-	-	-
874		DMSC	SO		1,360	786	574
875		FERC	SG		142,780	82,274	60,506
876				Tab 4	7,874,447	4,391,248	3,483,200
877							
878	929	Duplicate Charges					
879		LABOR	S		-	-	-
880		LABOR	SO		(6,531,776)	(3,774,934)	(2,756,842)
881				Tab 4	(6,531,776)	(3,774,934)	(2,756,842)
882							
883	930	Misc General Expenses					
884		PTD	S		12,989,156	8,297,278	4,691,878
885		CUST	CN		6,640	3,587	3,053
886		LABOR	SO		10,948,977	6,327,783	4,621,194
887				Tab 4	23,944,773	14,628,648	9,316,125
888							
889	931	Rents					
890		PTD	S		479,712	479,451	261
891		PTD	SO		6,193,728	3,579,565	2,614,164
892				Tab 4	6,673,440	4,059,015	2,614,425
893							
894	935	Maintenance of General Plant					
895		G	S		38,948	38,755	193
896		CUST	CN		20,043	10,828	9,215
897		G	SO		23,820,464	13,766,650	10,053,814
898				Tab 4	23,879,455	13,816,233	10,063,222
899							
900	Total Administrative & General Expense			Tab 4	173,492,479	101,332,672	72,159,807
901							
902	Summary of A&G Expense by Factor						
903		S			21,008,677	13,208,386	7,800,291
904		SO			152,314,339	88,027,596	64,286,743
905		SG			142,780	82,274	60,506
906		CN			26,683	14,416	12,267
907	Total A&G Expense by Factor					173,492,479	101,332,672
908							
909	Total O&M Expense			Tab 4	3,406,483,904	1,967,186,588	1,439,297,315

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC	BUS						
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
910	403SP	Steam Depreciation					
911		P	SG		25,738,280	14,831,195	10,907,085
912		P	SG		28,413,041	16,372,475	12,040,566
913		P	SG		42,713,297	24,612,726	18,100,571
914		P	SG		7,410,380	4,270,090	3,140,289
915				Tab 6	104,274,998	60,086,486	44,188,511
916							
917	403NP	Nuclear Depreciation					
918		P	SG		-	-	-
919				Tab 6	-	-	-
920							
921	403HP	Hydro Depreciation					
922		P	SG		4,389,377	2,529,295	1,860,082
923		P	SG		1,236,514	712,518	523,997
924		P	SG		6,473,860	3,730,439	2,743,421
925		P	SG		3,284,212	1,892,465	1,391,747
926				Tab 6	15,383,963	8,864,717	6,519,247
927							
928	403OP	Other Production Depreciation					
929		P	SG		32,547	18,755	13,792
930		P	SG		48,440,482	27,912,907	20,527,574
931		P	SG		2,623,386	1,511,676	1,111,710
932		P	SG		-	-	-
933				Tab 6	51,096,415	29,443,338	21,653,077
934							
935	403TP	Transmission Depreciation					
936		T	SG		11,903,040	6,858,900	5,044,139
937		T	SG		13,350,743	7,693,112	5,657,631
938		T	SG		34,207,706	19,711,540	14,496,165
939				Tab 6	59,461,488	34,263,553	25,197,935
940							
941							
942							
943	403	Distribution Depreciation					
944	360	Land & Land Rights	DPW	S	-	-	-
945	361	Structures	DPW	S	-	-	-
946	362	Station Equipment	DPW	S	-	-	-
947	363	Storage Battery Eq	DPW	S	-	-	-
948	364	Poles & Towers	DPW	S	138,970,771	85,061,175	53,909,597
949	365	OH Conductors	DPW	S	-	-	-
950	366	UG Conduit	DPW	S	-	-	-
951	367	UG Conductor	DPW	S	-	-	-
952	368	Line Trans	DPW	S	-	-	-
953	369	Services	DPW	S	-	-	-
954	370	Meters	DPW	S	-	-	-
955	371	Inst Cust Prem	DPW	S	-	-	-
956	372	Leased Property	DPW	S	-	-	-
957	373	Street Lighting	DPW	S	-	-	-
958				Tab 6	138,970,771	85,061,175	53,909,597
959							
960	403GP	General Depreciation					
961		G-SITUS	S		12,210,430	8,513,034	3,697,397
962		G-DGP	SG		512,424	295,274	217,149
963		G-DGU	SG		945,059	544,572	400,487
964		P	SE		40,047	23,314	16,733
965		CUST	CN		1,363,411	736,588	626,823
966		G-SG	SG		4,732,749	2,727,157	2,005,592
967		PTD	SO		19,235,083	11,116,603	8,118,479
968		G-SG	SG		10,161	5,855	4,306
969		G-SG	SG		172,140	99,192	72,948
970				Tab 6	39,221,503	24,061,590	15,159,914
971							
972	403GV0	General Vehicles					
973		G-SG	SG		-	-	-
974				Tab 6	-	-	-
975							
976	403MP	Mining Depreciation					
977		P	SE		-	-	-
978				Tab 6	-	-	-
979							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
980	403EP	Experimental Plant Depreciation					
981		P	SG		-	-	-
982		P	SG		-	-	-
983				Tab 6	-	-	-
984	4031	ARO Depreciation					
985		P	S		-	-	-
986				Tab 6	-	-	-
987							
988							
989	Total Depreciation Expense			Tab 6	408,409,138	241,780,858	166,628,280
990							
991	Summary	S			151,181,201	93,574,208	57,606,993
992		DGP			-	-	-
993		DGU			-	-	-
994		SG			236,589,396	136,330,144	100,259,252
995		SO			19,235,083	11,116,603	8,118,479
996		CN			1,363,411	736,588	626,823
997		SE			40,047	23,314	16,733
998		SSGCH			-	-	-
999		SSGCT			-	-	-
1000	Total Depreciation Expense By Factor				408,409,138	241,780,858	166,628,280
1001							
1002	404GP	Amort of LT Plant - Capital Lease Gen					
1003		I-SITUS	S		1,004,358	1,003,634	725
1004		I-SG	SG		-	-	-
1005		PTD	SO		1,915,977	1,107,308	808,669
1006		I-DGU	SG		-	-	-
1007		CUST	CN		203,325	109,847	93,478
1008		I-DGP	SG		-	-	-
1009				Tab 6	3,123,661	2,220,789	902,872
1010							
1011	404SP	Amort of LT Plant - Cap Lease Steam					
1012		P	SG		-	-	-
1013		P	SG		-	-	-
1014				Tab 6	-	-	-
1015							
1016	404IP	Amort of LT Plant - Intangible Plant					
1017		I-SITUS	S		188,943	122,797	66,147
1018		P	SE		300,980	175,220	125,760
1019		I-SG	SG		5,168,261	2,978,112	2,190,149
1020		PTD	SO		28,660,159	16,563,673	12,096,486
1021		CUST	CN		8,104,710	4,378,601	3,726,109
1022		I-SG	SG		6,372,253	3,671,890	2,700,363
1023		I-SG	SG		262,794	151,430	111,364
1024		I-DGP	SG		236,996	136,565	100,432
1025		I-SG	SG		-	-	-
1026		I-SG	SG		-	-	-
1027		I-DGU	SG		50,497	29,098	21,399
1028				Tab 6	49,345,595	28,207,386	21,138,209
1029							
1030	404MP	Amort of LT Plant - Mining Plant					
1031		P	SE		-	-	-
1032				Tab 6	-	-	-
1033							
1034	404OP	Amort of LT Plant - Other Plant					
1035		P	SG		130,250	75,054	55,196
1036				Tab 6	130,250	75,054	55,196
1037							
1038							
1039	404HP	Amortization of Other Electric Plant					
1040		P	SG		2,240	1,291	949
1041		P	SG		37,992	21,892	16,100
1042		P	SG		-	-	-
1043				Tab 6	40,232	23,183	17,049
1044							
1045	Total Amortization of Limited Term Plant			Tab 6	52,639,737	30,526,411	22,113,326
1046							
1047							
1048	405	Amortization of Other Electric Plant					
1049		GP	S		-	-	-
1050							
1051				Tab 6	-	-	-
1052							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1053	406	Amortization of Plant Acquisition Adj					
1054		P	S		-	-	-
1055		P	SG		-	-	-
1056		P	SG		-	-	-
1057		P	SG		5,479,353	3,157,373	2,321,980
1058		P	SO		-	-	-
1059				Tab 6	5,479,353	3,157,373	2,321,980
1060	407	Amort of Prop Losses, Unrec Plant, etc					
1061		DPW	S		(10,614)	(10,614)	-
1062		GP	SO		-	-	-
1063		P	SG		(0)	(0)	(0)
1064		P	SE		-	-	-
1065		P	SG		-	-	-
1066		P	TROJP		2,018,581	1,164,988	853,593
1067				Tab 6	2,007,967	1,154,374	853,593
1068							
1069	Total Amortization Expense			Tab 6	60,127,057	34,838,159	25,288,899
1070							
1071							
1072							
1073	Summary of Amortization Expense by Factor						
1074		S			1,182,687	1,115,816	66,871
1075		SE			300,980	175,220	125,760
1076		TROJP			2,018,581	1,164,988	853,593
1077		DGP			-	-	-
1078		DGU			-	-	-
1079		SO			30,576,136	17,670,980	12,905,155
1080		SSGCT			-	-	-
1081		SSGCH			-	-	-
1082		CN			8,308,036	4,488,449	3,819,587
1083		SG			17,740,637	10,222,705	7,517,932
1084	Total Amortization Expense by Factor				60,127,057	34,838,159	25,288,899
1085	408	Taxes Other Than Income					
1086		DMSC	S		21,613,619	21,750,133	(136,514)
1087		GP	GPS		79,665,746	46,041,522	33,624,223
1088		GP	SO		8,434,661	4,874,675	3,559,986
1089		P	SE		399,897	232,805	167,091
1090		P	SG		-	-	-
1091		DMSC	OPRV-ID		-	-	-
1092		GP	EXCTAX		-	-	-
1093		GP	SG		-	-	-
1094							
1095							
1096							
1097	Total Taxes Other Than Income			Tab 7	110,113,922	72,899,136	37,214,786
1098							
1099							
1100	41140	Deferred Investment Tax Credit - Fed					
1101		PTD	DGU		(1,939,053)	(317,090)	(1,621,963)
1102							
1103				Tab 7	(1,939,053)	(317,090)	(1,621,963)
1104							
1105	41141	Deferred Investment Tax Credit - Idaho					
1106		PTD	DGU		-	-	-
1107							
1108				Tab 7	-	-	-
1109							
1110	Total Deferred ITC			Tab 7	(1,939,053)	(317,090)	(1,621,963)
1111							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1112							
1113	427	Interest on Long-Term Debt					
1114		GP	S		-	-	-
1115		GP	SNP		293,768,791	166,171,157	127,597,633
1116				Tab 7	293,768,791	166,171,157	127,597,633
1117							
1118	428	Amortization of Debt Disc & Exp					
1119		GP	SNP		-	-	-
1120				Tab 7	-	-	-
1121							
1122	429	Amortization of Premium on Debt					
1123		GP	SNP		-	-	-
1124				Tab 7	-	-	-
1125							
1126	431	Other Interest Expense					
1127		NUTIL	OTH		-	-	-
1128		GP	SO		-	-	-
1129		GP	SNP		-	-	-
1130				Tab 7	-	-	-
1131							
1132	432	AFUDC - Borrowed					
1133		GP	SNP		-	-	-
1134					-	-	-
1135							
1136		Total Elec. Interest Deductions for Tax		Tab 7	293,768,791	166,171,157	127,597,633
1137							
1138		Non-Utility Portion of Interest					
1139		427 NUTIL	NUTIL		-	-	-
1140		428 NUTIL	NUTIL		-	-	-
1141		429 NUTIL	NUTIL		-	-	-
1142		431 NUTIL	NUTIL		-	-	-
1143							
1144		Total Non-utility Interest			-	-	-
1145							
1146		Total Interest Deductions for Tax		Tab 7	293,768,791	166,171,157	127,597,633
1147							
1148							
1149	419	Interest & Dividends					
1150		GP	S		-	-	-
1151		GP	SNP		-	-	-
1152		Total Operating Deductions for Tax		Tab 7	-	-	-
1153							
1154							
1155	41010	Deferred Income Tax - Federal-DR					
1156		GP	S		404,548,100	259,801,006	144,747,094
1157		P	TROJD		10,994	6,347	4,647
1158		PT	DGP		1,828	1,828	-
1159		LABOR	SO		34,541,467	19,962,679	14,578,788
1160		GP	SNP		23,980	13,558	10,422
1161		P	SE		11,838,134	6,891,732	4,946,402
1162		PT	SG		1,308,689	754,107	554,582
1163		GP	GPS		6,977,421	4,032,487	2,944,934
1164		DITEXP	DITEXP		-	-	-
1165		CUST	BADDEBT		44,508	28,413	16,095
1166		CUST	CN		17,863	9,651	8,212
1167		P	SG		-	-	-
1168		DPW	SNPD		46,618	24,918	21,700
1169				Tab 7	459,359,602	291,526,725	167,832,877
1170							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1171							
1172							
1173	41110	Deferred Income Tax - Federal-CR					
1174		GP	S		(233,363,884)	(153,107,973)	(80,255,911)
1175		P	SE		(6,097,659)	(3,549,836)	(2,547,823)
1176		PT	DGP		(21,658)	(21,658)	-
1177		GP	SNP		(1,338,507)	(756,753)	(581,754)
1178		PT	SG		(6,852,887)	(3,948,846)	(2,904,041)
1179		GP	GPS		-	-	-
1180		LABOR	SO		(28,246,595)	(16,324,660)	(11,921,935)
1181		PT	SNPD		(682,368)	(364,731)	(317,637)
1182		CUST	CN		-	-	-
1183		P	SGCT		(267,166)	(153,703)	(113,463)
1184		DITEXP	DITEXP		-	-	-
1185		P	TROJD		(337,380)	(194,767)	(142,613)
1186		P	SG		-	-	-
1187							
1188							
1189				Tab 7	(277,208,104)	(178,422,926)	(98,785,178)
1190							
1191	Total Deferred Income Taxes			Tab 7	182,151,498	113,103,799	69,047,699
1192	SCHMAF	Additions - Flow Through					
1193		SCHMAF	S		-	-	-
1194		SCHMAF	SNP		-	-	-
1195		SCHMAF	SO		-	-	-
1196		SCHMAF	SE		-	-	-
1197		SCHMAF	TROJP		-	-	-
1198		SCHMAF	SG		-	-	-
1199				Tab 7	-	-	-
1200							
1201	SCHMAP	Additions - Permanent					
1202		P	S		-	-	-
1203		P	SE		(222,128)	(129,315)	(92,813)
1204		LABOR	SNP		1,813,163	1,025,110	788,053
1205		SCHMAP-SO	SO		8,185,819	4,730,861	3,454,958
1206		SCHMAP	SG		31	18	13
1207		DPW	BADDEBT		4,229,804	2,700,233	1,529,570
1208				Tab 7	14,006,689	8,326,908	5,679,781
1209							
1210	SCHMAT	Additions - Temporary					
1211		SCHMAT-SITUS	S		9,211,990	9,211,990	-
1212		P	SG		-	-	-
1213		DPW	CIAC		124,475,000	66,532,803	57,942,197
1214		SCHMAT-SNP	SNP		73,637,927	41,632,754	32,005,172
1215		P	TROJD		994,997	574,403	420,594
1216		P	SG		-	-	-
1217		SCHMAT-SE	SE		9,937,718	5,785,379	4,152,340
1218		P	SG		12,947,849	7,460,952	5,486,897
1219		SCHMAT-GPS	GPS		(47,786,884)	(27,617,653)	(20,169,231)
1220		SCHMAT-SO	SO		46,524,043	26,887,814	19,636,229
1221		SCHMAT-SNP	SNPD		1,798,024	961,057	836,967
1222		CUST	SGCT		703,974	405,002	298,972
1223		P	SG		-	-	-
1224		BOOKDEPR	SCHMDEXP		427,653,713	253,173,771	174,479,942
1225				Tab 7	660,098,350	385,008,272	275,090,078
1226							
1227	TOTAL SCHEDULE - M ADDITIONS			Tab 7	674,105,039	393,335,180	280,769,859
1228							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS				
FERC	ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1229	SCHMDF	Deductions - Flow Through						
1230		SCHMDF	S			-	-	-
1231		SCHMDF	DGP			-	-	-
1232		SCHMDF	DGU			-	-	-
1233					Tab 7	-	-	-
1234	SCHMDP	Deductions - Permanent						
1235		SCHMDP	S			-	-	-
1236		P	SE			10,352,252	6,026,705	4,325,547
1237		PTD	SNP			391,512	221,349	170,162
1238		SCHMDP	IBT			-	-	-
1239		P	SG			-	-	-
1240		SCHMDP-SO	SO			21,236,827	12,273,479	8,963,348
1241					Tab 7	31,980,591	18,521,534	13,459,058
1242								
1243	SCHMDT	Deductions - Temporary						
1244		GP	S			6,559,125	5,353,150	1,205,975
1245		DPW	BADDEBT			117,280	74,870	42,410
1246		SCHMDT-SNP	SNP			70,174,187	39,674,456	30,499,731
1247		SCHMDT	CN			47,067	25,428	21,639
1248		SCHMDT	TROJD			28,969	16,724	12,245
1249		CUST	DGP			-	-	-
1250		P	SE			12,012,127	6,993,024	5,019,103
1251		SCHMDT-SG	SG			4,432,439	2,554,109	1,878,330
1252		SCHMDT-GPS	GPS			55,086,709	31,836,468	23,250,241
1253		SCHMDT-SO	SO			28,961,480	16,737,816	12,223,663
1254		TAXDEPR	TAXDEPR			937,752,536	555,155,581	382,596,955
1255		DPW	SNPD			122,836	65,657	57,179
1256					Tab 7	1,115,294,754	658,487,282	456,807,472
1257								
1258	TOTAL SCHEDULE - M DEDUCTIONS				Tab 7	1,147,275,346	677,008,816	470,266,530
1259								
1260	TOTAL SCHEDULE - M ADJUSTMENTS				Tab 7	(473,170,307)	(283,673,636)	(189,496,671)
1261								
1262								
1263								
1264	40911	State Income Taxes						
1265		IBT	IBT			5,016,100	148,831	4,867,270
1266		IBT	IBT			-	-	-
1267	REC	P	SG			(823,414)	(474,477)	(348,937)
1268		IBT	IBT			-	-	-
1269	Total State Tax Expense					4,192,686	(325,646)	4,518,332
1270								
1271								
1272	Calculation of Taxable Income:							
1273		Operating Revenues				4,824,635,498	2,761,954,026	2,062,681,472
1274		Operating Deductions:						
1275		O & M Expenses				3,406,483,904	1,967,186,588	1,439,297,315
1276		Depreciation Expense				408,409,138	241,780,858	166,628,280
1277		Amortization Expense				60,127,057	34,838,159	25,288,899
1278		Taxes Other Than Income				110,113,922	72,899,136	37,214,786
1279		Interest & Dividends (AFUDC-Equity)				-	-	-
1280		Misc Revenue & Expense				(14,032,654)	(8,109,066)	(5,923,587)
1281		Total Operating Deductions				3,971,101,367	2,308,595,674	1,662,505,693
1282		Other Deductions:						
1283		Interest Deductions				293,768,791	166,171,157	127,597,633
1284		Interest on PCRBS				-	-	-
1285		Schedule M Adjustments				(473,170,307)	(283,673,636)	(189,496,671)
1286								
1287		Income Before State Taxes				86,595,033	3,513,558	83,081,475
1288								
1289		State Income Taxes				4,192,686	(325,646)	4,518,332
1290								
1291	Total Taxable Income					82,402,347	3,839,204	78,563,143
1292								
1293	Tax Rate					35.0%	35.0%	35.0%
1294								
1295	Federal Income Tax - Calculated					28,840,821	1,343,721	27,497,100
1296								
1297	Adjustments to Calculated Tax:							
1298	40910	PMI	P	SE		-	-	-
1299	40910	REC	P	SG		(23,309,110)	(13,431,432)	(9,877,678)
1300	40910		P	SO		-	-	-
1301	40910	IRS Settle	LABOR	S		-	-	-
1302	Federal Income Tax Expense					5,531,711	(12,087,710)	17,619,422
1303								
1304	Total Operating Expenses					4,161,038,210	2,408,969,027	1,752,069,183

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1305	310	Land and Land Rights					
1306		P	SG		2,329,517	1,342,340	987,177
1307		P	SG		34,798,446	20,051,943	14,746,503
1308		P	SG		46,390,622	26,731,715	19,658,908
1309		P	S		-	-	-
1310		P	SG		1,246,363	718,193	528,170
1311				Tab 8	84,764,948	48,844,191	35,920,757
1312							
1313	311	Structures and Improvements					
1314		P	SG		234,583,904	135,174,518	99,409,386
1315		P	SG		328,103,333	189,063,312	139,040,021
1316		P	SG		180,787,200	104,175,189	76,612,011
1317		P	SG		46,472,907	26,779,130	19,693,777
1318				Tab 8	789,947,344	455,192,148	334,755,196
1319							
1320	312	Boiler Plant Equipment					
1321		P	SG		733,572,146	422,707,011	310,865,134
1322		P	SG		684,674,569	394,530,712	290,143,858
1323		P	SG		1,152,073,921	663,860,708	488,213,213
1324		P	SG		227,094,748	130,859,034	96,235,714
1325				Tab 8	2,797,415,384	1,611,957,464	1,185,457,919
1326							
1327	314	Turbogenerator Units					
1328		P	SG		139,374,364	80,311,829	59,062,535
1329		P	SG		134,456,509	77,478,008	56,978,500
1330		P	SG		536,375,484	309,076,182	227,299,302
1331		P	SG		165,664,289	95,460,899	70,203,390
1332				Tab 8	975,870,646	562,326,918	413,543,728
1333							
1334	315	Accessory Electric Equipment					
1335		P	SG		88,302,751	50,882,782	37,419,968
1336		P	SG		139,491,010	80,379,044	59,111,966
1337		P	SG		70,794,478	40,793,973	30,000,505
1338		P	SG		47,145,723	27,166,827	19,978,896
1339				Tab 8	345,733,962	199,222,627	146,511,335
1340							
1341							
1342							
1343	316	Misc Power Plant Equipment					
1344		P	SG		5,435,809	3,132,282	2,303,527
1345		P	SG		7,154,981	4,122,922	3,032,059
1346		P	SG		12,065,582	6,952,563	5,113,020
1347		P	SG		3,144,722	1,812,086	1,332,636
1348				Tab 8	27,801,095	16,019,853	11,781,242
1349							
1350	317	Steam Plant ARO					
1351		P	S		-	-	-
1352				Tab 8	-	-	-
1353							
1354	SP	Unclassified Steam Plant - Account 300					
1355		P	SG		36,909	21,268	15,641
1356				Tab 8	36,909	21,268	15,641
1357							
1358							
1359	Total Steam Production Plant			Tab 8	5,021,570,287	2,893,584,469	2,127,985,818
1360							
1361							
1362	Summary of Steam Production Plant by Factor						
1363		S			-	-	-
1364		DGP			-	-	-
1365		DGU			-	-	-
1366		SG			5,021,570,287	2,893,584,469	2,127,985,818
1367		SSGCH			-	-	-
1368	Total Steam Production Plant by Factor				5,021,570,287	2,893,584,469	2,127,985,818
1369	320	Land and Land Rights					
1370		P	SG		-	-	-
1371		P	SG		-	-	-
1372				Tab 8	-	-	-
1373							
1374	321	Structures and Improvements					
1375		P	SG		-	-	-
1376		P	SG	Tab 8	-	-	-
1377					-	-	-

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1378							
1379	322	Reactor Plant Equipment					
1380		P	SG		-	-	-
1381		P	SG		-	-	-
1382				Tab 8	-	-	-
1383							
1384	323	Turbogenerator Units					
1385		P	SG		-	-	-
1386		P	SG		-	-	-
1387				Tab 8	-	-	-
1388							
1389	324	Land and Land Rights					
1390		P	SG		-	-	-
1391		P	SG		-	-	-
1392				Tab 8	-	-	-
1393							
1394	325	Misc. Power Plant Equipment					
1395		P	SG		-	-	-
1396		P	SG		-	-	-
1397				Tab 8	-	-	-
1398							
1399							
1400	NP	Unclassified Nuclear Plant - Acct 300					
1401		P	SG		-	-	-
1402				Tab 8	-	-	-
1403							
1404							
1405		Total Nuclear Production Plant		Tab 8	-	-	-
1406							
1407							
1408							
1409		Summary of Nuclear Production Plant by Factor					
1410		DGP			-	-	-
1411		DGU			-	-	-
1412		SG			-	-	-
1413							
1414		Total Nuclear Plant by Factor			-	-	-
1415							
1416	330	Land and Land Rights					
1417		P	SG		10,626,875	6,123,535	4,503,340
1418		P	SG		5,308,870	3,059,135	2,249,734
1419		P	SG		3,024,749	1,742,954	1,281,795
1420		P	SG		635,700	366,310	269,390
1421				Tab 8	19,596,194	11,291,934	8,304,259
1422							
1423	331	Structures and Improvements					
1424		P	SG		21,475,136	12,374,639	9,100,497
1425		P	SG		5,456,993	3,144,489	2,312,504
1426		P	SG		49,204,335	28,353,063	20,851,272
1427		P	SG		6,714,009	3,868,820	2,845,189
1428				Tab 8	82,850,474	47,741,011	35,109,462
1429							
1430	332	Reservoirs, Dams & Waterways					
1431		P	SG		150,547,767	86,750,290	63,797,477
1432		P	SG		21,365,991	12,311,746	9,054,245
1433		P	SG		98,190,938	56,580,662	41,610,275
1434		P	SG		43,462,656	25,044,530	18,418,126
1435				Tab 8	313,567,352	180,687,229	132,880,123
1436							
1437	333	Water Wheel, Turbines, & Generators					
1438		P	SG		31,101,142	17,921,442	13,179,700
1439		P	SG		9,755,616	5,621,488	4,134,127
1440		P	SG		36,184,323	20,850,529	15,333,794
1441		P	SG		12,709,988	7,323,889	5,386,099
1442				Tab 8	89,751,069	51,717,348	38,033,721
1443							
1444	334	Accessory Electric Equipment					
1445		P	SG		5,115,261	2,947,572	2,167,689
1446		P	SG		4,265,578	2,457,958	1,807,620
1447		P	SG		30,388,167	17,510,604	12,877,563
1448		P	SG		3,969,184	2,287,167	1,682,017
1449				Tab 8	43,738,190	25,203,301	18,534,889
1450							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1451							
1452							
1453	335	Misc. Power Plant Equipment					
1454		P	SG		1,371,505	790,304	581,202
1455		P	SG		202,500	116,687	85,813
1456		P	SG		980,879	565,213	415,666
1457		P	SG		20,738	11,950	8,788
1458				Tab 8	2,575,623	1,484,154	1,091,469
1459							
1460	336	Roads, Railroads & Bridges					
1461		P	SG		4,558,459	2,626,726	1,931,734
1462		P	SG		831,442	479,102	352,339
1463		P	SG		7,907,188	4,556,367	3,350,821
1464		P	SG		599,113	345,228	253,886
1465				Tab 8	13,896,202	8,007,422	5,888,780
1466							
1467	337	Hydro Plant ARO					
1468		P	S		-	-	-
1469				Tab 8	-	-	-
1470							
1471	HP	Unclassified Hydro Plant - Acct 300					
1472		P	S		-	-	-
1473		P	SG		-	-	-
1474		P	SG		-	-	-
1475		P	SG		-	-	-
1476				Tab 8	-	-	-
1477							
1478	Total Hydraulic Production Plant			Tab 8	565,975,102	326,132,399	239,842,703
1479							
1480	Summary of Hydraulic Plant by Factor						
1481		S			-	-	-
1482		SG			565,975,102	326,132,399	239,842,703
1483		DGP			-	-	-
1484		DGU			-	-	-
1485	Total Hydraulic Plant by Factor				565,975,102	326,132,399	239,842,703
1486							
1487	340	Land and Land Rights					
1488		P	SG		21,542,551	12,413,486	9,129,065
1489		P	SG		-	-	-
1490		P	SG		-	-	-
1491				Tab 8	21,542,551	12,413,486	9,129,065
1492							
1493	341	Structures and Improvements					
1494		P	SG		45,709,169	26,339,040	19,370,129
1495		P	SG		170,926	98,493	72,433
1496		P	SG		4,237,997	2,442,065	1,795,932
1497				Tab 8	50,118,092	28,879,598	21,238,494
1498							
1499	342	Fuel Holders, Producers & Accessories					
1500		P	SG		27,029,975	15,575,510	11,454,465
1501		P	SG		121,339	69,919	51,420
1502		P	SG		2,257,625	1,300,913	956,711
1503				Tab 8	29,408,939	16,946,342	12,462,597
1504							
1505	343	Prime Movers					
1506		P	S		-	-	-
1507		P	SG		748,455	431,283	317,172
1508		P	SG		1,255,711,657	723,579,984	532,131,673
1509		P	SG		51,365,521	29,598,405	21,767,115
1510				Tab 8	1,307,825,633	753,609,672	554,215,960
1511							
1512	344	Generators					
1513		P	S		-	-	-
1514		P	SG		-	-	-
1515		P	SG		113,726,951	65,532,995	48,193,956
1516		P	SG		15,873,643	9,146,885	6,726,758
1517				Tab 8	129,600,594	74,679,880	54,920,714

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1518							
1519	345	Accessory Electric Plant					
1520		P	SG		36,636,838	21,111,282	15,525,556
1521		P	SG		156,586	90,230	66,356
1522		P	SG		5,642,151	3,251,182	2,390,969
1523				Tab 8	42,435,575	24,452,694	17,982,881
1524							
1525							
1526							
1527	346	Misc. Power Plant Equipment					
1528		P	SG		3,709,372	2,137,455	1,571,917
1529		P	SG		11,813	6,807	5,006
1530				Tab 8	3,721,185	2,144,262	1,576,923
1531							
1532	347	Other Production ARO					
1533		P	S		-	-	-
1534				Tab 8	-	-	-
1535							
1536	OP	Unclassified Other Prod Plant-Acct 300					
1537		P	S		-	-	-
1538		P	SG		-	-	-
1539					-	-	-
1540							
1541		Total Other Production Plant		Tab 8	1,584,652,569	913,125,935	671,526,634
1542							
1543		Summary of Other Production Plant by Factor					
1544		S			-	-	-
1545		DGU			-	-	-
1546		SG			1,584,652,569	913,125,935	671,526,634
1547		SSGCT			-	-	-
1548		Total of Other Production Plant by Factor			1,584,652,569	913,125,935	671,526,634
1549							
1550		Experimental Plant					
1551	103	Experimental Plant					
1552		P	SG		-	-	-
1553		Total Experimental Production Plant		Tab 8	-	-	-
1554							
1555		Total Production Plant		Tab 8	7,172,197,958	4,132,842,802	3,039,355,155
1556	350	Land and Land Rights					
1557		T	SG		21,301,975	12,274,859	9,027,117
1558		T	SG		48,627,811	28,020,852	20,606,959
1559		T	SG		23,210,735	13,374,745	9,835,990
1560				Tab 8	93,140,522	53,670,456	39,470,066
1561							
1562	352	Structures and Improvements					
1563		T	S		-	-	-
1564		T	SG		7,681,081	4,426,077	3,255,004
1565		T	SG		18,310,309	10,550,967	7,759,341
1566		T	SG		33,443,348	19,271,094	14,172,254
1567				Tab 8	59,434,737	34,248,138	25,186,599
1568							
1569	353	Station Equipment					
1570		T	SG		134,397,947	77,444,263	56,953,684
1571		T	SG		197,048,614	113,545,520	83,503,094
1572		T	SG		661,780,800	381,338,612	280,442,188
1573				Tab 8	993,227,360	572,328,395	420,898,965
1574							
1575	354	Towers and Fixtures					
1576		T	SG		156,343,413	90,089,921	66,253,492
1577		T	SG		126,993,481	73,177,581	53,815,900
1578		T	SG		111,822,786	64,435,756	47,387,030
1579				Tab 8	395,159,680	227,703,258	167,456,422
1580							
1581	355	Poles and Fixtures					
1582		T	SG		65,974,857	38,016,758	27,958,099
1583		T	SG		116,352,824	67,046,104	49,306,720
1584		T	SG		497,976,288	286,949,375	211,026,914
1585				Tab 8	680,303,969	392,012,236	288,291,732
1586							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1587	356	Clearing and Grading					
1588		T	SG		207,761,880	119,718,836	88,043,044
1589		T	SG		158,769,389	91,487,844	67,281,545
1590		T	SG		302,767,734	174,464,154	128,303,580
1591				Tab 8	669,299,003	385,670,834	283,628,169
1592							
1593	357	Underground Conduit					
1594		T	SG		6,371	3,671	2,700
1595		T	SG		162,746	93,780	68,967
1596		T	SG		3,108,686	1,791,321	1,317,365
1597				Tab 8	3,277,803	1,888,772	1,389,031
1598							
1599	358	Underground Conductors					
1600		T	SG		-	-	-
1601		T	SG		1,018,663	586,985	431,678
1602		T	SG		6,369,401	3,670,246	2,699,155
1603				Tab 8	7,388,064	4,257,231	3,130,832
1604							
1605	359	Roads and Trails					
1606		T	SG		1,905,513	1,098,016	807,497
1607		T	SG		501,203	288,809	212,394
1608		T	SG		9,087,805	5,236,675	3,851,130
1609				Tab 8	11,494,522	6,623,500	4,871,022
1610							
1611	TP	Unclassified Trans Plant - Acct 300					
1612		T	SG		61,532,186	35,456,753	26,075,433
1613				Tab 8	61,532,186	35,456,753	26,075,433
1614							
1615	TS0	Unclassified Trans Sub Plant - Acct 300					
1616		T	SG		-	-	-
1617				Tab 8	-	-	-
1618							
1619		Total Transmission Plant		Tab 8	2,974,257,845	1,713,859,573	1,260,398,272
1620		Summary of Transmission Plant by Factor					
1621		DGP			-	-	-
1622		DGU			-	-	-
1623		SG			2,974,257,845	1,713,859,573	1,260,398,272
1624		Total Transmission Plant by Factor			2,974,257,845	1,713,859,573	1,260,398,272
1625	360	Land and Land Rights					
1626		DPW	S		45,091,161	16,098,685	28,992,477
1627				Tab 8	45,091,161	16,098,685	28,992,477
1628							
1629	361	Structures and Improvements					
1630		DPW	S		47,991,329	22,431,648	25,559,681
1631				Tab 8	47,991,329	22,431,648	25,559,681
1632							
1633	362	Station Equipment					
1634		DPW	S		671,145,039	345,684,043	325,460,996
1635				Tab 8	671,145,039	345,684,043	325,460,996
1636							
1637	363	Storage Battery Equipment					
1638		DPW	S		1,457,805	-	1,457,805
1639				Tab 8	1,457,805	-	1,457,805
1640							
1641	364	Poles, Towers & Fixtures					
1642		DPW	S		1,086,583,933	676,433,691	410,150,241
1643				Tab 8	1,086,583,933	676,433,691	410,150,241
1644							
1645	365	Overhead Conductors					
1646		DPW	S		593,443,204	410,487,410	182,955,794
1647				Tab 8	593,443,204	410,487,410	182,955,794
1648							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1649 366	Underground Conduit						
1650	DPW	S			260,952,575	124,785,835	136,166,740
1651				Tab 8	260,952,575	124,785,835	136,166,740
1652							
1653							
1654							
1655							
1656 367	Underground Conductors						
1657	DPW	S			622,593,905	230,193,732	392,400,172
1658				Tab 8	622,593,905	230,193,732	392,400,172
1659							
1660 368	Line Transformers						
1661	DPW	S			936,977,946	604,186,983	332,790,964
1662				Tab 8	936,977,946	604,186,983	332,790,964
1663							
1664 369	Services						
1665	DPW	S			482,034,507	309,711,237	172,323,270
1666				Tab 8	482,034,507	309,711,237	172,323,270
1667							
1668 370	Meters						
1669	DPW	S			190,429,885	105,745,055	84,684,831
1670				Tab 8	190,429,885	105,745,055	84,684,831
1671							
1672 371	Installations on Customers' Premises						
1673	DPW	S			8,861,826	4,286,900	4,574,926
1674				Tab 8	8,861,826	4,286,900	4,574,926
1675							
1676 372	Leased Property						
1677	DPW	S			49,658	4,873	44,785
1678				Tab 8	49,658	4,873	44,785
1679							
1680 373	Street Lights						
1681	DPW	S			58,211,894	33,434,492	24,777,402
1682				Tab 8	58,211,894	33,434,492	24,777,402
1683							
1684 DP	Unclassified Dist Plant - Acct 300						
1685	DPW	S			25,955,824	10,900,255	15,055,570
1686				Tab 8	25,955,824	10,900,255	15,055,570
1687							
1688 DS0	Unclassified Dist Sub Plant - Acct 300						
1689	DPW	S			-	-	-
1690				Tab 8	-	-	-
1691							
1692							
1693	Total Distribution Plant			Tab 8	5,031,780,492	2,894,384,840	2,137,395,653
1694							
1695	Summary of Distribution Plant by Factor						
1696	S				5,031,780,492	2,894,384,840	2,137,395,653
1697							
1698	Total Distribution Plant by Factor				5,031,780,492	2,894,384,840	2,137,395,653

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1699	389	Land and Land Rights					
1700		G-SITUS	S		8,264,697	4,352,524	3,912,173
1701		CUST	CN		1,128,506	609,680	518,826
1702		G-DGU	SG		332	191	141
1703		G-SG	SG		1,228	707	520
1704		PTD	SO		5,598,055	3,235,305	2,362,750
1705				Tab 8	14,992,818	8,198,407	6,794,410
1706							
1707	390	Structures and Improvements					
1708		G-SITUS	S		103,906,030	68,364,782	35,541,248
1709		G-DGP	SG		358,413	206,529	151,884
1710		G-DGU	SG		1,573,572	906,741	666,831
1711		CUST	CN		12,044,330	6,506,996	5,537,334
1712		G-SG	SG		3,999,427	2,304,594	1,694,833
1713		PTD	SO		105,194,832	60,795,643	44,399,189
1714				Tab 8	227,076,605	139,085,285	87,991,320
1715							
1716	391	Office Furniture & Equipment					
1717		G-SITUS	S		16,470,951	12,340,456	4,130,495
1718		G-DGP	SG		348,870	201,030	147,840
1719		G-DGU	SG		249,870	143,983	105,887
1720		CUST	CN		6,267,156	3,385,855	2,881,301
1721		G-SG	SG		5,794,289	3,338,849	2,455,440
1722		P	SE		156,613	91,175	65,439
1723		PTD	SO		78,656,661	45,458,338	33,198,323
1724		G-SG	SG		294,877	169,917	124,960
1725		G-SG	SG		8,609	4,961	3,648
1726				Tab 8	108,247,896	65,134,563	43,113,333
1727							
1728	392	Transportation Equipment					
1729		G-SITUS	S		71,271,158	38,838,652	32,432,506
1730		PTD	SO		8,650,942	4,999,672	3,651,271
1731		G-SG	SG		14,478,632	8,343,037	6,135,595
1732		CUST	CN		19,078	10,307	8,771
1733		G-DGU	SG		1,181,065	680,566	500,499
1734		P	SE		680,090	395,924	284,166
1735		G-DGP	SG		164,925	95,035	69,890
1736		G-SG	SG		359,606	207,216	152,390
1737		G-DGU	SG		59,476	34,272	25,204
1738				Tab 8	96,864,973	53,604,680	43,260,293
1739							
1740	393	Stores Equipment					
1741		G-SITUS	S		8,815,060	5,085,005	3,730,056
1742		G-DGP	SG		335,808	193,503	142,305
1743		G-DGU	SG		652,865	376,201	276,664
1744		PTD	SO		494,538	285,810	208,728
1745		G-SG	SG		2,820,695	1,625,372	1,195,323
1746		G-DGU	SG		106,993	61,653	45,340
1747				Tab 8	13,225,958	7,627,543	5,598,416

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ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1748							
1749	394	Tools, Shop & Garage Equipment					
1750		G-SITUS	S		30,133,999	20,310,008	9,823,992
1751		G-DGP	SG		2,537,741	1,462,325	1,075,416
1752		G-SG	SG		18,055,200	10,403,966	7,651,234
1753		PTD	SO		13,310,024	7,692,312	5,617,712
1754		P	SE		98,698	57,458	41,240
1755		G-DGU	SG		3,312,462	1,908,743	1,403,719
1756		G-SG	SG		2,230,394	1,285,222	945,172
1757		G-SG	SG		(117,787)	(67,872)	(49,914)
1758				Tab 8	69,560,731	43,052,162	26,508,569
1759							
1760	395	Laboratory Equipment					
1761		G-SITUS	S		27,235,751	19,127,244	8,108,507
1762		G-DGP	SG		79,046	45,549	33,497
1763		G-DGU	SG		553,702	319,060	234,642
1764		PTD	SO		5,788,394	3,345,308	2,443,086
1765		P	SE		42,438	24,706	17,732
1766		G-SG	SG		5,533,702	3,188,691	2,345,011
1767		G-SG	SG		253,001	145,787	107,214
1768		G-SG	SG		110,119	63,454	46,665
1769				Tab 8	39,596,152	26,259,798	13,336,354
1770							
1771	396	Power Operated Equipment					
1772		G-SITUS	S		92,204,704	57,617,625	34,587,079
1773		G-DGP	SG		1,190,335	685,908	504,427
1774		G-SG	SG		28,834,249	16,615,188	12,219,061
1775		PTD	SO		1,864,545	1,077,583	786,961
1776		G-DGU	SG		2,259,806	1,302,170	957,636
1777		P	SE		73,823	42,977	30,846
1778		P	SG		-	-	-
1779		G-SG	SG		724,648	417,564	307,083
1780				Tab 8	127,152,109	77,759,016	49,393,093
1781	397	Communication Equipment					
1782		COM_EQ	S		105,471,802	76,212,000	29,259,802
1783		COM_EQ	SG		6,060,186	3,492,067	2,568,119
1784		COM_EQ	SG		10,676,181	6,151,946	4,524,234
1785		COM_EQ	SO		45,598,432	26,352,872	19,245,559
1786		COM_EQ	CN		4,231,836	2,286,266	1,945,570
1787		COM_EQ	SG		60,975,082	35,135,732	25,839,349
1788		COM_EQ	SE		113,108	65,847	47,261
1789		COM_EQ	SG		876,343	504,976	371,367
1790		COM_EQ	SG		87,578	50,465	37,113
1791				Tab 8	234,090,548	150,252,173	83,838,375
1792							
1793	398	Misc. Equipment					
1794		G-SITUS	S		1,133,387	797,131	336,257
1795		G-DGP	SG		29,910	17,235	12,675
1796		G-DGU	SG		21,453	12,362	9,091
1797		CUST	CN		197,260	106,571	90,690
1798		PTD	SO		3,038,648	1,756,137	1,282,511
1799		P	SE		3,531	2,056	1,476
1800		G-SG	SG		1,197,150	689,835	507,315
1801		G-SG	SG		2,650	1,527	1,123
1802				Tab 8	5,623,991	3,382,854	2,241,137
1803							
1804	399	Coal Mine					
1805		P	SE		449,375,000	261,609,806	187,765,194
1806	MP	P	SE		-	-	-
1807				Tab 8	449,375,000	261,609,806	187,765,194
1808							
1809	399L	WIDCO Capital Lease					
1810		P	SE	Tab 8	-	-	-
1811					-	-	-
1812							
1813		Remove Capital Leases			-	-	-
1814				Tab 8	-	-	-
1815							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1816	1011390	General Capital Leases					
1817		G-SITUS	S		7,306,030	7,306,030	-
1818		P	SG		12,411,745	7,152,032	5,259,713
1819		PTD	SO		12,902,451	7,456,762	5,445,689
1820				Tab 8	32,620,226	21,914,824	10,705,402
1821							
1822		Remove Capital Leases			(32,620,226)	(21,914,824)	(10,705,402)
1823					-	-	-
1824							
1825	1011346	General Gas Line Capital Leases					
1826		P	SG		-	-	-
1827				Tab 8	-	-	-
1828							
1829		Remove Capital Leases			-	-	-
1830					-	-	-
1831							
1832	GP	Unclassified Gen Plant - Acct 300					
1833		G-SITUS	S		-	-	-
1834		PTD	SO		268,055	154,918	113,137
1835		CUST	CN		-	-	-
1836		G-SG	SG		-	-	-
1837		G-DGP	SG		-	-	-
1838		G-DGU	SG		-	-	-
1839				Tab 8	268,055	154,918	113,137
1840							
1841	399G	Unclassified Gen Plant - Acct 300					
1842		G-SITUS	S		-	-	-
1843		PTD	SO		-	-	-
1844		G-SG	SG		-	-	-
1845		G-DGP	SG		-	-	-
1846		G-DGU	SG		-	-	-
1847				Tab 8	-	-	-
1848							
1849		Total General Plant		Tab 8	1,386,074,835	836,121,204	549,953,631
1850							
1851		Summary of General Plant by Factor					
1852		S			472,213,570	310,351,455	161,862,115
1853		DGP			-	-	-
1854		DGU			-	-	-
1855		SG			190,684,447	109,878,290	80,806,158
1856		SO			281,365,576	162,610,660	118,754,916
1857		SE			450,543,301	262,289,948	188,253,353
1858		CN			23,888,167	12,905,675	10,982,492
1859		DEU			-	-	-
1860		SSGCT			-	-	-
1861		SSGCH			-	-	-
1862		Less Capital Leases			(32,620,226)	(21,914,824)	(10,705,402)
1863		Total General Plant by Factor			1,386,074,835	836,121,204	549,953,631
1864	301	Organization					
1865		I-SITUS	S		-	-	-
1866		PTD	SO		-	-	-
1867		I-SG	SG		-	-	-
1868				Tab 8	-	-	-
1869	302	Franchise & Consent					
1870		I-SITUS	S		989,130	989,920	(790)
1871		I-SG	SG		7,409,495	4,269,581	3,139,914
1872		I-SG	SG		63,621,407	36,660,627	26,960,780
1873		I-SG	SG		9,643,562	5,556,919	4,086,643
1874		I-DGP	SG		2,825,294	1,628,022	1,197,272
1875		I-DGU	SG		675,413	389,194	286,219
1876				Tab 8	85,164,301	49,494,263	35,670,038
1877							

ROLLED-IN Thirteen Month Average				Ref	FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	OTHER	UTAH
1878	303	Miscellaneous Intangible Plant					
1879		I-SITUS	S		1,537,859	652,507	885,352
1880		I-SG	SG		61,670,020	35,536,177	26,133,843
1881		PTD	SO		383,440,327	221,603,102	161,837,224
1882		P	SE		4,025,658	2,343,592	1,682,066
1883		CUST	CN		108,392,813	58,559,639	49,833,174
1884		P	SG		344,575	198,555	146,020
1885		I-DGP	SG		-	-	-
1886				Tab 8	559,411,252	318,893,573	240,517,679
1887	303	Less Non-Utility Plant					
1888		I-SITUS	S		-	-	-
1889					559,411,252	318,893,573	240,517,679
1890	IP	Unclassified Intangible Plant - Acct 300					
1891		I-SITUS	S		-	-	-
1892		I-SG	SG		-	-	-
1893		I-DGU	SG		-	-	-
1894		PTD	SO		-	-	-
1895					-	-	-
1896							
1897		Total Intangible Plant		Tab 8	644,575,553	368,387,836	276,187,717
1898							
1899		Summary of Intangible Plant by Factor					
1900		S			2,526,990	1,642,427	884,562
1901		DGP			-	-	-
1902		DGU			-	-	-
1903		SG			146,189,766	84,239,075	61,950,691
1904		SO			383,440,327	221,603,102	161,837,224
1905		CN			108,392,813	58,559,639	49,833,174
1906		SSGCT			-	-	-
1907		SSGCH			-	-	-
1908		SE			4,025,658	2,343,592	1,682,066
1909		Total Intangible Plant by Factor			644,575,553	368,387,836	276,187,717
1910		Summary of Unclassified Plant (Account 106)					
1911		DP			25,955,824	10,900,255	15,055,570
1912		DS0			-	-	-
1913		GP			268,055	154,918	113,137
1914		HP			-	-	-
1915		NP			-	-	-
1916		OP			-	-	-
1917		TP			61,532,186	35,456,753	26,075,433
1918		TS0			-	-	-
1919		IP			-	-	-
1920		MP			-	-	-
1921		SP			36,909	21,268	15,641
1922		Total Unclassified Plant by Factor			87,792,974	46,533,193	41,259,780
1923							
1924		Total Electric Plant In Service		Tab 8	17,208,886,683	9,945,596,255	7,263,290,429

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
1925	Summary of Electric Plant by Factor						
1926	S				5,506,521,051	3,206,378,722	2,300,142,330
1927	SE				454,568,959	264,633,540	189,935,419
1928	DGU				-	-	-
1929	DGP				-	-	-
1930	SG				10,483,330,016	6,040,819,740	4,442,510,276
1931	SO				664,805,902	384,213,762	280,592,140
1932	CN				132,280,980	71,465,315	60,815,666
1933	DEU				-	-	-
1934	SSGCH				-	-	-
1935	SSGCT				-	-	-
1936	Less Capital Leases				(32,620,226)	(21,914,824)	(10,705,402)
1937					17,208,886,683	9,945,596,255	7,263,290,429
1938	105	Plant Held For Future Use					
1939		DPW	S		2,741,291	-	2,741,291
1940		P	SNPPS		-	-	-
1941		T	SNPT		163,085	93,975	69,110
1942		P	SNPP		-	-	-
1943		P	SE		953,014	554,810	398,204
1944		G	SNPG		-	-	-
1945							
1946							
1947		Total Plant Held For Future Use		Tab 8	3,857,390	648,785	3,208,605
1948							
1949	114	Electric Plant Acquisition Adjustments					
1950		P	S		-	-	-
1951		P	SG		142,633,069	82,189,596	60,443,473
1952		P	SG		14,560,711	8,390,333	6,170,378
1953		Total Electric Plant Acquisition Adjustment		Tab 8	157,193,780	90,579,929	66,613,851
1954							
1955	115	Accum Provision for Asset Acquisition Adjustments					
1956		P	S		-	-	-
1957		P	SG		(77,536,304)	(44,678,822)	(32,857,482)
1958		P	SG		(10,571,540)	(6,091,649)	(4,479,891)
1959				Tab 8	(88,107,844)	(50,770,471)	(37,337,373)
1960							
1961	120	Nuclear Fuel					
1962		P	SE		-	-	-
1963		Total Nuclear Fuel		Tab 8	-	-	-
1964							
1965	124	Weatherization					
1966		DMSC	S		5,033,667	(614,811)	5,648,477
1967		DMSC	SO		(2,463)	(1,423)	(1,040)
1968				Tab 8	5,031,204	(616,234)	5,647,438
1969							
1970	182W	Weatherization					
1971		DMSC	S		7,920,507	7,071,001	849,506
1972		DMSC	SG		-	-	-
1973		DMSC	SG		-	-	-
1974		DMSC	SO		-	-	-
1975				Tab 8	7,920,507	7,071,001	849,506
1976							
1977	186W	Weatherization					
1978		DMSC	S		-	-	-
1979		DMSC	CN		-	-	-
1980		DMSC	CNP		-	-	-
1981		DMSC	SG		-	-	-
1982		DMSC	SO		-	-	-
1983				Tab 8	-	-	-
1984							
1985		Total Weatherization		Tab 8	12,951,710	6,454,767	6,496,944

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ROLLED-IN Thirteen Month Average				FORECASTED RESULTS				
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH	
1986								
1987	151	Fuel Stock						
1988		P	DEU		-	-	-	
1989		P	SE		104,670,662	60,935,458	43,735,204	
1990		P	SE		-	-	-	
1991		P	SE		7,840,692	4,564,566	3,276,126	
1992	Total Fuel Stock			Tab 8	112,511,354	65,500,025	47,011,330	
1993								
1994	152	Fuel Stock - Undistributed						
1995		P	SE		-	-	-	
1996					-	-	-	
1997								
1998	25316	DG&T Working Capital Deposit						
1999		P	SE		(551,000)	(320,772)	(230,228)	
2000				Tab 8	(551,000)	(320,772)	(230,228)	
2001								
2002	25317	DG&T Working Capital Deposit						
2003		P	SE		(1,544,144)	(898,945)	(645,199)	
2004				Tab 8	(1,544,144)	(898,945)	(645,199)	
2005								
2006	25319	Provo Working Capital Deposit						
2007		P	SE		-	-	-	
2008					-	-	-	
2009								
2010		Total Fuel Stock		Tab 8	110,416,210	64,280,308	46,135,902	
2011	154	Materials and Supplies						
2012		MSS	S		79,090,327	44,485,467	34,604,859	
2013		MSS	SG		1,793,871	1,033,684	760,187	
2014		MSS	SE		3,982,452	2,318,439	1,664,013	
2015		MSS	SO		425,989	246,193	179,796	
2016		MSS	SNPPS		68,557,160	39,504,761	29,052,399	
2017		MSS	SNPPH		(21,081)	(12,147)	(8,933)	
2018		MSS	SNPD		(4,566,192)	(2,440,663)	(2,125,529)	
2019		MSS	SNPT		-	-	-	
2020		MSS	SG		-	-	-	
2021		MSS	SG		-	-	-	
2022		MSS	SNPPS		-	-	-	
2023		MSS	SNPP		-	-	-	
2024		MSS	SNPPS		-	-	-	
2025	Total Materials and Supplies			Tab 8	149,262,526	85,135,734	64,126,792	
2026								
2027	163	Stores Expense Undistributed						
2028		MSS	SO		-	-	-	
2029								
2030				Tab 8	-	-	-	
2031								
2032	25318	Provo Working Capital Deposit						
2033		MSS	SNPPS		(273,000)	(157,311)	(115,689)	
2034				Tab 8	(273,000)	(157,311)	(115,689)	
2035								
2036								
2037		Total Materials & Supplies		Tab 8	148,989,526	84,978,423	64,011,103	
2038								
2039	165	Prepayments						
2040		DMSC	S		5,607,288	2,050,579	3,556,709	
2041		GP	GPS		214,684	124,073	90,611	
2042		PT	SG		2,881,364	1,660,331	1,221,033	
2043		P	SE		2,415,202	1,406,043	1,009,159	
2044		PTD	SO		27,969,044	16,164,254	11,804,790	
2045	Total Prepayments			Tab 8	39,087,582	21,405,281	17,682,301	
2046								

ROLLED-IN
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FERC	BUS	FORECASTED RESULTS					
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2047	182M	Misc Regulatory Assets					
2048		DDS2	S		50,879,281	48,910,483	1,968,798
2049		DEFSG	SG		-	-	-
2050		P	SGCT		10,195,360	5,865,467	4,329,893
2051		DEFSG	SG		6,539,278	3,768,135	2,771,143
2052		P	SE		-	-	-
2053		P	SG		-	-	-
2054		DDSO2	SO		5,876,898	3,396,457	2,480,440
2055				Tab 8	73,490,816	61,940,543	11,550,274
2056							
2057	186M	Misc Deferred Debits					
2058		LABOR	S		3,824,387	3,824,387	-
2059		P	SG		-	-	-
2060		P	SG		-	-	-
2061		DEFSG	SG		38,419,227	22,138,349	16,280,877
2062		LABOR	SO		404,598	233,831	170,767
2063		P	SE		6,448,563	3,754,119	2,694,444
2064		P	SNPPS		-	-	-
2065		GP	EXCTAX		-	-	-
2066		Total Misc. Deferred Debits		Tab 8	49,096,775	29,950,686	19,146,088
2067							
2068		Working Capital					
2069	CWC	Cash Working Capital					
2070		CWC	S		60,790,074	29,995,899	30,794,175
2071		CWC	SO		-	-	-
2072		CWC	SE		-	-	-
2073				Tab 8	60,790,074	29,995,899	30,794,175
2074							
2075	OWC	Other Work. Cap.					
2076	131	Cash	GP	SNP	0	0	0
2077	135	Working Funds	GP	SG	2,899	1,671	1,229
2078	141	Notes Receivable	GP	SO	1,043,170	602,883	440,287
2079	143	Other A/R	GP	SO	19,811,284	11,449,610	8,361,675
2080	232	A/P	PTD	S	-	-	-
2081	232	A/P	PTD	SO	1,162,879	672,067	490,812
2082	232	A/P	P	SE	(951,900)	(554,162)	(397,739)
2083	253	Deferred Hedge	P	SE	-	-	-
2084	2533	Other Msc. Dt. Crd.	P	S	-	-	-
2085	2533	Other Msc. Dt. Crd.	P	SE	(5,487,245)	(3,194,475)	(2,292,770)
2086	230	Asset Retir. Oblig.	P	SE	(2,236,501)	(1,302,010)	(934,491)
2087	230	Asset Retir. Oblig.	P	S	-	-	-
2088	254105	ARO Reg Liability	P	S	-	-	-
2089	254105	ARO Reg Liability	P	SE	(422,204)	(245,792)	(176,412)
2090	2533	Cholla Reclamation	P	SE	-	-	-
2091				Tab 8	12,922,381	7,429,792	5,492,590
2092							
2093		Total Working Capital		Tab 8	73,712,455	37,425,691	36,286,765
2094		Miscellaneous Rate Base					
2095	18221	Unrec Plant & Reg Study Costs					
2096		P	S		-	-	-
2097							
2098				Tab 8	-	-	-
2099							
2100	18222	Nuclear Plant - Trojan					
2101		P	S		(1,231,660)	(1,231,660)	-
2102		P	TROJP		2,111,015	1,218,335	892,680
2103		P	TROJD		3,091,107	1,784,470	1,306,638
2104				Tab 8	3,970,463	1,771,145	2,199,318
2105							
2106							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2107							
2108	1869	Misc Deferred Debits-Trojan					
2109		P	S		-	-	-
2110		P	SNPPN		-	-	-
2111				Tab 8	-	-	-
2112							
2113		Total Miscellaneous Rate Base		Tab 8	3,970,463	1,771,145	2,199,318
2114							
2115		Total Rate Base Additions		Tab 8	584,658,864	348,665,086	235,993,778
2116	235	Customer Service Deposits					
2117		CUST	S		(10,294,490)	-	(10,294,490)
2118		CUST	CN		-	-	-
2119		Total Customer Service Deposits		Tab 8	(10,294,490)	-	(10,294,490)
2120							
2121	2281	Prop Ins	PTD	SO	(227,439)	(131,444)	(95,994)
2122	2282	Inj & Dam	PTD	SO	(8,150,901)	(4,710,681)	(3,440,220)
2123	2283	Pen & Ben	PTD	SO	(20,291,799)	(11,727,315)	(8,564,484)
2124	2283	Pen & Ben	PTD	S	-	-	-
2125	254	Ins Prov	PTD	SO	(3,585,336)	(2,072,087)	(1,513,249)
2126				Tab 8	(32,255,474)	(18,641,527)	(13,613,947)
2127							
2128	22844	Accum Hydro Relicensing Obligation					
2129		P	S		-	-	-
2130		P	SG		-	-	-
2131				Tab 8	-	-	-
2132							
2133	22842	Prv-Trojan	P	TROJD	(2,501,014)	(1,443,814)	(1,057,200)
2134	230	ARO	P	TROJP	(2,400,817)	(1,385,589)	(1,015,228)
2135	254105	ARO	P	TROJP	(806,040)	(465,191)	(340,848)
2136	254		P	S	-	-	-
2137				Tab 8	(5,707,871)	(3,294,594)	(2,413,277)
2138							
2139	252	Customer Advances for Construction					
2140		DPW	S		(7,877,479)	(1,811,902)	(6,065,576)
2141		DPW	SE		-	-	-
2142		T	SG		(4,733,798)	(2,727,761)	(2,006,037)
2143		DPW	SO		-	-	-
2144		CUST	CN		-	-	-
2145		Total Customer Advances for Construction		Tab 8	(12,611,277)	(4,539,663)	(8,071,613)
2146							
2147	25398	SO2 Emissions					
2148		P	SE		(29,558,755)	(17,208,034)	(12,350,721)
2149				Tab 8	(29,558,755)	(17,208,034)	(12,350,721)
2150							
2151	25399	Other Deferred Credits					
2152		P	S		(2,493,615)	(2,219,312)	(274,303)
2153		LABOR	SO		(14,804,116)	(8,555,798)	(6,248,318)
2154		P	SG		(18,767,792)	(10,814,584)	(7,953,209)
2155		P	SE		(3,050,807)	(1,776,069)	(1,274,738)
2156				Tab 7	(39,116,331)	(23,365,763)	(15,750,567)

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ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2157							
2158	190	Accumulated Deferred Income Taxes					
2159		P	S		4,654,204	3,886,233	767,970
2160		CUST	CN		118,152	63,832	54,320
2161		LABOR	SO		84,994,415	49,121,140	35,873,275
2162		P	DGP		978	978	-
2163		CUST	BADDEBT		4,682,368	2,989,143	1,693,225
2164		P	TROJD		3,801	2,194	1,607
2165		P	SG		(43,964)	(25,333)	(18,631)
2166		P	SE		4,665,579	2,716,131	1,949,448
2167		PTD	SNP		(2,665)	(1,507)	(1,158)
2168		DPW	SNPD		703,357	375,949	327,407
2169		P	SSGCT		-	-	-
2170	Total Accum Deferred Income Taxes			Tab 7	99,776,224	59,128,760	40,647,464
2171							
2172	281	Accumulated Deferred Income Taxes					
2173		P	S		-	-	-
2174		PT	DGP		(10,829)	(10,829)	-
2175		T	SNPT		-	-	-
2176				Tab 7	(10,829)	(10,829)	-
2177							
2178	282	Accumulated Deferred Income Taxes					
2179		GP	S		(1,386,354,243)	(787,439,632)	(598,914,611)
2180		ACCMDIT	DITBAL		0	0	0
2181		PT	DGP		-	-	-
2182		LABOR	SO		20,418,683	11,800,646	8,618,037
2183		PTD	GPS		112,762	65,169	47,593
2184		P	SE		(191,410)	(111,432)	(79,978)
2185		P	SG		21,853,139	12,592,456	9,260,683
2186				Tab 7	(1,344,161,068)	(763,092,793)	(581,068,275)
2187							
2188	283	Accumulated Deferred Income Taxes					
2189		GP	S		(12,492,033)	(9,270,639)	(3,221,393)
2190		P	SG		(2,348,684)	(1,353,385)	(995,300)
2191		P	SE		(29,252,536)	(17,029,764)	(12,222,772)
2192		LABOR	SO		(26,292,407)	(15,195,269)	(11,097,138)
2193		GP	GPS		(20,314,500)	(11,740,435)	(8,574,065)
2194		PTD	SNP		(8,370,703)	(4,732,554)	(3,638,150)
2195		P	TROJD		(64,202)	(37,063)	(27,139)
2196		P	SG		-	-	-
2197		P	SG		(2,996,819)	(1,726,860)	(1,269,959)
2198		P	SG		-	-	-
2199				Tab 7	(102,131,884)	(61,085,969)	(41,045,915)
2200							
2201	Total Accum Deferred Income Tax			Tab 7	(1,346,527,557)	(765,060,830)	(581,466,726)
2202	255	Accumulated Investment Tax Credit					
2203		PTD	S		-	-	-
2204		PTD	ITC84		(2,828,117)	(2,828,117)	-
2205		PTD	ITC85		(4,204,107)	(4,204,107)	-
2206		PTD	ITC86		(1,863,688)	(1,863,688)	-
2207		PTD	ITC88		(263,995)	(263,995)	-
2208		PTD	ITC89		(565,259)	(565,259)	-
2209		PTD	ITC90		(346,998)	(184,132)	(162,865)
2210		PTD	DGU		-	-	-
2211	Total Accumulated ITC			Tab 7	(10,072,162)	(9,909,296)	(162,865)
2212							
2213	Total Rate Base Deductions				(1,486,143,916)	(842,019,708)	(644,124,208)
2214							

ROLLED-IN Thirteen Month Average				FORECASTED RESULTS			
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2215							
2216							
2217	108SP	Steam Prod Plant Accumulated Depr					
2218		P	S		-	-	-
2219		P	SG		(849,579,004)	(489,553,759)	(360,025,245)
2220		P	SG		(926,069,470)	(533,629,937)	(392,439,533)
2221		P	SG		(497,140,240)	(286,467,618)	(210,672,622)
2222		P	SG		(220,506,736)	(127,062,817)	(93,443,919)
2223				Tab 8	(2,493,295,450)	(1,436,714,131)	(1,056,581,319)
2224							
2225	108NP	Nuclear Prod Plant Accumulated Depr					
2226		P	SG		-	-	-
2227		P	SG		-	-	-
2228		P	SG		-	-	-
2229				Tab 8	-	-	-
2230							
2231							
2232	108HP	Hydraulic Prod Plant Accum Depr					
2233		P	S		-	-	-
2234		P	SG		(153,290,965)	(88,331,006)	(64,959,959)
2235		P	SG		(27,518,202)	(15,856,841)	(11,661,361)
2236		P	SG		(47,203,808)	(27,200,297)	(20,003,510)
2237		P	SG		(9,597,932)	(5,530,626)	(4,067,306)
2238				Tab 8	(237,610,906)	(136,918,770)	(100,692,136)
2239							
2240	108OP	Other Production Plant - Accum Depr					
2241		P	S		-	-	-
2242		P	SG		(1,885,912)	(1,086,721)	(799,191)
2243		P	SG		-	-	-
2244		P	SG		(112,202,616)	(64,654,626)	(47,547,990)
2245		P	SG		(16,955,869)	(9,770,497)	(7,185,372)
2246				Tab 8	(131,044,397)	(75,511,844)	(55,532,553)
2247							
2248	108EP	Experimental Plant - Accum Depr					
2249		P	SG		-	-	-
2250		P	SG		-	-	-
2251					-	-	-
2252							
2253		Total Production Plant Accum Depreciation		Tab 8	(2,861,950,754)	(1,649,144,745)	(1,212,806,009)
2254							
2255		Summary of Prod Plant Depreciation by Factor					
2256		S			-	-	-
2257		DGP			-	-	-
2258		DGU			-	-	-
2259		SG			(2,861,950,754)	(1,649,144,745)	(1,212,806,009)
2260		SSGCH			-	-	-
2261		SSGCT			-	-	-
2262		Total of Prod Plant Depreciation by Factor			(2,861,950,754)	(1,649,144,745)	(1,212,806,009)
2263							
2264							
2265	108TP	Transmission Plant Accumulated Depr					
2266		T	SG		(372,721,601)	(214,773,741)	(157,947,860)
2267		T	SG		(375,977,669)	(216,649,988)	(159,327,681)
2268		T	SG		(351,331,444)	(202,448,069)	(148,883,375)
2269		Total Trans Plant Accum Depreciation		Tab 8	(1,100,030,714)	(633,871,799)	(466,158,916)

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	UTAH
2270	108360	Land and Land Rights					
2271		DPW	S		(5,276,760)	(3,883,221)	(1,393,539)
2272				Tab 8	(5,276,760)	(3,883,221)	(1,393,539)
2273							
2274	108361	Structures and Improvements					
2275		DPW	S		(15,828,285)	(8,337,482)	(7,490,804)
2276				Tab 8	(15,828,285)	(8,337,482)	(7,490,804)
2277							
2278	108362	Station Equipment					
2279		DPW	S		(168,080,163)	(101,731,346)	(66,348,817)
2280				Tab 8	(168,080,163)	(101,731,346)	(66,348,817)
2281							
2282	108363	Storage Battery Equipment					
2283		DPW	S		(813,331)	-	(813,331)
2284				Tab 8	(813,331)	-	(813,331)
2285							
2286	108364	Poles, Towers & Fixtures					
2287		DPW	S		(531,681,114)	(391,303,532)	(140,377,582)
2288				Tab 8	(531,681,114)	(391,303,532)	(140,377,582)
2289							
2290	108365	Overhead Conductors					
2291		DPW	S		(244,318,536)	(187,450,791)	(56,867,745)
2292				Tab 8	(244,318,536)	(187,450,791)	(56,867,745)
2293							
2294	108366	Underground Conduit					
2295		DPW	S		(109,713,074)	(53,442,766)	(56,270,308)
2296				Tab 8	(109,713,074)	(53,442,766)	(56,270,308)
2297							
2298	108367	Underground Conductors					
2299		DPW	S		(226,688,392)	(87,101,187)	(139,587,205)
2300				Tab 8	(226,688,392)	(87,101,187)	(139,587,205)
2301							
2302	108368	Line Transformers					
2303		DPW	S		(349,827,533)	(242,771,216)	(107,056,317)
2304				Tab 8	(349,827,533)	(242,771,216)	(107,056,317)
2305							
2306	108369	Services					
2307		DPW	S		(146,774,803)	(88,895,270)	(57,879,533)
2308				Tab 8	(146,774,803)	(88,895,270)	(57,879,533)
2309							
2310	108370	Meters					
2311		DPW	S		(88,251,579)	(49,072,058)	(39,179,521)
2312				Tab 8	(88,251,579)	(49,072,058)	(39,179,521)
2313							
2314							
2315							
2316	108371	Installations on Customers' Premises					
2317		DPW	S		(5,803,256)	(2,546,337)	(3,256,919)
2318				Tab 8	(5,803,256)	(2,546,337)	(3,256,919)
2319							
2320	108372	Leased Property					
2321		DPW	S		(40,393)	(4,552)	(35,841)
2322				Tab 8	(40,393)	(4,552)	(35,841)
2323							
2324	108373	Street Lights					
2325		DPW	S		(20,448,477)	(11,125,638)	(9,322,839)
2326				Tab 8	(20,448,477)	(11,125,638)	(9,322,839)
2327							
2328	108D00	Unclassified Dist Plant - Acct 300					
2329		DPW	S		-	-	-
2330				Tab 8	-	-	-
2331							
2332	108DS	Unclassified Dist Sub Plant - Acct 300					
2333		DPW	S		-	-	-
2334				Tab 8	-	-	-
2335							
2336	108DP	Unclassified Dist Sub Plant - Acct 300					
2337		DPW	S		-	-	-
2338				Tab 8	-	-	-
2339							
2340							
2341	Total Distribution Plant Accum Depreciation			Tab 8	(1,913,545,696)	(1,227,665,397)	(685,880,299)
2342							
2343	Summary of Distribution Plant Depr by Factor						
2344		S			(1,913,545,696)	(1,227,665,397)	(685,880,299)
2345							
2346	Total Distribution Depreciation by Factor			Tab 8	(1,913,545,696)	(1,227,665,397)	(685,880,299)

ROLLED-IN Thirteen Month Average				Ref	FORECASTED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	OTHER	UTAH
2347	108GP	General Plant Accumulated Depr					
2348		G-SITUS	S		(150,488,721)	(97,981,884)	(52,506,837)
2349		G-DGP	SG		(8,329,787)	(4,799,882)	(3,529,906)
2350		G-DGU	SG		(15,189,294)	(8,752,542)	(6,436,752)
2351		G-SG	SG		(42,882,545)	(24,710,252)	(18,172,293)
2352		CUST	CN		(6,541,742)	(3,534,202)	(3,007,541)
2353		PTD	SO		(104,658,116)	(60,485,457)	(44,172,660)
2354		P	SE		(521,855)	(303,805)	(218,050)
2355		G-SG	SG		(31,398)	(18,093)	(13,306)
2356		G-SG	SG		(3,115,572)	(1,795,289)	(1,320,283)
2357				Tab 8	(331,759,030)	(202,381,404)	(129,377,627)
2358							
2359							
2360	108MP	Mining Plant Accumulated Depr.					
2361		P	S		-	-	-
2362		P	SE		(158,752,372)	(92,419,866)	(66,332,506)
2363				Tab 8	(158,752,372)	(92,419,866)	(66,332,506)
2364	108MP	Less Centralia Situs Depreciation					
2365		P	S		-	-	-
2366				Tab 8	(158,752,372)	(92,419,866)	(66,332,506)
2367							
2368	1081390	Accum Depr - Capital Lease					
2369		PTD	SO		-	-	-
2370				Tab 8	-	-	-
2371							
2372		Remove Capital Leases			-	-	-
2373				Tab 8	-	-	-
2374							
2375	1081399	Accum Depr - Capital Lease					
2376		P	S		-	-	-
2377		P	SE		-	-	-
2378				Tab 8	-	-	-
2379							
2380		Remove Capital Leases			-	-	-
2381				Tab 8	-	-	-
2382							
2383							
2384		Total General Plant Accum Depreciation		Tab 8	(490,511,403)	(294,801,270)	(195,710,133)
2385							
2386							
2387							
2388		Summary of General Depreciation by Factor					
2389		S			(150,488,721)	(97,981,884)	(52,506,837)
2390		DGP			-	-	-
2391		DGU			-	-	-
2392		SE			(159,274,227)	(92,723,671)	(66,550,556)
2393		SO			(104,658,116)	(60,485,457)	(44,172,660)
2394		CN			(6,541,742)	(3,534,202)	(3,007,541)
2395		SG			(69,548,596)	(40,076,057)	(29,472,539)
2396		DEU			-	-	-
2397		SSGCT			-	-	-
2398		SSGCH			-	-	-
2399		Remove Capital Leases			-	-	-
2400		Total General Depreciation by Factor			(490,511,403)	(294,801,270)	(195,710,133)
2401							
2402							
2403		Total Accum Depreciation - Plant In Service		Tab 8	(6,366,038,567)	(3,805,483,211)	(2,560,555,356)
2404	111SP	Accum Prov for Amort-Steam					
2405		P	SG		-	-	-
2406		P	SG		(312,600)	(180,130)	(132,470)
2407				Tab 8	(312,600)	(180,130)	(132,470)
2408							
2409							
2410	111GP	Accum Prov for Amort-General					
2411		G-SITUS	S		(17,787,438)	(17,777,512)	(9,925)
2412		CUST	CN		(2,053,603)	(1,109,467)	(944,136)
2413		I-SG	SG		(544,002)	(313,471)	(230,531)
2414		PTD	SO		(8,401,618)	(4,855,578)	(3,546,039)
2415		P	SE		-	-	-
2416				Tab 8	(28,786,660)	(24,056,029)	(4,730,632)
2417							

ROLLED-IN Thirteen Month Average					FORECASTED RESULTS		
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	OTHER	UTAH
ACCT		FUNC					
2418							
2419	111HP	Accum Prov for Amort-Hydro					
2420		P	SG		(344,575)	(198,555)	(146,020)
2421		P	SG		-	-	-
2422		P	SG		(5,256)	(3,029)	(2,227)
2423		P	SG		(330,424)	(190,401)	(140,024)
2424				Tab 8	(680,256)	(391,985)	(288,272)
2425							
2426							
2427	111IP	Accum Prov for Amort-Intangible Plant					
2428		I-SITUS	S		(889,129)	(824,224)	(64,904)
2429		I-DGP	SG		(3,062,951)	(1,764,967)	(1,297,984)
2430		I-DGU	SG		(376,780)	(217,112)	(159,668)
2431		P	SE		(1,012,827)	(589,631)	(423,196)
2432		I-SG	SG		(36,527,179)	(21,048,093)	(15,479,086)
2433		I-SG	SG		(10,974,736)	(6,323,983)	(4,650,753)
2434		I-SG	SG		(3,003,191)	(1,730,531)	(1,272,659)
2435		CUST	CN		(84,604,723)	(45,708,031)	(38,896,692)
2436		P	SG		-	-	-
2437		P	SG		(17,091)	(9,848)	(7,243)
2438		PTD	SO		(262,084,965)	(151,467,744)	(110,617,221)
2439				Tab 8	(402,553,570)	(229,684,165)	(172,869,405)
2440	111IP	Less Non-Utility Plant					
2441		NUTIL	OTH		-	-	-
2442					(402,553,570)	(229,684,165)	(172,869,405)
2443							
2444	111390	Accum Amtr - Capital Lease					
2445		G-SITUS	S		-	-	-
2446		P	SG		-	-	-
2447		PTD	SO		-	-	-
2448					-	-	-
2449					-	-	-
2450		Remove Capital Lease Amtr			-	-	-
2451							
2452		Total Accum Provision for Amortization		Tab 8	(432,333,086)	(254,312,308)	(178,020,778)
2453							
2454							
2455							
2456							
2457		Summary of Amortization by Factor					
2458		S			(18,676,566)	(18,601,736)	(74,830)
2459		DGP			-	-	-
2460		DGU			-	-	-
2461		SE			(1,012,827)	(589,631)	(423,196)
2462		SO			(270,486,583)	(156,323,323)	(114,163,260)
2463		CN			(86,658,326)	(46,817,498)	(39,840,828)
2464		SSGCT			-	-	-
2465		SSGCH			-	-	-
2466		SG			(55,498,785)	(31,980,120)	(23,518,664)
2467		Less Capital Lease			-	-	-
2468		Total Provision For Amortization by Factor			(432,333,086)	(254,312,308)	(178,020,778)

UTAH GENERAL RATE CASE DECEMBER 2008, REBUTTAL
 BEGINNING/ENDING AVERAGE FACTORS
 REBUTAL PROTOCOL
 FACTOR DESCRIPTION

Situs	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref
SG	1.6703%	27.0546%	7.9665%	0.0000%	12.6471%	42.3769%	5.9433%	2.1329%	0.2174%			Situs
SG-P	1.6703%	27.0546%	7.9665%	0.0000%	12.6471%	42.3769%	5.9433%	2.1329%	0.2174%			Pg 10.2.3
SG-U	1.6703%	27.0546%	7.9665%	0.0000%	12.6471%	42.3769%	5.9433%	2.1329%	0.2174%			Pg 10.2.3
DGP	3.3855%	54.8345%	16.1467%	0.0000%	25.6333%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.2.3
DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.6472%	11.7136%	4.2101%	0.4292%			Pg 10.2.3
SC	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5741%	5.8329%	2.0509%	0.2058%			Pg 10.2.3
SE	1.6047%	28.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%			Pg 10.2.3
SE-P	1.6047%	28.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%			Pg 10.2.3
SE-U	1.6047%	28.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%			Pg 10.2.3
DEP	3.2518%	53.1295%	15.6651%	0.0000%	27.9536%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.2.3
DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.4801%	12.3157%	4.6622%	0.4860%			Pg 10.2.3
SO	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6677%	1.9588%	0.1443%			Pg 10.1.6
SO-P	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6677%	1.9588%	0.1443%			Pg 10.1.6
SO-U	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6677%	1.9588%	0.1443%			Pg 10.1.6
DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
GPS	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6677%	1.9588%	0.1443%			Pg 10.1.6
SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
SNP	2.2888%	27.9071%	7.6081%	0.0000%	11.0851%	43.4614%	5.5688%	1.9366%	0.1442%			Pg 10.1.6
SSCCT	1.5713%	25.3358%	7.8019%	0.0000%	10.9836%	46.1329%	6.4575%	1.4850%	0.2220%			Pg 10.2.5
SSECT	1.6131%	24.7614%	7.2416%	0.0000%	12.5572%	44.1801%	7.5865%	1.7981%	0.2801%			Pg 10.2.5
SSCOH	1.7309%	27.9846%	8.2268%	0.0000%	12.5083%	41.6803%	5.4272%	2.2477%	0.1993%			Pg 10.2.6
SSECH	1.5840%	26.5793%	7.9498%	0.0000%	14.0313%	41.2589%	5.7918%	2.5630%	0.2420%			Pg 10.2.6
SSGCH	1.6942%	27.6333%	8.1575%	0.0000%	12.8890%	41.5749%	5.183%	3.328%	0.2100%			Pg 10.2.6
SSCP	1.5706%	25.3484%	7.7989%	0.0000%	10.9888%	46.1138%	6.4731%	1.4839%	0.2219%			Pg 10.2.6
SSEP	1.6131%	24.7422%	7.2399%	0.0000%	12.5493%	44.1732%	7.6003%	1.7972%	0.2799%			Pg 10.2.10
SSGC	1.5818%	25.1981%	7.6591%	0.0000%	11.3789%	45.6286%	6.7553%	1.5622%	0.2364%			Pg 10.2.6
SSGCT	1.5818%	25.1922%	7.6618%	0.0000%	11.3845%	45.6286%	6.7553%	1.5633%	0.2366%			Pg 10.2.6
MC	0.5421%	68.9299%	9.9832%	0.0000%	4.1042%	13.7521%	1.9258%	0.6922%	0.0706%			Pg 10.2.7
SNPD	3.5942%	29.3538%	6.7230%	0.0000%	7.6918%	46.4933%	4.6539%	1.4341%	0.0000%			Pg 10.1.5
DGUD	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.6472%	11.7136%	4.2101%	0.4292%			Pg 10.2.3
DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.4901%	12.3157%	4.6962%	0.4880%			Not Used
DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPGMU	1.6047%	26.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%			Pg 10.1.5
DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	1.6703%	27.0545%	7.9655%	0.0000%	12.6471%	42.3769%	5.9433%	2.1329%	0.2174%			Pg 10.1.3
System Net Hydro Plant-Pac. Power	1.6703%	27.0545%	7.9655%	0.0000%	12.6471%	42.3769%	5.9433%	2.1329%	0.2174%			Pg 10.1.3
Customer - System	2.6255%	32.3707%	7.2556%	0.0000%	6.7672%	45.9746%	4.1167%	0.8997%	0.0000%			Pg 10.1.9
Customer - Pac. Power	0.0000%	69.7742%	15.6392%	0.0000%	14.5865%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.1.9
Customer - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.1799%	8.0751%	1.7451%	0.0000%			Not Used
WBTA	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	0.8656%	43.1764%	-11.8410%	0.0000%	14.3222%	47.6562%	-7.5637%	-20.0292%	1.3535%			Pg 10.1.10
Interest	2.2888%	27.9071%	7.6081%	0.0000%	11.0851%	43.4614%	5.5688%	1.9366%	0.1442%			Pg 10.1.6
CIAC	3.5942%	29.3538%	6.7230%	0.0000%	7.6918%	46.4933%	4.6539%	1.4341%	0.0000%			Pg 10.1.9
IDSI	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
BADDEBT	4.7060%	35.8008%	12.5044%	0.0000%	6.5908%	36.1617%	4.0421%	0.1031%	0.0000%			Pg 10.1.9
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
ITC85	3.29%	70.98%	14.18%	0.0000%	10.95%	0.0000%	0.0000%	0.0000%	0.0000%			0.61% Fixed
ITC86	5.42%	67.69%	13.36%	0.0000%	11.61%	0.0000%	0.0000%	0.0000%	0.0000%			1.92% Fixed
ITC88	4.79%	64.61%	13.13%	0.0000%	15.50%	0.0000%	0.0000%	0.0000%	0.0000%			1.98% Fixed
ITC88	4.27%	61.20%	14.96%	0.0000%	16.71%	0.0000%	0.0000%	0.0000%	0.0000%			2.86% Fixed

Accumulated Investment Tax Credit 1989	ITC89	4.85%	56.36%	15.27%	0.00%	20.68%		13.98%	13.54%		2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	0.00%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	Slus
Non-Utility	NUUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Slus
System Net Steam Plant	SNPPS	1.6729%	27.1164%	7.9870%	0.0000%	12.6729%	42.2812%	5.8898%	2.1532%	0.2166%		Pg 10.1.3
System Net Transmission Plant	SNPT	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%		Pg 10.1.4
System Net Production Plant	SNPP	1.6706%	27.0638%	7.9741%	0.0000%	12.6440%	42.3739%	5.9198%	2.1365%	0.2173%		Pg 10.1.4
System Net Hydro Plant	SNPPH	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%		Pg 10.1.3
System Net Nuclear Plant	SNPPN	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%		Pg 10.1.3
System Net Other Production Plant	SNPPO	1.6665%	26.9746%	7.9535%	0.0000%	12.5929%	42.5172%	5.9687%	2.1084%	0.2183%		Pg 10.1.4
System Net General Plant	SNPPO	2.2758%	29.9124%	8.3713%	0.0000%	11.2119%	38.5834%	6.2562%	2.3089%	0.0800%		Pg 10.1.5
System Net Intangible Plant	SNPI	2.1194%	28.1402%	7.7566%	0.0000%	11.3934%	42.6855%	5.8345%	1.9120%	0.1584%		Pg 10.1.6
Trojan Plant Allocator	TROJP	1.6804%	26.9274%	7.9307%	0.0000%	12.8214%	42.2668%	5.9604%	2.1702%	0.2227%		Pg 10.1.10
Trojan Decommissioning Allocator	TROJD	1.6586%	26.9050%	7.9243%	0.0000%	12.8521%	42.2709%	5.9686%	2.1768%	0.2237%		Pg 10.1.11
Income Before Taxes	IBT	0.8719%	43.8549%	-12.1826%	0.0000%	14.5102%	48.2787%	-7.7904%	-20.4923%	1.3811%	31.5677%	Pg 10.1.7
DIT Expense	DITEXP	2.4856%	31.6432%	7.8377%	0.0000%	14.1789%	36.3728%	6.2099%	1.4949%	0.4195%	-0.6413%	Pg 10.1.7
DIT Balance	DITBAL	2.6583%	29.0106%	6.9463%	0.0000%	10.5138%	43.2829%	6.3141%	1.9503%	0.2463%	-0.9238%	Pg 10.1.8
Tax Depreciation	TAXDEPR	3.0093%	29.1896%	8.1763%	0.0000%	11.2114%	40.8051%	5.5229%	1.9526%	0.1328%	0.0000%	Pg 10.1.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	3.0093%	29.1896%	8.1763%	0.0000%	11.2114%	40.8051%	5.5229%	1.9526%	0.1328%	0.0000%	Pg 10.1.11
SCHMDT Amortization Expense	SCHMAEXP	2.7905%	28.9703%	7.2720%	0.0000%	11.3168%	42.0620%	5.6072%	1.8347%	0.1463%	0.0000%	Pg 10.1.11
System Generation Cholla Transaction	SGCT	1.6740%	27.1135%	7.9639%	0.0000%	12.6746%	42.4692%	5.9472%	2.1375%			Pg 10.2.3

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR

STEAM:
STEAM PRODUCTION PLANT

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Montana</u>	<u>Wyo-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyo-UPL</u>	<u>FERC</u>
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	4,530,801,536	75,890,170	1,225,786,858	360,948,485	0	573,014,126	1,920,013,295	268,869,753	96,036,850	9,852,077
SSGCH	480,768,751	8,314,519	135,615,461	40,034,531	0	63,255,357	204,038,724	27,062,209	11,389,519	1,030,432
	5,021,570,287	83,894,689	1,361,402,296	400,983,016	0	636,269,486	2,124,048,969	295,951,962	108,036,369	10,882,509

LESS ACCUMULATED DEPRECIATION

DGP	(845,579,004)	(14,190,920)	(229,849,584)	(67,692,120)	0	(107,446,943)	(360,025,245)	(50,416,266)	(18,120,555)	(1,847,381)
DGU	(926,069,470)	(15,468,586)	(350,543,697)	(73,775,770)	0	(117,120,754)	(392,439,539)	(54,665,413)	(19,752,010)	(2,013,707)
SG	(487,140,240)	(8,303,974)	(134,498,931)	(39,604,917)	0	(62,873,726)	(210,672,622)	(28,501,617)	(10,603,437)	(1,081,015)
SSGCH	(220,506,795)	(3,735,787)	(60,933,225)	(17,987,869)	0	(28,421,151)	(91,675,503)	(12,168,276)	(5,121,905)	(462,962)
	(2,480,295,450)	(41,699,276)	(675,825,416)	(196,050,676)	0	(315,862,615)	(1,054,812,903)	(147,041,573)	(53,597,906)	(5,405,066)

TOTAL NET STEAM PLANT

SNPPS	2,528,274,836	42,295,413	685,576,880	201,932,341	0	320,406,871	1,069,237,056	148,910,389	54,438,463	5,477,424
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SYSTEM NET PLANT PRODUCTION STEAM

	100.0000%	1.6729%	27.1164%	7.9870%	0.0000%	12.6725%	42.2912%	5.8695%	2.1532%	0.2165%
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NUCLEAR:

NUCLEAR PRODUCTION PLANT

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0

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

TOTAL NUCLEAR PLANT

SNPPN

SYSTEM NET PLANT PRODUCTION NUCLEAR

	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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HYDRO:

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	565,975,102	9,453,756	153,121,876	46,068,679	0	71,579,328	239,842,703	33,586,460	12,071,606	1,230,694
	565,975,102	9,453,756	153,121,876	46,068,679	0	71,579,328	239,842,703	33,586,460	12,071,606	1,230,694

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

DGP	(153,835,540)	(2,566,249)	(41,565,366)	(12,238,449)	0	(19,430,411)	(65,105,979)	(9,117,140)	(3,276,872)	(334,075)
DGU	(27,518,202)	(459,650)	(7,444,919)	(2,192,251)	0	(3,480,249)	(11,661,361)	(1,633,033)	(596,832)	(59,837)
SG	(57,137,421)	(894,384)	(15,468,259)	(4,551,860)	0	(7,226,215)	(24,213,668)	(3,390,696)	(1,218,676)	(124,243)
	(238,281,163)	(3,960,293)	(64,468,542)	(16,983,560)	0	(30,136,876)	(100,980,406)	(14,140,628)	(5,062,460)	(518,156)

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

	327,693,939	5,473,463	88,653,333	26,105,099	0	41,442,452	138,862,295	19,445,632	6,980,126	712,538
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	100.0000%	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1293%	0.2174%
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OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,505,275,632	25,143,347	407,245,173	119,918,528	0	190,374,425	637,888,149	89,327,039	32,105,819	3,273,172
SSGCT	79,378,897	1,255,547	19,996,761	6,991,736	0	9,036,636	36,231,351	5,346,256	1,240,882	187,767
	1,584,652,569	26,398,894	427,241,933	126,910,264	0	199,410,061	674,120,501	94,673,295	33,346,702	3,460,959

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	(1,865,912)	(31,501)	(510,225)	(150,242)	0	(238,513)	(799,191)	(111,915)	(40,224)	(4,101)
SG	(112,202,616)	(1,874,175)	(30,365,885)	(8,938,675)	0	(14,190,354)	(47,541,960)	(6,658,400)	(2,393,154)	(243,981)
SSGCT	(16,955,869)	(268,200)	(4,271,549)	(1,296,132)	0	(1,930,334)	(7,739,433)	(1,142,025)	(285,067)	(40,109)
	(131,044,397)	(2,173,876)	(35,137,658)	(10,386,050)	0	(16,359,203)	(56,066,634)	(7,912,340)	(2,698,446)	(288,191)

TOTAL NET OTHER PRODUCTION PLANT

SNPP	1,453,608,172	24,225,016	392,104,275	115,617,195	0	183,050,858	618,033,866	86,760,956	30,648,255	3,172,748
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.6685%	26.9746%	7.9535%	0.0000%	12.9525%	42.9172%	5.9687%	2.1084%	0.2183%

PRODUCTION:

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,822,052,270	110,277,273	1,786,153,884	525,955,672	0	834,966,882	2,797,745,087	391,783,252	140,814,276	14,355,943
SSGCH	480,788,751	8,314,519	135,615,461	40,034,531	0	63,255,357	204,038,724	27,082,209	11,398,519	1,030,432
SSGCT	79,378,897	1,255,547	19,996,761	6,991,736	0	9,036,636	36,231,351	5,346,256	1,240,882	187,767
	7,172,197,956	119,947,336	1,941,766,105	572,071,939	0	907,258,875	3,038,013,162	424,211,718	153,454,677	15,574,145

LESS ACCUMULATED DEPRECIATION

DGP	(344,575)	(5,756)	(93,223)	(27,451)	0	(43,579)	(146,020)	(20,448)	(7,349)	(749)
DGU	0	0	0	0	0	0	0	0	0	0
SG-P	(2,624,823,830)	(43,843,702)	(710,133,620)	(209,107,854)	0	(331,963,589)	(1,112,318,969)	(155,763,992)	(55,984,511)	(5,707,592)
SSGCH	(220,506,796)	(3,735,787)	(60,933,225)	(17,987,869)	0	(28,421,191)	(91,675,503)	(12,168,276)	(6,121,905)	(462,982)
SSGCT	(16,955,869)	(268,200)	(4,271,549)	(1,296,132)	0	(1,930,334)	(7,739,433)	(1,142,025)	(285,067)	(40,109)
	(2,862,331,010)	(47,853,444)	(775,431,617)	(228,422,365)	0	(382,358,853)	(1,211,819,845)	(168,084,740)	(61,378,832)	(6,211,433)

TOTAL NET PRODUCTION PLANT

SNPP	4,309,566,947	71,993,894	1,166,334,469	343,646,634	0	544,900,182	1,626,133,218	265,116,977	92,075,845	9,362,710
SYSTEM NET PRODUCTION PLANT	100.0000%	1.6706%	27.0638%	7.9741%	0.0000%	12.8440%	42.3739%	5.9198%	2.1365%	0.2173%

TRANSMISSION:

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	2,974,267,845	49,590,468	804,671,333	236,945,683	0	376,156,792	1,260,398,272	176,500,331	63,437,541	6,467,425
	2,974,267,845	49,590,468	804,671,333	236,945,683	0	376,156,792	1,260,398,272	176,500,331	63,437,541	6,467,425

LESS ACCUMULATED DEPRECIATION

DGP	(372,721,801)	(6,225,749)	(100,838,059)	(29,683,046)	0	(47,136,422)	(157,947,860)	(22,118,286)	(7,948,728)	(810,471)
DGU	(375,977,669)	(6,280,137)	(101,718,979)	(29,952,442)	0	(47,550,169)	(169,327,881)	(22,311,510)	(8,019,177)	(817,551)
SG	(351,331,444)	(5,898,459)	(95,051,053)	(27,968,989)	0	(44,433,171)	(148,848,375)	(20,848,938)	(7,493,501)	(763,959)
	(1,100,030,714)	(18,374,345)	(297,606,095)	(87,634,476)	0	(139,121,773)	(496,168,916)	(65,278,734)	(23,462,406)	(2,381,980)

TOTAL NET TRANSMISSION PLANT

SNPT	1,874,227,131	31,306,122	507,063,246	149,311,207	0	237,035,019	794,239,357	111,221,598	39,975,136	4,075,445
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.5943%	2.1329%	0.2174%

INTANGIBLE: INTANGIBLE PLANT										
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
S	2,526,990	0	10,877	2,638	0	244,881	884,562	1,383,831	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	4,025,698	64,598	1,055,442	311,194	0	555,311	1,682,066	251,132	96,761	10,154
CN	108,392,813	2,845,879	35,007,461	7,864,526	0	7,335,184	49,833,174	4,482,258	964,331	0
SG	146,160,766	2,441,878	39,550,947	11,646,278	0	18,488,738	61,950,691	8,675,286	3,118,062	317,865
SO	383,440,327	9,213,333	109,540,556	29,904,963	0	43,163,511	161,805,460	21,728,562	7,510,967	553,343
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	644,575,553	14,566,689	185,245,283	49,728,419	0	69,807,625	276,155,953	36,501,091	11,689,110	861,382
S	(895,129)	0	(15,936)	(956)	0	(27,098)	(64,904)	(780,234)	0	0
DGP	(3,062,951)	(51,182)	(828,667)	(244,011)	0	(392,374)	(1,297,984)	(181,764)	(65,329)	(6,860)
DGU	(376,780)	(6,294)	(101,836)	(30,016)	0	(47,652)	(159,668)	(22,369)	(6,036)	(619)
SE	(1,312,827)	(16,262)	(265,542)	(76,294)	0	(139,712)	(423,196)	(83,183)	(24,063)	(2,595)
CN	(64,604,723)	(2,221,317)	(27,387,101)	(6,138,952)	0	(5,725,381)	(38,896,692)	(3,462,963)	(752,697)	0
SG	(60,505,105)	(843,611)	(13,663,916)	(4,023,513)	0	(6,387,421)	(21,402,498)	(2,987,107)	(1,077,217)	(109,822)
SO	(262,084,965)	(6,297,398)	(74,871,971)	(20,440,056)	0	(28,516,324)	(110,556,510)	(14,851,684)	(5,133,807)	(378,215)
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	(17,091)	(280)	(4,723)	(1,394)	0	(2,203)	(7,105)	(943)	(397)	(36)
	(402,593,570)	(8,436,323)	(117,135,791)	(30,966,803)	0	(42,233,176)	(172,847,557)	(22,380,236)	(7,061,576)	(498,107)
TOTAL NET INTANGIBLE PLANT	242,021,983	5,129,366	68,105,492	18,772,615	0	27,574,449	103,306,397	14,120,855	4,627,534	383,275
SNPI	100.0000%	2.1194%	28.1402%	7.7956%	0.0000%	11.3934%	42.8955%	5.8345%	1.9120%	0.1584%

GROSS PLANT: PRODUCTION PLANT TRANSMISSION PLANT DISTRIBUTION PLANT GENERAL PLANT INTANGIBLE PLANT										
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
S	7,172,197,956	119,847,338	1,941,786,105	572,071,939	0	907,258,875	3,038,013,162	424,211,718	153,454,677	15,574,143
DGP	2,874,257,845	49,690,469	804,671,333	236,945,683	0	376,156,792	1,360,396,272	176,500,331	63,437,541	6,467,425
DGU	5,031,780,692	196,731,013	1,595,363,312	369,793,801	0	412,570,677	2,137,395,653	250,511,796	76,414,239	0
SE	1,396,074,635	29,671,935	399,158,371	113,993,477	0	172,291,571	549,901,806	87,459,632	32,097,639	1,911,215
CN	14,565,689	185,245,283	49,728,419	0	0	69,807,625	276,155,953	36,501,091	11,689,110	861,382
SG	17,208,886,883	413,496,443	4,916,204,405	1,342,124,318	0	1,938,065,540	7,261,864,847	975,183,570	337,093,396	24,834,164
SO	100.0000%	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6697%	1.9568%	0.1443%
TOTAL GROSS PLANT	17,208,886,883	413,496,443	4,916,204,405	1,342,124,318	0	1,938,065,540	7,261,864,847	975,183,570	337,093,396	24,834,164
GPS	100.0000%	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6697%	1.9568%	0.1443%

ACCUMULATED DEPRECIATION AND AMORTIZATION PRODUCTION PLANT TRANSMISSION PLANT DISTRIBUTION PLANT GENERAL PLANT INTANGIBLE PLANT										
	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
S	(2,862,631,010)	(47,853,444)	(775,431,617)	(228,422,305)	0	(362,358,693)	(1,211,879,945)	(169,094,740)	(61,378,832)	(6,211,433)
DGP	(1,100,030,714)	(16,374,345)	(297,608,086)	(87,634,476)	0	(139,121,773)	(466,158,916)	(65,276,734)	(23,462,406)	(2,381,960)
DGU	(1,915,545,696)	(87,656,334)	(670,044,456)	(160,154,951)	0	(172,721,509)	(985,880,299)	(105,392,411)	(31,685,755)	0
SE	(519,298,063)	(11,896,141)	(150,622,059)	(42,886,052)	0	(67,604,268)	(200,407,436)	(33,263,334)	(11,661,672)	(717,086)
CN	(427,553,570)	(9,436,323)	(117,135,791)	(30,956,803)	0	(42,233,176)	(172,847,557)	(22,380,236)	(7,061,576)	(498,107)
SG	(6,796,059,053)	(175,218,598)	(2,010,845,989)	(550,064,569)	0	(784,039,418)	(2,737,174,155)	(395,428,455)	(135,480,241)	(9,618,618)
SO	10,410,827,630	238,279,854	2,905,358,416	792,089,730	0	1,154,046,122	4,524,690,692	579,754,115	201,613,155	15,015,547
SSGCT	100.0000%	2.2888%	27.9071%	7.6081%	0.0000%	11.0651%	43.4614%	5.5968%	1.9366%	0.1442%
SSGCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	16,544,080,781	397,522,436	4,726,263,827	1,290,275,981	0	1,863,214,299	6,981,327,779	837,510,721	324,070,957	23,674,762
SNPI	100.0000%	2.4028%	28.5678%	7.7990%	0.0000%	11.2621%	42.1983%	5.6697%	1.9568%	0.1443%
SYSTEM OVERHEAD FACTOR (SO)										

IBT

INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES

Interest Synchronization

TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
96,591,581	746,524	37,547,921	(10,430,570)	0	12,423,369	41,335,520	(6,670,011)	(17,545,230)	1,182,479	28,001,550	0
(973,102)	(0)	0	0	-	0	(0)	0	-	(0)	(978,051)	4,948
85,618,478	746,524	37,547,921	(10,430,570)	0	12,423,369	41,335,520	(6,670,011)	(17,545,230)	1,182,479	27,023,499	4,948
100.0000%	0.8718%	43.8549%	-12.1626%	0.0000%	14.5102%	48.2787%	-7.7904%	-20.4623%	1.3811%	31.5627%	0.0058%

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

DITEXP:

Pacific Power

Production	\$	(1,055,784)	(42,290)	(605,652)	(144,671)	0	(209,683)	0	0	0	0	0
Transmission	\$	(459,757)	(26,220)	(233,065)	(66,144)	0	(87,103)	0	0	0	0	0
Distribution	\$	(3,837,819)	(281,287)	(2,434,310)	(415,661)	0	(732,072)	4,814	552	155	0	0
General	\$	67,535	465	43,161	1,023	0	15,550	67	179	21	0	0
Mining Plant	\$	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	\$	0	0	0	0	0	0	0	0	0	0	0
NUTIL		(945,435)	0	0	0	0	0	0	0	0	0	(945,435)

Total Pacific Power

		(6,231,280)	(3,230,066)	(658,453)	0	(1,013,308)	(55,630)	619	334	21	0	(945,435)
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Rocky Mountain Power

Production	\$	(7,415,452)	0	0	0	0	(5,960,386)	(1,040,703)	(383,311)	(43,042)	0	0
Transmission	\$	(3,528,269)	0	0	0	0	(3,027,929)	(359,653)	(125,555)	(15,072)	0	0
Distribution	\$	(5,841,544)	200	1,746	407	395	(4,790,532)	(772,547)	(281,213)	0	0	0
General	\$	60,826	160	9,065	491	3,333	(10,524)	40,545	17,102	654	0	0
Mining Plant	\$	(83)	(83)	(972)	(290)	(493)	(1,428)	(86)	(13)	0	0	0
Non-Utility	\$	0	0	0	0	0	0	0	0	0	0	0
NUTIL		(15,777,940)	297	9,839	608	0	(13,798,809)	(2,132,592)	(753,045)	(57,473)	0	0

Total Rocky Mountain Power

		(15,777,940)	297	9,839	608	0	(13,798,809)	(2,132,592)	(753,045)	(57,473)	0	0
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PC (Post Merger)

Production	\$	154,795,309	2,809,111	44,987,449	11,664,828	0	19,759,162	63,376,795	8,890,205	2,700,679	617,140	0
Hydro - P	\$	1,742,731	32,378	504,694	114,111	0	232,331	728,278	91,368	31,833	7,736	0
Hydro - U	\$	672,871	12,676	205,841	36,309	0	89,361	285,640	27,406	12,224	2,784	0
Transmission	\$	12,172,761	380,884	3,661,453	711,828	0	1,540,371	4,394,264	1,243,375	196,424	44,032	0
Distribution	\$	6,467,515	946,096	2,099,505	225,958	0	469,402	1,229,300	1,362,561	94,693	0	0
General	\$	(12,819,023)	(375,750)	(3,776,849)	(1,046,302)	0	(1,226,648)	(5,416,348)	(745,262)	(202,180)	(1,680)	0
Mining Plant	\$	1,948,124	14,634	489,334	85,196	0	297,334	926,472	93,916	9,543	0	0
Non-Utility	\$	34,370	0	0	0	0	0	0	0	0	0	34,370
NUTIL		165,015,656	3,860,029	48,171,427	11,791,808	0	21,152,073	65,524,341	10,953,549	653,353	(1,680)	34,370

Total PC (Post Merger)

		165,015,656	3,860,029	48,171,427	11,791,808	0	21,152,073	65,524,341	10,953,549	653,353	(1,680)	34,370
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Total Deferred Taxes

		142,056,458	3,530,984	44,951,200	11,133,993	0	20,142,000	51,669,902	8,821,576	2,123,657	596,901	(911,065)
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Percentage of Total (DITEXP)

		100.0000%	2.4856%	31.6432%	7.6377%	0.0000%	14.1789%	36.3728%	6.2069%	1.4949%	-0.0012%	-0.6413%
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DETAIL:									
	TOTAL	California	Oregon	Washington	Montana	Wyv-UPL	Utah	Idaho	Wyo-UPL
Pacific Power									
Production	54,323,659	1,913,984	23,746,940	7,419,878	0	12,885,609	2,357,248	0	0
Transmission	9,969,846	857,244	12,407,007	3,299,849	0	5,101,498	950,684	0	0
Distribution	44,838,676	3,805,479	26,888,990	6,058,097	0	8,086,110	0	0	0
General	(865,787)	866	(434,231)	1,946	0	(156,301)	(76,075)	113	(1,880)
Mining Plant	8	0	0	0	0	0	0	0	8
Non-Utility Plant	0	0	0	0	0	0	0	0	0
NUTIL									

Total Pacific Power	108,488,402	8,577,573	68,666,706	16,779,870	0	26,916,916	3,231,857	113	(1,880)	0	(12,626,536)
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Rocky Mountain Power											
Production	91,480,455	0	0	0	0	0	71,570,539	14,397,450	4,863,839	648,827	0
Transmission	53,168,615	0	0	0	0	0	44,606,202	6,184,618	2,094,756	294,039	0
Distribution	51,217,472	(31)	(271)	(63)	0	(61)	41,821,890	8,850,306	2,545,702	0	0
General	(51,544)	4,955	(45,512)	15,631	0	(16,821)	500,823	(352,572)	(152,529)	(5,519)	0
Mining Plant	489,713	8,783	136,351	40,678	0	69,203	200,362	32,890	9,608	1,818	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0	0
NUTIL											

Total Rocky Mountain Power	196,315,711	13,707	90,568	56,246	0	52,321	156,699,836	27,112,662	9,361,276	928,965	0
Pacificorp											
Production	457,125,984	8,787,176	137,648,881	35,000,918	0	58,468,341	182,758,038	24,593,445	8,190,068	1,698,129	0
Hydro - P	34,761,428	723,998	10,937,852	2,851,182	0	4,278,413	13,531,739	1,731,093	601,652	104,509	0
Hydro - U	9,461,197	216,754	3,036,551	823,695	0	1,141,652	3,605,996	453,798	157,252	25,498	0
Transmission	188,267,823	4,576,777	57,916,004	14,626,877	0	22,307,095	74,740,357	11,524,277	3,066,910	528,526	0
Distribution	291,365,129	13,876,247	90,064,354	16,897,651	0	20,375,969	129,267,397	17,261,237	3,632,275	0	0
General	124,298,809	3,042,617	40,292,248	11,184,406	0	14,628,130	45,741,923	6,827,491	2,445,130	161,853	0
Mining Plant	22,418,787	298,001	7,147,513	1,324,817	0	3,484,070	8,616,985	972,732	492,686	82,961	0
Non-Utility Plant	(610,847)	0	0	0	0	0	0	0	0	0	(610,847)
Total PC (Post Merge)	1,128,129,300	31,500,760	347,003,403	82,696,546	0	124,686,669	458,282,335	63,364,073	18,586,273	2,900,887	16,401

Total Deferred Taxes	1,432,831,413	36,092,040	415,702,677	99,535,662	0	150,655,506	620,214,028	90,478,678	27,945,769	3,523,435	16,401
Percentage of Total (DT/BAL)	100.0000%	2.6583%	29.0106%	6.9463%	0.0000%	10.5138%	43.2623%	6.3141%	1.9503%	0.2463%	0.0011%

OPRV-WY											
Total Sales to Ultimate Customers											
Less: Uncollectibles (net)											
Total Interstate Revenues											

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

OPRV-ID											
Total Sales to Ultimate Customers											
Less: Uncollectibles (net)											
Total Interstate Revenues											

OPRV-ID											
Total Sales to Ultimate Customers											
Less: Uncollectibles (net)											
Total Interstate Revenues											

OPRV-ID											
Total Sales to Ultimate Customers											
Less: Uncollectibles (net)											
Total Interstate Revenues											

BADDEBT

TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Account 904 Balance	4,211,529	3,214,828	1,120,143	0	590,352	3,239,096	392,065	9,236	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	4.7060%	35.8908%	12.5054%	0.0000%	6.5908%	36.1617%	4.0421%	0.1031%	0.0000%	0.0000%	0.0000%

Customer Factors

TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,739,310	563,026	126,197	0	117,703	799,641	71,603	15,474	0	0	0
CN	2.6255%	32.3707%	7.2556%	0.0000%	6.7672%	45.9746%	4.1167%	0.8697%	0.0000%	0.0000%	0.0000%
Customer System factor - CN											
Pacific Power Customers	806,926	0	563,026	126,197	0	117,703	0	0	0	0	0
CNP	0.00%	68.77%	15.64%	0.00%	14.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific Power factor - CNP											
Rocky Mountain Power Customers	886,716	0	0	0	0	0	799,641	15,474	0	0	0
CNU	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.18%	8.08%	1.75%	0.00%	0.00%
Customer Service R.M.P. factor - CNU											

CIAC

TOTAL	3118234796	112074676.3	915318875.3	209639849.6	0	239049168.7	145115353	44716483.33	0	0	0
CIAC FACTOR - Same as (SNPD Factor)	1	0	0	0	0.0000%	0.076916252	0.465492642	0.014340961	0	0	0

IDST

Idaho State Income Tax Allocation

Payroll	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
	0	0	0	0
		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%	0.00%
	Idaho - PPL Factor	0.00%	0.00%	0.00%
	Idaho - UPL Factor	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%

EXCISE TAX (Superfund)
Excise Tax (Superfund)

Total Taxable Income
Less Other Electric Items

419 OTH
432 OTH
48910 OTH
SCHMDT OTH
SCHMDT (Sierra) OTH

Total Taxable Income Excluding Other

Excise Tax (Superfund) Factor - EXC TAX

Trojan Allocators

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Premier												
Dec 1991 Plant	16,918,976											
Dec 1992 Plant	17,094,202											
Average	17,006,589	284,089	4,601,052	1,354,838	0	2,150,837	7,204,865	1,008,216	362,731	36,980	0	0
Dec 1991 Reserve	(7,851,432)											
Dec 1992 Reserve	(8,424,030)											
Average	(8,142,731)	(136,012)	(2,202,977)	(648,695)	0	(1,029,816)	(3,450,637)	(483,211)	(173,675)	(17,706)	0	0
Postmerger												
Dec 1991 Plant	4,284,960											
Dec 1992 Plant	3,485,613											
Average	3,885,287	64,898	1,051,146	309,523	0	491,375	1,646,464	230,563	82,869	6,448	0	0
Dec 1991 Reserve	(129,394)											
Dec 1992 Reserve	(240,609)											
Average	(185,002)	(3,060)	(60,051)	(14,738)	0	(23,397)	(76,398)	(10,979)	(3,946)	(402)	0	0
Net Plant	12,564,143	209,865	3,399,169	1,000,929	0	1,588,997	5,324,294	745,589	267,979	27,320	0	0
Division Net Plant Nuclear Pacific Power	100.0000%	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.0000%	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	0.0000%	0.0000%

Account 182.22

Pre-merger	(101)											
Post-merger	(101)											
Dec 1991 Plant	17,094,202	285,533	4,624,755	1,361,818	0	2,161,918	7,243,983	1,014,415	384,600	37,171	0	0
Dec 1992 Plant	(8,434,030)	(140,878)	(2,281,787)	(671,901)	0	(1,066,659)	(3,574,980)	(500,498)	(179,888)	(16,340)	0	0
Average	3,465,613	58,222	943,016	277,883	0	440,828	1,477,095	208,845	74,344	7,579	0	0
Dec 1991 Reserve	(240,609)	(4,019)	(85,095)	(19,169)	0	(30,430)	(101,963)	(14,278)	(5,132)	(523)	0	0
Dec 1992 Reserve	(107,549)	29,708	481,178	141,689	0	224,855	793,694	105,544	37,934	3,867	0	0
Net Plant	1,975,759	31,704	516,002	152,131	0	272,542	825,344	123,253	40,999	4,984	0	0
Division Net Plant Nuclear Pacific Power	7,220,849	120,613	1,953,566	575,252	0	913,227	3,059,972	429,504	154,013	15,701	0	0
Division Net Plant Nuclear Rocky Mountain Power	1,472,376	24,594	398,344	117,298	0	186,213	623,947	87,375	31,404	3,202	0	0
System Net Nuclear Plant	3,531,000	58,980	955,295	281,299	0	446,568	1,496,328	209,539	75,312	7,678	0	0
Dec 1991 Reserve	1,743,025	27,970	456,984	134,740	0	240,438	729,289	108,735	41,463	4,397	0	0
Dec 1992 Reserve	28,626,734	482,427	7,984,259	2,351,441	0	3,769,579	12,532,929	1,769,434	641,048	65,716	0	0
Net Plant	112,690	1,882	30,485	8,977	0	14,251	47,750	6,697	2,403	245	0	0
Division Net Plant Nuclear Pacific Power	941,950	15,115	246,959	72,815	0	129,635	393,881	59,781	22,407	2,376	0	0
Division Net Plant Nuclear Rocky Mountain Power	1,054,630	10,997	277,444	81,792	0	141,186	441,331	65,448	24,810	2,621	0	0
System Net Nuclear Plant	30,081,364	506,424	8,261,703	2,433,233	0	3,933,765	12,974,160	1,834,883	665,859	68,337	0	0
Adjusted Act 182.22	100.0000%	1.6604%	26.9274%	7.9307%	0.0000%	12.8214%	42.2699%	5.9804%	2.1702%	0.2227%	0.0000%	0.0000%
Trojan Plant Allocator												

Account 228.42

	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Plant - Premerger	7,220,848	120,613	1,953,566	575,252	0	913,227	3,059,972	428,504	154,013	15,701	0	0
SG - Postmerger	1,472,376	24,594	398,344	117,298	0	186,213	623,947	87,375	31,404	3,202	0	0
Storage Facility	1,743,025	27,970	456,984	134,740	0	240,438	728,298	108,735	41,483	4,387	0	0
Transition Costs	3,531,000	58,980	955,265	281,299	0	448,598	1,498,328	209,538	75,312	7,678	0	0
TOTAL Acct 228.42	13,967,250	232,157	3,784,180	1,108,589	0	1,786,446	5,506,547	834,153	302,191	30,978	0	0
Transition Costs	112,880	1,882	30,485	8,977	0	14,251	47,750	6,887	2,403	245	0	0
Storage Facility	1,054,630	15,115	246,959	72,815	0	129,935	393,581	59,761	22,407	2,376	0	0
December 1993 Adj.		16,987	277,444	81,792	0	144,186	441,331	65,448	24,610	2,621	0	0
Adjusted Acct 228.42	15,021,880	249,154	4,041,634	1,190,381	0	1,930,632	6,348,878	899,601	327,602	33,589	0	0
TOTAL	100,000.00%	1.6586%	26.9055%	7.9243%	0.0000%	12.8521%	42.2709%	5.9886%	2.1768%	0.2237%	0.0000%	0.0000%
Trojan Decommissioning Allocator												

SCHMA

Amortization Expense :												
Amortization of Limited Term Plant	52,639,737	1,219,777	15,461,003	4,051,603	0	5,852,645	22,115,049	2,925,591	942,689	71,570	0	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	5,479,353	91,524	1,482,413	436,515	0	692,978	2,321,980	325,159	116,868	11,915	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	2,007,967	368,621	475,589	(115,679)	0	259,809	865,593	120,720	43,808	4,496	0	0
TOTAL	60,127,057	1,677,922	17,419,015	4,372,439	0	6,804,433	25,296,622	3,371,471	1,103,175	87,981	0	0
Total Amortization Expense :	100,000.00%	2.7906%	28.9703%	7.2720%	0.0000%	11.3168%	42.0620%	5.6072%	1.8347%	0.1463%	0.0000%	0.0000%

Schedule M Amortization Factor

SCHMD

Depreciation Expense :												
Steam	104,274,588	1,743,122	28,253,983	8,321,269	0	13,205,673	44,120,082	6,157,132	2,238,140	226,188	0	0
Acct 403.1	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Nuclear	15,383,963	256,966	4,162,068	1,225,571	0	1,945,522	6,519,247	912,925	328,122	33,452	0	0
Acct 403.3	51,096,415	851,164	13,775,035	4,062,627	0	6,429,081	21,738,803	3,053,210	1,074,985	111,609	0	0
Hydro	59,461,488	993,214	16,067,023	4,737,028	0	7,520,142	25,197,995	3,528,602	1,268,246	129,297	0	0
Other	138,970,771	7,576,631	45,497,306	11,560,507	0	11,773,690	53,909,587	6,471,931	2,191,119	0	0	0
Transmission	39,221,503	888,735	11,437,536	3,485,956	0	4,914,014	15,157,272	2,432,376	883,910	41,705	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.5	0	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.6	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.7	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	408,499,138	12,290,232	119,212,951	33,392,958	0	45,798,213	166,651,935	22,556,176	7,974,422	542,251	0	0
Total Depreciation Expense :	100,000.00%	3.0093%	29.1686%	8.1763%	0.0000%	11.214%	40.851%	5.5229%	1.9528%	0.126%	0.0000%	0.0000%

Schedule M Depreciation Factor

UTAH
ANNUAL EMBEDDED COSTS
Twelve Months Ending Dec 31, 2008
Thirteen Month Average

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	24,083,537				Page 2.7, West only
403HP	Hydro Depreciation Expense	10,863,237				Page 2.15, West only
404IP	Hydro Relicensing Amortization	6,609,250				Page 2.16, West only
	Total West Hydro Operating Expense	41,556,024				
330 - 336	Hydro Electric Plant in Service	450,676,725				Page 2.23, West only
302 & 182M	Hydro Relicensing	72,985,979				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(200,494,772)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(14,037,686)				Page 2.39, West only
154	Materials and Supplies	(21,081)				Page 2.32, West only
	West Hydro Net Rate Base	309,109,165				
	Pre-tax Return	11.87%				
	Rate Base Revenue Requirement	36,679,336				
	Annual Embedded Cost					
	West Hydro-Electric Resources	78,235,360	3,888,896	20.12	(88,587,620) MWh from GRID	

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	55,832,071	2,066,378	27.02	(32,809,889)	GRID
	Grant Reasonable Portion	(7,001,553)			(7,001,553)	GRID
		48,830,518			(39,811,442)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	26,506,245	399,690	66.32	9,360,629	
555	Oregon Annual Qualified Facilities Costs	41,615,726	350,544	118.72	26,578,340	
555	Idaho Annual Qualified Facilities Costs	4,153,855	78,133	53.16	802,166	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	672,129	11,480	58.55	179,658	
555	California Annual Qualified Facilities Costs	4,337,157	36,988	117.26	2,750,472	
555	Washington Annual Qualified Facilities Costs	2,194,812	20,402	107.57	1,319,402	
	Total Qualified Facilities Costs	79,479,725	897,238	88.58	40,990,666	GRID

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

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	846,524,789			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	11,095,615			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	466,579,802			Page 2.8
555	Other Purchased Power Contracts	1,209,510,394			GRID less QF and Mid-C
40910	Renewable Energy Credit	(37,649,086)			Page 2.20
4118	SO2 Emission Allowances	(13,914,511)			Page 2.4
	James River / Little Mountain Offset	(5,743,135)			James River Adj (Tab 5)
	Green Tag Revenues	(4,659,716)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	104,274,998			Page 2.15
403HP	East Hydro Depreciation Expense	4,520,726			Page 2.15, East only
403OP	Other Generation Depreciation Expense	51,096,415			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	313,292			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	2,637,428,936			
310 - 316	Steam Electric Plant in Service	5,021,570,287			Page 2.21
330 - 336	East Hydro Electric Plant in Service	115,298,377			Page 2.23, East only
302 & 186M	East Hydro Relicensing	10,318,975			Page 2.29, East only
340 - 346	Other Electric Plant in Service	1,584,652,569			Page 2.24
399	Mining	449,375,000			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,493,295,450)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(131,044,397)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(158,752,372)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(37,116,134)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,379,971)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(88,107,844)			Page 2.31
151	Fuel Stock	112,511,354			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(2,368,144)			Page 2.32
253.98	SO2 Emission Allowances	(29,558,755)			Page 2.34
154	Materials & Supplies	68,557,160			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	4,575,854,435			
	Pre-tax Return	11.87%			
	Rate Base Revenue Requirement	542,977,436			
	Annual Embedded Cost				
	All Other Generation Resources	3,180,406,371	74,140,085	42.90	MWh from GRID

Total Annual Embedded Costs	3,386,951,974	80,992,598	41.82		
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Rocky Mountain Power
Utah General Rate Case - December 2008
Capital Structure
\$000s

	December 2007		December 2008 Plan		Average	
Structure	Plan	%	December 2008 Plan	%	Average	%
Long Term Debt	\$ 5,123,205	50.2%	\$ 5,410,797	48.2%	\$ 5,267,001	49.2%
Preferred Stock	41,463	0.4%	41,463	0.4%	41,463	0.4%
Common Stock	5,032,911	49.4%	5,762,562	51.4%	5,397,737	50.4%
	\$ 10,197,579	100.0%	\$ 11,214,822	100.0%	\$ 10,706,201	100.0%

	December 2007	December 2008 Plan	Average
Costs	Plan		
Long Term Debt	6.29%	6.31%	6.30%
Preferred Stock	5.41%	5.41%	5.41%
Common Stock	10.75%	10.75%	10.75%

	December 2007	December 2008 Plan	Average
WACC	Plan		
Long Term Debt	3.16%	3.04%	3.10%
Preferred Stock	0.02%	0.02%	0.02%
Common Stock	5.31%	5.53%	5.42%
	8.49%	8.59%	8.54%

Utah General Rate Case - December 2008
COINCIDENTAL PEAKS

			METERED LOADS (CP)									
			Non-FERC						FERC	UT	NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY			
Jan-08	7	1800	143	2,339	732	1,017	3,599	433	157	18	3,581	8,420
Feb-08	5	800	144	2,343	714	1,012	3,285	423	159	15	3,270	8,080
Mar-08	4	800	135	2,329	629	982	3,026	403	144	15	3,011	7,648
Apr-08	1	800	123	2,043	555	953	2,778	380	132	15	2,763	6,964
May-08	29	1500	126	1,869	497	911	3,266	494	128	16	3,250	7,291
Jun-08	30	1600	132	2,161	641	992	3,896	651	138	18	3,878	8,611
Jul-08	23	1700	147	2,422	731	1,029	4,418	578	138	21	4,397	9,463
Aug-08	4	1700	143	2,258	709	1,000	4,298	483	136	20	4,278	9,027
Sep-08	2	1600	129	2,053	641	963	3,665	430	192	17	3,648	8,073
Oct-08	28	800	128	2,104	596	1,014	2,936	401	204	15	2,921	7,383
Nov-08	24	1800	139	2,309	667	1,055	3,459	410	226	15	3,444	8,265
Dec-08	15	1800	167	2,518	761	1,074	3,768	421	253	16	3,752	8,962
			1,656	26,748	7,873	12,002	42,394	5,507	2,007	201	42,193	98,187

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

			Non-FERC						FERC	UT	NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY			
Jan-08	7	1800					(99)	-	-		(99)	(99)
Feb-08	5	800					-	-	-		-	-
Mar-08	4	800					-	-	-		-	-
Apr-08	1	800					-	-	-		-	-
May-08	29	1500					-	-	-		-	-
Jun-08	30	1600					(86)	-	-		(86)	(86)
Jul-08	23	1700					(77)	-	-		(77)	(77)
Aug-08	4	1700					(83)	-	-		(83)	(83)
Sep-08	2	1600					(85)	-	-		(85)	(85)
Oct-08	28	800					-	-	-		-	-
Nov-08	24	1800					-	-	-		-	-
Dec-08	15	1800					(99)	-	-		(99)	(99)
			-	-	-	-	(530)	-	-	-	(530)	(530)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC	UT	NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY			
Jan-08	7	1800	143	2,339	732	1,017	3,500	433	157	18	3,482	8,321
Feb-08	5	800	144	2,343	714	1,012	3,285	423	159	15	3,270	8,080
Mar-08	4	800	135	2,329	629	982	3,026	403	144	15	3,011	7,648
Apr-08	1	800	123	2,043	555	953	2,778	380	132	15	2,763	6,964
May-08	29	1500	126	1,869	497	911	3,266	494	128	16	3,250	7,291
Jun-08	30	1600	132	2,161	641	992	3,810	651	138	18	3,792	8,525
Jul-08	23	1700	147	2,422	731	1,029	4,341	578	138	21	4,320	9,386
Aug-08	4	1700	143	2,258	709	1,000	4,215	483	136	20	4,195	8,944
Sep-08	2	1600	129	2,053	641	963	3,580	430	192	17	3,563	7,988
Oct-08	28	800	128	2,104	596	1,014	2,936	401	204	15	2,921	7,383
Nov-08	24	1800	139	2,309	667	1,055	3,459	410	226	15	3,444	8,265
Dec-08	15	1800	167	2,518	761	1,074	3,669	421	253	16	3,654	8,863
			1,656	26,748	7,873	12,002	41,864	5,507	2,007	201	41,663	97,657

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)

			Non-FERC						FERC	UT	NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY			
Jan-08	7	1800					-	-	-		-	-
Feb-08	5	800					-	-	-		-	-
Mar-08	4	800					-	-	-		-	-
Apr-08	1	800					-	-	-		-	-
May-08	29	1500					-	-	-		-	-
Jun-08	30	1600					-	67	-		-	67
Jul-08	23	1700					-	67	-		-	67
Aug-08	4	1700					-	67	-		-	67
Sep-08	2	1600					-	-	-		-	-
Oct-08	28	800					-	-	-		-	-
Nov-08	24	1800					-	-	-		-	-
Dec-08	15	1800					-	-	-		-	-
			-	-	-	-	-	201	-	-	-	201

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	UT	NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY			
Jan-08	7	1800	143	2,339	732	1,017	3,500	433	157	18	3,482	8,321
Feb-08	5	800	144	2,343	714	1,012	3,285	423	159	15	3,270	8,080
Mar-08	4	800	135	2,329	629	982	3,026	403	144	15	3,011	7,648
Apr-08	1	800	123	2,043	555	953	2,778	380	132	15	2,763	6,964
May-08	29	1500	126	1,869	497	911	3,266	494	128	16	3,250	7,291
Jun-08	30	1600	132	2,161	641	992	3,810	718	138	18	3,792	8,592
Jul-08	23	1700	147	2,422	731	1,029	4,341	645	138	21	4,320	9,453
Aug-08	4	1700	143	2,258	709	1,000	4,215	550	136	20	4,195	9,011
Sep-08	2	1600	129	2,053	641	963	3,580	430	192	17	3,563	7,988
Oct-08	28	800	128	2,104	596	1,014	2,936	401	204	15	2,921	7,383
Nov-08	24	1800	139	2,309	667	1,055	3,459	410	226	15	3,444	8,265
Dec-08	15	1800	167	2,518	761	1,074	3,669	421	253	16	3,654	8,863
			1,656	26,748	7,873	12,002	41,864	5,708	2,007	201	41,663	97,858

METERED LOADS (MWH)										
Non-FERC								FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2008	Jan-08	83,846	1,377,734	447,233	695,619	2,138,785	294,280	110,091	13,200	5,147,588
2008	Feb-08	72,023	1,259,579	381,474	663,325	1,955,998	263,074	104,142	10,632	4,699,615
2008	Mar-08	70,480	1,297,283	355,142	684,127	1,880,537	264,289	99,904	11,168	4,651,762
2008	Apr-08	67,774	1,094,094	327,198	632,633	1,721,077	244,852	92,068	11,069	4,179,696
2008	May-08	81,554	1,184,528	313,284	631,947	1,908,502	309,259	92,087	12,078	4,521,161
2008	Jun-08	82,463	1,213,837	339,887	631,040	2,082,504	386,969	97,074	13,186	4,833,774
2008	Jul-08	89,993	1,363,404	401,785	690,602	2,475,363	452,552	99,166	15,449	5,572,865
2008	Aug-08	85,717	1,332,414	386,865	676,459	2,374,407	352,852	96,606	15,044	5,305,320
2008	Sep-08	72,605	1,199,076	351,852	618,399	1,954,995	262,087	131,841	12,263	4,590,255
2008	Oct-08	66,263	1,208,989	364,696	693,635	1,889,311	263,409	142,603	11,126	4,628,906
2008	Nov-08	74,763	1,329,034	391,292	708,530	2,001,955	248,154	154,219	10,710	4,907,947
2008	Dec-08	91,338	1,478,969	461,935	744,127	2,239,780	278,558	171,914	11,650	5,466,621
		938,819	15,338,941	4,522,643	8,070,443	24,622,614	3,620,335	1,391,715	147,575	58,505,510

(less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)										
Non-FERC								FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2008	Jan-08					(7,140)	-			(7,140)
2008	Feb-08					-	-			-
2008	Mar-08					-	-			-
2008	Apr-08					-	-			-
2008	May-08					-	-			-
2008	Jun-08					(3,740)	-			(3,740)
2008	Jul-08					(4,080)	-			(4,080)
2008	Aug-08					(3,400)	-			(3,400)
2008	Sep-08					(3,400)	-			(3,400)
2008	Oct-08					-	-			-
2008	Nov-08					(7,480)	-			(7,480)
						(29,240)	-			(29,240)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)										
Non-FERC								FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2008	Jan-08	83,846	1,377,734	447,233	695,619	2,131,645	294,280	110,091	13,200	5,140,448
2008	Feb-08	72,023	1,259,579	381,474	663,325	1,955,998	263,074	104,142	10,632	4,699,615
2008	Mar-08	70,480	1,297,283	355,142	684,127	1,880,537	264,289	99,904	11,168	4,651,762
2008	Apr-08	67,774	1,094,094	327,198	632,633	1,721,077	244,852	92,068	11,069	4,179,696
2008	May-08	81,554	1,184,528	313,284	631,947	1,908,502	309,259	92,087	12,078	4,521,161
2008	Jun-08	82,463	1,213,837	339,887	631,040	2,078,764	386,969	97,074	13,186	4,830,034
2008	Jul-08	89,993	1,363,404	401,785	690,602	2,471,283	452,552	99,166	15,449	5,568,785
2008	Aug-08	85,717	1,332,414	386,865	676,459	2,371,007	352,852	96,606	15,044	5,301,920
2008	Sep-08	72,605	1,199,076	351,852	618,399	1,950,995	262,087	131,841	12,263	4,586,855
2008	Oct-08	66,263	1,208,989	364,696	693,635	1,889,311	263,409	142,603	11,126	4,628,906
2008	Nov-08	74,763	1,329,034	391,292	708,530	2,001,955	248,154	154,219	10,710	4,907,947
2008	Dec-08	91,338	1,478,969	461,935	744,127	2,232,300	278,558	171,914	11,650	5,459,141
		938,819	15,338,941	4,522,643	8,070,443	24,593,374	3,620,335	1,391,715	147,575	58,476,270

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)										
Non-FERC								FERC	INCLUDING FERC (REQUIRED BY JAM INPUT)	Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2008	Jan-08					-	-			-
2008	Feb-08					-	-			-
2008	Mar-08					-	-			-
2008	Apr-08					-	-			-
2008	May-08					-	201			201
2008	Jun-08					-	7,035			7,035
2008	Jul-08					-	9,849			9,849
2008	Aug-08					-	12,328			12,328
2008	Sep-08					-	-			-
2008	Oct-08					-	-			-
2008	Nov-08					-	-			-
2008	Dec-08					-	-			-
							29,413			29,413

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)										
Non-FERC								FERC	INCLUDING FERC (REQUIRED BY JAM INPUT)	Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	
2008	Jan-08	83,846	1,377,734	447,233	695,619	2,131,645	294,280	110,091	13,200	5,140,448
2008	Feb-08	72,023	1,259,579	381,474	663,325	1,955,998	263,074	104,142	10,632	4,699,615
2008	Mar-08	70,480	1,297,283	355,142	684,127	1,880,537	264,289	99,904	11,168	4,651,762
2008	Apr-08	67,774	1,094,094	327,198	632,633	1,721,077	244,852	92,068	11,069	4,179,696
2008	May-08	81,554	1,184,528	313,284	631,947	1,908,502	309,460	92,087	12,078	4,521,362
2008	Jun-08	82,463	1,213,837	339,887	631,040	2,078,764	394,004	97,074	13,186	4,837,069
2008	Jul-08	89,993	1,363,404	401,785	690,602	2,471,283	462,401	99,166	15,449	5,578,634
2008	Aug-08	85,717	1,332,414	386,865	676,459	2,371,007	365,180	96,606	15,044	5,314,248
2008	Sep-08	72,605	1,199,076	351,852	618,399	1,950,995	262,087	131,841	12,263	4,586,855
2008	Oct-08	66,263	1,208,989	364,696	693,635	1,889,311	263,409	142,603	11,126	4,628,906
2008	Nov-08	74,763	1,329,034	391,292	708,530	2,001,955	248,154	154,219	10,710	4,907,947
2008	Dec-08	91,338	1,478,969	461,935	744,127	2,232,300	278,558	171,914	11,650	5,459,141
		938,819	15,338,941	4,522,643	8,070,443	24,593,374	3,649,748	1,391,715	147,575	58,505,683

Utah ORC December 2008
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	143.0	2,338.0	732.0	0.0	1,017.0	3,482.1	433.0	157.0	17.7
Feb-08	144.0	2,343.0	714.0	0.0	1,012.0	3,269.7	423.0	159.0	15.3
Mar-08	135.0	2,325.0	629.0	0.0	982.0	3,011.0	403.0	144.0	15.0
Apr-08	123.0	2,043.0	555.0	0.0	953.0	2,762.6	380.0	132.0	15.4
May-08	126.0	1,869.0	497.0	0.0	911.0	3,249.8	494.0	128.0	16.2
Jun-08	132.0	2,161.0	641.0	0.0	992.0	3,791.5	718.0	138.0	18.3
Jul-08	147.0	2,422.0	731.0	0.0	1,029.0	4,319.8	645.0	138.0	20.8
Aug-08	143.0	2,259.0	709.0	0.0	1,000.0	4,194.8	550.0	136.0	20.2
Sep-08	129.0	2,053.0	641.0	0.0	963.0	3,562.7	430.0	192.0	17.0
Oct-08	128.0	2,104.0	596.0	0.0	1,014.0	2,921.1	401.0	204.0	15.0
Nov-08	139.0	2,309.0	667.0	0.0	1,055.0	3,444.1	410.0	226.0	14.9
Dec-08	167.0	2,516.0	761.0	0.0	1,074.0	3,653.7	421.0	253.0	15.7
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,656.0	26,748.0	7,873.0	0.0	12,002.0	41,662.8	5,708.0	2,007.0	201.4
Juris % by Division	3.4301%	55.4030%	16.3073%	0.0000%	24.8597%	84.0328%	11.5129%	4.0481%	0.4063%
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	1,656.0	26,748.0	7,873.0	0.0	12,002.0	41,662.8	5,708.0	2,007.0	201.4
System Capacity Factor	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5747%	5.8329%	2.0509%	0.2058%
									100.00%

ENERGY ALLOCATION NOTE

MONTH	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	83,846	1,377,734	447,233	0	685,619	2,118,445	294,280	110,091	13,200
Feb-08	72,023	1,259,579	381,474	0	663,325	1,945,366	263,074	104,142	10,632
Mar-08	70,480	1,297,283	355,142	0	684,127	1,869,369	264,289	99,904	11,168
Apr-08	67,774	1,094,094	327,198	0	632,633	1,710,008	244,852	92,068	11,069
May-08	81,554	1,184,528	313,284	0	631,947	1,896,424	309,460	92,087	12,078
Jun-08	82,463	1,213,837	339,887	0	631,040	2,065,578	394,004	97,074	13,186
Jul-08	89,993	1,363,404	401,785	0	690,602	2,455,834	462,401	99,166	15,449
Aug-08	85,717	1,332,414	386,865	0	676,459	2,355,963	365,180	96,606	15,044
Sep-08	72,605	1,199,076	351,852	0	618,399	1,938,732	262,087	131,841	12,263
Oct-08	66,263	1,208,989	364,696	0	683,635	1,878,185	263,409	142,603	11,126
Nov-08	74,763	1,329,034	391,292	0	708,530	1,991,245	248,154	154,219	10,710
Dec-08	91,338	1,478,969	461,935	0	744,127	2,220,650	278,558	171,914	11,650
Load Curtailment	0	0	0	0	0	0	0	0	0
Total	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575
Juris % by Division	3.2518%	53.1295%	15.6651%	0.0000%	27.9536%	82.4901%	12.3157%	4.6962%	0.4980%
									200.00%

Total Hydro Adjustment													
Off-System Sales													
Subtotal	938,819	15,338,941	4,522,643	0	0	0	0	0	0	0	0	1,391,715	147,575
System Energy Factor	1.6047%	26.2179%	7.7303%	0.0000%	0.0000%	8.070443	24,445,799	0	0	0	0	2.3788%	0.2522%
Divisional Energy - Pacific	3.2518%	53.1295%	15.6651%	0.0000%	0.0000%	13.7943%	41,7836%	0.0000%	0.0000%	0.0000%	0.0000%	2.3788%	0.0000%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	82.4901%	0.0000%	12.3157%	4.6962%	0.4980%	100.00%	100.00%
System Generation Factor	1.6703%	27.0545%	7.9665%	0.0000%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	100.00%	100.00%	100.00%
Divisional Generation - Pacific	3.3855%	54.8345%	16.1467%	0.0000%	0.0000%	25.6333%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	83.6472%	11.7136%	4.2101%	0.4292%	100.00%	100.00%	100.00%
System Capacity (kw)													
Accord	1.656.0	26,748.0	7.873.0	0.0	12.002.0	41,662.8	5.708.0	2.007.0	201.4	97,858.3	100.00%	100.00%	100.00%
Modified Accord	1.656.0	26,748.0	7.873.0	0.0	12.002.0	41,662.8	5.708.0	2.007.0	201.4	97,858.3	100.00%	100.00%	100.00%
Rolled-In	1.656.0	26,748.0	7.873.0	0.0	12.002.0	41,662.8	5.708.0	2.007.0	201.4	97,858.3	100.00%	100.00%	100.00%
Rolled-In with Hydro Adj.	1.656.0	26,748.0	7.873.0	0.0	12.002.0	41,662.8	5.708.0	2.007.0	201.4	97,858.3	100.00%	100.00%	100.00%
Rolled-In with Off-Sys Adj.	1.656.0	26,748.0	7.873.0	0.0	12.002.0	41,662.8	5.708.0	2.007.0	201.4	97,858.3	100.00%	100.00%	100.00%
System Capacity Factor													
Accord	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5747%	5.8329%	2.0509%	0.2058%	100.00%	100.00%	100.00%	100.00%
Modified Accord	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5747%	5.8329%	2.0509%	0.2058%	100.00%	100.00%	100.00%	100.00%
Rolled-In	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5747%	5.8329%	2.0509%	0.2058%	100.00%	100.00%	100.00%	100.00%
Rolled-In with Hydro Adj.	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5747%	5.8329%	2.0509%	0.2058%	100.00%	100.00%	100.00%	100.00%
Rolled-In with Off-Sys Adj.	1.6922%	27.3334%	8.0453%	0.0000%	12.2647%	42.5747%	5.8329%	2.0509%	0.2058%	100.00%	100.00%	100.00%	100.00%
System Energy (kwh)													
Accord	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575	58,505,683	100.00%	100.00%	100.00%
Modified Accord	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575	58,505,683	100.00%	100.00%	100.00%
Rolled-In	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575	58,505,683	100.00%	100.00%	100.00%
Rolled-In with Hydro Adj.	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575	58,505,683	100.00%	100.00%	100.00%
Rolled-In with Off-Sys Adj.	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575	58,505,683	100.00%	100.00%	100.00%
System Energy Factor													
Accord	1.6047%	26.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%	100.00%	100.00%	100.00%	100.00%
Modified Accord	1.6047%	26.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%	100.00%	100.00%	100.00%	100.00%
Rolled-In	1.6047%	26.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%	100.00%	100.00%	100.00%	100.00%
Rolled-In with Hydro Adj.	1.6047%	26.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%	100.00%	100.00%	100.00%	100.00%
Rolled-In with Off-Sys Adj.	1.6047%	26.2179%	7.7303%	0.0000%	13.7943%	41.7836%	6.2383%	2.3788%	0.2522%	100.00%	100.00%	100.00%	100.00%
System Generation Factor													
Accord	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	100.00%	100.00%	100.00%	100.00%
Modified Accord	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	100.00%	100.00%	100.00%	100.00%
Rolled-In	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	100.00%	100.00%	100.00%	100.00%
Rolled-In with Hydro Adj.	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	100.00%	100.00%	100.00%	100.00%
Rolled-In with Off-Sys Adj.	1.6703%	27.0545%	7.9665%	0.0000%	12.6471%	42.3769%	5.9343%	2.1329%	0.2174%	100.00%	100.00%	100.00%	100.00%

Utah General Rate Case December 2008
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	143.0	2,339.0	732.0	0.0	1,017.0	3,482.1	433.0	157.0	17.7	0.0	4,231.0	4,089.8	3,489.8	17.7
Feb-08	144.0	2,343.0	714.0	0.0	1,012.0	3,269.7	423.0	159.0	15.3	0.0	4,213.0	3,867.0	3,265.0	15.3
Mar-08	135.0	2,329.0	629.0	0.0	982.0	3,011.0	403.0	144.0	15.0	0.0	4,075.0	3,573.0	3,026.0	15.0
Apr-08	123.0	2,043.0	555.0	0.0	953.0	2,762.6	380.0	132.0	15.4	0.0	3,674.0	3,290.0	2,778.0	15.4
May-08	126.0	1,869.0	497.0	0.0	911.0	3,249.8	494.0	126.0	16.2	0.0	3,403.0	3,886.0	3,266.0	16.2
Jun-08	132.0	2,161.0	641.0	0.0	992.0	3,791.5	718.0	138.0	18.3	0.0	3,926.0	4,665.8	3,809.8	18.3
Jul-08	147.0	2,422.0	731.0	0.0	1,029.0	4,319.8	645.0	138.0	20.8	0.0	4,329.0	5,123.5	4,340.5	20.8
Aug-08	143.0	2,258.0	709.0	0.0	1,000.0	4,194.8	550.0	136.0	20.2	0.0	4,110.0	4,901.0	4,215.0	20.2
Sep-08	129.0	2,053.0	641.0	0.0	963.0	3,562.7	430.0	192.0	17.0	0.0	3,786.0	4,201.7	3,579.7	17.0
Oct-08	128.0	2,104.0	596.0	0.0	1,014.0	2,921.1	401.0	204.0	15.0	0.0	3,842.0	3,541.0	2,936.0	15.0
Nov-08	139.0	2,309.0	667.0	0.0	1,055.0	3,444.1	410.0	226.0	14.9	0.0	4,170.0	4,095.0	3,459.0	14.9
Dec-08	167.0	2,518.0	761.0	0.0	1,074.0	3,653.7	421.0	253.0	15.7	0.0	4,520.0	4,343.4	3,669.4	15.7
Total Coin. Peak	1,656.0	26,748.0	7,873.0	0.0	12,002.0	41,662.8	5,708.0	2,007.0	201.4	0.0	48,279.0	49,579.3	41,864.3	201.4
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	0.0

Coincidental System Peaks Temperature Adjustment

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Feb-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Mar-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Apr-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
May-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Jun-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Jul-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Aug-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Sep-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Oct-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Nov-08	0	0	0	0	0	0	0	0	0.0	0	0	0.00	0	0
Dec-08	0	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	0	0
Net Coin. Peak	1,656.0	26,748.0	7,873.0	0.0	12,002.0	41,662.8	5,708.0	2,007.0	201.4	0	48,279	49,579.256	41,864.26	201.44

Input Range for Expected Owned sales for resale peak at system peak

Hydro Data Input Firm Off-system Data

MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Roll-In Data Input	Pac. Power	R.M.P.	Pac. Power	R.M.P.
Jan-08	0	0	Jan-08	0	0	0	0	0	0	0
Feb-08	0	0	Feb-08	0	0	0	0	0	0	0
Mar-08	0	0	Mar-08	0	0	0	0	0	0	0
Apr-08	0	0	Apr-08	0	0	0	0	0	0	0
May-08	0	0	May-08	0	0	0	0	0	0	0
Jun-08	0	0	Jun-08	0	0	0	0	0	0	0
Jul-08	0	0	Jul-08	0	0	0	0	0	0	0
Aug-08	0	0	Aug-08	0	0	0	0	0	0	0
Sep-08	0	0	Sep-08	0	0	0	0	0	0	0
Oct-08	0	0	Oct-08	0	0	0	0	0	0	0
Nov-08	0	0	Nov-08	0	0	0	0	0	0	0
Dec-08	0	0	Dec-08	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

Utah GRC December 2008

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-08	8,936	47.96%	70.5	1161.6	350.6	0.0	493.5	2071.7	309.3	66.2	10.0
Aug-08	9,697	52.04%	74.4	1175.1	369.0	0.0	520.4	2183.0	286.2	70.8	10.5
Sep-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Pk	18,633	100.00%	145	2,337	720	-	1,014	4,255	596	137	20
SSCCT Factor			1.57%	25.34%	7.80%	0.00%	10.99%	46.13%	6.46%	1.49%	0.22%
SSGCT Factor			1.58%	25.19%	7.66%	0.00%	11.38%	45.64%	6.74%	1.56%	0.24%
											100.00%
											100.00%

Utah GRC December 2008
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IVIAPS

MONTH	MWH	Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	162,457	142,410	0%	304,867	11.11%	15.9	259.8	81.3	0.0	112.9	386.7	48.1	17.4	2.0
Feb-08	229,763	68,925	0%	298,688	10.88%	15.7	254.9	77.7	0.0	110.1	355.8	46.0	17.3	1.7
Mar-08	254,914	-	0%	254,914	9.29%	12.5	216.3	58.4	0.0	91.2	279.6	37.4	13.4	1.4
Apr-08	214,515	-	0%	214,515	7.81%	9.6	159.6	43.4	0.0	74.5	215.9	29.7	10.3	1.2
May-08	205,903	(77,920)	0%	127,983	4.66%	5.9	87.1	23.2	0.0	42.5	151.5	23.0	6.0	0.8
Jun-08	212,140	(137,830)	0%	74,310	2.71%	3.6	58.5	17.4	0.0	26.9	102.6	19.4	3.7	0.5
Jul-08	243,716	(142,510)	50%	101,205	3.69%	5.4	89.3	26.9	0.0	37.9	159.3	23.8	5.1	0.8
Aug-08	250,847	(142,500)	50%	108,347	3.95%	5.6	89.1	26.0	0.0	39.5	165.6	21.7	5.4	0.8
Sep-08	234,549	(68,650)	50%	165,899	6.04%	7.8	124.1	38.7	0.0	58.2	215.3	26.0	11.6	1.0
Oct-08	250,229	78,075	0%	328,304	11.96%	15.3	251.6	71.3	0.0	121.3	349.3	48.0	24.4	1.8
Nov-08	241,952	137,805	0%	379,757	13.83%	19.2	319.4	92.3	0.0	145.9	476.5	56.7	31.3	2.1
Dec-08	243,635	142,710	0%	386,345	14.07%	23.5	354.4	107.1	0.0	151.2	514.2	59.3	35.6	2.2
	2,744,619	515	100.00%	2,745,134		140	2,264	666	-	1,012	3,372	439	181	16
SSCCH Factor						1.73%	27.98%	8.23%	0.00%	12.51%	41.68%	5.43%	2.24%	0.20%
SSGCH Factor						1.69%	27.63%	8.16%	0.00%	12.89%	41.57%	5.52%	2.32%	0.21%

Utah GRC December 2008
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-08	50,400	50%	73.8	1215.8	367.0	0.0	516.5	2168.5	323.8	69.3	10.4
Aug-08	50,000	50%	71.2	1124.5	353.1	0.0	498.0	2085.0	273.9	67.7	10.1
Sep-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-08	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	100,400	100%	145	2,340	720	-	1,015	4,258	598	137	20
SSCCH Factor			1.57%	25.35%	7.80%	0.00%	10.99%	46.11%	6.47%	1.48%	0.22%
SSGCH Factor			1.58%	25.20%	7.66%	0.00%	11.38%	45.63%	6.76%	1.56%	0.24%

Utah GRC December 2008

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC-UP&L	OTHER
Wells	6,050	97,986	28,853	-	45,805	153,480	21,493	7,725	788	362,178
Rocky Reach	5,151	83,436	24,569	-	39,004	130,691	18,301	6,578	671	308,401
Wanapum		519,148	152,870							672,017
Priority		245,166								245,166
Displacement		443,432								443,432
Surplus		35,184								35,184
0		-								-
Total	11,201	1,424,352	206,292	-	84,809	284,171	39,794	14,303	1,458	2,066,378
MC Factor	0.5421%	68.9259%	9.9832%	0.0000%	4.1042%	13.7521%	1.9258%	0.6922%	0.0706%	100.0000%

Utah General Rate Case December 2008

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

Jurisdictional Contribution to Firm System Retail Peak (Input level).

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYO	R.M.P. FERC	MT Border Loads	Utah Juris Input	FERC Juris Input
Jan-08	83,846	1,377,734	447,233	0	695,619	2,118,445	294,280	110,091	13,200	0	2,131,645	13,200
Feb-08	72,023	1,259,579	381,474	0	663,325	1,945,366	263,074	104,142	10,632	0	2,376,401	10,632
Mar-08	70,480	1,297,283	355,142	0	684,127	1,869,369	264,289	99,904	11,168	0	2,407,032	11,168
Apr-08	67,774	1,094,094	327,198	0	632,633	1,710,008	244,852	92,068	11,069	0	2,121,699	11,069
May-08	81,554	1,184,528	313,284	0	631,947	1,896,424	309,460	92,087	12,078	0	2,211,313	12,078
Jun-08	82,463	1,213,837	339,887	0	631,040	2,065,578	394,004	97,074	13,186	0	2,267,227	13,186
Jul-08	89,993	1,363,404	401,785	0	690,602	2,455,834	462,401	99,166	15,449	0	2,545,784	15,449
Aug-08	85,717	1,332,414	386,865	0	676,459	2,355,953	365,180	96,606	15,044	0	2,481,455	15,044
Sep-08	72,606	1,199,076	351,852	0	618,399	1,938,732	262,087	131,841	12,263	0	2,241,932	12,263
Oct-08	66,263	1,208,989	364,696	0	693,635	1,878,185	263,409	142,603	11,126	0	2,333,583	11,126
Nov-08	74,763	1,329,034	391,292	0	708,530	1,991,245	248,154	154,219	10,710	0	2,503,619	10,710
Dec-08	91,338	1,478,969	461,935	0	744,127	2,220,650	278,558	171,914	11,650	0	2,776,369	11,650
Total Input	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	147,575	0	28,870,846	24,593,374
Load Curtailment	0	0	0	0	0	0	0	0	0	0	0	0

Temperature Adjustment

MONTH	Pac. Power CAL	Pac. Power ORE	Pac. Power WASH	Pac. Power MON	Pac. Power WYO	R.M.P. UTAH	R.M.P. IDA	R.M.P. WYO	R.M.P. FERC	R.M.P. MT Border Loads	Pac. Power Division	R.M.P. Division	Utah Juris Input	FERC Juris Input
Jan-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Feb-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mar-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Apr-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
May-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jun-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Aug-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sep-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oct-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nov-08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dec-08	0	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	0
Net Energy	938,819	15,338,941	4,522,643	0	8,070,443	24,445,799	3,649,748	1,391,715	0	0	28,870,846	29,634,837	24,593,374	147,575

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

Firm Off-system Data

MONTH	Pac. Power	R.M.P.	MONTH	Pac. Power	R.M.P.	Roll-in Data Input	Pac. Power	R.M.P.	R.M.P. Off Sys 100% LF	Days in Months
Jan-08	0	0	1-Jan	0	0	0	0	0	0	31
Feb-08	0	0	1-Feb	0	0	0	0	0	0	28
Mar-08	0	0	1-Mar	0	0	0	0	0	0	31
Apr-08	0	0	1-Apr	0	0	0	0	0	0	30
May-08	0	0	1-May	0	0	0	0	0	0	31
Jun-08	0	0	1-Jun	0	0	0	0	0	0	30
Jul-08	0	0	1-Jul	0	0	0	0	0	0	31
Aug-08	0	0	1-Aug	0	0	0	0	0	0	31
Sep-08	0	0	1-Sep	0	0	0	0	0	0	30
Oct-08	0	0	1-Oct	0	0	0	0	0	0	31
Nov-08	0	0	1-Nov	0	0	0	0	0	0	30
Dec-08	0	0	1-Dec	0	0	0	0	0	0	31
Total Pk	0	0	Total Pk	0	0	0	0	0	0	0

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WASHINGTON	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Feb-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Mar-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Apr-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
May-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Jun-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Jul-08	8,936	47.96%	43,160	653,885	192,695	-	331,211	1,177,811	221,766	47,560	7,409	7,409
Aug-08	9,697	52.04%	44,607	693,392	201,326	-	352,031	1,226,050	190,041	50,274	7,829	7,829
Sep-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Oct-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Nov-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
Dec-08	-	0.00%	-	-	-	-	-	-	-	-	-	-
SSECT Factor	18,633	100.00%	87,768	1,347,277	394,021	-	683,242	2,403,861	411,807	97,834	15,238	15,238
			1.61%	24.76%	7.24%	0.00%	12.56%	44.18%	7.57%	1.80%	0.28%	100.00%

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA VIAPS

MONTH	MWH	Cholla IV	APS	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WASHINGTON	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	162,457	142,410	11.11%	304,867	11.11%	9,312	153,007	49,668	-	77,253	235,268	32,682	12,226	1,466	1,466
Feb-08	229,763	68,925	10.88%	298,688	10.88%	7,837	137,050	41,507	-	72,174	211,668	28,624	11,331	1,157	1,157
Mar-08	254,914	-	9.29%	254,914	9.29%	6,545	120,466	32,979	-	63,528	173,590	24,542	9,277	1,037	1,037
Apr-08	214,515	-	7.81%	214,515	7.81%	5,296	85,496	25,568	-	49,436	133,626	19,134	7,195	865	865
May-08	205,903	(77,920)	4.66%	127,983	4.66%	3,802	55,225	14,606	-	29,462	88,414	14,428	4,293	563	563
Jun-08	212,140	(137,830)	2.71%	74,310	2.71%	2,232	32,858	9,201	-	17,082	55,915	10,666	2,628	357	357
Jul-08	243,716	(142,510)	3.69%	101,205	3.69%	3,318	50,265	14,813	-	25,461	90,540	17,047	3,656	570	570
Aug-08	250,847	(142,500)	3.95%	108,347	3.95%	3,383	52,589	15,269	-	26,659	92,987	14,413	3,813	594	594
Sep-08	234,549	(68,650)	6.04%	165,899	6.04%	4,388	72,465	21,264	-	37,372	117,165	15,839	7,968	741	741
Oct-08	250,229	78,075	11.96%	328,304	11.96%	7,925	144,589	43,616	-	82,955	224,621	31,502	17,055	1,331	1,331
Nov-08	241,952	137,805	13.83%	379,757	13.83%	10,343	183,856	54,131	-	98,017	275,466	34,329	21,334	1,482	1,482
Dec-08	243,635	142,710	14.07%	386,345	14.07%	12,855	208,147	65,012	-	104,727	312,530	39,204	24,195	1,640	1,640
SSECH Factor	2,744,519	515	100.00%	2,745,134	100.00%	77,234	1,296,014	387,633	-	684,167	2,011,791	282,410	124,971	11,801	11,801
						1.58%	26.58%	7.95%	0.00%	14.03%	41.26%	5.79%	2.56%	0.24%	100.00%

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total	Proportion	Pac. Power CALIFORNIA	Pac. Power OREGON	Pac. Power WASHINGTON	Pac. Power MONTANA	Pac. Power WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC
Jan-08	-	0%	-	-	-	-	-	-	-	-	-
Feb-08	-	0%	-	-	-	-	-	-	-	-	-
Mar-08	-	0%	-	-	-	-	-	-	-	-	-
Apr-08	-	0%	-	-	-	-	-	-	-	-	-
May-08	-	0%	-	-	-	-	-	-	-	-	-
Jun-08	-	0%	-	-	-	-	-	-	-	-	-
Jul-08	50,400	50%	45,175.8	684,417.9	201,692.9	-	346,676.7	1,232,809.1	232,121.6	49,780.5	7,755.3
Aug-08	50,000	50%	42,687.7	663,552.8	192,661.9	-	336,882.0	1,173,288.3	181,862.5	48,110.6	7,492.0
Sep-08	-	0%	-	-	-	-	-	-	-	-	-
Oct-08	-	0%	-	-	-	-	-	-	-	-	-
Nov-08	-	0%	-	-	-	-	-	-	-	-	-
Dec-08	-	0%	-	-	-	-	-	-	-	-	-
SSEC Factor	100,400	100%	87,863.5	1,347,970.7	394,354.7	-	683,558.7	2,406,097.4	413,984.2	97,891.1	15,247.3
			1.61%	24.75%	7.24%	0.00%	12.55%	44.17%	7.60%	1.80%	0.28%
											100.00%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	3	(6,166,428)	SG	42.377%	(2,613,141)	11.1.1

Description of Adjustment:

The Clark Storage & Integration Agreement was terminated in 2007, but revenues were left in the case for 2008. The Company identified this issue in response to DPU data request 45.2, and DPU witness Mr. Thomson proposed this adjustment in his direct testimony to correctly remove the revenue credit.

Rocky Mountain Power

	Total Company		
	References: DPU CCS 2.7 Attach CCS 2.7	References: DPU 3,14 1st Supplemental CCS 2.7 1st Supplemental	
	12 Months Ending 6/30/2007	12 Months Ending 12/31/2008	Revenue Overstatement 12 Months Ending 12/31/2008
Transmission Function:			
BPA	100,758.00	94,608	(6,150)
DG&T	1,500,565.00	1,564,837	64,272
PPM Energy	306,186.54	34,213	272,973
Weyerhaeuser	568,417.62	-	(568,418)
Total Transmission Function	\$2,475,927	\$ 1,999,845	\$ (476,082)
Merchant Function:			
Clark Storage & Integration Agreement Footle Creek projects	6,166,428 2,167,114	- 2,375,000	(6,166,428) 207,886
Total Merchant Function	\$8,333,542	\$ 2,375,000	\$ (5,958,542)
Total Company	\$10,809,469	\$ 4,374,845	\$ (6,434,624)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Glenrock O&M	549	3	(377,072)	SG	42.377%	(159,791)	11.2.1
Seven Mile Hill O&M	549	3	(890,936)	SG	42.377%	(377,551)	11.2.1
			<u>(1,268,008)</u>			<u>(537,342)</u>	

Description of Adjustment:

Mr. Croft, Mr. Higgins, and Ms. DeRonne all propose to remove the O&M expense associated with the Glenrock and Seven Mile Hill wind plants. As the Company stated in response to DPU data request 38.2, based on updated projections for the in-service dates for these two projects there will not be any O&M expenses for Glenrock and Seven Mile Hill in 2008.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Wind O&M - Glenrock, Seven Mile Hill

11.2.1

Incremental Generation O&M Included in December 2008 Filing -- Page 4.12.1

	July 2006 - June 2007	Base Escalated*	Variance	Jan. 2008 Dec. 2008	
Leaning Juniper	2,612,743	2,729,846	930,177	3,660,023	
Marengo (2008 and out include expansion)	-	-	5,540,118	5,540,118	
Goodnoe	-	-	963,013	963,013	
Glenrock	-	-	377,072	377,072	Ref #11.2
Seven Mile Hill	(569)	(595)	891,531	890,936	Ref #11.2
Footecreek	1,587,027	1,658,157	549,843	2,208,000	
New Administration **	5,000	5,224	(157,162)	(151,938)	
Total Wind	4,204,201	4,392,633	9,094,591	13,487,224	
Lake Side	631,575	659,882	4,763,794	5,423,676	
TOTAL	4,835,776	5,052,515	13,858,385	18,910,900	
			Ref #4.12		

BPA and Oregon Energy Trust are included in the Goodnoe plant. They should be taken out and included in the administration numbers.

	Total for the Year
BPA Credits for 2008	(658,587)
Oregon Energy Trust 2008	(846,779)

* 2008 Escalated Rate is 4.482% = Average of (JEOOMS of 3.27035% + JEOOMS of 5.69408%)

** Administration Line includes BPA and Oregon Energy Trust Credits

07-035-93/Rocky Mountain Power
March 26, 2008
DPU 38th Set Data Request 38.2

DPU Data Request 38.2

OMAG Expenses: Generation Expenses

Refer to page 4.12 of Exhibit RMP(SRM-1S). Please provide detailed work papers that show how the O&M expenses for the Leaning Juniper, Marengo, Goodnoe, Glenrock and Seven Mile Hill projects were calculated for the December 2008 test year. Please provide a detailed explanation as to how the Seven Mile Hill and Glenrock wind projects have O&M expenses when both are not expected to come online until the end of December 2008.

Response to DPU Data Request 38.2

Please refer to Attachment DPU 38.2 for the detailed costs for the Leaning Juniper, Marengo, Goodnoe Hills, Glenrock, and Seven Mile Hill projects as calculated for the December 2008 test year. At the time of the filing, the estimated in-service dates for Glenrock and Seven Mile Hill were in September of 2008. Based on the updated projections for the in-service date for these two projects, there would not be any O&M expenses in 2008 for Glenrock and Seven Mile Hill.

The majority of the “other” category consists of lease payments to landholders, rent payments to PPM (in the case of Leaning Juniper), and project maintenance payments to third parties.

Docket: 07-035-93 / Utah GRC 2007
DPU Data Request 38.2

PacifiCorp

Wind Generation

O&M Costs - Year Ended December 2008

Wind O&M - Calendar Year 2008						
	Labor	Empl Exp	Materials	Contracts	Other	Total
Leaning Juniper	266,526	90,000	419,300	340,250	2,543,947	3,660,023
Marengo	-	-	34,500	375,196	5,130,422	5,540,118
Goodnoe	-	-	43,300	128,750	790,963	963,013
Glenrock	-	-	-	-	-	-
Seven Mile Hill	-	-	-	-	-	-
Total	266,526	90,000	497,100	844,196	8,465,333	10,163,154

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense	506	3	(6,521,799)	SG	42.377%	(2,763,736)	11.3.1

Description of Adjustment:

CCS witness Ms. DeRonne proposed an adjustment to reduce generation overhaul expense in the test year to a level based on the historical 4-year average. The Company agrees with using a 4-year average, but makes additional adjustments to reflect historical dollars at 2008 levels and add the expected cost of overhauls to generating units recently placed into service.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Generation Overhaul Expense

11.3.1

Period	Overhaul Expense	Escalation to CY 2008	Escalated Overhaul Exp.
Calendar Year 2004	25,457,000	15.32%	29,356,319
Calendar Year 2005	26,390,753	9.31%	28,848,340
Calendar Year 2006	32,553,176	4.82%	34,123,642
Calendar Year 2007	31,421,028	1.35%	31,844,876
4 Year Average	28,955,489		31,043,294
New Plant Overhaul Expense - Currant Creek - 4 Year Average			3,045,711
New Plant Overhaul Expense - Lake Side - 4 Year Average			1,479,500
Less: Lake Side Expense Included in Incr. Gen O&M Adjustment			(650,000)
Total New Plant Overhaul Expense			3,875,211
Total 4 Year Average Overhaul Expense			34,918,505
Test Year Overhaul Expense Escalated - Dec 2008			41,440,304 Below
Adjustment to Overhaul Expense			(6,521,799)
UT SG Factor			42.38%
UT Allocated Adjustment			(2,763,736)

Function	Jun-07	Esc to Dec 2008	Dec-08
Steam	36,779,187	3.40%	38,030,007
Other	3,302,300	3.27%	3,410,297
	40,081,487		41,440,304

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Generation Overhaul Expense

11.3.2

Existing Plants

Plant	Actual				4 Year Average
	Calendar Yr 2004	Calendar Yr 2005	Calendar Yr 2006	Calendar Yr 2007	
Blundell	-	-	73,934	2,677,913	687,962
Carbon	4,472,000	(113,331)	723,024	24,146	1,276,460
DaveJohnston	959,000	5,255,000	30,900	3,279,981	2,381,220
Gadsby	1,293,000	-	-	-	323,250
Hunter	117,000	6,916,750	3,910,432	8,171,859	4,779,010
Huntington	1,511,000	6,533,000	7,575,000	(39,000)	3,895,000
JimBridger	5,020,000	5,846,000	5,904,000	6,815,000	5,896,250
LakeSide	-	-	-	-	-
LittleMt	-	-	139,000	-	34,750
Naughton	579,000	1,348,334	3,648,974	4,864,643	2,610,238
WValley	40,000	-	-	-	10,000
Wyodak	678,000	-	5,629,000	-	1,576,750
Camas	-	-	418,000	-	104,500
Cholla	5,771,000	-	-	-	1,442,750
Colstrip	1,014,000	-	925,000	1,300,000	809,750
Craig	1,536,000	60,000	448,000	1,376,000	855,000
Hayden	243,000	-	745,000	90,000	269,500
Hermiston	2,224,000	545,000	2,383,000	2,860,000	2,003,000
Hydro (1)	-	-	(88)	487	100
Total	25,457,000	26,390,753	32,553,176	31,421,028	28,955,489

New Plants

Plant	Actual Calendar Yr 2007 *	Budget				4 Year Average
	Calendar Yr 2007 *	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	
CurrantCr	1,545,843	1,725,000	7,079,000	1,833,000	1,393,000	3,045,711
LakeSide	-	650,000	1,818,000	612,000	2,838,000	1,479,500
	1,545,843	2,375,000	8,897,000	2,445,000	4,231,000	4,525,211

* Actual \$'s are escalated to 2008 \$\$

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Remove Decommissioning Reg Asset	182M	3	1,211,786	SG-P	42.377%	513,517	8.11
Remove Decommissioning Reg Asset	182M	1	(2,475,958)	SG-P	42.377%	(1,049,234)	11.4.2
			<u>(1,264,172)</u>			<u>(535,717)</u>	
Correct Decommissioning Amortization	404IP	2	(1,211,786)	SG-P	42.377%	(513,517)	8.11
Correct Decommissioning Amortization	404IP	3	1,983,317	SG-P	42.377%	840,468	11.4.3
			<u>771,531</u>			<u>326,951</u>	
Correct Unrecovered Plant Amortization	404IP	2	(1,248,204)	SG-P	42.377%	(528,950)	8.11
Correct Unrecovered Plant Amortization	404IP	3	2,654,642	SG-P	42.377%	1,124,955	11.4.1
			<u>1,406,438</u>			<u>596,005</u>	
Adjust Unrecovered Plant Balance	182M	3	(1,406,438)	SG-P	42.377%	(596,005)	

Description of Adjustment:

CCS witness Ms. DeRonne proposed an adjustment to remove the regulatory asset and amortization associated with the decommissioning of the Powerdale hydro electric generating facility.

The Company filed in the state of Utah, Docket No. 07-035-14, for an Order (A) authorizing the Company to transfer its undepreciated net investment of approx. \$8.9 million (as of Jan 31, 2007) in the Powerdale Plant from FERC account 101 (EPIS), to FERC account 182.2 (unrecovered Plant and Regulatory study costs), (B) permitting the Company to record approximately \$6.3 million of decommissioning costs in FERC account 182.2 and (C) authorizing the Company to establish amortization periods for these amounts.

This rebuttal adjustment corrects the Company's filed results in the following manner:

- (1) Removes any regulatory asset related to decommissioning costs, consistent with the position supported by CCS witness Ms. DeRonne.
- (2) Updates the amount expected to be spent on future decommissioning from \$6.6 million to \$5.9 million.
- (3) Corrects the amortization of both decommissioning costs and unrecovered plant from a 5 year period to a 3 year period, consistent with the Commission order issued January 3, 2008.

Account Edit Goto Environment System Help

SAP

G/L Account Balance Display

Document currency Document currency Document currency Business area Bus

Account number 185821 Unrec Plnt-Powerdale
 Company code 1000 PacifiCorp
 Business area
 Fiscal year 2008
 All documents in currency * Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4				
5	8,796,061.08	104,017.08	8,692,044.00	8,692,044.00
6		104,017.00	104,017.00-	8,588,027.00
7		104,017.00	104,017.00-	8,484,010.00
8		104,017.00	104,017.00-	8,379,993.00
9		104,017.00	104,017.00-	8,275,976.00
10		104,017.00	104,017.00-	8,171,959.00
11		104,017.00	104,017.00-	8,067,942.00
12		104,017.00	104,017.00-	7,963,925.00
13				7,963,925.00
14				7,963,925.00
15				7,963,925.00
16				7,963,925.00
Total	8,796,061.08	832,136.08	7,963,925.00	7,963,925.00

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UnRecovered Plant

Balance Dec 07 7,963,925

3-yr amt 2,654,642 Ref #11.4



Regulatory Assets Year End
 Twelve Months Ending - June 2007
 Allocation Method - Revised Protocol
 Allocation Version - Year End Factors
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	CA	OR	WA	WY-P	UT	ID	WY-U	FERC	Other
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG	\$ 8,588	\$ 158	\$ 2,409	\$ 690	\$ 1,087	\$ 3,512	\$ 547	\$ 152	\$ 34	\$ 0
1822700	185822	UNRECOVERED PLANT - POWERDALE DECOMMISSI	SG	\$ 2,476	\$ 46	\$ 694	\$ 199	\$ 313	\$ 1,013	\$ 158	\$ 44	\$ 10	\$ 0
1822700 Total				\$ 11,064	\$ 204	\$ 3,103	\$ 889	\$ 1,400	\$ 4,525	\$ 705	\$ 195	\$ 44	\$ 0

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Powerdale Decommissioning

11.4.3

Regulatory Treatment of Decommissioning Costs

Utah

Amortize total decommissioning costs over 3 years, beginning January 1, 2007.

Docket No. 07-035-14

	Total	Average	
Beginning Balance	5,949,952		
1st year amortization (beginning Jan 1, 2007)	(1,983,317)		
December 31, 2007 Balance	3,966,635	4,958,293	
Amortization	(1,983,317)		Ref # 11.4
December 31, 2008 Balance	1,983,317	2,974,976	
Amortization	(1,983,317)		
December 31, 2009 Balance	-	991,659	

Cash Spend

	Annual	Accumulated
2007	38,236	38,236
2008	327,297	365,533
2009	252,009	617,542
2010	5,055,904	5,673,446
2011	92,456	5,765,902
2012	184,050	5,949,952

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjustment to Pro Forma Wages	Various	3	(446,194)	Various	Various	(190,753)	11.5.1

Description of Adjustment:

This adjustment corrects the derivation of the 2008 pro forma wage adjustment. The Company concurs with Mr. Higgins not to annualize increases occurring during the pro forma period and we accept his total. However, Mr. Higgins did not scale this down for the portion charged to capital as has been done in other labor adjustments and by CCS in their rebuttal positions. This adjustment correctly reflects the removal of the expense portion in results.

The Company does not agree with the adjustment to employee headcount proposed by CCS witness Mr. Schultz.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Labor - Merit Increases

11.5.1

	<u>Total Company</u>	<u>Expense Portion</u>	<u>Utah Allocated</u>
RMP Wage Expense for the 12 months ended Dec. 2008	\$ 729,114,055	535,045,219	
UAE-WM Adjustment	\$ (568,633)	(417,279)	\$ (178,392)
UAE-WM Wage Expense for the 12 months ended Dec. 2008	<u>\$ 728,545,422</u>	<u>534,627,939</u>	
<u>Applicable Payroll Taxes</u>			
FICA Tax on Labor for 12 Months Ended December, 2008			
Wages Adjustment	(568,633)	(417,279)	
Medicare Rate (no cap)	0.0145	0.0145	
Medicare Tax	<u>(8,245)</u>	<u>(6,051)</u>	
Wages Adjustment	\$ (568,633)	\$ (417,279)	
Social Security Rate	0.062	0.062	
Social Security Tax	<u>\$ (35,255)</u>	<u>\$ (25,871)</u>	
Percentage of Social Security Eligible Wages	<u>88.38%</u>	<u>88.38%</u>	
	<u>(31,157)</u>	<u>(22,864)</u>	
FICA tax for 12 months Ended December, 2008	(39,402)	(28,914)	(12,361)
Total	\$ (608,035)	(446,194)	(190,753)
		Ref #11.5	Ref #11.5

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Labor - Merit Increases

Factor	Account/Factor	12 Months Ended June 2007	% of Total	Spread of Rebuttal Adjustment	Utah Allocation Factor	Utah Adjustment
SG	500SG	17,523,264	2.40%	(14,613)	42.3769%	(6,193)
SE	501SE	(248,102)	-0.03%	207	41.7836%	86
SG	502SG	19,300,306	2.65%	(16,095)	42.3769%	(6,821)
SE	503SE	834,368	0.11%	(696)	41.7836%	(291)
SG	505SG	1,910,404	0.26%	(1,593)	42.3769%	(675)
SG	506SG	47,559,384	6.52%	(39,662)	42.3769%	(16,807)
SSGCH	506SSGCH	(8,080)	0.00%	7	41.5749%	3
SG	510SG	3,871,855	0.53%	(3,229)	42.3769%	(1,368)
SG	511SG	7,799,755	1.07%	(6,504)	42.3769%	(2,756)
SSGCH	511SSGCH	(5,290)	0.00%	4	41.5749%	2
SG	512SG	31,932,105	4.38%	(26,629)	42.3769%	(11,285)
SSGCH	512SSGCH	(78,172)	-0.01%	65	41.5749%	27
SG	513SG	12,076,990	1.66%	(10,071)	42.3769%	(4,268)
SSGCH	513SSGCH	(1,482)	0.00%	1	41.5749%	1
SG	514SG	3,465,650	0.48%	(2,890)	42.3769%	(1,225)
SSGCH	514SSGCH	(12,030)	0.00%	10	41.5749%	4
SG-P	535SG-P	5,094,763	0.70%	(4,249)	42.3769%	(1,800)
SG-U	535SG-U	5,074,300	0.70%	(4,232)	42.3769%	(1,793)
SG-P	536SG-P	33,716	0.00%	(28)	42.3769%	(12)
SG-U	536SG-U	-	0.00%	-	42.3769%	-
SG-P	537SG-P	660,437	0.09%	(551)	42.3769%	(233)
SG-U	537SG-U	148,769	0.02%	(124)	42.3769%	(53)
SG-U	538SG-U	-	0.00%	-	42.3769%	-
SG-P	539SG-P	3,711,264	0.51%	(3,095)	42.3769%	(1,312)
SG-U	539SG-U	4,121,297	0.57%	(3,437)	42.3769%	(1,456)
SG-P	542SG-P	275,520	0.04%	(230)	42.3769%	(97)
SG-U	542SG-U	124,700	0.02%	(104)	42.3769%	(44)
SG-P	543SG-P	408,377	0.06%	(341)	42.3769%	(144)
SG-U	543SG-U	210,920	0.03%	(176)	42.3769%	(75)
SG-P	544SG-P	589,240	0.08%	(491)	42.3769%	(208)
SG-U	544SG-U	344,380	0.05%	(287)	42.3769%	(122)
SG-P	545SG-P	447,502	0.06%	(373)	42.3769%	(158)
SG-U	545SG-U	139,928	0.02%	(117)	42.3769%	(49)
SG	546SG	752,689	0.10%	(628)	42.3769%	(266)
SSECT	547SSECT	86	0.00%	(0)	44.1788%	(0)
SG	548SG	2,656,108	0.36%	(2,215)	42.3769%	(939)
SSGCT	548SSGCT	2,942,885	0.40%	(2,454)	45.6416%	(1,120)
SG	549SG	28,061	0.00%	(23)	42.3769%	(10)
SG	552SG	22,329	0.00%	(19)	42.3769%	(8)
SSGCT	552SSGCT	77,692	0.01%	(65)	45.6416%	(30)
SG	553SG	1,203,087	0.17%	(1,003)	42.3769%	(425)
SSGCT	553SSGCT	265,332	0.04%	(221)	45.6416%	(101)
SG	554SG	9,097	0.00%	(8)	42.3769%	(3)
SSGCT	554SSGCT	91,433	0.01%	(76)	45.6416%	(35)
SG	556SG	1,518,426	0.21%	(1,266)	42.3769%	(537)
SG	557SG	42,167,198	5.78%	(35,165)	42.3769%	(14,902)
SSGCT	557SSGCT	92,105	0.01%	(77)	45.6416%	(35)
SG	560SG	6,008,134	0.82%	(5,010)	42.3769%	(2,123)
SG	561SG	6,292,863	0.86%	(5,248)	42.3769%	(2,224)
SG	562SG	(771,214)	-0.11%	643	42.3769%	273
SG	563SG	1,234,406	0.17%	(1,029)	42.3769%	(436)
SG	566SG	427,051	0.06%	(356)	42.3769%	(151)
SG	567SG	146,905	0.02%	(123)	42.3769%	(52)
SG	569SG	1,927,336	0.26%	(1,607)	42.3769%	(681)
SG	570SG	5,859,219	0.80%	(4,886)	42.3769%	(2,071)

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Labor - Merit Increases

Factor	Account/Factor	12 Months Ended June 2007	% of Total	Spread of Rebuttal Adjustment	Utah Allocation Factor	Utah Adjustment
SG	571SG	(3,662,272)	-0.50%	3,054	42.3769%	1,294
SG	573SG	292,345	0.04%	(244)	42.3769%	(103)
ID	580ID	11,817	0.00%	(10)	0.0000%	-
SNPD	580SNPD	29,518,148	4.05%	(24,616)	46.5744%	(11,465)
UT	580UT	223,719	0.03%	(187)	100.0000%	(187)
WYP	580WYP	52,981	0.01%	(44)	0.0000%	-
SNPD	581SNPD	13,646,767	1.87%	(11,381)	46.5744%	(5,300)
CA	582CA	11,777	0.00%	(10)	0.0000%	-
ID	582ID	116,549	0.02%	(97)	0.0000%	-
OR	582OR	640,019	0.09%	(534)	0.0000%	-
SNPD	582SNPD	9,223	0.00%	(8)	46.5744%	(4)
UT	582UT	522,194	0.07%	(435)	100.0000%	(435)
WA	582WA	114,376	0.02%	(95)	0.0000%	-
WYP	582WYP	212,213	0.03%	(177)	0.0000%	-
CA	583CA	815,150	0.11%	(680)	0.0000%	-
ID	583ID	608,240	0.08%	(507)	0.0000%	-
OR	583OR	5,078,648	0.70%	(4,235)	0.0000%	-
SNPD	583SNPD	(528,022)	-0.07%	440	46.5744%	205
UT	583UT	4,960,898	0.68%	(4,137)	100.0000%	(4,137)
WA	583WA	1,066,751	0.15%	(890)	0.0000%	-
WYP	583WYP	833,942	0.11%	(695)	0.0000%	-
WYU	583WYU	205,218	0.03%	(171)	0.0000%	-
CA	584CA	44,484	0.01%	(37)	0.0000%	-
ID	584ID	-	0.00%	-	0.0000%	-
OR	584OR	522,647	0.07%	(436)	0.0000%	-
UT	584UT	5,614	0.00%	(5)	100.0000%	(5)
WA	584WA	58,976	0.01%	(49)	0.0000%	-
WYP	584WYP	3,027	0.00%	(3)	0.0000%	-
WYU	584WYU	-	0.00%	-	0.0000%	-
SNPD	585SNPD	390,648	0.05%	(326)	46.5744%	(152)
CA	586CA	159,566	0.02%	(133)	0.0000%	-
ID	586ID	185,749	0.03%	(155)	0.0000%	-
OR	586OR	1,228,884	0.17%	(1,025)	0.0000%	-
SNPD	586SNPD	963,500	0.13%	(803)	46.5744%	(374)
UT	586UT	920,704	0.13%	(768)	100.0000%	(768)
WA	586WA	311,110	0.04%	(259)	0.0000%	-
WYP	586WYP	211,059	0.03%	(176)	0.0000%	-
WYU	586WYU	28,289	0.00%	(24)	0.0000%	-
ID	587ID	478	0.00%	(0)	0.0000%	-
UT	587UT	19,203	0.00%	(16)	100.0000%	(16)
WYP	587WYP	7,933	0.00%	(7)	0.0000%	-
CA	588CA	22,748	0.00%	(19)	0.0000%	-
ID	588ID	170,599	0.02%	(142)	0.0000%	-
OR	588OR	295,630	0.04%	(247)	0.0000%	-
SNPD	588SNPD	17,974,118	2.47%	(14,989)	46.5744%	(6,981)
UT	588UT	323,118	0.04%	(269)	100.0000%	(269)
WA	588WA	116,326	0.02%	(97)	0.0000%	-
WYP	588WYP	264,490	0.04%	(221)	0.0000%	-
WYU	588WYU	30,688	0.00%	(26)	0.0000%	-
CA	590CA	9,107	0.00%	(8)	0.0000%	-
ID	590ID	55,591	0.01%	(46)	0.0000%	-
OR	590OR	204,214	0.03%	(170)	0.0000%	-
SNPD	590SNPD	6,880,796	0.94%	(5,738)	46.5744%	(2,673)
UT	590UT	537,348	0.07%	(448)	100.0000%	(448)
WYP	590WYP	170,683	0.02%	(142)	0.0000%	-

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Labor - Merit Increases

Factor	Account/Factor	12 Months Ended June 2007	% of Total	Spread of Rebuttal Adjustment	Utah Allocation Factor	Utah Adjustment
WA	590WA	5,283	0.00%	(4)	0.0000%	-
CA	592CA	264,397	0.04%	(220)	0.0000%	-
ID	592ID	321,803	0.04%	(268)	0.0000%	-
OR	592OR	1,820,891	0.25%	(1,519)	0.0000%	-
SNPD	592SNPD	3,200,045	0.44%	(2,669)	46.5744%	(1,243)
UT	592UT	1,963,287	0.27%	(1,637)	100.0000%	(1,637)
WA	592WA	470,240	0.06%	(392)	0.0000%	-
WYP	592WYP	780,061	0.11%	(651)	0.0000%	-
WYU	592WYU	188	0.00%	(0)	0.0000%	-
CA	593CA	880,866	0.12%	(735)	0.0000%	-
ID	593ID	995,533	0.14%	(830)	0.0000%	-
OR	593OR	4,915,249	0.67%	(4,099)	0.0000%	-
SNPD	593SNPD	52,984,471	7.27%	(44,186)	46.5744%	(20,579)
UT	593UT	(2,877,875)	-0.39%	2,400	100.0000%	2,400
WA	593WA	289,795	0.04%	(242)	0.0000%	-
WYP	593WYP	(74,487)	-0.01%	62	0.0000%	-
WYU	593WYU	48,382	0.01%	(40)	0.0000%	-
CA	594CA	583,488	0.08%	(487)	0.0000%	-
ID	594ID	387,921	0.05%	(324)	0.0000%	-
OR	594OR	3,135,123	0.43%	(2,614)	0.0000%	-
SNPD	594SNPD	57,375	0.01%	(48)	46.5744%	(22)
UT	594UT	6,805,409	0.93%	(5,675)	100.0000%	(5,675)
WA	594WA	648,276	0.09%	(541)	0.0000%	-
WYP	594WYP	748,844	0.10%	(624)	0.0000%	-
WYU	594WYU	140,681	0.02%	(117)	0.0000%	-
ID	595ID	-	0.00%	-	0.0000%	-
OR	595OR	-	0.00%	-	0.0000%	-
SNPD	595SNPD	395,028	0.05%	(329)	46.5744%	(153)
UT	595UT	(1)	0.00%	0	100.0000%	0
WA	595WA	-	0.00%	-	0.0000%	-
WYP	595WYP	10,762	0.00%	(9)	0.0000%	-
CA	596CA	75,108	0.01%	(63)	0.0000%	-
ID	596ID	127,330	0.02%	(106)	0.0000%	-
OR	596OR	692,872	0.10%	(578)	0.0000%	-
SNPD	596SNPD	2,413	0.00%	(2)	46.5744%	(1)
UT	596UT	506,372	0.07%	(422)	100.0000%	(422)
WA	596WA	153,109	0.02%	(128)	0.0000%	-
WYP	596WYP	193,681	0.03%	(162)	0.0000%	-
WYU	596WYU	50,094	0.01%	(42)	0.0000%	-
CA	597CA	33,313	0.00%	(28)	0.0000%	-
ID	597ID	219,630	0.03%	(183)	0.0000%	-
OR	597OR	808,909	0.11%	(675)	0.0000%	-
SNPD	597SNPD	1,912,657	0.26%	(1,595)	46.5744%	(743)
UT	597UT	1,111,701	0.15%	(927)	100.0000%	(927)
WA	597WA	270,328	0.04%	(225)	0.0000%	-
WYP	597WYP	384,378	0.05%	(321)	0.0000%	-
WYU	597WYU	38,793	0.01%	(32)	0.0000%	-
CA	598CA	-	0.00%	-	0.0000%	-
ID	598ID	700	0.00%	(1)	0.0000%	-
OR	598OR	2,713	0.00%	(2)	0.0000%	-
SNPD	598SNPD	1,266,706	0.17%	(1,056)	46.5744%	(492)
UT	598UT	285,829	0.04%	(238)	100.0000%	(238)
WA	598WA	334	0.00%	(0)	0.0000%	-
WYP	598WYP	2,307	0.00%	(2)	0.0000%	-
CA	901CA	26,923	0.00%	(22)	0.0000%	-

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Labor - Merit Increases

Factor	Account/Factor	12 Months Ended June 2007	% of Total	Spread of Rebuttal Adjustment	Utah Allocation Factor	Utah Adjustment
CN	901CN	3,840,023	0.53%	(3,202)	45.9746%	(1,472)
ID	901ID	199,687	0.03%	(167)	0.0000%	-
OR	901OR	1,954,604	0.27%	(1,630)	0.0000%	-
UT	901UT	323,559	0.04%	(270)	100.0000%	(270)
WA	901WA	525,383	0.07%	(438)	0.0000%	-
WYP	901WYP	348,160	0.05%	(290)	0.0000%	-
WYU	901WYU	81,260	0.01%	(68)	0.0000%	-
CA	902CA	787,383	0.11%	(657)	0.0000%	-
CN	902CN	523,998	0.07%	(437)	45.9746%	(201)
ID	902ID	1,209,197	0.17%	(1,008)	0.0000%	-
OR	902OR	7,020,684	0.96%	(5,855)	0.0000%	-
UT	902UT	11,522,664	1.58%	(9,609)	100.0000%	(9,609)
WA	902WA	1,763,102	0.24%	(1,470)	0.0000%	-
WYP	902WYP	2,025,111	0.28%	(1,689)	0.0000%	-
WYU	902WYU	241,290	0.03%	(201)	0.0000%	-
CA	903CA	212,299	0.03%	(177)	0.0000%	-
CN	903CN	37,511,167	5.14%	(31,282)	45.9746%	(14,382)
ID	903ID	210,783	0.03%	(176)	0.0000%	-
OR	903OR	1,771,134	0.24%	(1,477)	0.0000%	-
UT	903UT	2,332,559	0.32%	(1,945)	100.0000%	(1,945)
WA	903WA	370,413	0.05%	(309)	0.0000%	-
WYP	903WYP	211,643	0.03%	(176)	0.0000%	-
WYU	903WYU	37,958	0.01%	(32)	0.0000%	-
CN	905CN	193,604	0.03%	(161)	45.9746%	(74)
UT	905UT	2,222	0.00%	(2)	100.0000%	(2)
CN	907CN	339,596	0.05%	(283)	45.9746%	(130)
CA	908CA	1,385	0.00%	(1)	0.0000%	-
CN	908CN	3,340,910	0.46%	(2,786)	45.9746%	(1,281)
ID	908ID	375,990	0.05%	(314)	0.0000%	-
OR	908OR	1,318,177	0.18%	(1,099)	0.0000%	-
UT	908UT	1,276,360	0.18%	(1,064)	100.0000%	(1,064)
WA	908WA	6,721	0.00%	(6)	0.0000%	-
WYP	908WYP	794,642	0.11%	(663)	0.0000%	-
CN	909CN	480,273	0.07%	(401)	45.9746%	(184)
OR	910OR	(14,324)	0.00%	12	0.0000%	-
OR	920OR	-	0.00%	-	0.0000%	-
SO	920SO	35,832,772	4.91%	(29,882)	42.2100%	(12,613)
UT	920UT	801,289	0.11%	(668)	100.0000%	(668)
WYP	920WYP	173,706	0.02%	(145)	0.0000%	-
SO	921SO	27,561	0.00%	(23)	42.2100%	(10)
WYP	921WYP	-	0.00%	-	0.0000%	-
SO	922SO	(2,472,846)	-0.34%	2,062	42.2100%	870
OR	923OR	-	0.00%	-	0.0000%	-
SO	923SO	-	0.00%	-	42.2100%	-
SO	929SO	(1,053,481)	-0.14%	879	42.2100%	371
CA	935CA	-	0.00%	-	0.0000%	-
CN	935CN	-	0.00%	-	45.9746%	-
ID	935ID	79	0.00%	(0)	0.0000%	-
OR	935OR	33,874	0.00%	(28)	0.0000%	-
SO	935SO	4,370,749	0.60%	(3,645)	42.2100%	(1,539)
UT	935UT	118	0.00%	(0)	100.0000%	(0)
WA	935WA	2,340	0.00%	(2)	0.0000%	-
WYP	935WYP	(3,070)	0.00%	3	0.0000%	-
NUTIL	416NUTIL	2,185,908	0.30%	(1,823)	0.0000%	-
NUTIL	426NUTIL	553,367	0.08%	(461)	0.0000%	-

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Labor - Merit Increases

Factor	Account/Factor	12 Months Ended June 2007	% of Total	Spread of Rebuttal Adjustment	Utah Allocation Factor	Utah Adjustment
	Secondary Labor	(3,612,299)	-0.50%	3,012	0.0000%	-
	Capital	194,941,861	26.74%	(162,569)	0.0000%	-
	Utility Labor	535,045,219	73.38%	(446,194)	42.751%	(190,753)
	Capital/Non-Utility	194,068,836	26.62%	(161,841)		
				-		
	Total	729,114,055	100.00%	(608,035)		

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Number of Employees
12 Months Ended June 2007

11.5.7

Month	Manpower in Unadjusted Results	Manpower in Unadjusted Results who will leave under CIC	Manpower in Adjusted Results
Jul-06	5,898.5	206.0	5,692.5
Aug-06	5,844.0	171.0	5,673.0
Sep-06	5,832.0	161.0	5,671.0
Oct-06	5,802.5	134.0	5,668.5
Nov-06	5,745.5	119.0	5,626.5
Dec-06	5,658.0	56.0	5,602.0
Jan-07	5,627.0	32.0	5,595.0
Feb-07	5,616.0	31.0	5,585.0
Mar-07	5,611.0	28.0	5,583.0
Apr-07	5,609.0	22.0	5,587.0
May-07	5,621.5	14.0	5,607.5
Jun-07	5,589.5	0.0	5,589.5
Average	5,704.5		5,623.4

Reduction in the case for those leaving under
 CIC program on Page 4.11 of Exhibit
 RMP__(SRM-1S)

(\$12,222,490)

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Number of Employees

11.5.8

Actual Employees As of June 30, 2007	5,589.5
Employee Additions From June 30, 2007 to January 31, 2008	58.0
Employee Count January 31, 2008	5,647.5
Average Employees Reflected in Unadjusted Results	5,704.5
Average Employees Reflected in Adjusted Results	5,623.4
Employee Adjustment	24.1
Test Year Bare Labor Per Company	480,755,936
Merit Adjustment	(898,020)
Overtime Adjustment	(6,181,955)
Company Labor	473,675,961
Employees	5,704.5
Average Compensation	83,035
Gross Payroll Adjustment (\$83,035.49 x 24)	2,001,155

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Comparison of Method Determining Pay Before and After Increases

GARRETT METHODOLOGY - Pay to Employees leaving under CIC applied evenly to all Labor Groups

Amounts are in Thousands

Group Code	Labor Group	12 Mos Ended Jun 2007 Pay	Reduction for Amts Paid to CIC Sev Employees	12 Mos Ended Jun 2007 Pay Without Amts Paid to CIC Sev Employees	Avg Mo Paid Before Increase	Avg Mo Paid Paid After Increase	% Increase
	2 Officer/Exempt	168,697	(3,541)	165,156	13,917	13,609	-2.21%
	All Employees	449,477	(9,330)	440,146			

ROCKY MOUNTAIN POWER METHODOLOGY - Pay to employees leaving under CIC applied to actual Labor Group

Amounts are in Thousands

Group Code	Labor Group	12 Mos Ended Jun 2007 Pay	Reduction for Amts Paid to CIC Sev Employees	12 Mos Ended Jun 2007 Pay Without Amts Paid to CIC Sev Employees	Avg Mo Paid Before Increase	Avg Mo Paid Paid After Increase	% Increase
	2 Officer/Exempt	168,697	(8,782)	159,914	13,216	13,436	1.67%
	All Employees	449,477	(9,330)	440,146			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Meter Reading Expense	902	1	(514,061)	UT	100%	(514,061)	11.6.1

Description of Adjustment:

The Company will accept the adjustment proposed by CCS witness Mr. Schultz refining the impact of automated meter reading implemented along the Wasatch Front. Mr. Schultz calculates a more precise total for savings expected in the test year and removes certain costs called out by the company as one time adjustments.

Rocky Mountain Power
Payroll Adjustment
AMR Savings
Test Year Ending December 31, 2008

Committee of Consumer Services
Docket No. 07-035-93
CCS Exhibit 6.3

	<u>Per Company</u>	<u>Per CCS</u>	<u>Adjustment</u>
Salary Savings (\$37,369 x 46.9)	1,665,000	1,752,606	(87,606)
Salary Overheads (30.84%)	499,500	540,455	(40,955)
Vehicle Savings	<u>109,000</u>	<u>109,000</u>	<u>0</u>
	2,273,500	2,402,061	(128,561)
2008 One Time Adjustments	(385,500)	0	(385,500)
Software Licensing	<u>(190,000)</u>	<u>(190,000)</u>	<u>0</u>
Net Company Expense Adjustment	<u>1,698,000</u>	<u>2,212,061</u>	<u>(514,061)</u>
Utah Expense Adjustment	<u>Account</u> 902		<u>(514,061)</u>
Company Labor and Incentive	537,283,448		
Company Pensions and Benefits	165,683,351		
Overhead Loading	30.84%		

Adjust AMR savings to reflect average wages of meter readers, calculated overhead based on Company forecasted costs and exclude one time adjustments.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Injuries and Damages	925	1	(3,866,270)	SO	42.210%	(1,631,951)	11.7.1

Description of Adjustment:

CCS witness Mr. Schultz proposed an adjustment to insurance expense based on a three year average of claims paid. The Company accepts that the base year reflected an amount above that experienced for the two previous years. However, it disagrees that the adjustment should be based on claims paid. The Company's adjustment reflects injuries and damages expense based on a three year average of accrued expense net of reimbursements.

11.7.1

* A receivable is established at the time the reserve analysis (accrual) for a given incident goes above the insurance deductible. These monies are not received until after the incident is settled, paid. At that time a claim is submitted to insurance company for reimbursement.

Base Year Expenses	9,057,762	CCS Exhibit 6.11; DPU 27.5
Minus Reimbursements	<u>(2,550,000)</u>	CCS Exhibit 6.11; DPU 27.5
Net Base Year Expenses	<u>6,507,762</u>	
3-Year (CY 2005-2007)	2,851,096	Above
Difference	<u>(3,656,666)</u>	
Account 925 Escalation Percentage	5.732%	
Escalation Applied (Base to Test Period)	<u>(209,604)</u>	
Total Company (Test Period-Dec08)	<u>(3,866,270)</u>	
Utah "SO" allocation percentage	42.21%	
Utah Allocated (Test Period - Dec08)	<u>(1,631,951)</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Other Taxes:							
Taxes Other Than Income	408	3	(2,734,254)	GPS	42.210%	(1,154,128)	

Description of Adjustment:

This adjustment accepts the adjustment to property taxes proposed by DPU witness Mr. Thomson. The Company response to data request DPU 21.1 provided for a decrease in property tax expense when compared to the Company filed property tax expense in Exhibit_RMP (SRM-1), Page 7.4.1. The decrease is based on receipt of calendar year 2007 Utah tax bills rather than estimates that were used to calculate the initial estimated property tax filing amount.

Rocky Mountain Power
Utah General Rate Case, December 31, 2008
Property Tax Expense - FERC Account 408

Docket No. 07-035-93
DPU Exhibit 4.1.1
David T. Thomson
April 7, 2008

Revised Property Tax Adjustment Summary as provided by RMP in DPU Data Request 21.1

	Projected 2007 Expense	Projected 2008 Expense
Arizona	1,954,321	1,920,000
California	1,825,141	1,770,000
Colorado	1,775,929	1,600,000
Idaho	2,467,206	2,090,000
Montana	2,387,678	2,340,000
New Mexico	11,031	10,000
Oregon	15,861,200	17,100,000
Utah	31,081,518	38,800,000
Washington	4,146,198	6,290,000
Wyoming	7,306,459	7,460,000
	285,746	285,746
	<u>69,102,427</u>	<u>79,665,746</u>

Incremental Adjustment to Property Taxes:

Total Accrued Property Tax - 12 Months Ended June 2007	69,347,949
Total Revised Property tax from above	<u>79,665,746</u>
Incremental adjustment of Property Taxes to required Base Period amount	<u>10,317,797</u>

Adjustment Computation:

Incremental Adjustment to Property Taxes - SRM-1S on Page 7.4.1	13,052,051
Revised incremental adjustment from above	<u>10,317,797</u>
Required adjustment to correct overstatement	<u>(2,734,254)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous General Expense	930	1	(895,140)	SO	42.210%	(377,839)	

Adjsutment Detail:							
Lease Rental Expense			846,612				11.9.1
Escalation Factor for Account 930			<u>5.7%</u>				
			<u>895,140</u>				

Description of Adjustment:

DPU witness Mr. Thomson proposed to remove from O&M \$1,070,642 (total company), \$451,918 (Utah allocated), for unused or under-utilized office space. His adjustment is based on Company responses to DPU data requests 16.1 and 37.1 - 37.12.

The Company agrees with the proposed adjustment (DPU Exhibit 4.2) with the exception of the lease for the 1033 Building in Portland, Oregon. The 1033 Building office space is fully utilized. Per the Company's response to DPU data requests 16.1 and 37.7, the total square footage of the building is 14,735 which houses 47 employees and envelope opening equipment to handle customer bills. This adjustment also makes a correction to the Sandy Training Center unutilized square footage, which was incorrectly calculated by the Company in its response to DPU data request 37.1.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Lease Rental Expense

Ref or DPU DR #	Description	Square Footage Not Used and Useful	Leased For	Monthly Rent	DPU Proposed Adjustment	Company Rebuttal Adj.	Explanation
16.1	Utah One Center	15,731	\$16.83/sf		264,753	264,753	Based on company response to DPU DR 16.1, this office space is unutilized in the base period.
16.1	Utah One Center - sublease #5	3,261	\$16.83/sf		54,883	54,883	Based on company response to DPU DR 16.1; amounts and calculations are correct; sub-lease well below market
16.1	Utah One Center - sublease #6	4,428	\$16.83/sf		74,523	74,523	Based on company response to DPU DR 16.1; amounts and calculations are correct; sub-lease well below market
37.1	Sandy Training Center	7,883	-	\$5,839	70,068	70,068	Based on company response to DPU DR 37.1; part of Sandy Training Center lease is being relinquished.
37.1	Sandy Training Center	2,117		\$1,568		18,818	In the Company's review of its response to DPU 37.1, it found the unused space was miscalculated. It should be stated as 10,000 sq. ft. -- a supplemental response will be provided.
16.1 & 37.3	Lloyd Center Mall	all	-	6,123	73,476	73,476	Based on company response to DPU DR 16.1, this office space is unutilized in the base period.
16.1 & 37.7	1033 Building 6th Street - Portland	13,314	\$18.24		242,847	-	Company response to DPU DR 37.7 demonstrates that space is fully utilized; 13,314 by employees, 1,421 with envelope opening equipment to handle customer bills
16.1 & 37.8	Lloyd 700 Building - Suites 500 & 519	13,210	\$21.96		290,092	290,092	Lease expires 6/30/08 prior to rates becoming effective; amounts and calculations are correct
				SO Factor	(1,070,642)	(846,612)	
				UT Allocated	42.2100%	42.2100%	
					(451,918)	(357,355)	
						94,563	Difference from DPU proposed adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Outside Services	923	1	(911,036)	SO	42.210%	(384,548)	
Outside Services	923	1	(10,790)	WYE	0.000%	-	
Outside Services	923	1	(5,810)	OR	0.000%	-	
			<u>(927,637)</u>			<u>(384,548)</u>	

Adjustment Detail:

Outside Services to be Adjusted							
SO Factor			861,646				
WYE Factor			10,205				
OR Factor			<u>5,495</u>				
			<u>877,346</u>				11.10.1

Escalation Factor for Account 923 5.7%

Escalated Outside Services to be Adjusted							
SO Factor			911,036				
WYE Factor			10,790				
OR Factor			<u>5,810</u>				
			<u>927,637</u>				

Description of Adjustment:

In his audit of FERC account 923, DPU witness Mr. Thomson identified various items for removal from the base period, 12 months ended June 2007. In total, Mr. Thomson recommended removal of \$1,312,461 (total company), \$553,990 (Utah allocated). The Company reviewed his recommendations and agrees that \$877,346 total Company should be removed. As explained in the rebuttal testimony of Company witness Mr. McDougal, the Company rejects \$517,074 of the adjustment as proposed by Mr. Thomson.

Rocky Mountain Power
Utah General Rate Case, December 2008
Outside Services - Out of Period, Non-Recurring

11.10.1

	Fiscal Year	Month	Vender	DPU Adjustment DPU Exhibit 4.3.1	Company Adjustment
1)	2007	July	Scottish Power Holding	210,000	0
2)	2007	Various	Hewitt Associates LLC	548,456	548,456
3)	2007	Various	Jerry D Weinstein	22,889	22,889
4)	2007	Various	Watson Wyatt	12,242	12,242
5)	2007	November	Net G	120,833	202,792
6)	2007	Various	Smith Barney	75,267	75,267
7)	2007	Various	Cascade Direct Inc.	78,501	15,700
8)	2007	August	KPMG	49,123	0
9)	2007	September	McBride R.E. Services	13,456	0
10)	2007	October	Sun Microsystems	13,200	0
11)	2007	April	Solberg Adams	96,305	0
12)	2007	Various	Donald S. Roff	72,189	0
				<u>1,312,461</u>	<u>877,346</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Expenses	557	1	(44,031)	SG	42.377%	(18,659)	
Other Expenses	557	1	(67,911)	SG	42.377%	(28,778)	
			<u>(111,942)</u>			<u>(47,437)</u>	

Adjustment Detail:

Non-Utility Flights agreed to in DPU 41.1-2	(41,659)
Escalation Factor for Account 557	5.7%
	<u>(44,031)</u>

DPU Proposed Additional Adjustment	(128,504)
Agree to half the adjustment	50%
	<u>(64,252)</u>
Escalation Factor for Account 557	5.7%
	<u>(67,911)</u>

Description of Adjustment:

In compiling a response to DPU data request 41.1, the Company identified costs for certain trips or passengers that served a purpose not directly related to PacifiCorp or Rocky Mountain Power utility business. The Company provided Attachment DPU 41.1 -2 that listed these items along with the cost of each, which the Company agreed to remove from the revenue increase requested in its general rate case. DPU witness Mr. Thomson proposed a similar adjustment to remove additional costs related to the Company plane; the Company agrees to remove half of the remaining \$128, 504 identified by the DPU.

07-035-93/Rocky Mountain Power
 April 3, 2008
 DPU 41st Set Data Request 41.1

DPU Data Request 41.1

Non employee Costs; Non-Net Power Costs; OMAG Expense: Other. Please provide a list of trips (in both hard copy and Excel format) taken in company owned or leased aircraft during the Base Year with the following information for each trip by utility and non-utility personnel or individuals:

- a The date of the trip.
- b The point where the trip began.
- c The destination.
- d The purpose of the trip
- e The identity of each person on the aircraft excluding the flight crew and each person's title or position with the Company.
- f The alternative cost of coach class airfare to the destination or closest destination airport as serviced by commercial aircraft including commercial commuter aircraft for the trips for each identified person on the aircraft.

Please provide documentation of the alternative cost of coach class airfare to the destinations or closest destination airport as serviced by commercial aircraft including commuter aircraft for the trips provided in the preceding question. If historic documentation is not available then please provide current coach class airfare documentation.

Response to DPU Data Request 41.1

Please refer to Attachment DPU 41.1 -1. Costs of flights made in February and March 2007 for the purpose of Iowa storm assistance have been reimbursed by MEC; the net cost of these flights to PacifiCorp is zero.

In compiling this response, the Company identified costs for certain trips or passengers that served a purpose not directly related to PacifiCorp or Rocky Mountain Power utility business. Provided as Attachment DPU 41.1 -2 is a list of these items along with the cost of each, which the Company would agree to remove from the revenue increase requested in its general rate case (\$41,659 on a total company basis, or \$17,584 allocated to Utah).

Please note that the comparison provided is not an all-in cost comparison of the company plane and commercial airfare. The comparisons provided in this response ignore significant non-quantifiable factors and should not by themselves form the basis for drawing conclusions about cost effectiveness of the company plane. Company executives could not meet the schedules laid out for them if they relied solely on commercial flights. For example, the Company could not accomplish the RMP Plugging in Tours in multiple cities in one day on commercial flights. An all-in comparison would take into account hours of wait time and cost of overnight stays incurred to accommodate commercial airline schedules.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Advertising Expense

PAGE 11.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Informational and Instructional Ads	909	1	(263,317)	CN	45.975%	(121,059)	
Informational and Instructional Ads	909	1	(156,699)	UT	100.000%	(156,699)	
			<u>(420,016)</u>			<u>(277,758)</u>	

Adjustment Detail

Informational and Instructional Advertising - System	253,708	11.12.1
Escalation Factor	3.8%	
	<u>263,317</u>	
Informational and Instructional Advertising - Situs Utah	150,980	11.12.1
Escalation Factor	3.8%	
	<u>156,699</u>	

Description of Adjustment:

DPU witness Mr. Thomson proposed an adjustment to remove advertising expenses that didn't meet the conditions of Utah Administrative Code: Public Service Commission R746-406. This code doesn't allow customers to pay for advertising that is political, promotional, or institutional. The majority of the DPU adjustment was due to the Company not providing enough detail to determine the types of advertising expenses included in account 909. The Company reviewed the advertising expenses in the DPU adjustment and provided additional detail supporting the expenses. From this review, the Company recommends an adjustment to remove the cost for ads related to Blue Sky, institutional, and some miscellaneous items.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Advertising Expense

Description	FERC Account	Factor	Amount to Exclude	
Blue Sky Costs	909	UT	(150,980)	11.12
Total Situs Expenses			<u>(150,980)</u>	
GL 530056 FERC 923 to FERC 909 blank description	909	CN	(61,836)	
Blue Sky Costs	909	CN	(13,131)	
Other - not identified	909	CN	(77,382)	
Sustainability and other not identified	909	CN	(62,747)	
Adv. In Ogden/Weber Chamber of Commerce	909	CN	(2,000)	
Scera Corp - "Encore Season" Sponsorship	909	CN	(2,000)	
"Made in Wyoming" - Lee publications Inc.	909	CN	(25,000)	
Carbon Conference advertising	909	CN	(238)	
Energy Summit advertising	909	CN	(300)	
Local Advertising	909	CN	(4,915)	
Utah/Wyo progress addition ads	909	CN	(3,859)	
CAEDA AD - Price Value Template	909	CN	(300)	
Total System Expenses			<u>(253,708)</u>	11.12

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Customer Accounting - Out of Period Non-Recurring

PAGE 11.13

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Xerox Corp - Rebranding	901	1	(80,242)	CN	45.975%	(36,891)	11.13.1
CheckFree Pay Corporation	903	1	(21,955)	CN	45.975%	(10,094)	11.13.1
Express Recovery Services	903	1	(7,532)	CN	45.975%	(3,463)	11.13.1
			<u>(109,729)</u>			<u>(50,447)</u>	

Adjustment Detail:

Out of Period Items

Xerox Corp - Rebranding	77,312
CheckFree Pay Corporation	21,153
Express Recovery Services	7,257

Escalation Factor for Accounts 901 and 903 3.8%

Escalated Out of Period Items

Xerox Corp - Rebranding	80,242
CheckFree Pay Corporation	21,955
Express Recovery Services	7,532

Description of Adjustment:

This adjustment removes 3 items that have been deemed either out-of-period or non-recurring as proposed by DPU witness Mr. Thomson. While the Company agrees that the rebranding cost paid to Xerox should not be passed on to rate payers, the Company does not completely agree to the removal of the other 2 items, but will accept the adjustment in this instance. These are costs that occurred during the test period but that were accrued at the end of the 2006 reporting period.

PacifiCorp
Utah General Rate Case, December 2008 - Rebuttal Positions
Customer Accounting - Out of Period Non-Recurring

11.13.1

Also refer to DPU Exhibit 4.6

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	08/22/2006	Xerox Corporation	9010000	77,312	11.13.2
2	08/10/2006	CheckFree Pay Corporation	9033000	21,153	11.13.2
3	08/10/2006	Express Recovery Services	9033000	<u>7,257</u>	11.13.2
Total				<u><u>105,722</u></u>	

Escalation Factor for Accounts 901 and 903

3.79%

Escalated Out of Period Items

Xerox Corp - Rebranding	80,242
CheckFree Pay Corporation	21,955
Express Recovery Services	<u>7,532</u>

Total Adjustment to Expense:

109,729

11.13

PacifiCorp
Utah General Rate Case, December 2008 - Rebuttal Positions
Customer Accounting - Out of Period Non-Recurring

11.13.2

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

1) Xerox Corporation: This \$77,312 item relates to Xerox products with old logos. Since these had already been created, the Company was required to purchase them. These costs have been identified as rebranding, a category which is not passed onto ratepayers.

2) CheckFree Pay Corporation: Although posted within the test period, this expense actually occurred prior to fiscal year 2007, and thus is removed from results.

3) Express Recovery Services: Although posted within the test period, this expense actually occurred prior to fiscal year 2007, and thus is removed from results.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Remove Sierra Club Lawsuit Settlement Fees

PAGE 11.14

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous Steam Expense	506	1	(524,061)	SG	42.377%	(222,081)	

Adjustment Detail

Sierra Club Lawsuit Settlement Fees
Escalation Factor

500,000
4.8%
<u>524,061</u>

Description of Adjustment:

CCS witness Donna DeRonne proposed to remove \$500,000 (total company), \$214,533 (Utah allocated) for an accrued settlement fee associated with the Jim Bridger Plant Opacity Exceedance lawsuit brought by the Sierra Club. The company has already recorded \$1.3 million of penalties and fines below-the-line for this issue. The Company agrees with this adjustment.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Dues and Membership Fees

PAGE 11.15

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Miscellaneous General Expense	930	1	(101,203)	SO	42.210%	(42,718)	11.15.1

Adjustment Detail

WECC Membership Fee Accruals	(95,716)
Escalation Factor	5.7%
	<u>(101,203)</u>

Description of Adjustment:

DPU witness Ms. Salter proposed an adjustment to remove certain dues and membership fees lacking documentation in her review of the Company's case. Upon review, the Company agrees with an adjustment to the base year expenses for fees paid to WECC. The Company accrues the WECC fees until an invoice is received at which point the accrual for fees covered in the invoice are reversed. Due to the delay in invoicing, a snapshot of the Company's books at June 30, 2007 shows \$175,000 WECC accruals which is \$95,716 more than the annual amount based on the latest invoice. As a result the Company should adjust expenses to the annual amount.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Dues and Membership Fees

<u>2007 WECC Accruals</u>	<u>Price</u>	<u>Reference</u>
21 Months of \$8,333.33 per month	175,000	11.15.2
Less WECC invoice received	79,284	
Difference	<u>95,716</u>	11.15

Adjustment Detail:		
WECC Membership Fee Accruals	(95,716)	Above
Escalation Factor	5.7%	
	<u>(101,203)</u>	11.15

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447	3	(37,000)	SG	42.377%	(15,679)	
Existing Firm UPL	447	3	-	SG	42.377%	-	
Post-Merger Firm	447	3	2,358,726	SG	42.377%	999,555	
Non-Firm	447	3	-	SE	41.784%	-	
Total Sales for Resale			<u>2,321,726</u>			<u>983,875</u>	11.16.1
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555	3	-	SG	42.377%	-	
Existing Firm Demand UPL	555	3	(2,549,631)	SG	42.377%	(1,080,455)	
Existing Firm Energy	555	3	(1,092,699)	SE	41.784%	(456,569)	
Post-merger Firm	555	3	(2,502,213)	SG	42.377%	(1,060,360)	
Secondary Purchases	555	3	-	SE	41.784%	-	
Seasonal Contracts	555	3	-	SSGC	45.629%	-	
Wind Integration	555	3	-	SG	42.377%	-	
Total Purchased Power Adjustments:			<u>(6,144,543)</u>			<u>(2,597,384)</u>	11.16.1
Wheeling Expense (Account 565)							
Existing Firm PPL	565	3	-	SG	42.377%	-	
Existing Firm UPL	565	3	-	SG	42.377%	-	
Post-merger Firm	565	3	-	SG	42.377%	-	
Non-Firm	565	3	(716)	SE	41.784%	(299)	
Total Wheeling Expense Adjustments:			<u>(716)</u>			<u>(299)</u>	11.16.1
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501	3	796,817	SE	41.784%	332,939	
Fuel Consumed - Gas	501	3	21,390	SE	41.784%	8,938	
Steam from Other Sources	503	3	-	SE	41.784%	-	
Natural Gas Consumed	547	3	2,078,550	SE	41.784%	868,493	
Simple Cycle Combustion Turbines	547	3	(1,062,264)	SSECT	44.179%	(469,295)	
Cholla / APS Exchange	501	3	(13,986)	SSECH	41.259%	(5,770)	
Total Fuel Expense Adjustments:			<u>1,820,507</u>			<u>735,304</u>	11.16.1
Total Power Cost Adjustment			<u>(6,646,478)</u>			<u>(2,846,254)</u>	

Description of Adjustment:

This adjustment reduces the amount of net power costs included in the Company's filing consistent with the adjustments proposed in the rebuttal testimony of Company witness Greg Duvall.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Net Power Cost Adjustment

Description	Account	(1) Actual Costs	(2) Dec-08 Normalized Costs As Filed	(3) Rebuttal NPC	(4) Rebuttal Adjustment (3) - (2)	Factor
Sales for Resale (Account 447)						
Existing Firm Sales PPL	447.12	20,280,432	24,333,245	24,296,245	(37,000)	SG
Existing Firm Sales UPL	447.122	25,299,391	25,490,584	25,490,584	0	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	732,030,765	1,344,238,227	1,346,596,952	2,358,726	SG
Non-firm Sales	447.5	(169,492)	0	0	0	SE
Total Revenue Adjustments		777,441,096	1,394,062,055	1,396,383,781	2,321,726	
Purchased Power (Account 555)						
Existing Firm Demand PPL	555.66	142,335,998	71,032,998	71,032,998	0	SG
Existing Firm Demand UPL	555.68	9,734,892	49,657,004	47,107,372	(2,549,631)	SG
Existing Firm Energy	555.65, 555.69	103,084,157	87,751,539	86,658,840	(1,092,699)	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.67	518,425,058	1,126,301,850	1,123,799,637	(2,502,213)	SG
Secondary Purchases	555.7, 555.25	44,238,785	0	0	0	SE
Seasonal Contracts	0	0	9,221,790	9,221,790	0	SSGC
Wind Integration			1,887,914	1,887,914	0	SG
Total Purchased Power Adjustment		817,818,890	1,345,853,095	1,339,708,551	(6,144,543)	
Wheeling (Account 565)						
Existing Firm PPL	565.26	38,922,608	32,049,398	32,049,398	0	SG
Existing Firm UPL	565.27	161,247	158,818	158,818	0	SG
Post-merger Firm	565.0, 565.46, 565.1	53,761,261	75,695,048	75,695,048	0	SG
Non-firm	565.25	3,542,299	103,342	102,627	(716)	SE
Total Wheeling Expense Adj		96,387,415	108,006,606	108,005,890	(716)	
Fuel Expense (Accounts 501, 503 and 547)						
Fuel Consumed - Coal	501.1, 501.11, 501.4	453,281,070	496,607,935	497,404,752	796,817	SE
Fuel Consumed - Gas	501.35	15,848,889	10,704,594	10,725,985	21,390	SE
Steam From Other Sources	503	4,805,207	3,380,412	3,380,412	0	SE
Natural Gas Consumed	547	173,644,876	398,474,889	400,553,438	2,078,550	SE
Simple Cycle Combustion Turbines	547	49,413,053	27,990,686	26,928,422	(1,062,264)	SSECT
Cholla/APS Exchange	501	51,077,336	53,742,736	53,728,751	(13,986)	SSECH
Total Fuel Expense		748,070,432	990,901,253	992,721,760	1,820,507	
Net Power Cost		884,835,640	1,050,698,899	1,044,052,422	(6,646,478)	

	<u>Total Company</u>		<u>Adjustment</u>
	<u>Dec 2008 As Filed</u>	<u>Rebuttal</u>	
Electric Plant in Service			
Steam Production Plant	5,089,583,829	5,021,533,378	(68,050,451)
Hydro Production Plant	575,999,154	565,975,102	(10,024,052)
Other Production Plant	1,599,317,654	1,584,652,569	(14,665,085)
Transmission Plant	2,911,865,770	2,912,725,660	859,889
Distribution Plant	5,024,543,959	5,005,824,668	(18,719,291)
General Plant	923,150,438	936,431,780	13,281,342
Intangible Plant	675,428,864	644,575,553	(30,853,311)
Mining Plant	457,718,918	449,375,000	(8,343,918)
Unclassified Plant	87,792,974	87,792,974	-
	<u>17,345,401,560</u>	<u>17,208,886,683</u>	<u>(136,514,877)</u>
Depreciation & Amortization Reserve			
Steam Production Plant	(2,493,924,233)	(2,493,295,450)	628,783
Hydro Production Plant	(237,808,956)	(237,610,906)	198,049
Other Production Plant	(131,394,183)	(131,044,397)	349,786
Transmission Plant	(1,100,361,142)	(1,100,030,714)	330,428
Distribution Plant	(1,913,967,815)	(1,913,545,696)	422,119
General Plant	(331,820,062)	(331,759,030)	61,032
Mining Plant	(158,758,993)	(158,752,372)	6,620
Amortization	(432,685,995)	(432,333,086)	352,909
	<u>(6,800,721,379)</u>	<u>(6,798,371,653)</u>	<u>2,349,726</u>
Depreciation & Amortization Expense			
Steam Production Plant	105,714,037	104,274,998	(1,439,040)
Hydro Production Plant	15,581,821	15,383,963	(197,858)
Other Production Plant	51,609,359	51,096,415	(512,944)
Transmission Plant	59,428,581	59,461,488	32,907
Distribution Plant	139,442,618	138,970,771	(471,847)
General Plant	38,738,304	39,221,503	483,199
Amortization	58,850,972	50,461,769	(8,389,204)
	<u>469,365,692</u>	<u>458,870,907</u>	<u>(10,494,786)</u>

Description of Adjustment:

DPU witness Mr. Croft proposed an adjustment to reduce rate base using the amount the Company was behind on its capital spending budget. The Company accepts Mr. Croft's adjustment as explained in the rebuttal testimony of Company witness Steve McDougal. The tax impacts of this adjustment are included in the adjustment to restate overall deferred taxes.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Gross Plant

11.17.1

Function	Factor	Filed Plant Addrs	Rebuttal Plant Addrs	Adjustment
Steam Plant				
STMP	SG	216,946,532	153,067,888	63,878,644
STMP	SSGCH	120,259,149	115,825,620	4,433,529
		337,205,681	268,893,508	68,312,173
Hydro Plant				
HYDP	SG-P	39,547,494	30,608,445	8,939,049
HYDP	SG-U	14,604,544	13,504,683	1,099,861
		54,152,038	44,113,128	10,038,910
Other Plant				
OTHP	SG	786,648,209	773,380,287	13,267,922
OTHP	SSGCT	2,692,903	1,232,675	1,460,228
		789,341,112	774,612,962	14,728,150
Transmission Plant				
TRNP	SG	174,985,494	175,809,371	(823,877)
		174,985,494	175,809,371	(823,877)
Distribution Plant				
DSTP	CA	9,175,771	8,291,848	883,924
DSTP	OR	67,294,757	68,572,121	(1,277,364)
DSTP	WA	15,311,982	16,109,431	(797,449)
DSTP	UT	173,811,216	164,239,576	9,571,640
DSTP	ID	24,739,650	18,650,731	6,088,919
DSTP	WYU	-	2,522,940	(2,522,940)
DSTP	WYP	30,993,881	24,046,781	6,947,101
		321,327,257	302,433,426	18,893,831
General Plant				
GNLP	CA	1,023,887	675,059	348,828
GNLP	OR	7,828,313	9,709,904	(1,881,591)
GNLP	WA	2,137,832	1,627,697	510,135
GNLP	UT	4,028,312	5,650,205	(1,621,893)
GNLP	ID	964,280	1,394,099	(429,820)
GNLP	WYP	1,155,153	2,412,265	(1,257,112)
GNLP	SO	20,582,036	21,305,278	(723,242)
GNLP	WYU	-	196,174	(196,174)
GNLP	SG	-	7,272,742	(7,272,742)
GNLP	SSGCH	-	174,003	(174,003)
GNLP	SSGCT	-	4,858	(4,858)
GNLP	CN	-	782,969	(782,969)
GNLP	SE	-	145,948	(145,948)
		37,719,813	51,351,201	(13,631,388)
Mining Plant				
MNGP	SE	27,490,033	18,996,615	8,493,418
		27,490,033	18,996,615	8,493,418
Intangible Plant				
INTP	SG	3,516,426	4,878,443	(1,362,017)
INTP	SO	15,130,806	9,316,190	5,814,616
INTP	SG-P	33,678,207	3,408,730	30,269,476
INTP	CN	-	2,323,176	(2,323,176)
INTP	SE	-	1,453,428	(1,453,428)
INTP	UT	-	4,659	(4,659)
		52,325,439	21,384,626	30,940,812
Total Plant Additions		1,794,546,868	1,657,594,839	136,952,029

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Plant Retirements

Function	Factor	Filed Retirements	Rebuttal Retirements	Adjustment
Steam Plant				
STMP	DGP	(9,369,795)	(9,369,795)	-
STMP	DGU	(15,122,240)	(15,122,240)	-
STMP	SG	(16,030,071)	(15,780,461)	(249,610)
STMP	SSGCH	(3,417,166)	(3,405,054)	(12,112)
		<u>(43,939,272)</u>	<u>(43,677,551)</u>	<u>(261,722)</u>
Hydro Plant				
HYDP	DGP	(1,098,010)	(1,098,010)	-
HYDP	DGU	(84,272)	(84,272)	-
HYDP	SG-P	(346,697)	(334,250)	(12,447)
HYDP	SG-U	(98,122)	(95,711)	(2,411)
		<u>(1,627,101)</u>	<u>(1,612,243)</u>	<u>(14,858)</u>
Other Plant				
OTHP	DGU	(25,717)	(25,717)	-
OTHP	SG	(1,882,090)	(1,827,438)	(54,652)
OTHP	SSGCT	(728,250)	(719,837)	(8,412)
		<u>(2,636,057)</u>	<u>(2,572,993)</u>	<u>(63,065)</u>
Transmission Plant				
TRNP	DGP	(2,929,698)	(2,929,698)	-
TRNP	DGU	(2,690,921)	(2,690,921)	-
TRNP	SG	(3,374,921)	(3,338,908)	(36,012)
		<u>(8,995,540)</u>	<u>(8,959,528)</u>	<u>(36,012)</u>
Distribution Plant				
DSTP	CA	(912,200)	(909,124)	(3,076)
DSTP	OR	(9,830,163)	(9,821,802)	(8,361)
DSTP	WA	(2,466,725)	(2,465,426)	(1,299)
DSTP	UT	(16,919,000)	(16,835,644)	(83,356)
DSTP	ID	(2,438,823)	(2,392,487)	(46,336)
DSTP	WYU	(522,325)	(533,815)	11,490
DSTP	WYP	(2,874,103)	(2,830,501)	(43,602)
		<u>(35,963,340)</u>	<u>(35,788,800)</u>	<u>(174,540)</u>
General Plant				
GNLP	CA	(585,379)	(573,290)	(12,089)
GNLP	OR	(6,830,116)	(6,865,479)	35,363
GNLP	WA	(1,976,685)	(1,958,888)	(17,797)
GNLP	WYP	(2,583,622)	(2,611,935)	28,312
GNLP	UT	(7,581,659)	(7,610,529)	28,869
GNLP	ID	(1,517,414)	(1,526,160)	8,746
GNLP	WYU	(569,388)	(574,328)	4,940
GNLP	DGP	(531,001)	(531,001)	-
GNLP	DGU	(979,322)	(979,322)	-

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Plant Retirements

Function	Factor	Filed Retirements	Rebuttal Retirements	Adjustment
GNLP	SG	(6,438,359)	(6,671,772)	233,414
GNLP	SO	(12,265,406)	(12,271,438)	6,032
GNLP	SSGCH	(218,557)	(224,535)	5,978
GNLP	SSGCT	(18,471)	(18,583)	112
GNLP	CN	(1,105,881)	(1,128,824)	22,943
GNLP	SE	(49,134)	(54,357)	5,223
		<u>(43,250,395)</u>	<u>(43,600,441)</u>	<u>350,046</u>
Mining Plant				
MNGP	SE	(10,191,746)	(10,042,247)	(149,499)
		<u>(10,191,746)</u>	<u>(10,042,247)</u>	<u>(149,499)</u>
Intangible Plant				
INTP	CA	-	-	-
INTP	CN	(655,385)	(666,036)	10,650
INTP	DGP	(19,584)	(19,584)	-
INTP	DGU	(4,173)	(4,173)	-
INTP	ID	(8,550)	(8,550)	-
INTP	OR	(67)	(67)	-
INTP	SE	(15,928)	(21,768)	5,841
INTP	SG	(410,971)	(414,205)	3,233
INTP	SG-P	(462,590)	(377,283)	(85,307)
INTP	SG-U	(59,580)	(59,580)	-
INTP	SO	(2,358,314)	(2,336,384)	(21,930)
INTP	SSGCH	-	-	-
INTP	UT	(5,436)	(5,448)	12
INTP	WA	(18)	(18)	-
INTP	WYP	(1,513)	(1,513)	-
INTP	WYU	-	-	-
		<u>(4,002,110)</u>	<u>(3,914,608)</u>	<u>(87,502)</u>
Total Plant Retirements		<u>(150,605,562)</u>	<u>(150,168,409)</u>	<u>(437,152)</u>

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Depreciation Expense

Function	Factor	Filed Depreciation	Rebuttal Depreciation	Adjustment
DEPRECIATION EXPENSE				
Steam Plant				
STMP	DGP	25,738,280	25,738,280	-
STMP	DGU	28,413,041	28,413,041	-
STMP	SG	44,084,354	42,713,297	1,371,057
STMP	SSGCH	7,478,362	7,410,380	67,982
		<u>105,714,037</u>	<u>104,274,998</u>	<u>1,439,040</u>
Hydro Plant				
HYDP	DGP	4,389,377	4,389,377	-
HYDP	DGU	1,236,514	1,236,514	-
HYDP	SG-P	4,582,984	4,411,096	171,888
HYDP	SG-U	1,798,166	1,772,197	25,969
		<u>12,007,042</u>	<u>11,809,184</u>	<u>197,858</u>
Other Plant				
OTHP	DGU	32,547	32,547	-
OTHP	SG	23,504,653	23,373,781	130,872
OTHPW	SG	25,399,862	25,066,700	333,162
OTHP	SSGCT	2,672,297	2,623,386	48,911
		<u>51,609,359</u>	<u>51,096,415</u>	<u>512,944</u>
Transmission Plant				
TRNP	DGP	11,903,040	11,903,040	-
TRNP	DGU	13,350,743	13,350,743	-
TRNP	SG	34,174,799	34,207,706	(32,907)
		<u>59,428,581</u>	<u>59,461,488</u>	<u>(32,907)</u>
Distribution Plant				
DSTP	CA	7,610,045	7,576,631	33,413
DSTP	OR	45,456,486	45,497,306	(40,820)
DSTP	WA	11,533,798	11,560,507	(26,709)
DSTP	WYP	11,968,985	11,773,680	195,305
DSTP	UT	54,137,229	53,909,597	227,633
DSTP	ID	6,627,197	6,471,931	155,266
DSTP	WYU	2,108,878	2,181,119	(72,241)
		<u>139,442,618</u>	<u>138,970,771</u>	<u>471,847</u>
General Plant				
GNLP	CA	271,286	263,638	7,648
GNLP	OR	3,714,033	3,765,782	(51,749)
GNLP	WA	1,393,008	1,375,820	17,187
GNLP	WYP	1,796,608	1,843,719	(47,111)
GNLP	UT	3,660,640	3,697,397	(36,757)
GNLP	ID	894,617	906,219	(11,601)
GNLP	WYU	352,159	357,856	(5,697)
GNLP	DGP	512,424	512,424	-
GNLP	DGU	945,059	945,059	-
GNLP	SG	4,496,131	4,732,749	(236,618)
GNLP	SO	19,178,110	19,235,083	(56,972)
GNLP	SSGCH	166,037	172,140	(6,104)
GNLP	SSGCT	9,972	10,161	(188)
GNLP	CN	1,312,999	1,363,411	(50,412)
GNLP	SE	35,221	40,047	(4,826)

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Depreciation Expense

Function	Factor	Filed Depreciation	Rebuttal Depreciation	Adjustment
		38,738,304	39,221,503	(483,199)
TOTAL DEPR EXPENSE		406,939,941	404,834,359	2,105,582
AMORTIZATION EXPENSE				
Intangible Plant				
INTP	CA	-	-	-
INTP	CN	7,931,131	8,104,710	(173,579)
INTP	DGU	50,497	50,497	-
INTP	DGP	236,996	236,996	-
INTP	ID	103,463	103,463	-
INTP	OR	813	813	-
INTP	SE	192,750	300,980	(108,229)
INTP	SG	5,063,165	5,168,261	(105,096)
INTP	SG-P	2,588,357	1,734,294	854,063
INTP	SG-U	262,794	262,794	-
INTP	SO	29,095,243	28,660,159	435,084
INTP	UT	65,787	66,147	(359)
INTP	WA	212	212	-
INTP	WYP	18,309	18,309	-
INTP	WYU	-	-	-
		45,609,519	44,707,636	901,884
Hydro Plant				
HYDP	DGP	-	-	-
HYDP	SG-P	2,240	2,240	-
HYDP	SG-U	37,992	37,992	-
		40,232	40,232	-
Other Plant				
OTHP	SSGCT	130,250	130,250	-
		130,250	130,250	-
General Plant				
GNLP	CA	57,441	57,441	-
GNLP	CN	203,325	203,325	-
GNLP	OR	642,171	642,171	-
GNLP	SO	1,915,977	1,915,977	-
GNLP	UT	725	725	-
GNLP	WA	64,285	64,285	-
GNLP	WYP	238,024	238,024	-
GNLP	WYU	1,713	1,713	-
		3,123,661	3,123,661	-
TOTAL AMORT EXPENSE		48,903,662	48,001,778	901,884
TOTAL EXPENSE		455,843,603	452,836,137	3,007,466

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Accumulated Reserve

Function	Factor	Filed Depreciation	Rebuttal Depreciation	Adjustment
DEPRECIATION RESERVE				
Steam Plant				
STMP	DGP	(849,579,004)	(849,579,004)	-
STMP	DGU	(926,069,470)	(926,069,470)	-
STMP	SG	(497,760,781)	(497,140,240)	(620,541)
STMP	SSGCH	(220,514,978)	(220,506,736)	(8,242)
		<u>(2,493,924,233)</u>	<u>(2,493,295,450)</u>	<u>(628,783)</u>
Hydro Plant				
HYDP	DGP	(153,290,965)	(153,290,965)	-
HYDP	DGU	(27,518,202)	(27,518,202)	-
HYDP	SG-P	(47,364,247)	(47,203,808)	(160,439)
HYDP	SG-U	(9,635,543)	(9,597,932)	(37,611)
		<u>(237,808,956)</u>	<u>(237,610,906)</u>	<u>(198,049)</u>
Other Plant				
OTHP	DGU	(1,885,912)	(1,885,912)	-
OTHP	SG	(75,112,022)	(75,045,749)	(66,273)
OTHPW	SG	(37,414,056)	(37,156,867)	(257,188)
OTHP	SSGCT	(16,982,193)	(16,955,869)	(26,325)
		<u>(131,394,183)</u>	<u>(131,044,397)</u>	<u>(349,786)</u>
Transmission Plant				
TRNP	DGP	(372,721,601)	(372,721,601)	-
TRNP	DGU	(375,977,669)	(375,977,669)	-
TRNP	SG	(351,661,872)	(351,331,444)	(330,428)
		<u>(1,100,361,142)</u>	<u>(1,100,030,714)</u>	<u>(330,428)</u>
Distribution Plant				
DSTP	CA	(87,677,660)	(87,656,334)	(21,326)
DSTP	OR	(670,072,615)	(670,044,436)	(28,179)
DSTP	WA	(160,157,689)	(160,154,951)	(2,737)
DSTP	WYP	(172,860,963)	(172,721,509)	(139,454)
DSTP	UT	(686,064,268)	(685,880,299)	(183,969)
DSTP	ID	(105,476,618)	(105,392,411)	(84,207)
DSTP	WYU	(31,658,003)	(31,695,755)	37,753
		<u>(1,913,967,815)</u>	<u>(1,913,545,696)</u>	<u>(422,119)</u>
General Plant				
GNLP	CA	(4,442,116)	(4,448,045)	5,928
GNLP	OR	(45,531,696)	(45,518,639)	(13,057)
GNLP	WA	(14,230,674)	(14,234,463)	3,789
GNLP	WYP	(17,070,053)	(17,066,759)	(3,294)
GNLP	UT	(52,520,272)	(52,506,837)	(13,434)
GNLP	ID	(12,443,009)	(12,439,935)	(3,074)
GNLP	WYU	(4,275,646)	(4,274,043)	(1,603)
GNLP	DGP	(8,329,787)	(8,329,787)	-
GNLP	DGU	(15,189,294)	(15,189,294)	-
GNLP	SG	(42,934,415)	(42,882,545)	(51,870)
GNLP	SO	(104,652,537)	(104,658,116)	5,579
GNLP	SSGCH	(3,116,510)	(3,115,572)	(938)
GNLP	SSGCT	(31,407)	(31,398)	(9)
GNLP	CN	(6,529,629)	(6,541,742)	12,114
GNLP	SE	(523,018)	(521,855)	(1,162)
		<u>(331,820,062)</u>	<u>(331,759,030)</u>	<u>(61,032)</u>
Mining Plant				
MNGP	SE	(158,758,993)	(158,752,372)	(6,620)
		<u>(158,758,993)</u>	<u>(158,752,372)</u>	<u>(6,620)</u>

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Capital Additions
Accumulated Reserve

Function	Factor	Filed Depreciation	Rebuttal Depreciation	Adjustment
TOTAL DEPR RESERVE		<u>(6,368,035,384)</u>	<u>(6,366,038,567)</u>	<u>(1,996,817)</u>
AMORTIZATION RESERVE				
Intangible Plant				
INTP	CA	-	-	-
INTP	CN	(84,478,893)	(84,604,723)	125,830
INTP	ID	(780,234)	(780,234)	-
INTP	DGU	(376,780)	(376,780)	-
INTP	MT	-	-	-
INTP	OR	(15,936)	(15,936)	-
INTP	SE	(943,263)	(1,012,827)	69,563
INTP	SG	(36,486,934)	(36,527,179)	40,244
INTP	SG-P	(11,301,119)	(10,974,736)	(326,383)
INTP	SG-U	(3,003,191)	(3,003,191)	-
INTP	SO	(262,347,277)	(262,084,965)	(262,312)
INTP	DGP	(3,062,951)	(3,062,951)	-
INTP	UT	(64,757)	(64,904)	147
INTP	WA	(956)	(956)	-
INTP	WYP	(27,098)	(27,098)	-
INTP	WYU	-	-	-
INTP	SSGCH	(17,091)	(17,091)	-
		<u>(402,906,479)</u>	<u>(402,553,570)</u>	<u>(352,909)</u>
Hydro Plant				
HYDP	DGP	(344,575)	(344,575)	-
HYDP	SG-P	(5,256)	(5,256)	-
HYDP	SG-U	(330,424)	(330,424)	-
		<u>(680,256)</u>	<u>(680,256)</u>	<u>-</u>
Other Plant				
OTHP	SSGCT	(312,600)	(312,600)	-
		<u>(312,600)</u>	<u>(312,600)</u>	<u>-</u>
General Plant				
GNLP	CA	(778,496)	(778,496)	-
GNLP	CN	(2,053,603)	(2,053,603)	-
GNLP	SG	(544,002)	(544,002)	-
GNLP	OR	(9,283,378)	(9,283,378)	-
GNLP	SO	(8,401,618)	(8,401,618)	-
GNLP	UT	(9,925)	(9,925)	-
GNLP	WA	(1,308,267)	(1,308,267)	-
GNLP	WYP	(6,380,363)	(6,380,363)	-
GNLP	WYU	(27,008)	(27,008)	-
		<u>(28,786,660)</u>	<u>(28,786,660)</u>	<u>-</u>
TOTAL AMORT RESERVE		<u>(432,685,995)</u>	<u>(432,333,086)</u>	<u>(352,909)</u>
TOTAL RESERVE		<u>(6,800,721,379)</u>	<u>(6,798,371,653)</u>	<u>(2,349,726)</u>

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Deferred Income Taxes

PAGE 11.18

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Deferred Income Tax Balance	282	3	(243,567)	CA	0.000%	-	
Deferred Income Tax Balance	282	3	(29,722)	FERC	0.000%	-	
Deferred Income Tax Balance	282	3	(668,684)	ID	0.000%	-	
Deferred Income Tax Balance	282	3	(3,207,986)	OR	0.000%	-	
Deferred Income Tax Balance	282	3	(4,535,534)	UT	100.000%	(4,535,534)	
Deferred Income Tax Balance	282	3	(887,400)	WA	0.000%	-	
Deferred Income Tax Balance	282	3	(1,206,735)	WYE	0.000%	-	
Deferred Income Tax Balance	282	3	(182,896)	WYW	0.000%	-	
			<u>(10,962,521)</u>			<u>(4,535,534)</u>	11.18.1
Adjustment to Expense:							
Deferred Income Taxes	41010	3	639,823	CA	0.000%	-	
Deferred Income Taxes	41010	3	92,050	FERC	0.000%	-	
Deferred Income Taxes	41010	3	1,837,121	ID	0.000%	-	
Deferred Income Taxes	41010	3	8,650,457	OR	0.000%	-	
Deferred Income Taxes	41010	3	12,363,603	UT	100.000%	12,363,603	
Deferred Income Taxes	41010	3	2,416,271	WA	0.000%	-	
Deferred Income Taxes	41010	3	3,396,225	WYE	0.000%	-	
Deferred Income Taxes	41010	3	499,798	WYW	0.000%	-	
			<u>29,895,348</u>			<u>12,363,603</u>	11.18.1
Schedule M Addition	SCHMAT	3	(2,415,061)	SCHMDEXP	40.825%	(985,939)	
Schedule M Addition	SCHMAT	3	(901,884)	SO	42.210%	(380,685)	
Schedule M Addition	SCHMAT	3	-	SNP	43.464%	-	
Schedule M Addition	SCHMAT	3	-	CIAC	46.574%	-	
Schedule M Deduction	SCHMDT	3	75,589,419	TAXDEPR	40.825%	30,859,074	
Schedule M Deduction	SCHMDT	3	-	GPS	42.210%	-	
Schedule M Deduction	SCHMDT	3	17,392	GPS	42.210%	7,341	
Schedule M Deduction	SCHMDT	3	-	SNP	43.464%	-	
Schedule M Deduction	SCHMDT	3	-	SE	41.784%	-	
			<u>72,289,866</u>			<u>29,499,791</u>	11.18.1

Description of Adjustment:

This adjustment reflects the impact of two issues affecting deferred income taxes: 1) bonus depreciation taken for qualifying projects in service during 2008, and 2) removing plant additions because the Company's actual capital investments are less than originally included in the Company's filing. The Company used the Power Tax model reflecting these changes to calculate the required adjustment. Please refer to the testimony of Company witness Mr. Hale.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Deferred Income Taxes

DIT Balance

Account	Factor	Filed		Rebuttal		Adjustment
		Dec-07	Dec-08	Dec-07	Dec-08	Avg Bal
282	CA	(34,561,054)	(38,092,039)	(34,484,709)	(38,655,517)	(36,570,113)
282	FERC	(2,933,528)	(3,529,427)	(2,917,225)	(3,605,174)	(3,261,200)
282	ID	(81,655,303)	(90,476,880)	(81,405,426)	(92,064,124)	(86,734,775)
282	OR	(370,751,474)	(415,702,677)	(369,634,231)	(423,235,891)	(396,435,061)
282	UT	(568,544,126)	(620,214,028)	(566,897,858)	(630,931,363)	(598,914,611)
282	WA	(88,401,674)	(99,535,663)	(88,080,938)	(101,631,198)	(94,856,068)
282	WYP	(130,513,902)	(150,655,904)	(130,022,524)	(153,560,751)	(141,791,638)
282	WYU	(25,822,119)	(27,945,770)	(25,755,116)	(28,378,565)	(27,066,841)
		(1,303,183,180)	(1,446,152,388)	(1,299,198,027)	(1,472,062,583)	(1,385,630,305)

DIT Expense

Account	Factor	Filed		Rebuttal		Adjustment
		Dec-08	Dec-08	Dec-08	Dec-08	Adjustment
41010	CA	3,530,985	4,170,808	3,530,985	4,170,808	639,823
41010	FERC	595,899	687,949	595,899	687,949	92,050
41010	ID	8,821,577	10,658,698	8,821,577	10,658,698	1,837,121
41010	OR	44,951,203	53,601,660	44,951,203	53,601,660	8,650,457
41010	UT	51,669,902	64,033,505	51,669,902	64,033,505	12,363,603
41010	WA	11,133,989	13,550,260	11,133,989	13,550,260	2,416,271
41010	WYP	20,142,002	23,538,227	20,142,002	23,538,227	3,396,225
41010	WYU	2,123,651	2,623,449	2,123,651	2,623,449	499,798
		142,969,208	172,864,556	142,969,208	172,864,556	29,895,348

Schedule M

Account	Factor	Filed		Rebuttal		Adjustment
		Dec-08	Dec-08	Dec-08	Dec-08	Adjustment
SCHMAT	SCHMDEXP	430,068,774	427,653,713	430,068,774	427,653,713	(2,415,061)
SCHMAT	SO	48,903,662	48,001,778	48,903,662	48,001,778	(901,884)
SCHMAT	SNP	70,111,000	70,111,000	70,111,000	70,111,000	-
SCHMAT	CIAC	124,475,000	124,475,000	124,475,000	124,475,000	-
SCHMDT	TAXDEPR	862,163,117	937,752,536	862,163,117	937,752,536	75,589,419
SCHMDT	GPS	36,683,974	36,683,974	36,683,974	36,683,974	-
SCHMDT	GPS	47,786,884	47,804,276	47,786,884	47,804,276	17,392
SCHMDT	SNP	70,111,000	70,111,000	70,111,000	70,111,000	-
SCHMDT	SE	3,330,000	3,330,000	3,330,000	3,330,000	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
Schedule M Deduction	SCHMDP	3	(3,776,273)	SG	42.377%	(1,600,267)	11.19.1

Description of Adjustment:

This adjustment reflects a recalculation of the Domestic Production Activities Deduction based on the rebuttal results of operations. Please refer to the testimony of Company witness Mr. Hale.

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Estimated Domestic Production Deduction

11.19.1

Total Company Numbers

	12 Months Ended Dec-08	Rebuttal 12 Months Ended Dec-08	
Pre-Tax Income	92,408,240	82,816,073	
Less: Domestic Production Deduction (DPD) included in pre-tax income	(12,076,887)	(3,776,273)	
Less: Tax Depreciation that will be brought with actual functional detail		(937,752,536)	
Pre-Tax Income excluding Domestic Production Deduct	104,485,127	1,024,344,882	
Revised Ratio per 12/31/2006 Tax Return for QPAI to total Taxable Income		51.545%	
Production Net Income before Tax Depreciation		527,998,569	
Production Tax Depreciation with Bonus Depreciation		564,240,148	
Revised Production Net Taxable Income		(36,241,579)	
State Tax Composite rate	4.54%	4.54%	
State Tax Expense	4,743,625	(1,645,368)	
Federal Taxable Income	99,741,502		
Ratio per 12/31/2006 Tax Return for QPAI to total Taxable Income	63.101%		
QPAI for the Utah GRC	62,937,885	(34,596,211)	**If QPAI is negative PAD is zero.
DPD rate	6%	6%	
DPD rate for 2006 was 3%			
DPD rate for the June time frames	6.00%		
Estimated DPD Schedule M	3,776,273	-	
Allocation to Utah based on SG allocation factor	40.8946%	40.8946%	
Utah GRC Estimated DPD Schedule M	(1,544,290)	0	
Current Tax Impact to UT at Composite tax rate of 37.951%	(586,073)	0	
Grossed-up for UT Revenue Requirement Impact at 1.615	(946,508)	0	

Rocky Mountain Power
Utah General Rate Case, December 2008 - Rebuttal Positions
Estimated Domestic Production Deduction

11.19.2

Ratio for Production Activity Deduction for Rebuttal Case after PowerTax calculation for Bonus Depreciation
 The Updated ratio removes Tax Depreciation in order to take the actual production related tax depr from PowerTax

	<u>31-Dec-06</u>	<u>Remove Tax Depreciation</u>	<u>Rebuttal Version</u>
Original Calculation for Ratio			
Net Taxable Income per return	239,387,355	389,218,843	628,606,198
Add back: PAD	4,619,116		4,619,116
Net Taxable Income pre return before PAD	<u>244,006,471</u>		<u>633,225,314</u>
Production Net Income	153,970,520	172,427,737	326,398,257
Ratio	<u>63.101%</u>		<u>51.545%</u>

