Rocky Mountain Power
Exhibit RMP___(SRM-2)
Docket No. 09-035-23
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal
Test Period Results of Operations

June 2009

1. SUMMARY

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

(1)	June 2010 Rolled-In Revenue Requirement	1,523,737,373	Page 1.4
(2)	Rate Mitigation Cap	101.00%	
(3)	Capped Revised Protocol Revenue Requirement	1,538,974,746	
(4)	Normalized June 2010 General Business Revenues	1,472,091,082	Page 1.1
(5)	**Capped Revised Protocol Price Change**	**66,883,665**	

Revised Protocol

(6)	Filed Revised Protocol Revenue Requirement	1,551,446,173	Page 1.1
(7)	Normalized June 2010 General Business Revenues	1,472,091,082	Page 1.1
(8)	Revised Protocol Price Change	79,355,092	Page 1.1
(9)	**Capped Revised Protocol Price Change**	**66,883,665**	From Above
(10)	Reduction to Revised Protocol Revenue Requirement	**(12,471,427)**	

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,472,091,082	79,355,092	1,551,446,173
3	Interdepartmental	-		
4	Special Sales	314,148,981		
5	Other Operating Revenues	64,242,479		
6	Total Operating Revenues	1,850,482,541		
7				
8	Operating Expenses:			
9	Steam Production	381,063,364		
10	Nuclear Production	-		
11	Hydro Production	15,661,122		
12	Other Power Supply	477,766,701		
13	Transmission	80,085,122		
14	Distribution	92,426,120		
15	Customer Accounting	39,947,951	279,142	40,227,093
16	Customer Service & Info	6,681,236		
17	Sales	-		
18	Administrative & General	66,988,840		
19				
20	Total O&M Expenses	1,160,620,455		
21				
22	Depreciation	191,263,214		
23	Amortization	20,812,086		
24	Taxes Other Than Income	41,717,046	-	41,717,046
25	Income Taxes - Federal	(21,308,349)	26,420,066	5,111,717
26	Income Taxes - State	(550,640)	3,590,048	3,039,408
27	Income Taxes - Def Net	112,928,776		
28	Investment Tax Credit Adj.	(1,531,508)		
29	Misc Revenue & Expense	(4,931,495)		
30				
31	Total Operating Expenses:	1,499,019,585	30,289,255	1,529,308,840
32				
33	Operating Rev For Return:	351,462,956	49,065,836	400,528,793
34				
35	Rate Base:			
36	Electric Plant In Service	8,100,832,546		
37	Plant Held for Future Use	7,448,308		
38	Misc Deferred Debits	28,611,371		
39	Elec Plant Acq Adj	27,288,499		
40	Nuclear Fuel	-		
41	Prepayments	16,583,496		
42	Fuel Stock	68,470,741		
43	Material & Supplies	71,587,771		
44	Working Capital	22,319,839		
45	Weatherization Loans	5,878,178		
46	Misc Rate Base	1,724,615		
47				
48	Total Electric Plant:	8,350,745,365	-	8,350,745,365
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	(2,581,033,087)		
52	Accum Prov For Amort	(179,685,622)		
53	Accum Def Income Tax	(848,491,637)		
54	Unamortized ITC	(141,519)		
55	Customer Adv For Const	(10,796,809)		
56	Customer Service Deposits	(10,056,592)		
57	Misc Rate Base Deductions	(29,677,983)		
58				
59	Total Rate Base Deductions	(3,659,883,249)	-	(3,659,883,249)
60				
61	Total Rate Base:	4,690,862,116	-	4,690,862,116
62				
63	Return on Rate Base	7.493%		8.538%
64				
65	Return on Equity	8.949%		11.000%
66				
67	TAX CALCULATION:			
68	Operating Revenue	441,001,236	79,075,950	520,077,186
69	Other Deductions			
70	Interest (AFUDC)	(48,776,607)	-	(48,776,607)
71	Interest	136,610,101	-	136,610,101
72	Schedule "M" Additions	311,465,231	-	311,465,231
73	Schedule "M" Deductions	657,325,730	-	657,325,730
74	Income Before Tax	7,307,244	79,075,950	86,383,194
75				
76	State Income Taxes	(550,640)	3,590,048	3,039,408
77	Taxable Income	7,857,884	75,485,902	83,343,786
78				
79	Federal Income Taxes + Other	(21,308,349)	26,420,066	5,111,717

Ref. Page 2.2

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

Net Rate Base	$	4,690,862,116	Ref. Page 1.1
Return on Rate Base Requested		8.538%	Ref. Page 2.1
Revenues Required to Earn Requested Return		400,528,793	
Less Current Operating Revenues		(351,462,956)	
Increase to Current Revenues		49,065,836	
Net to Gross Bump-up		161.73%	
Price Change Required for Requested Return	$	79,355,092	
Requested Price Change	$	79,355,092	
Uncollectible Percent		0.352%	Ref. Page 1.3
Increased Uncollectible Expense	$	279,142	
Requested Price Change	$	79,355,092	
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	$	-	
Requested Price Change	$	79,355,092	
Uncollectible Expense		(279,142)	
Taxes Other Than Income		-	
Income Before Taxes	$	79,075,950	
State Effective Tax Rate		4.54%	Ref. Page 2.1
State Income Taxes	$	3,590,048	
Taxable Income	$	75,485,902	
Federal Income Tax Rate		35.00%	Ref. Page 2.1
Federal Income Taxes	$	26,420,066	
Operating Income		100.000%	
Net Operating Income		61.831%	Ref. Page 1.3
Net to Gross Bump-Up		161.73%	

Rocky Mountain Power
UTAH
Normalized Results of Operations - REVISED PROTOCOL
Twelve Months Ending June 30, 2010

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.352%	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	0.000%	
Sub-Total	99.648%	
State Income Tax @ 4.54%	4.524%	
Sub-Total	95.124%	
Federal Income Tax @ 35.00%	33.293%	
Net Operating Income	61.831%	

(1) Uncollectible Accounts = 5,178,265 / 1,472,091,082

5,178,265 Pg 2.12, UTAH Situs from Account 904
1,472,091,082 Pg. 2.2, General Business Revenues

Rocky Mountain Power
UTAH
Normalized Results of Operations - ROLLED-IN
Twelve Months Ending June 30, 2010

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1	Operating Revenues:			
2	General Business Revenues	1,472,091,082	51,646,291	1,523,737,373
3	Interdepartmental	-		
4	Special Sales	314,148,981		
5	Other Operating Revenues	64,243,054		
6	Total Operating Revenues	1,850,483,117		
7				
8	Operating Expenses:			
9	Steam Production	381,616,216		
10	Nuclear Production	-		
11	Hydro Production	15,661,122		
12	Other Power Supply	449,741,469		
13	Transmission	80,085,122		
14	Distribution	92,426,120		
15	Customer Accounting	39,947,951	181,672	40,129,624
16	Customer Service & Info	6,681,236		
17	Sales	-		
18	Administrative & General	67,013,548		
19				
20	Total O&M Expenses	1,133,172,784		
21				
22	Depreciation	191,259,988		
23	Amortization	20,815,965		
24	Taxes Other Than Income	41,732,343	-	41,732,343
25	Income Taxes - Federal	(12,011,250)	17,194,844	5,183,594
26	Income Taxes - State	257,008	2,336,494	2,593,502
27	Income Taxes - Def Net	112,934,093		
28	Investment Tax Credit Adj.	(1,531,508)		
29	Misc Revenue & Expense	(4,931,488)		
30				
31	Total Operating Expenses:	1,481,697,936	19,713,010	1,501,410,946
32				
33	Operating Rev For Return:	368,785,180	31,933,281	400,718,462
34				
35	Rate Base:			
36	Electric Plant In Service	8,103,832,224		
37	Plant Held for Future Use	7,448,308		
38	Misc Deferred Debits	28,612,456		
39	Elec Plant Acq Adj	27,288,499		
40	Nuclear Fuel	-		
41	Prepayments	16,587,887		
42	Fuel Stock	68,522,280		
43	Material & Supplies	71,693,772		
44	Working Capital	22,478,123		
45	Weatherization Loans	5,878,177		
46	Misc Rate Base	1,724,615		
47				
48	Total Electric Plant:	8,354,066,343	-	8,354,066,343
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	(2,582,012,789)		
52	Accum Prov For Amort	(179,727,625)		
53	Accum Def Income Tax	(848,564,390)		
54	Unamortized ITC	(141,519)		
55	Customer Adv For Const	(10,796,809)		
56	Customer Service Deposits	(10,056,592)		
57	Misc Rate Base Deductions	(29,683,160)		
58				
59	Total Rate Base Deductions	(3,660,982,884)	-	(3,660,982,884)
60				
61	Total Rate Base:	4,693,083,459	-	4,693,083,459
62				
63	Return on Rate Base	7.858%		8.538%
64				
65	Return on Equity	9.666%		11.000%
66				
67	TAX CALCULATION:			
68	Operating Revenue	468,433,524	51,464,619	519,898,143
69	Other Deductions			
70	Interest (AFUDC)	(48,794,674)	-	(48,794,674)
71	Interest	136,674,792	-	136,674,792
72	Schedule "M" Additions	311,484,456	-	311,484,456
73	Schedule "M" Deductions	657,359,830	-	657,359,830
74	Income Before Tax	34,678,033	51,464,619	86,142,652
75				
76	State Income Taxes	257,008	2,336,494	2,593,502
77	Taxable Income	34,421,024	49,128,125	83,549,149
78				
79	Federal Income Taxes + Other	(12,011,250)	17,194,844	5,183,594

Ref. Page 9.2

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending June 30, 2010

	Total Company Actual Results December 2008	Utah Allocated Actual Results December 2008	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments
1 Operating Revenues:						
2 General Business Revenues	3,444,033,189	1,421,492,765	50,598,317	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	860,950,758	350,565,344	-	-	(36,416,362)	-
5 Other Operating Revenues	189,602,040	61,680,831	1,897,844	-	663,804	-
6 Total Operating Revenues	4,494,585,986	1,833,738,939	52,496,161	-	(35,752,558)	-
7						
8 Operating Expenses:						
9 Steam Production	894,912,140	366,745,196	-	5,598,631	8,719,537	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	37,594,583	15,462,812	-	214,867	-	-
12 Other Power Supply	1,322,716,164	581,636,848	(209,911)	6,247,239	(107,626,340)	869,666
13 Transmission	174,010,394	71,566,326	(97,675)	106,060	8,510,410	-
14 Distribution	215,364,277	89,536,971	-	2,889,149	-	-
15 Customer Accounting	99,309,086	41,433,842	-	(1,485,891)	-	-
16 Customer Service & Info	14,039,833	6,810,532	-	(129,296)	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	170,044,138	68,173,965	-	(1,185,125)	-	-
19						
20 Total O&M Expenses	2,927,990,614	1,241,366,493	(307,586)	12,255,634	(90,396,393)	869,666
21						
22 Depreciation	408,039,444	162,508,568	-	-	-	28,826,963
23 Amortization	57,142,964	21,299,178	-	-	-	(1,042,574)
24 Taxes Other Than Income	112,424,490	36,126,372	-	-	-	-
25 Income Taxes - Federal	17,636,807	(1,825,151)	19,421,102	(4,208,690)	18,949,150	(8,562,255)
26 Income Taxes - State	4,503,186	478,407	6,060	(233,893)	549,234	(271,971)
27 Income Taxes - Def Net	261,104,676	100,398,493	-	-	-	-
28 Investment Tax Credit Adj.	(1,874,204)	(1,531,508)	-	-	-	-
29 Misc Revenue & Expense	(7,004,252)	(3,041,974)	(2,498,062)	-	-	-
30						
31 Total Operating Expenses:	3,779,963,724	1,555,778,877	16,621,494	7,813,051	(70,898,009)	19,819,829
32						
33 Operating Rev For Return:	714,622,262	277,960,062	35,874,667	(7,813,051)	35,145,451	(19,819,829)
34						
35 Rate Base:						
36 Electric Plant In Service	18,152,112,711	7,492,458,169	-	-	-	-
37 Plant Held for Future Use	15,074,557	6,999,414	-	-	-	-
38 Misc Deferred Debits	165,268,755	29,528,282	-	-	(986,424)	-
39 Elec Plant Acq Adj	66,346,260	27,288,499	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	38,677,859	16,583,496	-	-	-	-
42 Fuel Stock	134,234,004	54,981,270	-	-	-	-
43 Material & Supplies	169,802,369	71,587,771	-	-	-	-
44 Working Capital	64,775,380	28,637,002	296,772	105,992	(993,145)	(135,635)
45 Weatherization Loans	19,364,629	5,878,178	-	-	-	-
46 Misc Rate Base	3,479,179	1,724,615	-	-	-	-
47						
48 Total Electric Plant:	18,829,135,703	7,735,666,696	296,772	105,992	(1,979,568)	(135,635)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(6,315,912,512)	(2,458,473,115)	-	-	-	(122,671,593)
52 Accum Prov For Amort	(409,551,156)	(167,941,043)	-	-	-	(11,744,579)
53 Accum Def Income Tax	(1,623,738,326)	(693,482,864)	-	-	-	-
54 Unamortized ITC	(8,918,674)	(161,778)	-	-	-	-
55 Customer Adv For Const	(20,259,578)	(10,997,310)	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(56,446,768)	(22,320,196)	(6,927,165)	-	405,933	-
58						
59 Total Rate Base Deductions	(8,434,827,014)	(3,353,376,307)	(6,927,165)	-	405,933	(134,416,173)
60						
61 Total Rate Base:	10,394,308,688	4,382,290,390	(6,630,392)	105,992	(1,573,636)	(134,551,808)
62						
63 Return on Rate Base	6.875%	6.343%	0.829%	-0.179%	0.806%	-0.220%
64						
65 Return on Equity	7.739%	6.695%	1.626%	-0.350%	1.580%	-0.431%
66						
67 TAX CALCULATION:						
68 Operating Revenue		375,480,303	55,301,829	(12,255,634)	54,643,835	(28,654,056)
69 Other Deductions						
70 Interest (AFUDC)						
71 Interest		127,623,690	(193,094)	3,087	(45,828)	(3,918,498)
72 Schedule "M" Additions		299,585,432	-	-	-	-
73 Schedule "M" Deductions		572,028,188	-	-	-	-
74 Income Before Tax		(4,736,311)	55,494,923	(12,258,721)	54,689,663	(24,735,557)
75						
76 State Income Taxes		478,407	6,060	(233,893)	549,234	(271,971)
77 Taxable Income		(5,214,718)	55,488,863	(12,024,828)	54,140,429	(24,463,586)
78						
79 Federal Income Taxes + Other		(1,825,151)	19,421,102	(4,208,690)	18,949,150	(8,562,255)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE		155,638,598	(58,955,319)	12,651,770	(57,058,703)	13,474,103

Rocky Mountain Power
Normalized Results of Operations
Adjustment Summary
Twelve Months Ending June 30, 2010

		Tab 7	Tab 8	
		Tax Adjustments	Rate Base Adjustments	Normalized Results June 2010
1	Operating Revenues:			
2	General Business Revenues	-	-	1,472,091,082
3	Interdepartmental	-	-	-
4	Special Sales	-	-	314,148,981
5	Other Operating Revenues	-	-	64,242,479
6	Total Operating Revenues	-	-	1,850,482,541
7				
8	Operating Expenses:			
9	Steam Production	-	-	381,063,364
10	Nuclear Production	-	-	-
11	Hydro Production	-	(16,557)	15,661,122
12	Other Power Supply	(2,645,540)	(505,261)	477,766,701
13	Transmission	-	-	80,085,122
14	Distribution	-	-	92,426,120
15	Customer Accounting	-	-	39,947,951
16	Customer Service & Info	-	-	6,681,236
17	Sales	-	-	-
18	Administrative & General	-	-	66,988,840
19				
20	Total O&M Expenses	(2,645,540)	(521,818)	1,160,620,455
21				
22	Depreciation	-	(72,317)	191,263,214
23	Amortization	-	555,481	20,812,086
24	Taxes Other Than Income	5,590,674	-	41,717,046
25	Income Taxes - Federal	(38,771,444)	(6,311,061)	(21,308,349)
26	Income Taxes - State	(870,533)	(207,943)	(550,640)
27	Income Taxes - Def Net	12,530,283	-	112,928,778
28	Investment Tax Credit Adj.	-	-	(1,531,508)
29	Misc Revenue & Expense	-	608,561	(4,931,495)
30				
31	Total Operating Expenses:	(24,166,560)	(5,949,097)	1,499,019,585
32				
33	Operating Rev For Return:	24,166,560	5,949,097	351,462,956
34				
35	Rate Base:			
36	Electric Plant In Service	-	608,374,377	8,100,832,546
37	Plant Held for Future Use	-	448,894	7,448,308
38	Misc Deferred Debits	-	69,513	28,611,371
39	Elec Plant Acq Adj	-	-	27,288,499
40	Nuclear Fuel	-	-	-
41	Prepayments	-	-	16,583,496
42	Fuel Stock	-	13,489,472	68,470,741
43	Material & Supplies	-	-	71,587,771
44	Working Capital	(522,802)	(5,068,346)	22,319,839
45	Weatherization Loans	-	-	5,878,178
46	Misc Rate Base	-	-	1,724,615
47				
48	Total Electric Plant:	(522,802)	617,313,909	8,350,745,365
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	-	111,622	(2,581,033,087)
52	Accum Prov For Amort	-	-	(179,685,622)
53	Accum Def Income Tax	(155,008,773)	-	(848,491,637)
54	Unamortized ITC	20,259	-	(141,519)
55	Customer Adv For Const	-	200,500	(10,796,809)
56	Customer Service Deposits	-	(10,056,592)	(10,056,592)
57	Misc Rate Base Deductions	-	(836,555)	(29,677,983)
58				
59	Total Rate Base Deductions	(154,988,514)	(10,581,024)	(3,659,883,249)
60				
61	Total Rate Base:	(155,511,315)	606,732,885	4,690,862,116
62				
63	Return on Rate Base	0.880%	-0.967%	7.493%
64				
65	Return on Equity	1.726%	-1.897%	8.949%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(2,945,134)	(569,907)	441,001,236
69	Other Deductions			
70	Interest (AFUDC)			
71	Interest	(4,528,894)	17,669,639	136,610,101
72	Schedule "M" Additions	11,879,799	-	311,465,231
73	Schedule "M" Deductions	85,297,541	-	657,325,730
74	Income Before Tax	(42,907,208)	(18,239,546)	7,307,244
75				
76	State Income Taxes	(870,533)	(207,943)	(550,640)
77	Taxable Income	(42,036,674)	(18,031,603)	7,857,884
78				
79	Federal Income Taxes + Other	(38,771,444)	(6,311,061)	(21,308,349)
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(80,560,300)	74,164,943	**79,355,092**
			Less: Rate Mitigation Cap	(12,471,427)
			Capped Revised Protocol Price Change	**66,883,665**

2. RESULTS OF OPERATIONS

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2010
FILE:	UT JAM Jun 2010 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	6/15/2009
TIME:	8:33:17 AM
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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	48.70%	5.98%	2.912%
PREFERRED	0.30%	5.41%	0.016%
COMMON	51.00%	11.00%	5.610%
	100.00%		8.538%

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

REVISED PROTOCOL
Thirteen Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	2.3	3,444,033,189	1,421,492,765	3,509,748,084	1,472,091,082
3	Interdepartmental	2.3	0	0	0	0
4	Special Sales	2.3	860,950,758	350,565,344	772,413,456	314,148,981
5	Other Operating Revenues	2.4	189,602,040	61,680,831	193,493,351	64,242,479
6	Total Operating Revenues	2.4	4,494,585,986	1,833,738,939	4,475,654,891	1,850,482,541
7						
8	Operating Expenses:					
9	Steam Production	2.5	894,912,140	366,745,196	929,868,715	381,063,364
10	Nuclear Production	2.6	0	0	0	0
11	Hydro Production	2.7	37,594,583	15,462,812	38,076,732	15,661,122
12	Other Power Supply	2.9	1,322,716,164	581,636,848	1,096,176,755	477,766,701
13	Transmission	2.10	174,010,394	71,566,326	194,713,172	80,085,122
14	Distribution	2.12	215,364,277	89,536,971	218,685,838	92,426,120
15	Customer Accounting	2.12	99,309,086	41,433,842	98,778,309	39,947,951
16	Customer Service & Infor	2.13	14,039,833	6,810,532	13,980,278	6,681,236
17	Sales	2.13	0	0	0	0
18	Administrative & General	2.14	170,044,138	68,173,965	177,636,836	66,988,840
19						
20	Total O & M Expenses	2.14	2,927,990,614	1,241,366,493	2,767,916,636	1,160,620,455
21						
22	Depreciation	2.16	408,039,444	162,508,568	477,103,588	191,263,214
23	Amortization	2.17	57,142,964	21,299,178	56,209,608	20,812,086
24	Taxes Other Than Income	2.17	112,424,490	36,126,372	125,956,211	41,717,046
25	Income Taxes - Federal	2.20	17,636,807	(1,825,151)	(33,302,570)	(21,308,349)
26	Income Taxes - State	2.20	4,503,186	478,407	(341,134)	(550,640)
27	Income Taxes - Def Net	2.19	261,104,676	100,398,493	272,480,469	112,928,776
28	Investment Tax Credit Adj.	2.17	(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
29	Misc Revenue & Expense	2.4	(7,004,252)	(3,041,974)	(12,011,767)	(4,931,495)
30						
31	Total Operating Expenses	2.20	3,779,963,724	1,555,778,877	3,652,136,837	1,499,019,585
32						
33	Operating Revenue for Return		714,622,262	277,960,062	823,518,054	351,462,956
34						
35	Rate Base:					
36	Electric Plant in Service	2.30	18,152,112,711	7,492,458,169	19,607,332,092	8,100,832,546
37	Plant Held for Future Use	2.31	15,074,557	6,999,414	16,165,949	7,448,308
38	Misc Deferred Debits	2.33	165,268,755	29,528,282	163,031,890	28,611,371
39	Elec Plant Acq Adj	2.31	66,346,260	27,288,499	66,346,260	27,288,499
40	Nuclear Fuel	2.31	0	0	0	0
41	Prepayments	2.32	38,677,859	16,583,496	38,677,859	16,583,496
42	Fuel Stock	2.32	134,234,004	54,981,270	167,124,630	68,470,741
43	Material & Supplies	2.32	169,802,369	71,587,771	169,802,369	71,587,771
44	Working Capital	2.33	64,775,380	28,637,002	50,353,554	22,319,839
45	Weatherization Loans	2.31	19,364,629	5,878,178	19,364,629	5,878,178
46	Miscellaneous Rate Base	2.34	3,479,179	1,724,615	3,479,179	1,724,615
47						
48	Total Electric Plant		18,829,135,703	7,735,666,696	20,301,678,410	8,350,745,365
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.38	(6,315,912,512)	(2,458,473,115)	(6,627,832,641)	(2,581,033,087)
52	Accum Prov For Amort	2.39	(409,551,156)	(167,941,043)	(438,494,722)	(179,685,622)
53	Accum Def Income Taxes	2.35	(1,623,738,326)	(693,482,864)	(1,969,643,530)	(848,491,637)
54	Unamortized ITC	2.35	(8,918,674)	(161,778)	(6,481,996)	(141,519)
55	Customer Adv for Const	2.34	(20,259,578)	(10,997,310)	(20,320,377)	(10,796,809)
56	Customer Service Deposits	2.34	0	0	(10,056,592)	(10,056,592)
57	Misc. Rate Base Deductions	2.34	(56,446,768)	(22,320,196)	(75,822,379)	(29,677,983)
58						
59	Total Rate Base Deductions		(8,434,827,014)	(3,353,376,307)	(9,148,652,236)	(3,659,883,249)
60						
61	Total Rate Base		10,394,308,688	4,382,290,390	11,153,026,173	4,690,862,116
62						
63	Return on Rate Base		6.875%	6.343%	7.384%	7.493%
64						
65	Return on Equity		7.739%	6.695%	8.736%	8.949%
66	Net Power Costs		1,107,954,703	454,591,893	999,143,848	409,681,359
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		85,434,051	36,019,406	91,670,186	38,555,652
69	Rate Base Decrease		(717,806,896)	(326,139,243)	(720,570,256)	(298,948,949)

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,345,013,663	545,561,262	1,358,852,162	572,600,312
73									
74					B1	1,345,013,663	545,561,262	1,358,852,162	572,600,312
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,060,710,026	846,881,987	2,112,664,127	869,905,798
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,060,710,026	846,881,987	2,112,664,127	869,905,798
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,865,594	10,605,611	19,337,532	10,690,708
86			0	SO		-	-	-	-
87					B1	19,865,594	10,605,611	19,337,532	10,690,708
88									
89	445	Other Sales to Public Authority							
90			0	S		18,443,905	18,443,905	18,894,264	18,894,264
91									
92					B1	18,443,905	18,443,905	18,894,264	18,894,264
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**3,444,033,189**	**1,421,492,765**	**3,509,748,084**	**1,472,091,082**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			WSF	S		8,626,127	-	8,626,127	-
105						8,626,127	-	8,626,127	-
106									
107	447NPC	Sales for Resale-NPC							
108			WSF	SG		852,781,657	350,752,728	763,787,329	314,148,981
109			WSF	SE		(457,026)	(187,384)	(0)	(0)
110			WSF	SG		-	-	-	-
111						852,324,631	350,565,344	763,787,328	314,148,981
112									
113		Total Sales for Resale			B1	860,950,758	350,565,344	772,413,456	314,148,981
114									
115	449	Provision for Rate Refund							
116			WSF	S		-	-	-	-
117			WSF	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**4,304,983,947**	**1,772,058,108**	**4,282,161,540**	**1,786,240,063**
123	450	Forfeited Discounts & Interest							
124			CUST	S		7,486,736	2,900,904	7,486,736	2,900,904
125			CUST	SO		-	-	-	-
126					B1	7,486,736	2,900,904	7,486,736	2,900,904
127									
128	451	Misc Electric Revenue							
129			CUST	S		7,051,612	3,794,961	7,051,612	3,794,961
130			GP	SG		-	-	-	-
131			GP	SO		28,158	11,634	28,158	11,634
132					B1	7,079,770	3,806,595	7,079,770	3,806,595
133									
134	453	Water Sales							
135			P	SG		26,405	10,861	26,405	10,861
136					B1	26,405	10,861	26,405	10,861
137									
138	454	Rent of Electric Property							
139			DPW	S		11,890,427	3,475,404	11,890,427	3,475,404
140			T	SG		5,426,451	2,231,922	5,426,451	2,231,922
141			GP	SO		3,262,547	1,347,932	3,262,547	1,347,932
142					B1	20,579,425	7,055,259	20,579,425	7,055,259
143									
144									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
145									
146	456	Other Electric Revenue							
147			DMSC	S		37,234,750	(274,872)	34,486,629	(443,752)
148			CUST	CN		-	-	-	-
149			OTHSE	SE		16,625,527	6,816,584	16,855,924	6,911,048
150			OTHSO	SO		469,412	193,939	469,412	193,939
151			OTHSGR	SG		100,100,013	41,171,562	106,509,049	43,807,625
152									
153									
154					B1	154,429,703	47,907,213	158,321,014	50,468,861
155									
156	**Total Other Electric Revenues**				**B1**	**189,602,040**	**61,680,831**	**193,493,351**	**64,242,479**
157									
158	**Total Electric Operating Revenues**				**B1**	**4,494,585,986**	**1,833,738,939**	**4,475,654,891**	**1,850,482,541**
159									
160	Summary of Revenues by Factor								
161		S				3,516,322,840	1,431,389,162	3,579,289,615	1,481,818,599
162		CN				-	-	-	-
163		SE				16,168,501	6,629,200	16,855,924	6,911,048
164		SO				3,760,118	1,553,505	3,760,118	1,553,505
165		SG				958,334,527	394,167,073	875,749,234	360,199,390
166		DGP				-	-	-	-
167									
168	Total Electric Operating Revenues					4,494,585,986	1,833,738,939	4,475,654,891	1,850,482,541
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					B1	-	-	-	-
177									
178	41170	Loss on Sale of Utility Plant							
179			DPW	S		-	-	-	-
180			T	SG		-	-	-	-
181					B1	-	-	-	-
182									
183	4118	Gain from Emission Allowances							
184			P	S		-	-	-	-
185			P	SE		(4,889,027)	(2,004,536)	(10,505,103)	(4,307,167)
186					B1	(4,889,027)	(2,004,536)	(10,505,103)	(4,307,167)
187									
188	41181	Gain from Disposition of NOX Credits							
189			P	SE		-	-	-	-
190					B1	-	-	-	-
191									
192	4194	Impact Housing Interest Income							
193			P	SG		-	-	-	-
194					B1	-	-	-	-
195									
196	421	(Gain) / Loss on Sale of Utility Plant							
197			DPW	S		(344,622)	(310,282)	128,449	(310,282)
198			T	SG		-	-	-	-
199			T	SG		(378,094)	(155,512)	(378,094)	(155,512)
200			PTD	CN		2,169	1,037	2,169	1,037
201			PTD	SO		516,915	213,565	43,844	18,114
202			P	SG		(1,911,594)	(786,247)	(1,911,594)	(786,247)
203					B1	(2,115,225)	(1,037,438)	(2,115,225)	(1,232,889)
204									
205	**Total Miscellaneous Revenues**					**(7,004,252)**	**(3,041,974)**	**(12,620,328)**	**(5,540,056)**
206	Miscellaneous Expenses								
207	4311	Interest on Customer Deposits							
208			CUST	S		-	-	608,561	608,561
209					B1	-	-	608,561	608,561
210	**Total Miscellaneous Expenses**					-	-	**608,561**	**608,561**
211									
212	**Net Misc Revenue and Expense**				**B1**	**(7,004,252)**	**(3,041,974)**	**(12,011,767)**	**(4,931,495)**
213									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
214	500	Operation Supervision & Engineering							
215			P	SG		20,414,209	8,396,451	21,177,226	8,710,283
216			P	SSGCH		1,424,208	570,232	1,423,376	569,899
217					B2	21,838,417	8,966,683	22,600,602	9,280,182
218									
219	501	Fuel Related-Non NPC							
220			P	SE		13,030,759	5,342,703	13,067,908	5,357,935
221			P	SE		-	-	-	-
222			P	SE		-	-	-	-
223			P	SSECT		-	-	-	-
224			P	SSECH		2,171,201	879,515	2,169,933	879,002
225					B2	15,201,960	6,222,218	15,237,841	6,236,936
226									
227	501NPC	Fuel Related-NPC							
228			P	SE		562,030,147	230,436,333	576,147,262	236,224,450
229			P	SE		-	-	-	-
230			P	SE		-	-	-	-
231			P	SSECT		-	-	-	-
232			P	SSECH		47,679,955	19,314,307	54,384,462	22,030,185
233					B2	609,710,102	249,750,641	630,531,724	258,254,635
234									
235		Total Fuel Related				624,912,062	255,972,859	645,769,566	264,491,571
236									
237	502	Steam Expenses							
238			P	SG		32,863,919	13,517,070	33,760,346	13,885,774
239			P	SSGCH		4,623,599	1,851,222	4,620,898	1,850,141
240					B2	37,487,518	15,368,292	38,381,244	15,735,915
241									
242	503	Steam From Other Sources-Non-NPC							
243			P	SE		-	-	4,260	1,747
244					B2	-	-	4,260	1,747
245									
246	503NPC	Steam From Other Sources-NPC							
247			P	SE		3,371,385	1,382,292	3,897,089	1,597,834
248					B2	3,371,385	1,382,292	3,897,089	1,597,834
249									
250	505	Electric Expenses							
251			P	SG		2,737,130	1,125,793	2,812,424	1,156,762
252			P	SSGCH		1,566,174	627,073	1,565,259	626,707
253					B2	4,303,303	1,752,866	4,377,683	1,783,469
254									
255	506	Misc. Steam Expense							
256			P	SG		40,299,217	16,575,239	42,071,860	17,304,335
257			P	SE		-	-	-	-
258			P	SSGCH		3,273,208	1,310,545	3,271,109	1,309,705
259					B2	43,572,425	17,885,785	45,342,969	18,614,040
260									
261	507	Rents							
262			P	SG		277,611	114,182	277,448	114,116
263			P	SSGCH		3,770	1,510	3,768	1,509
264					B2	281,381	115,692	281,216	115,624
265									
266	510	Maint Supervision & Engineering							
267			P	SG		3,996,072	1,643,601	12,463,235	5,126,181
268			P	SSGCH		2,012,831	805,909	2,002,078	801,603
269					B2	6,008,903	2,449,510	14,465,312	5,927,784
270									
271									
272									
273	511	Maintenance of Structures							
274			P	SG		23,718,380	9,755,471	23,958,057	9,854,051
275			P	SSGCH		1,115,728	446,721	1,109,482	444,220
276					B2	24,834,108	10,202,192	25,067,539	10,298,271
277									
278	512	Maintenance of Boiler Plant							
279			P	SG		80,611,372	33,155,801	81,585,195	33,556,338
280			P	SSGCH		6,064,085	2,427,972	6,017,130	2,409,172
281					B2	86,675,457	35,583,773	87,602,324	35,965,510
282									
283	513	Maintenance of Electric Plant							
284			P	SG		27,262,127	11,213,029	27,667,776	11,379,874
285			P	SSGCH		1,611,953	645,403	1,603,340	641,954
286					B2	28,874,080	11,858,432	29,271,117	12,021,829
287									
288	514	Maintenance of Misc. Steam Plant							
289			P	SG		9,219,334	3,791,951	9,298,843	3,824,654
290			P	SSGCH		3,533,767	1,414,869	3,508,951	1,404,933
291					B2	12,753,101	5,206,821	12,807,794	5,229,587
292									
293	**Total Steam Power Generation**				**B2**	**894,912,140**	**366,745,196**	**929,868,715**	**381,063,364**

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
294	517	Operation Super & Engineering							
295			P	SG		-	-	-	-
296					B2	-	-	-	-
297									
298	518	Nuclear Fuel Expense							
299			P	SE		-	-	-	-
300									
301					B2	-	-	-	-
302									
303	519	Coolants and Water							
304			P	SG		-	-	-	-
305					B2	-	-	-	-
306									
307	520	Steam Expenses							
308			P	SG		-	-	-	-
309					B2	-	-	-	-
310									
311									
312									
313	523	Electric Expenses							
314			P	SG		-	-	-	-
315					B2	-	-	-	-
316									
317	524	Misc. Nuclear Expenses							
318			P	SG		-	-	-	-
319					B2	-	-	-	-
320									
321	528	Maintenance Super & Engineering							
322			P	SG		-	-	-	-
323					B2	-	-	-	-
324									
325	529	Maintenance of Structures							
326			P	SG		-	-	-	-
327					B2	-	-	-	-
328									
329	530	Maintenance of Reactor Plant							
330			P	SG		-	-	-	-
331					B2	-	-	-	-
332									
333	531	Maintenance of Electric Plant							
334			P	SG		-	-	-	-
335					B2	-	-	-	-
336									
337	532	Maintenance of Misc Nuclear							
338			P	SG		-	-	-	-
339					B2	-	-	-	-
340									
341	**Total Nuclear Power Generation**				**B2**	-	-	-	-
342									
343	535	Operation Super & Engineering							
344			P	DGP		-	-	-	-
345			P	SG		7,893,949	3,246,815	8,014,523	3,296,408
346			P	SG		932,247	383,437	1,194,383	491,255
347									
348					B2	8,826,196	3,630,252	9,208,906	3,787,662
349									
350	536	Water For Power							
351			P	DGP		-	-	-	-
352			P	SG		292,471	120,295	291,211	119,776
353			P	SG		8,916	3,667	8,706	3,581
354									
355					B2	301,387	123,962	299,917	123,357
356									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
357	537	Hydraulic Expenses							
358			P	DGP		-	-	-	-
359			P	SG		3,695,558	1,519,999	3,638,907	1,496,698
360			P	SG		394,896	162,422	392,033	161,245
361									
362					B2	4,090,454	1,682,421	4,030,940	1,657,943
363									
364	538	Electric Expenses							
365			P	DGP		-	-	-	-
366			P	SG		-	-	-	-
367			P	SG		-	-	-	-
368									
369					B2	-	-	-	-
370									
371	539	Misc. Hydro Expenses							
372			P	DGP		-	-	-	-
373			P	SG		11,978,982	4,927,006	11,954,405	4,916,898
374			P	SG		5,866,793	2,413,037	5,962,459	2,452,385
375									
376									
377					B2	17,845,775	7,340,043	17,916,864	7,369,283
378									
379	540	Rents (Hydro Generation)							
380			P	DGP		-	-	-	-
381			P	SG		141,883	58,357	137,741	56,653
382			P	SG		(645)	(265)	(630)	(259)
383									
384					B2	141,238	58,092	137,111	56,394
385									
386	541	Maint Supervision & Engineering							
387			P	DGP		-	-	-	-
388			P	SG		2,681	1,103	2,688	1,106
389			P	SG		-	-	-	-
390									
391					B2	2,681	1,103	2,688	1,106
392									
393	542	Maintenance of Structures							
394			P	DGP		-	-	-	-
395			P	SG		1,136,789	467,566	1,143,137	470,177
396			P	SG		88,380	36,351	90,220	37,108
397									
398					B2	1,225,169	503,917	1,233,357	507,285
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404			P	DGP		-	-	-	-
405			P	SG		992,623	408,270	1,004,733	413,251
406			P	SG		444,661	182,891	455,062	187,169
407									
408					B2	1,437,284	591,161	1,459,795	600,420
409									
410	544	Maintenance of Electric Plant							
411			P	DGP		-	-	-	-
412			P	SG		1,056,967	434,735	1,088,740	447,803
413			P	SG		515,650	212,089	526,648	216,613
414									
415					B2	1,572,616	646,824	1,615,387	664,416
416									
417	545	Maintenance of Misc. Hydro Plant							
418			P	DGP		-	-	-	-
419			P	SG		1,448,329	595,704	1,463,939	602,124
420			P	SG		703,452	289,333	707,825	291,132
421									
422					B2	2,151,781	885,037	2,171,765	893,256
423									
424	**Total Hydraulic Power Generation**				**B2**	**37,594,583**	**15,462,812**	**38,076,732**	**15,661,122**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
425									
426	546	Operation Super & Engineering							
427			P	SG		218,466	89,856	223,743	92,027
428			P	SSGCT		-	-	-	-
429					B2	218,466	89,856	223,743	92,027
430									
431	547	Fuel-Non-NPC							
432			P	SE		-	-	-	-
433			P	SSECT		-	-	-	-
434					B2	-	-	-	-
435									
436	547NPC	Fuel-NPC							
437			P	SE		431,973,414	177,112,153	454,528,115	186,359,740
438			P	SSECT		34,989,341	15,014,033	12,350,504	5,299,639
439					B2	466,962,755	192,126,186	466,878,620	191,659,379
440									
441	548	Generation Expense							
442			P	SG		13,283,098	5,463,395	13,662,196	5,619,320
443			P	SSGCT		4,561,937	2,036,046	1,633,470	729,036
444					B2	17,845,036	7,499,441	15,295,666	6,348,356
445									
446	549	Miscellaneous Other							
447			P	SG		10,943,849	4,501,252	27,600,536	11,352,218
448			P	SSGCT		-	-	-	-
449					B2	10,943,849	4,501,252	27,600,536	11,352,218
450									
451									
452									
453									
454	550	Rents							
455			P	SG		2,156,539	886,993	2,201,166	905,349
456			P	SSGCT		4,583,304	2,045,582	0	0
457					B2	6,739,843	2,932,575	2,201,167	905,349
458									
459	551	Maint Supervision & Engineering							
460			P	SG		-	-	-	-
461					B2	-	-	-	-
462									
463	552	Maintenance of Structures							
464			P	SG		1,000,631	411,564	1,000,414	411,474
465			P	SSGCT		279,717	124,841	120,458	53,762
466					B2	1,280,348	536,405	1,120,872	465,236
467									
468	553	Maint of Generation & Electric Plant							
469			P	SG		5,023,341	2,066,122	9,045,595	3,720,492
470			P	SSGCT		887,917	396,288	706,581	315,355
471					B2	5,911,258	2,462,409	9,752,176	4,035,847
472									
473	554	Maintenance of Misc. Other							
474			P	SG		140,290	57,702	140,456	57,770
475			P	SSGCT		342,636	152,922	224,644	100,261
476					B2	482,926	210,624	365,099	158,031
477									
478	**Total Other Power Generation**				**B2**	**510,384,480**	**210,358,748**	**523,437,879**	**215,016,444**
479									
480									
481	555	Purchased Power-Non NPC							
482			DMSC	S		(4,878,060)	-	(4,878,060)	-
483						(4,878,060)	-	(4,878,060)	-
484									
485	555NPC	Purchased Power-NPC							
486			P	SG		650,037,045	267,363,005	451,260,980	185,605,563
487			P	SE		109,030,864	44,703,425	61,045,450	25,029,066
488		Seasonal Co	P	SSGC		-	-	7,467,740	3,341,765
489				DGP		-	-	-	-
490						759,067,909	312,066,430	519,774,169	213,976,393
491									
492		Total Purchased Power			B2	754,189,849	312,066,430	514,896,109	213,976,393
493									
494	556	System Control & Load Dispatch							
495			P	SG		1,997,891	821,741	2,059,610	847,126
496									
497					B2	1,997,891	821,741	2,059,610	847,126
498									
499									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
500									
501	557	Other Expenses							
502			P	S		(183,792)	-	5,942,241	-
503			P	SG		55,161,624	22,688,211	48,694,229	20,028,144
504			P	SGCT		1,122,425	463,443	1,145,653	473,033
505			P	SE		-	-	-	-
506			P	SSGCT		43,687	19,498	1,034	461
507			P	TROJP		-	-	-	-
508									
509					B2	56,143,944	23,171,152	55,783,156	20,501,638
510									
511	Embedded Cost Differentials								
512	Company Owned Hyd		P	DGP		(81,355,958)	-	(63,763,308)	-
513	Company Owned Hyd		P	SG		81,355,958	33,462,052	63,763,308	26,226,120
514	Mid-C Contract		P	MC		(44,182,399)	(7,544,211)	(41,469,449)	(7,080,971)
515	Mid-C Contract		P	SG		44,182,399	18,172,409	41,469,449	17,056,561
516	Existing QF Contracts		P	S		39,703,924	7,458,921	41,364,139	8,236,635
517	Existing QF Contracts		P	SG		(39,703,924)	(16,330,393)	(41,364,139)	(17,013,247)
518									
519						-	35,218,778	-	27,425,099
520									
521	**Total Other Power Supply**				**B2**	**812,331,684**	**371,278,101**	**572,738,876**	**262,750,257**
522									
523	**Total Production Expense**				**B2**	**2,255,222,887**	**963,844,856**	**2,064,122,202**	**874,491,186**
524									
525									
526	Summary of Production Expense by Factor								
527		S				34,642,071	7,458,921	42,428,320	8,236,635
528		SG				1,104,791,161	454,405,310	912,906,686	375,482,408
529		SE				1,119,436,569	458,976,906	1,108,690,084	454,570,772
530		SNPPH				-	-	-	-
531		TROJP				-	-	-	-
532		SGCT				1,122,425	463,443	1,145,653	473,033
533		DGP				(81,355,958)	-	(63,763,308)	-
534		DEU				-	-	-	-
535		DEP				-	-	-	-
536		SNPPS				-	-	-	-
537		SNPPO				-	-	-	-
538		DGU				-	-	-	-
539		MC				(44,182,399)	(7,544,211)	(41,469,449)	(7,080,971)
540		SSGCT				10,699,198	4,775,177	2,686,187	1,198,876
541		SSECT				34,989,341	15,014,033	12,350,504	5,299,639
542		SSGC				-	-	7,467,740	3,341,765
543		SSGCH				25,229,323	10,101,456	25,125,390	10,059,843
544		SSECH				49,851,156	20,193,823	56,554,395	22,909,186
545	Total Production Expense by Factor					2,255,222,887	963,844,856	2,064,122,202	874,491,186
546	560	Operation Supervision & Engineering							
547			T	SG		7,808,710	3,211,756	8,097,499	3,330,536
548									
549					B2	7,808,710	3,211,756	8,097,499	3,330,536
550									
551	561	Load Dispatching							
552			T	SG		8,536,145	3,510,953	8,900,190	3,660,686
553									
554					B2	8,536,145	3,510,953	8,900,190	3,660,686
555	562	Station Expense							
556			T	SG		1,869,851	769,078	1,934,397	795,626
557									
558					B2	1,869,851	769,078	1,934,397	795,626
559									
560	563	Overhead Line Expense							
561			T	SG		93,337	38,390	97,267	40,006
562									
563					B2	93,337	38,390	97,267	40,006
564									
565	564	Underground Line Expense							
566			T	SG		-	-	-	-
567									
568					B2	-	-	-	-
569									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
570	565	Transmission of Electricity by Others							
571			T	SG		-	-	-	-
572			T	SE		-	-	-	-
573						-	-	-	-
574									
575	565NPC	Transmission of Electricity by Others-NPC							
576			T	SG		117,397,550	48,286,112	140,897,457	57,951,724
577			T	SE		3,769,633	1,545,576	952,117	390,375
578						121,167,183	49,831,688	141,849,574	58,342,099
579									
580		Total Transmission of Electricity by Others			B2	121,167,183	49,831,688	141,849,574	58,342,099
581									
582	566	Misc. Transmission Expense							
583			T	SG		1,795,131	738,345	1,126,411	463,298
584									
585					B2	1,795,131	738,345	1,126,411	463,298
586									
587	567	Rents - Transmission							
588			T	SG		822,667	338,366	844,180	347,215
589									
590					B2	822,667	338,366	844,180	347,215
591									
592	568	Maint Supervision & Engineering							
593			T	SG		9,822	4,040	10,590	4,356
594									
595					B2	9,822	4,040	10,590	4,356
596									
597	569	Maintenance of Structures							
598			T	SG		4,128,899	1,698,234	4,203,220	1,728,802
599									
600					B2	4,128,899	1,698,234	4,203,220	1,728,802
601									
602	570	Maintenance of Station Equipment							
603			T	SG		11,093,119	4,562,647	11,317,057	4,654,754
604									
605					B2	11,093,119	4,562,647	11,317,057	4,654,754
606									
607	571	Maintenance of Overhead Lines							
608			T	SG		16,204,998	6,665,185	15,864,334	6,525,068
609									
610					B2	16,204,998	6,665,185	15,864,334	6,525,068
611									
612	572	Maintenance of Underground Lines							
613			T	SG		-	-	-	-
614									
615					B2	-	-	-	-
616									
617	573	Maint of Misc. Transmission Plant							
618			T	SG		480,533	197,645	468,452	192,676
619									
620					B2	480,533	197,645	468,452	192,676
621									
622	**Total Transmission Expense**				**B2**	**174,010,394**	**71,566,326**	**194,713,172**	**80,085,122**
623									
624	Summary of Transmission Expense by Factor								
625		SE				3,769,633	1,545,576	952,117	390,375
626		SG				170,240,761	70,020,750	193,761,055	79,694,747
627		SNPT				-	-	-	-
628	Total Transmission Expense by Factor					174,010,394	71,566,326	194,713,172	80,085,122
629	580	Operation Supervision & Engineering							
630			DPW	S		176,450	108,143	176,343	108,067
631			DPW	SNPD		20,120,363	9,487,282	21,155,981	9,975,603
632					B2	20,296,814	9,595,425	21,332,324	10,083,669
633									
634	581	Load Dispatching							
635			DPW	S		-	-	-	-
636			DPW	SNPD		12,782,671	6,027,366	13,379,322	6,308,703
637					B2	12,782,671	6,027,366	13,379,322	6,308,703
638									
639	582	Station Expense							
640			DPW	S		4,548,284	1,957,803	4,663,531	2,000,627
641			DPW	SNPD		25,883	12,204	26,910	12,689
642					B2	4,574,167	1,970,007	4,690,441	2,013,316
643									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
644	583	Overhead Line Expenses							
645			DPW	S		5,378,951	1,438,270	5,590,973	1,490,908
646			DPW	SNPD		13,397	6,317	13,941	6,574
647					B2	5,392,347	1,444,586	5,604,914	1,497,482
648									
649	584	Underground Line Expense							
650			DPW	S		403	-	403	-
651			DPW	SNPD		-	-	-	-
652					B2	403	-	403	-
653									
654	585	Street Lighting & Signal Systems							
655			DPW	S		-	-	-	-
656			DPW	SNPD		222,030	104,693	236,475	111,504
657					B2	222,030	104,693	236,475	111,504
658									
659	586	Meter Expenses							
660			DPW	S		6,033,669	1,602,958	6,271,612	1,666,294
661			DPW	SNPD		1,171,018	552,166	1,216,399	573,564
662					B2	7,204,688	2,155,124	7,488,011	2,239,858
663									
664	587	Customer Installation Expenses							
665			DPW	S		11,063,638	4,634,365	11,507,372	4,817,768
666			DPW	SNPD		-	-	-	-
667					B2	11,063,638	4,634,365	11,507,372	4,817,768
668									
669	588	Misc. Distribution Expenses							
670			DPW	S		2,878,136	1,410,644	2,976,738	1,460,881
671			DPW	SNPD		5,511,145	2,598,650	4,458,125	2,102,124
672					B2	8,389,281	4,009,294	7,434,863	3,563,005
673									
674	589	Rents							
675			DPW	S		2,775,451	341,472	2,778,477	342,286
676			DPW	SNPD		262,718	123,879	262,452	123,753
677					B2	3,038,169	465,351	3,040,929	466,039
678									
679	590	Maint Supervision & Engineering							
680			DPW	S		655,797	181,543	671,721	187,116
681			DPW	SNPD		5,766,096	2,718,866	6,221,913	2,933,796
682					B2	6,421,892	2,900,409	6,893,635	3,120,913
683									
684	591	Maintenance of Structures							
685			DPW	S		1,794,408	724,790	1,694,950	684,617
686			DPW	SNPD		235,753	111,164	222,686	105,002
687					B2	2,030,161	835,953	1,917,636	789,619
688									
689	592	Maintenance of Station Equipment							
690			DPW	S		9,638,957	3,269,249	10,114,492	3,722,834
691			DPW	SNPD		1,908,269	899,799	2,064,334	973,388
692					B2	11,547,226	4,169,048	12,178,826	4,696,222
693	593	Maintenance of Overhead Lines							
694			DPW	S		83,473,495	31,374,170	83,545,177	32,494,388
695			DPW	SNPD		1,527,842	720,418	1,506,424	710,318
696					B2	85,001,337	32,094,588	85,051,600	33,204,706
697									
698	594	Maintenance of Underground Lines							
699			DPW	S		23,522,169	12,789,051	24,034,608	13,237,599
700			DPW	SNPD		17,740	8,365	17,880	8,431
701					B2	23,539,909	12,797,416	24,052,488	13,246,029
702									
703	595	Maintenance of Line Transformers							
704			DPW	S		-	-	(43)	(43)
705			DPW	SNPD		1,116,622	526,517	1,135,286	535,317
706					B2	1,116,622	526,517	1,135,243	535,275
707									
708	596	Maint of Street Lighting & Signal Sys.							
709			DPW	S		4,138,856	2,426,694	4,079,450	2,326,152
710			DPW	SNPD		-	-	-	-
711					B2	4,138,856	2,426,694	4,079,450	2,326,152
712									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
713	597	Maintenance of Meters							
714			DPW	S		4,232,548	1,636,333	4,356,741	1,679,749
715			DPW	SNPD		979,626	461,920	985,185	464,541
716					B2	5,212,174	2,098,253	5,341,925	2,144,290
717									
718	598	Maint of Misc. Distribution Plant							
719			DPW	S		3,853,384	1,499,487	3,659,585	1,421,701
720			DPW	SNPD		(461,493)	(217,606)	(339,605)	(160,133)
721					B2	3,391,891	1,281,880	3,319,980	1,261,569
722									
723	**Total Distribution Expense**				**B2**	**215,364,277**	**89,536,971**	**218,685,838**	**92,426,120**
724									
725									
726	Summary of Distribution Expense by Factor								
727		S				164,164,596	65,394,972	166,122,130	67,640,945
728		SNPD				51,199,681	24,142,000	52,563,708	24,785,174
729									
730	Total Distribution Expense by Factor					215,364,277	89,536,971	218,685,838	92,426,120
731									
732	901	Supervision							
733			CUST	S		168,874	7,790	170,414	8,055
734			CUST	CN		2,309,075	1,104,050	2,387,189	1,141,400
735					B2	2,477,949	1,111,841	2,557,603	1,149,455
736									
737	902	Meter Reading Expense							
738			CUST	S		23,763,080	7,541,780	22,432,006	5,558,152
739			CUST	CN		1,526,632	729,937	1,588,952	759,734
740					B2	25,289,712	8,271,717	24,020,958	6,317,886
741									
742	903	Customer Receipts & Collections							
743			CUST	S		6,381,549	2,746,257	6,347,383	2,850,587
744			CUST	CN		50,255,601	24,028,982	51,881,631	24,806,444
745					B2	56,637,149	26,775,239	58,229,014	27,657,031
746									
747	904	Uncollectible Accounts							
748			CUST	S		14,663,103	5,164,020	14,703,553	5,178,265
749			P	SG		-	-	-	-
750			CUST	CN		11,611	5,552	11,643	5,567
751					B2	14,674,714	5,169,571	14,715,196	5,183,832
752									
753	905	Misc. Customer Accounts Expense							
754			CUST	S		8,966	-	8,991	-
755			CUST	CN		220,595	105,474	(753,453)	(360,253)
756					B2	229,561	105,474	(744,463)	(360,253)
757									
758	**Total Customer Accounts Expense**				**B2**	**99,309,086**	**41,433,842**	**98,778,309**	**39,947,951**
759									
760	Summary of Customer Accts Exp by Factor								
761		S				44,985,572	15,459,847	43,662,346	13,595,059
762		CN				54,323,514	25,973,995	55,115,963	26,352,893
763		SG				-	-	-	-
764	Total Customer Accounts Expense by Factor					99,309,086	41,433,842	98,778,309	39,947,951
765									
766	907	Supervision							
767			CUST	S		-	-	-	-
768			CUST	CN		247,987	118,571	259,136	123,902
769					B2	247,987	118,571	259,136	123,902
770									
771	908	Customer Assistance							
772			CUST	S		7,089,335	3,550,764	7,227,841	3,585,761
773			CUST	CN		2,537,065	1,213,061	2,645,652	1,264,980
774									
775									
776					B2	9,626,400	4,763,824	9,873,493	4,850,740
777									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
778	909	Informational & Instructional Adv							
779			CUST	S		127,723	(2,442)	274,850	(1,689)
780			CUST	CN		3,973,866	1,900,046	3,509,029	1,677,791
781					B2	4,101,589	1,897,604	3,783,879	1,676,102
782									
783	910	Misc. Customer Service							
784			CUST	S		-	-	-	-
785			CUST	CN		63,857	30,532	63,771	30,491
786									
787					B2	63,857	30,532	63,771	30,491
788									
789	**Total Customer Service Expense**				**B2**	**14,039,833**	**6,810,532**	**13,980,278**	**6,681,236**
790									
791									
792	Summary of Customer Service Exp by Factor								
793		S				7,217,058	3,548,322	7,502,691	3,584,072
794		CN				6,822,775	3,262,210	6,477,587	3,097,164
795									
796	Total Customer Service Expense by Factor				B2	14,039,833	6,810,532	13,980,278	6,681,236
797									
798									
799	911	Supervision							
800			CUST	S		-	-	-	-
801			CUST	CN		-	-	-	-
802					B2	-	-	-	-
803									
804	912	Demonstration & Selling Expense							
805			CUST	S		-	-	-	-
806			CUST	CN		-	-	-	-
807					B2	-	-	-	-
808									
809	913	Advertising Expense							
810			CUST	S		-	-	-	-
811			CUST	CN		-	-	-	-
812					B2	-	-	-	-
813									
814	916	Misc. Sales Expense							
815			CUST	S		-	-	-	-
816			CUST	CN		-	-	-	-
817					B2	-	-	-	-
818									
819	**Total Sales Expense**				**B2**	**-**	**-**	**-**	**-**
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**				**B2**	**14,039,833**	**6,810,532**	**13,980,278**	**6,681,236**
828	920	Administrative & General Salaries							
829			PTD	S		1,567,043	573,991	(1,433,786)	(4,927,035)
830			CUST	CN		-	-	-	-
831			PTD	SO		65,633,747	27,116,794	73,893,361	30,529,280
832					B2	67,200,789	27,690,785	72,459,575	25,602,246
833									
834	921	Office Supplies & expenses							
835			PTD	S		(1,003,755)	(1,004,351)	(1,034,138)	(1,034,751)
836			CUST	CN		-	-	-	-
837			PTD	SO		12,474,744	5,153,981	12,839,509	5,304,685
838					B2	11,470,988	4,149,630	11,805,372	4,269,933
839									
840	922	A&G Expenses Transferred							
841			PTD	S		-	-	-	-
842			CUST	CN		-	-	-	-
843			PTD	SO		(21,538,493)	(8,898,698)	(22,197,056)	(9,170,785)
844					B2	(21,538,493)	(8,898,698)	(22,197,056)	(9,170,785)
845									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
846	923	Outside Services							
847			PTD	S		2,442	2,442	2,516	2,516
848			CUST	CN		-	-	-	-
849			PTD	SO		11,888,434	4,911,745	12,004,723	4,959,790
850					B2	11,890,876	4,914,187	12,007,239	4,962,306
851									
852	924	Property Insurance							
853			PTD	SO		31,882,383	13,172,309	33,276,675	13,748,366
854					B2	31,882,383	13,172,309	33,276,675	13,748,366
855									
856	925	Injuries & Damages							
857			PTD	SO		9,475,122	3,914,677	10,789,977	4,457,914
858					B2	9,475,122	3,914,677	10,789,977	4,457,914
859									
860	926	Employee Pensions & Benefits							
861			LABOR	S		-	-	-	-
862			CUST	CN		-	-	-	-
863			LABOR	SO		-	-	-	-
864					B2	-	-	-	-
865									
866	927	Franchise Requirements							
867			DMSC	S		-	-	-	-
868			DMSC	SO		-	-	-	-
869					B2	-	-	-	-
870									
871	928	Regulatory Commission Expense							
872			DMSC	S		9,727,505	3,753,722	10,021,948	3,867,344
873			CUST	CN		-	-	-	-
874			DMSC	SO		2,819	1,165	2,904	1,200
875			FERC	SG		1,899,938	781,453	1,957,448	805,107
876					B2	11,630,262	4,536,340	11,982,299	4,673,651
877									
878	929	Duplicate Charges							
879			LABOR	S		-	-	-	-
880			LABOR	SO		(3,987,182)	(1,647,317)	(4,115,191)	(1,700,204)
881					B2	(3,987,182)	(1,647,317)	(4,115,191)	(1,700,204)
882									
883	930	Misc General Expenses							
884			PTD	S		5,465,839	1,503,872	5,631,284	1,549,392
885			CUST	CN		4,500	2,152	4,636	2,217
886			LABOR	SO		13,105,319	5,414,505	12,150,196	5,019,893
887					B2	18,575,658	6,920,528	17,786,116	6,571,502
888									
889	931	Rents							
890			PTD	S		934,443	(276)	962,728	(284)
891			PTD	SO		5,384,260	2,224,525	5,527,919	2,283,878
892					B2	6,318,703	2,224,249	6,490,647	2,283,593
893									
894	935	Maintenance of General Plant							
895			G	S		23,039	-	23,986	-
896			CUST	CN		-	-	-	-
897			G	SO		27,101,992	11,197,275	27,327,198	11,290,320
898					B2	27,125,031	11,197,275	27,351,184	11,290,320
899									
900	**Total Administrative & General Expense**				**B2**	**170,044,138**	**68,173,965**	**177,636,836**	**66,988,840**
901									
902	Summary of A&G Expense by Factor								
903		S				16,716,555	4,829,400	14,174,537	(542,818)
904		SO				151,423,144	62,560,961	161,500,215	66,724,335
905		SG				1,899,938	781,453	1,957,448	805,107
906		CN				4,500	2,152	4,636	2,217
907	Total A&G Expense by Factor					170,044,138	68,173,965	177,636,836	66,988,840
908									
909	**Total O&M Expense**				**B2**	**2,927,990,614**	**1,241,366,493**	**2,767,916,636**	**1,160,620,455**

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
910	403SP	Steam Depreciation							
911			P	SG		23,444,765	9,642,932	22,975,359	9,449,863
912			P	SG		26,153,806	10,757,172	25,838,694	10,627,565
913			P	SG		48,167,206	19,811,377	54,977,227	22,612,368
914			P	SSGCH		7,258,124	2,906,048	7,754,904	3,104,951
915					B3	105,023,901	43,117,528	111,546,183	45,794,747
916									
917	403NP	Nuclear Depreciation							
918			P	SG		-	-	-	-
919					B3	-	-	-	-
920									
921	403HP	Hydro Depreciation							
922			P	SG		3,842,758	1,580,543	3,906,746	1,606,861
923			P	SG		1,032,617	424,720	998,212	410,569
924			P	SG		7,010,380	2,883,399	8,141,278	3,348,542
925			P	SG		3,092,147	1,271,813	3,573,695	1,469,876
926					B3	14,977,901	6,160,475	16,619,931	6,835,848
927									
928	403OP	Other Production Depreciation							
929			P	SG		125,965	51,810	123,149	50,652
930			P	SG		51,340,909	21,116,735	100,169,950	41,200,327
931			P	SSGCT		2,521,119	1,125,205	2,607,303	1,163,670
932			P	SSGCH		-	-	-	-
933					B3	53,987,993	22,293,749	102,900,403	42,414,649
934									
935	403TP	Transmission Depreciation							
936			T	SG		11,375,581	4,678,825	11,245,130	4,625,170
937			T	SG		12,624,038	5,192,321	12,535,912	5,156,074
938			T	SG		34,235,508	14,081,210	40,862,600	16,806,962
939					B3	58,235,127	23,952,356	64,643,642	26,588,205
940									
941									
942									
943	403	Distribution Depreciation							
944	360	Land & Land Rights	DPW	S		278,131	119,335	278,131	119,335
945	361	Structures	DPW	S		906,304	471,598	906,304	471,598
946	362	Station Equipment	DPW	S		16,347,160	8,191,425	16,347,160	8,191,425
947	363	Storage Battery Eq	DPW	S		91,113	91,113	91,113	91,113
948	364	Poles & Towers	DPW	S		32,093,095	9,664,541	40,583,731	13,482,860
949	365	OH Conductors	DPW	S		18,328,255	5,880,589	18,328,255	5,880,589
950	366	UG Conduit	DPW	S		7,213,537	3,316,414	7,213,537	3,316,414
951	367	UG Conductor	DPW	S		16,692,267	9,818,073	16,692,267	9,818,073
952	368	Line Trans	DPW	S		25,531,690	7,565,700	25,531,690	7,565,700
953	369	Services	DPW	S		10,936,723	3,435,887	10,936,723	3,435,887
954	370	Meters	DPW	S		6,445,250	2,574,142	6,445,250	2,574,142
955	371	Inst Cust Prem	DPW	S		497,587	276,347	497,587	276,347
956	372	Leased Property	DPW	S		162	146	162	146
957	373	Street Lighting	DPW	S		2,192,792	1,119,407	2,192,792	1,119,407
958					B3	137,554,066	52,524,716	146,044,701	56,343,035
959									
960	403GP	General Depreciation							
961			G-SITUS	S		13,352,607	4,082,688	12,167,640	3,612,074
962			G-DGP	SG		573,517	235,890	330,584	135,971
963			G-DGU	SG		1,211,376	498,244	583,816	240,126
964			P	SE		34,771	14,256	31,584	12,950
965			CUST	CN		1,549,132	740,695	1,687,374	806,793
966			G-SG	SG		4,889,513	2,011,077	5,031,456	2,069,459
967			PTD	SO		16,468,319	6,803,939	15,396,235	6,361,004
968			G-SG	SSGCT		8,619	3,847	6,323	2,822
969			G-SG	SSGCH		172,600	69,107	113,715	45,530
970					B3	38,260,455	14,459,744	35,348,728	13,286,730
971									
972	403GV0	General Vehicles							
973			G-SG	SG		-	-	-	-
974					B3	-	-	-	-
975									
976	403MP	Mining Depreciation							
977			P	SE		-	-	-	-
978					B3	-	-	-	-
979									

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
980	403EP	Experimental Plant Depreciation							
981			P	SG		-	-	-	-
982			P	SG		-	-	-	-
983					B3	-	-	-	-
984	4031	ARO Depreciation							
985			P	S		-	-	-	-
986					B3	-	-	-	-
987									
988									
989	**Total Depreciation Expense**				**B3**	**408,039,444**	**162,508,568**	**477,103,588**	**191,263,214**
990									
991	Summary	S				150,906,673	56,607,404	158,212,342	59,955,110
992		DGP				-	-	-	-
993		DGU				-	-	-	-
994		SG				229,120,086	94,238,067	291,293,808	119,810,384
995		SO				16,468,319	6,803,939	15,396,235	6,361,004
996		CN				1,549,132	740,695	1,687,374	806,793
997		SE				34,771	14,256	31,584	12,950
998		SSGCH				7,430,725	2,975,155	7,868,619	3,150,481
999		SSGCT				2,529,738	1,129,052	2,613,626	1,166,492
1000	Total Depreciation Expense By Factor					408,039,444	162,508,568	477,103,588	191,263,214
1001									
1002	404GP	Amort of LT Plant - Capital Lease Gen							
1003			I-SITUS	S		1,220,394	725	1,315,774	729
1004			I-SG	SG		-	-	-	-
1005			PTD	SO		1,097,914	453,607	883,805	365,147
1006			I-DGU	SG		-	-	-	-
1007			CUST	CN		234,320	112,037	240,238	114,866
1008			I-DGP	SG		-	-	-	-
1009					B4	2,552,628	566,368	2,439,817	480,742
1010									
1011	404SP	Amort of LT Plant - Cap Lease Steam							
1012			P	SG		-	-	-	-
1013			P	SG		-	-	-	-
1014					B4	-	-	-	-
1015									
1016	404IP	Amort of LT Plant - Intangible Plant							
1017			I-SITUS	S		71,714	3,991	73,829	3,080
1018			P	SE		10,380	4,256	262,062	107,447
1019			I-SG	SG		8,136,385	3,346,530	3,358,715	1,381,454
1020			PTD	SO		21,539,117	8,898,956	24,470,417	10,110,032
1021			CUST	CN		5,843,372	2,793,923	4,893,262	2,339,642
1022			I-SG	SG		2,073,941	853,021	7,368,933	3,030,874
1023			I-SG	SG		309,688	127,376	310,432	127,682
1024			I-DGP	SG		-	-	-	-
1025			I-SG	SSGCT		-	-	-	-
1026			I-SG	SSGCH		21,850	8,748	-	-
1027			I-DGU	SG		16,678	6,860	16,758	6,893
1028					B4	38,023,124	16,043,660	40,754,408	17,107,103
1029									
1030	404MP	Amort of LT Plant - Mining Plant							
1031			P	SE		-	-	-	-
1032					B4	-	-	-	-
1033									
1034	404OP	Amort of LT Plant - Other Plant							
1035			P	SSGCT		115,060	51,353	-	-
1036					B4	115,060	51,353	-	-
1037									
1038									
1039	404HP	Amortization of Other Electric Plant							
1040			P	SG		2,279	937	2,283	939
1041			P	SG		39,066	16,068	39,321	16,173
1042			P	SG		-	-	-	-
1043					B4	41,345	17,005	41,604	17,112
1044									
1045	**Total Amortization of Limited Term Plant**				**B4**	**40,732,157**	**16,678,386**	**43,235,830**	**17,604,957**
1046									
1047									
1048	405	Amortization of Other Electric Plant							
1049			GP	S		-	-	-	-
1050									
1051					B4	-	-	-	-
1052									

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1053	406	Amortization of Plant Acquisition Adj							
1054			P	S		-	-	-	-
1055			P	SG		-	-	-	-
1056			P	SG		-	-	-	-
1057			P	SG		5,479,353	2,253,681	5,479,353	2,253,681
1058			P	SO		-	-	-	-
1059					B4	5,479,353	2,253,681	5,479,353	2,253,681
1060	407	Amort of Prop Losses, Unrec Plant, etc							
1061			DPW	S		5,175,354	-	5,175,354	-
1062			GP	SO		-	-	-	-
1063			P	SG-P		3,437,028	1,413,664	0	0
1064			P	SE		-	-	-	-
1065			P	SG		305,346	125,590	305,346	125,590
1066			P	TROJP		2,013,725	827,857	2,013,725	827,857
1067					B4	10,931,454	2,367,112	7,494,426	953,447
1068									
1069	**Total Amortization Expense**				**B4**	**57,142,964**	**21,299,178**	**56,209,608**	**20,812,086**
1070									
1071									
1072									
1073	Summary of Amortization Expense by Factor								
1074		S				6,467,462	4,715	6,564,958	3,809
1075		SE				10,380	4,256	262,062	107,447
1076		TROJP				2,013,725	827,857	2,013,725	827,857
1077		DGP				-	-	-	-
1078		DGU				-	-	-	-
1079		SO				22,637,031	9,352,562	25,354,222	10,475,179
1080		SSGCT				115,060	51,353	-	-
1081		SSGCH				21,850	8,748	-	-
1082		CN				6,077,693	2,905,960	5,133,500	2,454,508
1083		SG				16,362,735	6,730,063	16,881,142	6,943,286
1084	Total Amortization Expense by Factor					53,705,935	19,885,514	56,209,608	20,812,086
1085	408	Taxes Other Than Income							
1086			DMSC	S		25,128,171	62,241	25,128,171	62,241
1087			GP	GPS		77,529,279	32,031,472	91,061,000	37,622,146
1088			GP	SO		8,932,612	3,690,537	8,932,612	3,690,537
1089			P	SE		834,427	342,121	834,427	342,121
1090			P	SG		-	-	-	-
1091			DMSC	OPRV-ID		-	-	-	-
1092			GP	EXCTAX		-	-	-	-
1093			GP	SG		-	-	-	-
1094									
1095									
1096									
1097	**Total Taxes Other Than Income**				**B5**	**112,424,490**	**36,126,372**	**125,956,211**	**41,717,046**
1098									
1099									
1100	41140	Deferred Investment Tax Credit - Fed							
1101			PTD	DGU		(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
1102									
1103					B7	(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
1104									
1105	41141	Deferred Investment Tax Credit - Idaho							
1106			PTD	DGU		-	-	-	-
1107									
1108					B7	-	-	-	-
1109									
1110	**Total Deferred ITC**				**B7**	**(1,874,204)**	**(1,531,508)**	**(1,874,204)**	**(1,531,508)**
1111									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1112									
1113	427	Interest on Long-Term Debt							
1114			GP	S		299,761,603	127,623,690	321,954,481	136,610,101
1115			GP	SNP		-	-	-	-
1116					B6	299,761,603	127,623,690	321,954,481	136,610,101
1117									
1118	428	Amortization of Debt Disc & Exp							
1119			GP	SNP		-	-	-	-
1120					B6	-	-	-	-
1121									
1122	429	Amortization of Premium on Debt							
1123			GP	SNP		-	-	-	-
1124					B6	-	-	-	-
1125									
1126	431	Other Interest Expense							
1127			NUTIL	OTH		-	-	-	-
1128			GP	SO		-	-	-	-
1129			GP	SNP		-	-	-	-
1130					B6	-	-	-	-
1131									
1132	432	AFUDC - Borrowed							
1133			GP	SNP		-	-	-	-
1134						-	-	-	-
1135									
1136		Total Elec. Interest Deductions for Tax			B6	299,761,603	127,623,690	321,954,481	136,610,101
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			B6	299,761,603	127,623,690	321,954,481	136,610,101
1147									
1148									
1149	419	Interest & Dividends							
1150			GP	S		-	-	-	-
1151			GP	SNP		(46,616,392)	(19,849,832)	(114,549,555)	(48,776,607)
1152		Total Operating Deductions for Tax			B6	(46,616,392)	(19,849,832)	(114,549,555)	(48,776,607)
1153									
1154									
1155	41010	Deferred Income Tax - Federal-DR							
1156			GP	S		518,758,661	199,327,745	7,808,399	3,684,247
1157			P	TROJD		-	-	-	-
1158			PT	DGP		368	-	0	-
1159			LABOR	SO		33,483,751	13,833,920	0	0
1160			GP	SNP		-	-	66,040,214	28,120,734
1161			P	SE		14,696,870	6,025,821	5,358,619	2,197,072
1162			PT	SG		11,550,960	4,750,959	533,358	219,373
1163			GP	GPS		70,380	29,078	10,893,375	4,500,633
1164			DITEXP	DITEXP		-	-	-	-
1165			CUST	BADDEBT		-	-	-	-
1166			CUST	CN		23,817	11,388	(0)	(0)
1167			P	IBT		214,379	22,775	0	0
1168			P	CIAC		-	-	-	-
1169			P	SCHMDEXP		-	-	-	-
1170			P	TAXDEPR		-	-	505,993,500	208,376,219
1171			DPW	SNPD		85,117	40,135	(0)	(0)
1172					B7	578,884,303	224,041,820	596,627,465	247,098,277
1173									

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1174									
1175									
1176	41110	Deferred Income Tax - Federal-CR							
1177			GP	S		(271,085,647)	(104,491,468)	(39,855,632)	(17,229,820)
1178			P	SE		(13,365,892)	(5,480,110)	(3,898,250)	(1,598,310)
1179			PT	DGP		-	-	-	-
1180			GP	SNP		(1,602,752)	(682,471)	(51,074,991)	(21,748,358)
1181			PT	SG		(3,849,639)	(1,583,373)	(2,667,846)	(1,097,297)
1182			GP	GPS		-	-	-	-
1183			LABOR	SO		(26,337,587)	(10,881,459)	(507,050)	(209,489)
1184			PT	SNPD		-	-	-	-
1185			CUST	BADDEBT		(334,769)	(117,931)	0	0
1186			P	SGCT		(356,220)	(147,081)	(356,221)	(147,082)
1187			DITEXP	DITEXP		-	-	-	-
1188			P	TROJD		(555,830)	(228,486)	(633,784)	(260,531)
1189			P	IBT		(291,290)	(30,946)	(0)	(0)
1190			P	CIAC		-	-	(22,908,101)	(10,801,774)
1191			P	SCHMDEXP		-	-	(202,245,120)	(81,076,841)
1192			P	TAXDEPR		-	-	-	-
1193					B7	(317,779,627)	(123,643,327)	(324,146,996)	(134,169,501)
1194									
1195	**Total Deferred Income Taxes**				**B7**	**261,104,676**	**100,398,493**	**272,480,469**	**112,928,776**
1196	SCHMAF	Additions - Flow Through							
1197			SCHMAF	S		-	-	-	-
1198			SCHMAF	SNP		-	-	-	-
1199			SCHMAF	SO		-	-	-	-
1200			SCHMAF	SE		-	-	-	-
1201			SCHMAF	TROJP		-	-	-	-
1202			SCHMAF	SG		-	-	-	-
1203					B6	-	-	-	-
1204									
1205	SCHMAP	Additions - Permanent							
1206			P	S		-	-	-	-
1207			P	SE		84,185	34,517	45,000	18,450
1208			LABOR	SNP		-	-	-	-
1209			SCHMAP-SO	SO		9,298,119	3,841,548	9,133,450	3,773,514
1210			SCHMAP	SG		-	-	-	-
1211			DPW	BADDEBT		-	-	-	-
1212					B6	9,382,305	3,876,065	9,178,451	3,791,965
1213									
1214	SCHMAT	Additions - Temporary							
1215			SCHMAT-SITUS	S		81,206,348	20,635,857	43,351,121	1,339,419
1216			P	SGCT		938,632	387,556	938,633	387,556
1217			DPW	CIAC		65,247,545	30,765,938	60,362,313	28,462,422
1218			SCHMAT-SNP	SNP		65,237,720	27,779,022	134,581,409	57,306,417
1219			P	TROJD		1,464,600	602,056	1,670,006	686,493
1220			P	SG		-	-	-	-
1221			SCHMAT-SE	SE		31,701,999	12,998,044	10,271,796	4,211,509
1222			P	SG		3,959,859	1,628,707	2,654,641	1,091,865
1223			SCHMAT-GPS	GPS		-	-	-	-
1224			SCHMAT-SO	SO		12,249,451	5,060,900	1,336,066	552,000
1225			SCHMAT-SNP	SNPD		2,196,309	1,035,618	-	-
1226			CUST	BADDEBT		882,108	310,747	(0)	(0)
1227			P	TAXDEPR		-	-	-	-
1228			BOOKDEPR	SCHMDEXP		485,189,989	194,504,923	532,911,174	213,635,584
1229					B6	750,274,561	295,709,368	788,077,160	307,673,266
1230									
1231	TOTAL SCHEDULE - M ADDITIONS				B6	759,656,866	299,585,432	797,255,611	311,465,231
1232									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1233	SCHMDF	Deductions - Flow Through							
1234			SCHMDF	S		-	-	-	-
1235			SCHMDF	DGP		-	-	-	-
1236			SCHMDF	DGU		-	-	-	-
1237					B6	-	-	-	-
1238	SCHMDP	Deductions - Permanent							
1239			SCHMDP	S		-	-	-	-
1240			P	SE		2,592,202	1,062,821	282,084	115,656
1241			PTD	SNP		381,063	162,261	381,063	162,261
1242			SCHMDP	IBT		-	-	-	-
1243			P	SG		(0)	(0)	(0)	(0)
1244			SCHMDP-SO	SO		12,093,788	4,996,588	14,400,500	5,949,613
1245					B6	15,067,053	6,221,670	15,063,647	6,227,531
1246									
1247	SCHMDT	Deductions - Temporary							
1248			GP	S		62,893,744	615,184	12,110,316	9,707,905
1249			DPW	BADDEBT		-	-	-	-
1250			SCHMDT-SNP	SNP		74,407,631	31,683,683	174,014,423	74,097,478
1251			SCHMDT	CN		62,756	30,006	0	0
1252			SCHMDT	TROJD		-	-	-	-
1253			CUST	DGP		970	-	-	-
1254			P	SE		45,523,602	18,664,999	14,119,833	5,789,231
1255			SCHMDT-SG	SG		18,480,740	7,601,207	1,405,387	578,042
1256			SCHMDT-GPS	GPS		81,662,106	33,738,963	28,703,791	11,859,064
1257			SCHMDT-SO	SO		53,669,546	22,173,746	(0)	(0)
1258			TAXDEPR	TAXDEPR		1,095,617,890	451,192,977	1,333,281,074	549,066,479
1259			DPW	SNPD		224,280	105,754	0	0
1260					B6	1,432,543,265	565,806,518	1,563,634,824	651,098,199
1261									
1262	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,447,610,318	572,028,188	1,578,698,471	657,325,730
1263									
1264	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(687,953,452)**	**(272,442,756)**	**(781,442,860)**	**(345,860,499)**
1265									
1266									
1267									
1268	40911	State Income Taxes							
1269			IBT	IBT		4,503,186	478,407	1,345,051	142,895
1270			IBT	IBT		-	-	-	-
1271		REC	P	SG		-	-	(1,686,185)	(693,535)
1272			IBT	IBT		-	-	-	-
1273	**Total State Tax Expense**					**4,503,186**	**478,407**	**(341,134)**	**(550,640)**
1274									
1275									
1276	Calculation of Taxable Income:								
1277		Operating Revenues				4,494,585,986	1,833,738,939	4,475,654,891	1,850,482,541
1278		Operating Deductions:							
1279		O & M Expenses				2,927,990,614	1,241,366,493	2,767,916,636	1,160,620,455
1280		Depreciation Expense				408,039,444	162,508,568	477,103,588	191,263,214
1281		Amortization Expense				57,142,964	21,299,178	56,209,608	20,812,086
1282		Taxes Other Than Income				112,424,490	36,126,372	125,956,211	41,717,046
1283		Interest & Dividends (AFUDC-Equity)				(46,616,392)	(19,849,832)	(114,549,555)	(48,776,607)
1284		Misc Revenue & Expense				(7,004,252)	(3,041,974)	(12,011,767)	(4,931,495)
1285		Total Operating Deductions				3,451,976,867	1,438,408,804	3,300,624,721	1,360,704,698
1286		Other Deductions:							
1287		Interest Deductions				299,761,603	127,623,690	321,954,481	136,610,101
1288		Interest on PCRBS				-	-	-	-
1289		Schedule M Adjustments				(687,953,452)	(272,442,756)	(781,442,860)	(345,860,499)
1290									
1291		Income Before State Taxes				54,894,064	(4,736,311)	71,632,829	7,307,244
1292									
1293		State Income Taxes				4,503,186	478,407	(341,134)	(550,640)
1294									
1295	Total Taxable Income					50,390,878	(5,214,718)	71,973,963	7,857,884
1296									
1297	Tax Rate					35.0%	35.0%	35.0%	35.0%
1298									
1299	Federal Income Tax - Calculated					17,636,807	(1,825,151)	25,190,887	2,750,259
1300									
1301	Adjustments to Calculated Tax:								
1302	40910	PMI	P	SE		-	-	-	-
1303	40910	REC	P	SG		-	-	(58,493,457)	(24,058,608)
1304	40910		P	SO		-	-	-	-
1305	40910	IRS Settle	LABOR	S		-	-	-	-
1306	**Federal Income Tax Expense**					**17,636,807**	**(1,825,151)**	**(33,302,570)**	**(21,308,349)**
1307									
1308	**Total Operating Expenses**					**3,779,963,724**	**1,555,778,877**	**3,652,136,837**	**1,499,019,585**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1309	310	Land and Land Rights							
1310			P	SG		2,329,517	958,140	2,329,517	958,140
1311			P	SG		34,798,446	14,312,749	34,798,446	14,312,749
1312			P	SG		56,303,435	23,157,843	56,303,435	23,157,843
1313			P	S		-	-	-	-
1314			P	SSGCH		2,415,102	966,972	2,415,102	966,972
1315					B8	95,846,500	39,395,704	95,846,500	39,395,704
1316									
1317	311	Structures and Improvements							
1318			P	SG		234,877,017	96,605,918	234,877,017	96,605,918
1319			P	SG		326,027,802	134,096,624	326,027,802	134,096,624
1320			P	SG		199,554,905	82,077,782	199,554,905	82,077,782
1321			P	SSGCH		55,364,139	22,167,000	55,364,139	22,167,000
1322					B8	815,823,864	334,947,324	815,823,864	334,947,324
1323									
1324	312	Boiler Plant Equipment							
1325			P	SG		715,636,141	294,344,193	702,747,478	289,043,031
1326			P	SG		664,499,770	273,311,586	651,927,954	268,140,744
1327			P	SG		1,280,786,097	526,792,777	1,552,107,032	638,388,233
1328			P	SSGCH		318,191,866	127,399,420	324,969,775	130,113,197
1329					B8	2,979,113,874	1,221,847,975	3,231,752,240	1,325,685,205
1330									
1331	314	Turbogenerator Units							
1332			P	SG		143,451,709	59,002,299	143,451,709	59,002,299
1333			P	SG		144,201,510	59,310,695	144,201,510	59,310,695
1334			P	SG		453,192,965	186,400,197	453,192,965	186,400,197
1335			P	SSGCH		63,438,406	25,399,820	63,438,406	25,399,820
1336					B8	804,284,590	330,113,011	804,284,590	330,113,011
1337									
1338	315	Accessory Electric Equipment							
1339			P	SG		87,991,119	36,191,122	87,991,119	36,191,122
1340			P	SG		139,006,394	57,173,922	139,006,394	57,173,922
1341			P	SG		70,531,112	29,009,747	70,531,112	29,009,747
1342			P	SSGCH		64,911,564	25,989,651	64,911,564	25,989,651
1343					B8	362,440,189	148,364,442	362,440,189	148,364,442
1344									
1345									
1346									
1347	316	Misc Power Plant Equipment							
1348			P	SG		4,915,806	2,021,892	4,915,806	2,021,892
1349			P	SG		5,295,901	2,178,227	5,295,901	2,178,227
1350			P	SG		13,086,246	5,382,429	13,086,246	5,382,429
1351			P	SSGCH		3,162,939	1,266,395	3,162,939	1,266,395
1352					B8	26,460,892	10,848,942	26,460,892	10,848,942
1353									
1354	317	Steam Plant ARO							
1355			P	S		-	-	-	-
1356					B8	-	-	-	-
1357									
1358	SP	Unclassified Steam Plant - Account 300							
1359			P	SG		3,112,950	1,280,370	3,112,950	1,280,370
1360					B8	3,112,950	1,280,370	3,112,950	1,280,370
1361									
1362									
1363	**Total Steam Production Plant**				**B8**	**5,087,082,860**	**2,086,797,768**	**5,339,721,225**	**2,190,634,998**
1364									
1365									
1366	Summary of Steam Production Plant by Factor								
1367		S				-	-	-	-
1368		DGP				-	-	-	-
1369		DGU				-	-	-	-
1370		SG				4,579,598,843	1,883,608,509	4,825,459,299	1,984,731,962
1371		SSGCH				507,484,017	203,189,259	514,261,926	205,903,036
1372	Total Steam Production Plant by Factor					5,087,082,860	2,086,797,768	5,339,721,225	2,190,634,998
1373	320	Land and Land Rights							
1374			P	SG		-	-	-	-
1375			P	SG		-	-	-	-
1376					B8	-	-	-	-
1377									
1378	321	Structures and Improvements							
1379			P	SG		-	-	-	-
1380			P	SG	B8	-	-	-	-
1381						-	-	-	-

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1382									
1383	322	Reactor Plant Equipment							
1384			P	SG		-	-	-	-
1385			P	SG		-	-	-	-
1386					B8	-	-	-	-
1387									
1388	323	Turbogenerator Units							
1389			P	SG		-	-	-	-
1390			P	SG		-	-	-	-
1391					B8	-	-	-	-
1392									
1393	324	Land and Land Rights							
1394			P	SG		-	-	-	-
1395			P	SG		-	-	-	-
1396					B8	-	-	-	-
1397									
1398	325	Misc. Power Plant Equipment							
1399			P	SG		-	-	-	-
1400			P	SG		-	-	-	-
1401					B8	-	-	-	-
1402									
1403									
1404	NP	Unclassified Nuclear Plant - Acct 300							
1405			P	SG		-	-	-	-
1406					B8	-	-	-	-
1407									
1408									
1409	**Total Nuclear Production Plant**				**B8**	-	-	-	-
1410									
1411									
1412									
1413	Summary of Nuclear Production Plant by Factor								
1414		DGP				-	-	-	-
1415		DGU				-	-	-	-
1416		SG				-	-	-	-
1417									
1418	Total Nuclear Plant by Factor					-	-	-	-
1419									
1420	330	Land and Land Rights							
1421			P	SG		10,626,875	4,370,879	10,626,875	4,370,879
1422			P	SG		5,307,562	2,183,023	5,307,562	2,183,023
1423			P	SG		3,122,699	1,284,379	3,122,699	1,284,379
1424			P	SG		635,700	261,466	635,700	261,466
1425					B8	19,692,835	8,099,747	19,692,835	8,099,747
1426									
1427	331	Structures and Improvements							
1428			P	SG		21,446,832	8,821,173	21,446,832	8,821,173
1429			P	SG		5,315,407	2,186,249	5,315,407	2,186,249
1430			P	SG		52,712,221	21,680,761	52,712,221	21,680,761
1431			P	SG		7,393,543	3,040,996	7,393,543	3,040,996
1432					B8	86,868,003	35,729,179	86,868,003	35,729,179
1433									
1434	332	Reservoirs, Dams & Waterways							
1435			P	SG		151,554,869	62,335,163	150,785,289	62,018,631
1436			P	SG		20,313,759	8,355,136	20,114,344	8,273,115
1437			P	SG		88,106,174	36,238,445	132,246,241	54,393,442
1438			P	SG		36,171,983	14,877,691	42,556,704	17,503,754
1439					B8	296,146,785	121,806,434	345,702,578	142,188,943
1440									
1441	333	Water Wheel, Turbines, & Generators							
1442			P	SG		32,897,569	13,530,910	32,897,569	13,530,910
1443			P	SG		8,946,125	3,679,579	8,946,125	3,679,579
1444			P	SG		36,001,226	14,807,458	36,001,226	14,807,458
1445			P	SG		25,048,207	10,302,434	25,048,207	10,302,434
1446					B8	102,893,127	42,320,382	102,893,127	42,320,382
1447									
1448	334	Accessory Electric Equipment							
1449			P	SG		4,694,161	1,930,728	4,694,161	1,930,728
1450			P	SG		3,889,665	1,599,836	3,889,665	1,599,836
1451			P	SG		37,854,833	15,569,854	37,854,833	15,569,854
1452			P	SG		5,768,179	2,372,477	5,768,179	2,372,477
1453					B8	52,206,839	21,472,895	52,206,839	21,472,895
1454									

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1455									
1456									
1457	335	Misc. Power Plant Equipment							
1458			P	SG		1,173,713	482,753	1,173,713	482,753
1459			P	SG		194,397	79,956	194,397	79,956
1460			P	SG		995,385	409,406	995,385	409,406
1461			P	SG		14,474	5,953	14,474	5,953
1462					B8	2,377,968	978,068	2,377,968	978,068
1463									
1464	336	Roads, Railroads & Bridges							
1465			P	SG		4,689,357	1,928,752	4,689,357	1,928,752
1466			P	SG		828,976	340,961	828,976	340,961
1467			P	SG		8,475,746	3,486,111	8,475,746	3,486,111
1468			P	SG		624,714	256,947	624,714	256,947
1469					B8	14,618,793	6,012,772	14,618,793	6,012,772
1470									
1471	337	Hydro Plant ARO							
1472			P	S		-	-	-	-
1473					B8	-	-	-	-
1474									
1475	HP	Unclassified Hydro Plant - Acct 300							
1476			P	S		-	-	-	-
1477			P	SG		-	-	-	-
1478			P	SG		-	-	-	-
1479			P	SG		-	-	-	-
1480					B8	-	-	-	-
1481									
1482	**Total Hydraulic Production Plant**				**B8**	**574,804,349**	**236,419,477**	**624,360,142**	**256,801,986**
1483									
1484	Summary of Hydraulic Plant by Factor								
1485		S				-	-	-	-
1486		SG				574,804,349	236,419,477	624,360,142	256,801,986
1487		DGP				-	-	-	-
1488		DGU				-	-	-	-
1489	Total Hydraulic Plant by Factor					574,804,349	236,419,477	624,360,142	256,801,986
1490									
1491	340	Land and Land Rights							
1492			P	SG		21,542,917	8,860,694	21,542,917	8,860,694
1493			P	SG		-	-	-	-
1494			P	SSGCT		-	-	-	-
1495					B8	21,542,917	8,860,694	21,542,917	8,860,694
1496									
1497	341	Structures and Improvements							
1498			P	SG		103,830,672	42,705,998	103,830,672	42,705,998
1499			P	SG		166,099	68,317	166,099	68,317
1500			P	SSGCT		4,121,643	1,839,537	4,121,643	1,839,537
1501					B8	108,118,414	44,613,852	108,118,414	44,613,852
1502									
1503	342	Fuel Holders, Producers & Accessories							
1504			P	SG		6,788,799	2,792,262	6,788,799	2,792,262
1505			P	SG		121,339	49,907	121,339	49,907
1506			P	SSGCT		2,284,126	1,019,432	2,284,126	1,019,432
1507					B8	9,194,264	3,861,601	9,194,264	3,861,601
1508									
1509	343	Prime Movers							
1510			P	S		-	-	-	-
1511			P	SG		772,436	317,706	746,209	306,919
1512			P	SG		1,584,080,183	651,538,926	2,099,254,405	863,432,278
1513			P	SSGCT		50,771,821	22,660,054	53,331,062	23,802,273
1514					B8	1,635,624,440	674,516,687	2,153,331,676	887,541,470
1515									
1516	344	Generators							
1517			P	S		-	-	-	-
1518			P	SG		-	-	-	-
1519			P	SG		219,348,069	90,218,795	219,348,069	90,218,795
1520			P	SSGCT		15,873,643	7,084,592	15,873,643	7,084,592
1521					B8	235,221,712	97,303,387	235,221,712	97,303,387

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1522									
1523	345	Accessory Electric Plant							
1524			P	SG		131,936,992	54,266,247	131,936,992	54,266,247
1525			P	SG		156,586	64,405	156,586	64,405
1526			P	SSGCT		2,951,101	1,317,111	2,951,101	1,317,111
1527					B8	135,044,678	55,647,762	135,044,678	55,647,762
1528									
1529									
1530									
1531	346	Misc. Power Plant Equipment							
1532			P	SG		7,172,206	2,949,959	7,172,206	2,949,959
1533			P	SG		11,813	4,859	11,813	4,859
1534					B8	7,184,019	2,954,818	7,184,019	2,954,818
1535									
1536	347	Other Production ARO							
1537			P	S		-	-	-	-
1538					B8	-	-	-	-
1539									
1540	OP	Unclassified Other Prod Plant-Acct 300							
1541			P	S		-	-	-	-
1542			P	SG		302,819,070	124,550,773	300,383,503	123,549,014
1543						302,819,070	124,550,773	300,383,503	123,549,014
1544									
1545	**Total Other Production Plant**				**B8**	**2,454,749,515**	**1,012,309,573**	**2,970,021,184**	**1,224,332,597**
1546									
1547	Summary of Other Production Plant by Factor								
1548		S				-	-	-	-
1549		DGU				-	-	-	-
1550		SG				2,378,747,181	978,388,847	2,891,459,609	1,189,269,652
1551		SSGCT				76,002,334	33,920,726	78,561,575	35,062,945
1552	Total of Other Production Plant by Factor					2,454,749,515	1,012,309,573	2,970,021,184	1,224,332,597
1553									
1554	Experimental Plant								
1555	103	Experimental Plant							
1556			P	SG		-	-	-	-
1557	**Total Experimental Production Plant**				**B8**	-	-	-	-
1558									
1559	**Total Production Plant**				**B8**	**8,116,636,725**	**3,335,526,818**	**8,934,102,551**	**3,671,769,580**
1560	350	Land and Land Rights							
1561			T	SG		21,182,942	8,712,634	21,182,942	8,712,634
1562			T	SG		48,519,153	19,956,134	48,519,153	19,956,134
1563			T	SG		25,648,460	10,549,321	25,215,547	10,371,262
1564					B8	95,350,555	39,218,089	94,917,642	39,040,030
1565									
1566	352	Structures and Improvements							
1567			T	S		-	-	-	-
1568			T	SG		7,717,846	3,174,383	7,717,846	3,174,383
1569			T	SG		18,343,017	7,544,561	18,343,017	7,544,561
1570			T	SG		44,586,897	18,338,781	44,586,897	18,338,781
1571					B8	70,647,760	29,057,724	70,647,760	29,057,724
1572									
1573	353	Station Equipment							
1574			T	SG		132,310,873	54,420,026	132,310,873	54,420,026
1575			T	SG		192,352,318	79,115,328	192,352,318	79,115,328
1576			T	SG		824,409,676	339,083,211	824,409,676	339,083,211
1577					B8	1,149,072,867	472,618,564	1,149,072,867	472,618,564
1578									
1579	354	Towers and Fixtures							
1580			T	SG		156,322,773	64,296,222	156,322,773	64,296,222
1581			T	SG		126,427,452	52,000,149	126,427,452	52,000,149
1582			T	SG		147,566,508	60,694,733	147,566,508	60,694,733
1583					B8	430,316,733	176,991,105	430,316,733	176,991,105
1584									
1585	355	Poles and Fixtures							
1586			T	SG		66,891,890	27,512,919	64,102,655	26,365,695
1587			T	SG		117,691,362	48,406,959	114,738,068	47,192,256
1588			T	SG		353,307,346	145,316,816	557,562,628	229,327,883
1589					B8	537,890,599	221,236,694	736,403,350	302,885,834
1590									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1591	356	Clearing and Grading							
1592			T	SG		197,629,452	81,285,835	197,629,452	81,285,835
1593			T	SG		158,102,507	65,028,235	158,102,507	65,028,235
1594			T	SG		360,143,628	148,128,608	360,143,628	148,128,608
1595					B8	715,875,587	294,442,678	715,875,587	294,442,678
1596									
1597	357	Underground Conduit							
1598			T	SG		6,371	2,620	6,371	2,620
1599			T	SG		91,651	37,696	91,651	37,696
1600			T	SG		3,111,560	1,279,798	3,111,560	1,279,798
1601					B8	3,209,582	1,320,115	3,209,582	1,320,115
1602									
1603	358	Underground Conductors							
1604			T	SG		-	-	-	-
1605			T	SG		1,087,552	447,315	1,087,552	447,315
1606			T	SG		6,402,623	2,633,426	6,402,623	2,633,426
1607					B8	7,490,175	3,080,741	7,490,175	3,080,741
1608									
1609	359	Roads and Trails							
1610			T	SG		1,863,032	766,273	1,863,032	766,273
1611			T	SG		440,513	181,185	440,513	181,185
1612			T	SG		9,149,902	3,763,394	9,149,902	3,763,394
1613					B8	11,453,447	4,710,851	11,453,447	4,710,851
1614									
1615	TP	Unclassified Trans Plant - Acct 300							
1616			T	SG		33,221,646	13,664,205	33,221,646	13,664,205
1617					B8	33,221,646	13,664,205	33,221,646	13,664,205
1618									
1619	TS0	Unclassified Trans Sub Plant - Acct 300							
1620			T	SG		-	-	-	-
1621					B8	-	-	-	-
1622									
1623	**Total Transmission Plant**				**B8**	**3,054,528,950**	**1,256,340,767**	**3,252,608,788**	**1,337,811,848**
1624	Summary of Transmission Plant by Factor								
1625		DGP				-	-	-	-
1626		DGU				-	-	-	-
1627		SG				3,054,528,950	1,256,340,767	3,252,608,788	1,337,811,848
1628	Total Transmission Plant by Factor					3,054,528,950	1,256,340,767	3,252,608,788	1,337,811,848
1629	360	Land and Land Rights							
1630			DPW	S		46,526,763	29,780,414	46,526,763	29,780,414
1631					B8	46,526,763	29,780,414	46,526,763	29,780,414
1632									
1633	361	Structures and Improvements							
1634			DPW	S		58,291,905	31,236,868	58,291,905	31,236,868
1635					B8	58,291,905	31,236,868	58,291,905	31,236,868
1636									
1637	362	Station Equipment							
1638			DPW	S		731,640,107	354,779,007	731,640,107	354,779,007
1639					B8	731,640,107	354,779,007	731,640,107	354,779,007
1640									
1641	363	Storage Battery Equipment							
1642			DPW	S		1,457,805	1,457,805	1,457,805	1,457,805
1643					B8	1,457,805	1,457,805	1,457,805	1,457,805
1644									
1645	364	Poles, Towers & Fixtures							
1646			DPW	S		867,851,049	279,646,351	1,074,343,190	380,756,610
1647					B8	867,851,049	279,646,351	1,074,343,190	380,756,610
1648									
1649	365	Overhead Conductors							
1650			DPW	S		617,282,118	189,408,672	617,282,118	189,408,672
1651					B8	617,282,118	189,408,672	617,282,118	189,408,672
1652									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1653	366	Underground Conduit							
1654			DPW	S		278,199,662	147,470,113	278,199,662	147,470,113
1655					B8	278,199,662	147,470,113	278,199,662	147,470,113
1656									
1657									
1658									
1659									
1660	367	Underground Conductors							
1661			DPW	S		672,609,814	426,168,354	672,609,814	426,168,354
1662					B8	672,609,814	426,168,354	672,609,814	426,168,354
1663									
1664	368	Line Transformers							
1665			DPW	S		1,014,141,977	370,913,898	1,014,141,977	370,913,898
1666					B8	1,014,141,977	370,913,898	1,014,141,977	370,913,898
1667									
1668	369	Services							
1669			DPW	S		534,943,523	194,726,412	534,943,523	194,726,412
1670					B8	534,943,523	194,726,412	534,943,523	194,726,412
1671									
1672	370	Meters							
1673			DPW	S		187,342,727	80,051,986	187,342,727	80,051,986
1674					B8	187,342,727	80,051,986	187,342,727	80,051,986
1675									
1676	371	Installations on Customers' Premises							
1677			DPW	S		8,813,849	4,517,121	8,813,849	4,517,121
1678					B8	8,813,849	4,517,121	8,813,849	4,517,121
1679									
1680	372	Leased Property							
1681			DPW	S		-	-	-	-
1682					B8	-	-	-	-
1683									
1684	373	Street Lights							
1685			DPW	S		61,496,138	26,226,122	61,496,138	26,226,122
1686					B8	61,496,138	26,226,122	61,496,138	26,226,122
1687									
1688	DP	Unclassified Dist Plant - Acct 300							
1689			DPW	S		24,892,870	12,608,877	24,892,870	12,608,877
1690					B8	24,892,870	12,608,877	24,892,870	12,608,877
1691									
1692	DS0	Unclassified Dist Sub Plant - Acct 300							
1693			DPW	S		-	-	-	-
1694					B8	-	-	-	-
1695									
1696									
1697	**Total Distribution Plant**				**B8**	**5,105,490,307**	**2,148,991,999**	**5,311,982,448**	**2,250,102,258**
1698									
1699	Summary of Distribution Plant by Factor								
1700		S				5,105,490,307	2,148,991,999	5,311,982,448	2,250,102,258
1701									
1702	Total Distribution Plant by Factor					5,105,490,307	2,148,991,999	5,311,982,448	2,250,102,258

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1703	389	Land and Land Rights							
1704			G-SITUS	S		9,366,146	3,912,173	9,366,146	3,912,173
1705			CUST	CN		1,128,506	539,579	1,128,506	539,579
1706			G-DGU	SG		332	137	332	137
1707			G-SG	SG		1,228	505	1,228	505
1708			PTD	SO		5,598,055	2,312,854	5,598,055	2,312,854
1709					B8	16,094,266	6,765,247	16,094,266	6,765,247
1710									
1711	390	Structures and Improvements							
1712			G-SITUS	S		110,061,168	36,639,636	110,061,168	36,639,636
1713			G-DGP	SG		358,127	147,299	358,127	147,299
1714			G-DGU	SG		1,573,572	647,217	1,573,572	647,217
1715			CUST	CN		12,129,443	5,799,516	12,129,443	5,799,516
1716			G-SG	SG		3,923,902	1,613,918	3,923,902	1,613,918
1717			PTD	SO		101,392,050	41,890,453	101,392,050	41,890,453
1718					B8	229,438,263	86,738,039	229,438,263	86,738,039
1719									
1720	391	Office Furniture & Equipment							
1721			G-SITUS	S		14,118,296	3,257,959	14,118,296	3,257,959
1722			G-DGP	SG		15,879	6,531	15,879	6,531
1723			G-DGU	SG		22,268	9,159	22,268	9,159
1724			CUST	CN		8,262,760	3,950,718	8,262,760	3,950,718
1725			G-SG	SG		4,661,186	1,917,166	4,661,186	1,917,166
1726			P	SE		111,675	45,788	111,675	45,788
1727			PTD	SO		61,775,601	25,522,789	61,775,601	25,522,789
1728			G-SG	SSGCH		74,351	29,769	74,351	29,769
1729			G-SG	SSGCT		-	-	-	-
1730					B8	89,042,015	34,739,877	89,042,015	34,739,877
1731									
1732	392	Transportation Equipment							
1733			G-SITUS	S		72,593,756	32,334,231	72,593,756	32,334,231
1734			PTD	SO		8,291,073	3,425,484	8,291,073	3,425,484
1735			G-SG	SG		16,345,083	6,722,802	16,345,083	6,722,802
1736			CUST	CN		-	-	-	-
1737			G-DGU	SG		930,695	382,799	930,695	382,799
1738			P	SE		655,378	268,710	655,378	268,710
1739			G-DGP	SG		120,286	49,474	120,286	49,474
1740			G-SG	SSGCH		374,178	149,816	374,178	149,816
1741			G-DGU	SSGCT		44,655	19,930	44,655	19,930
1742					B8	99,355,105	43,353,245	99,355,105	43,353,245
1743									
1744	393	Stores Equipment							
1745			G-SITUS	S		8,740,638	3,694,185	8,740,638	3,694,185
1746			G-DGP	SG		108,431	44,598	108,431	44,598
1747			G-DGU	SG		626,081	257,510	626,081	257,510
1748			PTD	SO		388,792	160,631	388,792	160,631
1749			G-SG	SG		3,726,427	1,532,695	3,726,427	1,532,695
1750			G-DGU	SSGCT		53,971	24,088	53,971	24,088
1751					B8	13,644,341	5,713,707	13,644,341	5,713,707

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1752									
1753	394	Tools, Shop & Garage Equipment							
1754			G-SITUS	S		31,574,198	12,214,597	31,574,198	12,214,597
1755			G-DGP	SG		2,221,252	913,610	2,221,252	913,610
1756			G-SG	SG		19,573,475	8,050,654	19,573,475	8,050,654
1757			PTD	SO		4,068,324	1,680,841	4,068,324	1,680,841
1758			P	SE		7,106	2,914	7,106	2,914
1759			G-DGU	SG		3,564,506	1,466,097	3,564,506	1,466,097
1760			G-SG	SSGCH		1,601,737	641,312	1,601,737	641,312
1761			G-SG	SSGCT		86,334	38,532	86,334	38,532
1762					B8	62,696,933	25,008,557	62,696,933	25,008,557
1763									
1764	395	Laboratory Equipment							
1765			G-SITUS	S		26,812,171	7,551,417	26,812,171	7,551,417
1766			G-DGP	SG		165,008	67,868	165,008	67,868
1767			G-DGU	SG		179,178	73,697	179,178	73,697
1768			PTD	SO		5,443,122	2,248,843	5,443,122	2,248,843
1769			P	SE		42,438	17,400	42,438	17,400
1770			G-SG	SG		6,018,295	2,475,350	6,018,295	2,475,350
1771			G-SG	SSGCH		253,001	101,298	253,001	101,298
1772			G-SG	SSGCT		14,022	6,258	14,022	6,258
1773					B8	38,927,233	12,542,132	38,927,233	12,542,132
1774									
1775	396	Power Operated Equipment							
1776			G-SITUS	S		92,429,663	34,586,079	92,429,663	34,586,079
1777			G-DGP	SG		981,699	403,777	981,699	403,777
1778			G-SG	SG		28,644,522	11,781,614	28,644,522	11,781,614
1779			PTD	SO		1,574,391	650,465	1,574,391	650,465
1780			G-DGU	SG		1,800,488	740,548	1,800,488	740,548
1781			P	SE		73,823	30,268	73,823	30,268
1782			P	SSGCT		-	-	-	-
1783			G-SG	SSGCH		968,906	387,936	968,906	387,936
1784					B8	126,473,492	48,580,687	126,473,492	48,580,687
1785	397	Communication Equipment							
1786			COM_EQ	S		103,111,749	29,771,088	111,123,813	26,871,543
1787			COM_EQ	SG		5,548,505	2,282,124	4,843,042	1,991,964
1788			COM_EQ	SG		10,111,333	4,158,834	8,499,876	3,496,035
1789			COM_EQ	SO		50,263,508	20,766,530	54,682,392	22,592,207
1790			COM_EQ	CN		4,552,456	2,176,690	3,296,736	1,576,286
1791			COM_EQ	SG		67,235,889	27,654,408	73,335,934	30,163,382
1792			COM_EQ	SE		114,538	46,961	222,088	91,058
1793			COM_EQ	SSGCH		945,024	378,374	933,764	373,866
1794			COM_EQ	SSGCT		1,590	710	(5,718)	(2,552)
1795					B8	241,884,592	87,235,720	256,931,928	87,153,789
1796									
1797	398	Misc. Equipment							
1798			G-SITUS	S		1,148,583	328,942	1,148,583	328,942
1799			G-DGP	SG		12,079	4,968	12,079	4,968
1800			G-DGU	SG		1,997	821	1,997	821
1801			CUST	CN		197,260	94,317	197,260	94,317
1802			PTD	SO		3,406,366	1,407,351	3,406,366	1,407,351
1803			P	SE		1,668	684	1,668	684
1804			G-SG	SG		1,588,848	653,500	1,588,848	653,500
1805			G-SG	SSGCT		-	-	-	-
1806					B8	6,356,801	2,490,584	6,356,801	2,490,584
1807									
1808	399	Coal Mine							
1809			P	SE		272,666,677	111,795,265	467,212,138	191,560,279
1810	MP		P	SE		-	-	-	-
1811					B8	272,666,677	111,795,265	467,212,138	191,560,279
1812									
1813	399L	WIDCO Capital Lease							
1814			P	SE	Tab 8	-	-	-	-
1815						-	-	-	-
1816									
1817		Remove Capital Leases				-	-	-	-
1818					Tab 8	-	-	-	-
1819									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1820	1011390	General Capital Leases							
1821			G-SITUS	S		18,984,156	11,714,234	18,984,156	11,714,234
1822			P	SG		17,063,032	7,018,098	17,063,032	7,018,098
1823			PTD	SO		12,902,451	5,330,689	12,902,451	5,330,689
1824					B9	48,949,638	24,063,021	48,949,638	24,063,021
1825									
1826		Remove Capital Leases				(48,949,638)	(24,063,021)	(48,949,638)	(24,063,021)
1827						-	-	-	-
1828									
1829	1011346	General Gas Line Capital Leases							
1830			P	SG		-	-	-	-
1831					B9	-	-	-	-
1832									
1833		Remove Capital Leases				-	-	-	-
1834						-	-	-	-
1835									
1836	GP	Unclassified Gen Plant - Acct 300							
1837			G-SITUS	S		-	-	-	-
1838			PTD	SO		206,988	85,518	206,988	85,518
1839			CUST	CN		-	-	-	-
1840			G-SG	SG		-	-	-	-
1841			G-DGP	SG		-	-	-	-
1842			G-DGU	SG		-	-	-	-
1843					B8	206,988	85,518	206,988	85,518
1844									
1845	399G	Unclassified Gen Plant - Acct 300							
1846			G-SITUS	S		-	-	-	-
1847			PTD	SO		-	-	-	-
1848			G-SG	SG		-	-	-	-
1849			G-DGP	SG		-	-	-	-
1850			G-DGU	SG		-	-	-	-
1851					B8	-	-	-	-
1852									
1853	**Total General Plant**				**B8**	**1,196,786,705**	**465,048,578**	**1,406,379,504**	**544,731,661**
1854									
1855	Summary of General Plant by Factor								
1856		S				488,940,523	176,004,542	496,952,588	173,104,997
1857		DGP				-	-	-	-
1858		DGU				-	-	-	-
1859		SG				197,123,602	81,077,777	200,906,728	82,633,793
1860		SO				255,310,721	105,482,449	259,729,605	107,308,125
1861		SE				273,673,303	112,207,989	468,326,314	192,017,099
1862		CN				26,270,426	12,560,820	25,014,706	11,960,416
1863		DEU				-	-	-	-
1864		SSGCT				200,572	89,517	193,263	86,256
1865		SSGCH				4,217,197	1,688,505	4,205,938	1,683,997
1866		Less Capital Leases				(48,949,638)	(24,063,021)	(48,949,638)	(24,063,021)
1867	Total General Plant by Factor					1,196,786,705	465,048,578	1,406,379,504	544,731,661
1868	301	Organization							
1869			I-SITUS	S		-	-	-	-
1870			PTD	SO		-	-	-	-
1871			I-SG	SG		-	-	-	-
1872					B8	-	-	-	-
1873	302	Franchise & Consent							
1874			I-SITUS	S		2,449,200	-	2,449,200	-
1875			I-SG	SG		7,761,786	3,192,456	15,396,052	6,332,462
1876			I-SG	SG		99,466,930	40,911,172	98,222,741	40,399,432
1877			I-SG	SG		9,240,742	3,800,756	9,240,742	3,800,756
1878			I-DGP	SG		-	-	(59,994)	(24,676)
1879			I-DGU	SG		600,993	247,191	600,993	247,191
1880					B8	119,519,650	48,151,575	125,849,734	50,755,165
1881									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1882	303	Miscellaneous Intangible Plant							
1883			I-SITUS	S		2,073,396	890,552	1,969,313	889,859
1884			I-SG	SG		74,975,068	30,837,565	74,975,068	30,837,565
1885			PTD	SO		362,686,869	149,845,251	378,519,224	156,386,439
1886			P	SE		3,646,994	1,495,293	3,773,865	1,547,311
1887			CUST	CN		115,423,472	55,188,047	116,827,021	55,859,134
1888			P	SG		344,575	141,725	344,575	141,725
1889			I-DGP	SSGCT		-	-	-	-
1890					B8	559,150,374	238,398,433	576,409,066	245,662,033
1891	303	Less Non-Utility Plant							
1892			I-SITUS	S		-	-	-	-
1893						559,150,374	238,398,433	576,409,066	245,662,033
1894	IP	Unclassified Intangible Plant - Acct 300							
1895			I-SITUS	S		-	-	-	-
1896			I-SG	SG		-	-	-	-
1897			I-DGU	SG		-	-	-	-
1898			PTD	SO		-	-	-	-
1899						-	-	-	-
1900									
1901	**Total Intangible Plant**				**B8**	**678,670,024**	**286,550,008**	**702,258,800**	**296,417,199**
1902									
1903	Summary of Intangible Plant by Factor								
1904		S				4,522,596	890,552	4,418,513	889,859
1905		DGP				-	-	-	-
1906		DGU				-	-	-	-
1907		SG				192,390,093	79,130,865	198,720,177	81,734,455
1908		SO				362,686,869	149,845,251	378,519,224	156,386,439
1909		CN				115,423,472	55,188,047	116,827,021	55,859,134
1910		SSGCT				-	-	-	-
1911		SSGCH				-	-	-	-
1912		SE				3,646,994	1,495,293	3,773,865	1,547,311
1913	Total Intangible Plant by Factor					678,670,024	286,550,008	702,258,800	296,417,199
1914	Summary of Unclassified Plant (Account 106)								
1915		DP				24,892,870	12,608,877	24,892,870	12,608,877
1916		DS0				-	-	-	-
1917		GP				206,988	85,518	206,988	85,518
1918		HP				-	-	-	-
1919		NP				-	-	-	-
1920		OP				302,819,070	124,550,773	300,383,503	123,549,014
1921		TP				33,221,646	13,664,205	33,221,646	13,664,205
1922		TS0				-	-	-	-
1923		IP				-	-	-	-
1924		MP							
1925		SP				3,112,950	1,280,370	3,112,950	1,280,370
1926	Total Unclassified Plant by Factor					364,253,524	152,189,742	361,817,957	151,187,983
1927									
1928	**Total Electric Plant In Service**				**B8**	**18,152,112,711**	**7,492,458,169**	**19,607,332,092**	**8,100,832,546**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1929	Summary of Electric Plant by Factor								
1930		S				5,598,953,426	2,325,887,093	5,813,353,549	2,424,097,113
1931		SE				277,320,296	113,703,282	472,100,179	193,564,411
1932		DGU				-	-	-	-
1933		DGP				-	-	-	-
1934		SG				10,977,193,018	4,514,966,241	11,993,514,744	4,932,983,695
1935		SO				617,997,590	255,327,699	638,248,829	263,694,564
1936		CN				141,693,898	67,748,868	141,841,727	67,819,550
1937		DEU				-	-	-	-
1938		SSGCH				511,701,215	204,877,764	518,467,864	207,587,032
1939		SSGCT				76,202,905	34,010,243	78,754,838	35,149,201
1940		Less Capital Leases				(48,949,638)	(24,063,021)	(48,949,638)	(24,063,021)
1941						18,152,112,711	7,492,458,169	19,607,332,092	8,100,832,546
1942	105	Plant Held For Future Use							
1943			DPW	S		2,627,314	1,881,046	2,627,314	1,881,046
1944			P	SG		-	-	-	-
1945			T	SG		2,570,927	1,057,433	3,662,319	1,506,328
1946			P	SG		8,923,302	3,670,192	8,923,302	3,670,192
1947			P	SE		953,014	390,742	953,014	390,742
1948			G	SG		-	-	-	-
1949									
1950									
1951	**Total Plant Held For Future Use**				**B10**	**15,074,557**	**6,999,414**	**16,165,949**	**7,448,308**
1952									
1953	114	Electric Plant Acquisition Adjustments							
1954			P	S		-	-	-	-
1955			P	SG		142,633,069	58,665,589	142,633,069	58,665,589
1956			P	SG		14,560,711	5,988,882	14,560,711	5,988,882
1957	**Total Electric Plant Acquisition Adjustment**				**B15**	**157,193,780**	**64,654,471**	**157,193,780**	**64,654,471**
1958									
1959	115	Accum Provision for Asset Acquisition Adjustments							
1960			P	S		-	-	-	-
1961			P	SG		(79,283,204)	(32,609,520)	(79,283,204)	(32,609,520)
1962			P	SG		(11,564,316)	(4,756,452)	(11,564,316)	(4,756,452)
1963					B15	(90,847,520)	(37,365,972)	(90,847,520)	(37,365,972)
1964									
1965	120	Nuclear Fuel							
1966			P	SE		-	-	-	-
1967	**Total Nuclear Fuel**				**B15**	-	-	-	-
1968									
1969	124	Weatherization							
1970			DMSC	S		3,344,206	5,234,833	3,344,206	5,234,833
1971			DMSC	SO		(2,464)	(1,018)	(2,464)	(1,018)
1972					B16	3,341,742	5,233,815	3,341,742	5,233,815
1973									
1974	182W	Weatherization							
1975			DMSC	S		16,022,887	644,363	16,022,887	644,363
1976			DMSC	SG		-	-	-	-
1977			DMSC	SGCT		-	-	-	-
1978			DMSC	SO		-	-	-	-
1979					B16	16,022,887	644,363	16,022,887	644,363
1980									
1981	186W	Weatherization							
1982			DMSC	S		-	-	-	-
1983			DMSC	CN		-	-	-	-
1984			DMSC	CNP		-	-	-	-
1985			DMSC	SG		-	-	-	-
1986			DMSC	SO		-	-	-	-
1987					B16	-	-	-	-
1988									
1989	**Total Weatherization**				**B16**	**19,364,629**	**5,878,178**	**19,364,629**	**5,878,178**

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1990									
1991	151	Fuel Stock							
1992			P	DEU		-	-	-	-
1993			P	SE		125,508,634	51,459,427	160,345,600	65,742,829
1994			P	SSECT		-	-	-	-
1995			P	SSECH		11,294,248	4,575,101	10,465,252	4,239,289
1996	**Total Fuel Stock**				**B13**	**136,802,882**	**56,034,528**	**170,810,852**	**69,982,118**
1997									
1998	152	Fuel Stock - Undistributed							
1999			P	SE		-	-	-	-
2000						-	-	-	-
2001									
2002	25316	UAMPS Working Capital Deposit							
2003			P	SE		(874,000)	(358,346)	(1,859,500)	(762,408)
2004					B13	(874,000)	(358,346)	(1,859,500)	(762,408)
2005									
2006	25317	DG&T Working Capital Deposit							
2007			P	SE		(1,694,878)	(694,912)	(1,826,723)	(748,969)
2008					B13	(1,694,878)	(694,912)	(1,826,723)	(748,969)
2009									
2010	25319	Provo Working Capital Deposit							
2011			P	SE		-	-	-	-
2012						-	-	-	-
2013									
2014		Total Fuel Stock			B13	134,234,004	54,981,270	167,124,630	68,470,741
2015	154	Materials and Supplies							
2016			MSS	S		90,194,048	39,220,821	90,194,048	39,220,821
2017			MSS	SG		2,224,313	914,869	2,224,313	914,869
2018			MSS	SE		4,656,652	1,909,260	4,656,652	1,909,260
2019			MSS	SO		(138,028)	(57,027)	(138,028)	(57,027)
2020			MSS	SNPPS		76,721,287	31,448,796	76,721,287	31,448,796
2021			MSS	SNPPH		(1,860)	(765)	(1,860)	(765)
2022			MSS	SNPD		(4,383,329)	(2,066,855)	(4,383,329)	(2,066,855)
2023			MSS	SNPT		-	-	-	-
2024			MSS	SG		-	-	-	-
2025			MSS	SG		-	-	-	-
2026			MSS	SSGCT		-	-	-	-
2027			MSS	SNPPO		802,286	330,577	802,286	330,577
2028			MSS	SSGCH		-	-	-	-
2029	**Total Materials and Supplies**				**B13**	**170,075,369**	**71,699,677**	**170,075,369**	**71,699,677**
2030									
2031	163	Stores Expense Undistributed							
2032			MSS	SO		-	-	-	-
2033									
2034					B13	-	-	-	-
2035									
2036	25318	Provo Working Capital Deposit							
2037			MSS	SNPPS		(273,000)	(111,905)	(273,000)	(111,905)
2038									
2039					B13	(273,000)	(111,905)	(273,000)	(111,905)
2040									
2041		Total Materials & Supplies			B13	169,802,369	71,587,771	169,802,369	71,587,771
2042									
2043	165	Prepayments							
2044			DMSC	S		3,281,199	1,975,368	3,281,199	1,975,368
2045			GP	GPS		8,912,910	3,682,397	8,912,910	3,682,397
2046			PT	SG		3,813,910	1,568,678	3,813,910	1,568,678
2047			P	SE		2,880,958	1,181,213	2,880,958	1,181,213
2048			PTD	SO		19,788,882	8,175,840	19,788,882	8,175,840
2049	**Total Prepayments**				**B15**	**38,677,859**	**16,583,496**	**38,677,859**	**16,583,496**
2050									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2051	182M	Misc Regulatory Assets							
2052			DDS2	S		72,742,623	1,033,174	72,742,623	1,033,174
2053			DEFSG	SG		5,309,283	2,183,731	5,309,283	2,183,731
2054			P	SGCT		9,634,148	3,977,882	9,634,148	3,977,882
2055			DEFSG	SG-P		-	-	(4,633,614)	(1,905,825)
2056			P	SE		-	-	-	-
2057			P	SSGCT		-	-	-	-
2058			DDSO2	SO		7,034,874	2,906,481	7,034,874	2,906,481
2059					B11	94,720,929	10,101,268	90,087,315	8,195,443
2060									
2061	186M	Misc Deferred Debits							
2062			LABOR	S		23,281,907	-	23,281,907	-
2063			P	SG		-	-	-	-
2064			P	SG		-	-	-	-
2065			DEFSG	SG		36,599,573	15,053,560	41,402,192	17,028,898
2066			LABOR	SO		56,186	23,214	56,186	23,214
2067			P	SE		10,610,160	4,350,241	8,204,290	3,363,817
2068			P	SNPPS		-	-	-	-
2069			GP	EXCTAX		-	-	-	-
2070	**Total Misc. Deferred Debits**				**B11**	**70,547,826**	**19,427,014**	**72,944,575**	**20,415,928**
2071									
2072	Working Capital								
2073	CWC	Cash Working Capital							
2074			CWC	S		42,011,664	19,052,392	39,256,958	17,703,233
2075			CWC	SO		-	-	-	-
2076			CWC	SE		-	-	-	-
2077					B14	42,011,664	19,052,392	39,256,958	17,703,233
2078									
2079	OWC	Other Work. Cap.							
2080	131	Cash	GP	SNP		11,667,121	4,968,003	0	0
2081	135	Working Funds	GP	SG		2,151	885	2,151	885
2082	141	Notes Receivabl	GP	SO		190,713	78,794	190,713	78,794
2083	143	Other A/R	GP	SO		26,532,240	10,961,881	26,532,240	10,961,881
2084	232	A/P	PTD	S		-	-	-	-
2085	232	A/P	PTD	SO		(5,452,206)	(2,252,597)	(5,452,206)	(2,252,597)
2086	232	A/P	P	SE		(1,332,966)	(546,525)	(1,332,966)	(546,525)
2087	253	Deferred Hedge	P	SG		-	-	-	-
2088	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2089	2533	Other Msc. Df. Crd.	P	SE		(5,835,725)	(2,392,688)	(5,835,725)	(2,392,688)
2090	230	Asset Retir. Oblig.	P	SE		(2,460,800)	(1,008,946)	(2,460,800)	(1,008,946)
2091	230	Asset Retir. Oblig.	P	S		-	-	-	-
2092	254105	ARO Reg Liability	P	S		-	-	-	-
2093	254105	ARO Reg Liability	P	SE		(546,812)	(224,197)	(546,812)	(224,197)
2094	2533	Cholla Reclamation	P	SSECH		-	-	-	-
2095					B14	22,763,716	9,584,610	11,096,595	4,616,606
2096									
2097	**Total Working Capital**				**B14**	**64,775,380**	**28,637,002**	**50,353,554**	**22,319,839**
2098	Miscellaneous Rate Base								
2099	18221	Unrec Plant & Reg Study Costs							
2100			P	S		-	-	-	-
2101									
2102					B15	-	-	-	-
2103									
2104	18222	Nuclear Plant - Trojan							
2105			P	S		(716,082)	-	(716,082)	-
2106			P	TROJP		1,702,432	699,882	1,702,432	699,882
2107			P	TROJD		2,492,828	1,024,733	2,492,828	1,024,733
2108					B16	3,479,179	1,724,615	3,479,179	1,724,615
2109									
2110									

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2111									
2112	1869	Misc Deferred Debits-Trojan							
2113			P	S		-	-	-	-
2114			P	SNPPN		-	-	-	-
2115					B15	-	-	-	-
2116									
2117	**Total Miscellaneous Rate Base**				**B15**	**3,479,179**	**1,724,615**	**3,479,179**	**1,724,615**
2118									
2119	**Total Rate Base Additions**				**B15**	**677,022,992**	**243,208,527**	**694,346,318**	**249,912,819**
2120	235	Customer Service Deposits							
2121			CUST	S		-	-	(10,056,592)	(10,056,592)
2122			CUST	CN		-	-	-	-
2123	**Total Customer Service Deposits**				B15	-	-	**(10,056,592)**	**(10,056,592)**
2124									
2125	2281	Prop Ins	PTD	SO		-	-	-	-
2126	2282	Inj & Dam	PTD	SO		(8,501,565)	(3,512,449)	(8,501,565)	(3,512,449)
2127	2283	Pen & Ben	PTD	SO		(20,844,951)	(8,612,159)	(20,844,951)	(8,612,159)
2128	2283	Pen & Ben	PTD	SG		-	-	-	-
2129	254	Ins Prov	PTD	SE		(3,053,860)	(1,252,104)	(1,345,692)	(551,743)
2130					B15	(32,400,376)	(13,376,712)	(30,692,208)	(12,676,351)
2131									
2132	22844	Accum Hydro Relicensing Obligation							
2133			P	S		-	-	-	-
2134			P	SG		-	-	-	-
2135					B15	-	-	-	-
2136									
2137	22842	Prv-Trojan	P	TROJD		-	-	-	-
2138	230	ARO	P	TROJP		(2,044,864)	(840,658)	(2,044,864)	(840,658)
2139	254105	ARO	P	TROJP		(3,373,343)	(1,386,806)	(3,373,343)	(1,386,806)
2140	254		P	S		(2,350,066)	(1,019,355)	(1,330,711)	0
2141					B15	(7,768,273)	(3,246,819)	(6,748,918)	(2,227,464)
2142									
2143	252	Customer Advances for Construction							
2144			DPW	S		(9,776,643)	(6,421,788)	(11,754,680)	(7,273,701)
2145			DPW	SE		-	-	-	-
2146			T	SG		(6,534,995)	(2,687,871)	(8,565,697)	(3,523,108)
2147			DPW	SO		-	-	-	-
2148			CUST	CN		(3,947,941)	(1,887,650)	(1)	(0)
2149	**Total Customer Advances for Construction**				**B20**	**(20,259,578)**	**(10,997,310)**	**(20,320,377)**	**(10,796,809)**
2150									
2151	25398	SO2 Emissions							
2152			P	SE		-	-	(16,895,232)	(6,927,165)
2153					B19	-	-	(16,895,232)	(6,927,165)
2154									
2155	25399	Other Deferred Credits							
2156			P	S		(4,238,133)	(747,108)	(4,238,133)	(747,108)
2157			LABOR	SO		-	-	(4,492,062)	(1,855,910)
2158			P	SG		(10,082,237)	(4,146,867)	(10,798,077)	(4,441,295)
2159			P	SE		(1,957,749)	(802,691)	(1,957,749)	(802,691)
2160					B15	(16,278,118)	(5,696,665)	(21,486,020)	(7,847,003)

REVISED PROTOCOL
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2161									
2162	190	Accumulated Deferred Income Taxes							
2163			P	S		4,120,755	386,855	14,133,475	225,624
2164			CUST	CN		88,381	42,258	88,381	42,258
2165			LABOR	SO		41,384,116	17,097,981	27,988,109	11,563,378
2166			P	DGP		0	-	0	-
2167			PTD	IBT		-	-	-	-
2168			P	SG		-	-	-	-
2169			P	SG		-	-	-	-
2170			CUST	BADDEBT		3,174,265	1,118,222	3,174,265	1,118,222
2171			P	TROJD		137	56	(0)	(0)
2172			P	SG		38,405,253	15,796,244	40,540,073	16,674,305
2173			P	SE		11,176,783	4,582,560	16,661,709	6,831,419
2174			PTD	SNP		(0)	(0)	(0)	(0)
2175			DPW	SNPD		703,232	331,593	703,232	331,593
2176			P	SSGCT		(0)	(0)	(0)	(0)
2177	**Total Accum Deferred Income Taxes**				**B19**	**99,052,921**	**39,355,769**	**103,289,243**	**36,786,797**
2178									
2179	281	Accumulated Deferred Income Taxes							
2180			P	S		-	-	-	-
2181			PT	DGP		-	-	-	-
2182			T	SNPT		-	-	-	-
2183					B19	-	-	-	-
2184									
2185	282	Accumulated Deferred Income Taxes							
2186			GP	S		1,964,565	-	(1,581,364,504)	(683,825,006)
2187			ACCMDIT	DITBAL		(1,598,902,075)	(698,741,099)	(0)	(0)
2188			PT	SNP		-	-	(12,772,819)	(5,438,823)
2189			LABOR	SO		(12,326,963)	(5,092,924)	(12,326,962)	(5,092,924)
2190			PTD	GPS		-	-	(11,333,358)	(4,682,413)
2191			PTD	CIAC		-	-	25,274,347	11,917,521
2192			PTD	SNPD		-	-	-	-
2193			PTD	SCHMDEXP		-	-	200,636,284	80,431,884
2194			PTD	TAXDEPR		-	-	(582,879,921)	(240,039,278)
2195			PTD	DGP		-	-	(20)	-
2196			PTD	SSGCH		-	-	(5,948,588)	(2,381,729)
2197			P	SE		(15,587,402)	(6,390,945)	(16,624,294)	(6,816,078)
2198			P	SG		(10,461,226)	(4,302,747)	(7,359,115)	(3,026,835)
2199					B19	(1,635,313,101)	(714,527,715)	(2,004,698,950)	(858,953,681)
2200									
2201	283	Accumulated Deferred Income Taxes							
2202			GP	S		(35,222,906)	3,306,240	(348,456)	1,701,368
2203			P	SG		(8,616,670)	(3,544,073)	(2,593,769)	(1,066,828)
2204			P	SE		(11,910,707)	(4,883,474)	(31,369,962)	(12,861,906)
2205			LABOR	SO		(7,696,973)	(3,180,029)	(10,880,751)	(4,495,417)
2206			GP	GPS		(15,874,138)	(6,558,451)	(15,874,138)	(6,558,451)
2207			PTD	SNP		(6,341,086)	(2,700,112)	(6,341,086)	(2,700,112)
2208			P	TROJD		735,880	302,500	1,369,665	563,032
2209			P	SSGCT		-	-	-	-
2210			P	SGCT		(2,551,545)	(1,053,518)	(2,195,325)	(906,437)
2211			P	SSGCH		-	-	-	-
2212					B19	(87,478,146)	(18,310,918)	(68,233,823)	(26,324,753)
2213									
2214	**Total Accum Deferred Income Tax**				**B19**	**(1,623,738,326)**	**(693,482,864)**	**(1,969,643,530)**	**(848,491,637)**
2215	255	Accumulated Investment Tax Credit							
2216			PTD	S		-	-	-	-
2217			PTD	ITC84		(2,327,081)	-	(1,454,405)	-
2218			PTD	ITC85		(3,722,974)	-	(2,704,876)	-
2219			PTD	ITC86		(1,726,383)	-	(1,356,447)	-
2220			PTD	ITC88		(251,874)	-	(207,432)	-
2221			PTD	ITC89		(545,680)	-	(457,318)	-
2222			PTD	ITC90		(344,682)	(161,778)	(301,518)	(141,519)
2223			PTD	DGU		-	-	-	-
2224	**Total Accumlated ITC**				**B19**	(8,918,674)	(161,778)	(6,481,996)	(141,519)
2225									
2226	**Total Rate Base Deductions**					**(1,709,363,346)**	**(726,962,149)**	**(2,082,324,874)**	**(899,164,540)**
2227									

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2228									
2229									
2230	108SP	Steam Prod Plant Accumulated Depr							
2231			P	S		-	-	-	-
2232			P	SG		(845,064,611)	(347,578,674)	(855,264,830)	(351,774,067)
2233			P	SG		(931,616,738)	(383,177,932)	(944,996,202)	(388,680,963)
2234			P	SG		(514,593,541)	(211,654,515)	(553,385,188)	(227,609,685)
2235			P	SSGCH		(151,972,289)	(60,847,506)	(152,318,445)	(60,986,102)
2236					B17	(2,443,247,179)	(1,003,258,627)	(2,505,964,665)	(1,029,050,817)
2237									
2238	108NP	Nuclear Prod Plant Accumulated Depr							
2239			P	SG		-	-	-	-
2240			P	SG		-	-	-	-
2241			P	SG		-	-	-	-
2242					B17	-	-	-	-
2243									
2244									
2245	108HP	Hydraulic Prod Plant Accum Depr							
2246			P	S		-	-	-	-
2247			P	SG		(147,030,466)	(60,474,257)	(150,173,626)	(61,767,052)
2248			P	SG		(28,389,687)	(11,676,799)	(29,190,498)	(12,006,176)
2249			P	SG		(56,338,994)	(23,172,468)	(62,130,335)	(25,554,471)
2250			P	SG		(10,467,920)	(4,305,500)	(13,869,302)	(5,704,503)
2251					B17	(242,227,067)	(99,629,024)	(255,363,762)	(105,032,203)
2252									
2253	108OP	Other Production Plant - Accum Depr							
2254			P	S		-	-	-	-
2255			P	SG		(1,254,848)	(516,124)	(1,352,981)	(556,487)
2256			P	SG		-	-	-	-
2257			P	SG		(132,715,023)	(54,586,254)	(201,063,089)	(82,698,105)
2258			P	SSGCT		(18,092,000)	(8,074,670)	(20,555,097)	(9,173,979)
2259					B17	(152,061,872)	(63,177,049)	(222,971,167)	(92,428,571)
2260									
2261	108EP	Experimental Plant - Accum Depr							
2262			P	SG		-	-	-	-
2263			P	SG		-	-	-	-
2264						-	-	-	-
2265									
2266	**Total Production Plant Accum Depreciation**				**B17**	**(2,837,536,118)**	**(1,166,064,700)**	**(2,984,299,594)**	**(1,226,511,590)**
2267									
2268	Summary of Prod Plant Depreciation by Factor								
2269		S				-	-	-	-
2270		DGP				-	-	-	-
2271		DGU				-	-	-	-
2272		SG				(2,667,471,828)	(1,097,142,524)	(2,811,426,052)	(1,156,351,509)
2273		SSGCH				(151,972,289)	(60,847,506)	(152,318,445)	(60,986,102)
2274		SSGCT				(18,092,000)	(8,074,670)	(20,555,097)	(9,173,979)
2275	Total of Prod Plant Depreciation by Factor					(2,837,536,118)	(1,166,064,700)	(2,984,299,594)	(1,226,511,590)
2276									
2277									
2278	108TP	Transmission Plant Accumulated Depr							
2279			T	SG		(381,481,443)	(156,904,942)	(389,961,690)	(160,392,904)
2280			T	SG		(380,617,317)	(156,549,524)	(390,225,242)	(160,501,304)
2281			T	SG		(335,410,069)	(137,955,590)	(367,744,170)	(151,254,743)
2282	**Total Trans Plant Accum Depreciation**				**B17**	**(1,097,508,830)**	**(451,410,056)**	**(1,147,931,102)**	**(472,148,951)**

REVISED PROTOCOL
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
2283	108360	Land and Land Rights							
2284			DPW	S		(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2285					B17	(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2286									
2287	108361	Structures and Improvements							
2288			DPW	S		(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2289					B17	(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2290									
2291	108362	Station Equipment							
2292			DPW	S		(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2293					B17	(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2294									
2295	108363	Storage Battery Equipment							
2296			DPW	S		(670,027)	(670,027)	(670,027)	(670,027)
2297					B17	(670,027)	(670,027)	(670,027)	(670,027)
2298									
2299	108364	Poles, Towers & Fixtures							
2300			DPW	S		(445,211,215)	(125,170,752)	(552,189,394)	(163,840,599)
2301					B17	(445,211,215)	(125,170,752)	(552,189,394)	(163,840,599)
2302									
2303	108365	Overhead Conductors							
2304			DPW	S		(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2305					B17	(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2306									
2307	108366	Underground Conduit							
2308			DPW	S		(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2309					B17	(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2310									
2311	108367	Underground Conductors							
2312			DPW	S		(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2313					B17	(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2314									
2315	108368	Line Transformers							
2316			DPW	S		(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2317					B17	(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2318									
2319	108369	Services							
2320			DPW	S		(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2321					B17	(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2322									
2323	108370	Meters							
2324			DPW	S		(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2325					B17	(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2326									
2327									
2328									
2329	108371	Installations on Customers' Premises							
2330			DPW	S		(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2331					B17	(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2332									
2333	108372	Leased Property							
2334			DPW	S		-	-	-	-
2335					B17	-	-	-	-
2336									
2337	108373	Street Lights							
2338			DPW	S		(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2339					B17	(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2340									
2341	108D00	Unclassified Dist Plant - Acct 300							
2342			DPW	S		-	-	-	-
2343					B17	-	-	-	-
2344									
2345	108DS	Unclassified Dist Sub Plant - Acct 300							
2346			DPW	S		-	-	-	-
2347					B17	-	-	-	-
2348									
2349	108DP	Unclassified Dist Sub Plant - Acct 300							
2350			DPW	S		529,858	110,000	529,858	110,000
2351					B17	529,858	110,000	529,858	110,000
2352									
2353									
2354	**Total Distribution Plant Accum Depreciation**				**B17**	**(1,906,244,725)**	**(655,980,311)**	**(2,013,222,904)**	**(694,650,158)**
2355									
2356	Summary of Distribution Plant Depr by Factor								
2357		S				(1,906,244,725)	(655,980,311)	(2,013,222,904)	(694,650,158)
2358									
2359	Total Distribution Depreciation by Factor					(1,906,244,725)	(655,980,311)	(2,013,222,904)	(694,650,158)

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2360	108GP	General Plant Accumulated Depr							
2361			G-SITUS	S		(151,636,338)	(51,818,818)	(153,687,316)	(52,155,084)
2362			G-DGP	SG		(6,817,701)	(2,804,149)	(6,521,458)	(2,682,304)
2363			G-DGU	SG		(13,235,337)	(5,443,751)	(12,397,726)	(5,099,237)
2364			G-SG	SG		(43,806,319)	(18,017,726)	(46,029,479)	(18,932,121)
2365			CUST	CN		(6,479,080)	(3,097,878)	(6,954,543)	(3,325,213)
2366			PTD	SO		(85,529,631)	(35,336,843)	(83,827,255)	(34,633,501)
2367			P	SE		(415,950)	(170,542)	(396,054)	(162,385)
2368			G-SG	SSGCT		(25,312)	(11,297)	(27,140)	(12,113)
2369			G-SG	SSGCH		(2,263,060)	(906,096)	(2,224,115)	(890,504)
2370					B17	(310,208,728)	(117,607,100)	(312,065,086)	(117,892,461)
2371									
2372									
2373	108MP	Mining Plant Accumulated Depr.							
2374			P	S		-	-	-	-
2375			P	SE		(164,414,111)	(67,410,948)	(170,313,956)	(69,829,926)
2376					B17	(164,414,111)	(67,410,948)	(170,313,956)	(69,829,926)
2377	108MP	Less Centralia Situs Depreciation							
2378			P	S		-	-	-	-
2379					B17	(164,414,111)	(67,410,948)	(170,313,956)	(69,829,926)
2380									
2381	1081390	Accum Depr - Capital Lease							
2382			PTD	SO	B17	-	-	-	-
2383						-	-	-	-
2384									
2385		Remove Capital Leases				-	-	-	-
2386					B17	-	-	-	-
2387									
2388	1081399	Accum Depr - Capital Lease							
2389			P	S		-	-	-	-
2390			P	SE	B17	-	-	-	-
2391						-	-	-	-
2392									
2393		Remove Capital Leases				-	-	-	-
2394					B17	-	-	-	-
2395									
2396									
2397	**Total General Plant Accum Depreciation**				**B17**	**(474,622,839)**	**(185,018,047)**	**(482,379,042)**	**(187,722,387)**
2398									
2399									
2400									
2401	Summary of General Depreciation by Factor								
2402		S				(151,636,338)	(51,818,818)	(153,687,316)	(52,155,084)
2403		DGP				-	-	-	-
2404		DGU				-	-	-	-
2405		SE				(164,830,061)	(67,581,490)	(170,710,010)	(69,992,311)
2406		SO				(85,529,631)	(35,336,843)	(83,827,255)	(34,633,501)
2407		CN				(6,479,080)	(3,097,878)	(6,954,543)	(3,325,213)
2408		SG				(63,859,357)	(26,265,625)	(64,948,662)	(26,713,662)
2409		DEU				-	-	-	-
2410		SSGCT				(25,312)	(11,297)	(27,140)	(12,113)
2411		SSGCH				(2,263,060)	(906,096)	(2,224,115)	(890,504)
2412		Remove Capital Leases				-	-	-	-
2413	Total General Depreciation by Factor					(474,622,839)	(185,018,047)	(482,379,042)	(187,722,387)
2414									
2415									
2416	**Total Accum Depreciation - Plant In Service**				**B17**	**(6,315,912,512)**	**(2,458,473,115)**	**(6,627,832,641)**	**(2,581,033,087)**
2417	111SP	Accum Prov for Amort-Steam							
2418			P	SSGCH		-	-	-	-
2419			P	SSGCT		-	-	-	-
2420					B18	-	-	-	-
2421									
2422									
2423	111GP	Accum Prov for Amort-General							
2424			G-SITUS	S		(15,707,848)	(10,287)	(17,023,623)	(11,016)
2425			CUST	CN		(2,203,734)	(1,053,683)	(2,443,972)	(1,168,550)
2426			I-SG	SG		-	-	-	-
2427			PTD	SO		(9,172,862)	(3,789,798)	(10,056,668)	(4,154,945)
2428			P	SE		-	-	-	-
2429					B18	(27,084,445)	(4,853,769)	(29,524,263)	(5,334,511)
2430									

	REVISED PROTOCOL Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	 UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	 UTAH
2431									
2432	111HP	Accum Prov for Amort-Hydro							
2433			P	SG		(344,575)	(141,725)	(344,575)	(141,725)
2434			P	SG		-	-	-	-
2435			P	SG		(6,438)	(2,648)	(8,721)	(3,587)
2436			P	SG		(350,245)	(144,057)	(389,566)	(160,230)
2437					B18	(701,259)	(288,431)	(742,863)	(305,543)
2438									
2439									
2440	111IP	Accum Prov for Amort-Intangible Plant							
2441			I-SITUS	S		(782,116)	(8,812)	(752,965)	(11,200)
2442			I-DGP	SG		-	-	59,994	24,676
2443			I-DGU	SG		(315,880)	(129,923)	(332,638)	(136,815)
2444			P	SE		(1,103,164)	(452,305)	(1,364,125)	(559,301)
2445			I-SG	SG		(43,358,382)	(17,833,487)	(41,849,948)	(17,213,062)
2446			I-SG	SG		(8,839,749)	(3,635,826)	(10,191,672)	(4,191,878)
2447			I-SG	SG		(2,801,375)	(1,152,217)	(3,111,807)	(1,279,899)
2448			CUST	CN		(84,512,693)	(40,408,510)	(89,135,476)	(42,618,826)
2449			P	SSGCT		-	-	-	-
2450			P	SSGCH		(41,829)	(16,748)	(41,829)	(16,748)
2451			PTD	SO		(240,010,264)	(99,161,015)	(261,507,130)	(108,042,515)
2452					B18	(381,765,452)	(162,798,844)	(408,227,596)	(174,045,569)
2453	111IP	Less Non-Utility Plant							
2454			NUTIL	OTH		-	-	-	-
2455						(381,765,452)	(162,798,844)	(408,227,596)	(174,045,569)
2456									
2457	111390	Accum Amtr - Capital Lease							
2458			G-SITUS	S		(838,907)	701,025	(838,907)	701,025
2459			P	SG		(995,267)	(409,357)	(995,267)	(409,357)
2460			PTD	SO		2,259,197	933,394	2,259,197	933,394
2461					B9	425,023	1,225,062	425,023	1,225,062
2462									
2463		Remove Capital Lease Amtr				(425,023)	(1,225,062)	(425,023)	(1,225,062)
2464									
2465	**Total Accum Provision for Amortization**				**B18**	**(409,551,156)**	**(167,941,043)**	**(438,494,722)**	**(179,685,622)**
2466									
2467									
2468									
2469									
2470	Summary of Amortization by Factor								
2471		S				(17,328,871)	681,925	(18,615,495)	678,808
2472		DGP				-	-	-	-
2473		DGU				-	-	-	-
2474		SE				(1,103,164)	(452,305)	(1,364,125)	(559,301)
2475		SO				(246,923,929)	(102,017,418)	(269,304,601)	(111,264,065)
2476		CN				(86,716,427)	(41,462,193)	(91,579,448)	(43,787,376)
2477		SSGCT				-	-	-	-
2478		SSGCH				(41,829)	(16,748)	(41,829)	(16,748)
2479		SG				(57,011,911)	(23,449,242)	(57,164,200)	(23,511,879)
2480		Less Capital Lease				(425,023)	(1,225,062)	(425,023)	(1,225,062)
2481	Total Provision For Amortization by Factor					(409,551,156)	(167,941,043)	(438,494,722)	(179,685,622)

3. REVENUE ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case - June 30, 2010
Revenue Adjustment Index

The Company used actual revenues for the twelve months ended December 31, 2008 as the starting point for the calculation of pro forma revenues. These actual revenues were adjusted using the normalizing and pro forma adjustments below to calculate the revenues for the June 2010 test period.

3.1 Pro Forma Revenue
3.2 Wheeling Revenue
3.3 West Valley Reserve Revenue
3.4 SO2 Emission Allowances
3.5 Green Tag Revenue
3.6 Revenue Correcting

Rocky Mountain Power
Normalized Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ending June 30, 2010

		Total Adjustments	3.1 Pro Forma Revenue	3.2 Wheeling Revenue	3.3 West Valley Reserve Revenue	3.4 SO2 Emission Allowances	3.5 Green Tag Revenue	3.6 Revenue Correcting
1	Operating Revenues:							
2	General Business Revenues	50,598,317	50,598,317	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-
5	Other Operating Revenues	1,897,844	-	273,601	144,792	-	1,578,870	(99,419)
6	Total Operating Revenues	52,496,161	50,598,317	273,601	144,792	-	1,578,870	(99,419)
7								
8	Operating Expenses:							
9	Steam Production	-	-	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-	-
12	Other Power Supply	(209,911)	-	-	-	(209,911)	-	-
13	Transmission	(97,675)	-	(97,675)	-	-	-	-
14	Distribution	-	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	-	-	-	-	-	-	-
19								
20	Total O&M Expenses	(307,586)	-	(97,675)	-	(209,911)	-	-
21								
22	Depreciation	-	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-	-
25	Income Taxes - Federal	19,421,102	17,715,993	128,443	50,096	939,955	552,623	33,993
26	Income Taxes - State	6,060	(26,715)	4,281	1,639	28,261	(300)	(1,106)
27	Income Taxes - Def Net	-	-	-	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	(2,498,082)	-	-	-	(2,302,631)	-	(195,451)
30								
31	Total Operating Expenses:	16,621,494	17,689,278	35,049	51,735	(1,544,326)	552,323	(162,564)
32								
33	Operating Rev For Return:	35,874,667	32,909,039	238,553	93,058	1,544,326	1,026,547	63,145
34								
35	Rate Base:							
36	Electric Plant In Service	-	-	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-	-	-
38	Misc Deferred Debits	-	-	-	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-	-
44	Working Capital	296,772	271,590	538	794	14,865	8,480	505
45	Weatherization Loans	-	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant:	296,772	271,590	538	794	14,865	8,480	505
49								
50	Rate Base Deductions:							
51	Accum Prov For Deprec	-	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-	-
53	Accum Def Income Tax	-	-	-	-	-	-	-
54	Unamortized ITC	-	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-
57	Misc Rate Base Deductions	(6,927,165)	-	-	-	(6,927,165)	-	-
58								
59	Total Rate Base Deductions	(6,927,165)	-	-	-	(6,927,165)	-	-
60								
61	Total Rate Base:	(6,630,392)	271,590	538	794	(6,912,299)	8,480	505
62								
63	Return on Rate Base	0.829%	0.751%	0.005%	0.002%	0.047%	0.023%	0.001%
64								
65	Return on Equity	1.626%	1.472%	0.011%	0.004%	0.091%	0.046%	0.003%
66								
67	TAX CALCULATION:							
68	Operating Revenue	55,301,829	50,598,317	371,276	144,792	2,512,542	1,578,870	96,032
69	Other Deductions							
70	Interest (AFUDC)		-	-	-	-	-	-
71	Interest	(193,094)	7,909	16	23	(201,304)	247	15
72	Schedule "M" Additions	-	-	-	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-	-	-	-
74	Income Before Tax	55,494,923	50,590,407	371,260	144,769	2,713,846	1,578,623	96,017
75								
76	State Income Taxes	6,060	(26,715)	4,281	1,639	28,261	(300)	(1,106)
77	Taxable Income	55,488,863	50,617,122	366,980	143,130	2,685,585	1,578,923	97,123
78								
79	Federal Income Taxes + Other	19,421,102	17,715,993	128,443	50,096	939,955	552,623	33,993
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(58,955,319)	(53,205,883)	(385,737)	(150,393)	(3,452,185)	(1,659,066)	(102,055)

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Utah Only							
Residential	440	3	27,039,050	UT	100.000%	27,039,050	
Commercial	442	3	34,913,405	UT	100.000%	34,913,405	
Industrial	442	3	(11,496,866)	UT	100.000%	(11,496,866)	
Situs Contracts	442	3	292,911	UT	100.000%	292,911	
Irrigation	442	3	(685,640)	UT	100.000%	(685,640)	
Public St & Hwy	444	3	85,097	UT	100.000%	85,097	
Other Sales Pub Auth	445	3	450,359	UT	100.000%	450,359	
			50,598,317			50,598,317	3.1.1
Adjustment to Revenue:							
All States Other Than Utah							
Residential	440	3	(13,200,552)	Situs	0.000%	-	3.1.3
Commercial/Industrial	442	3	28,930,290	Situs	0.000%	-	3.1.3
Public Street & Hwy	444	3	(613,159)	Situs	0.000%	-	3.1.3
			15,116,579			-	

Description of Adjustment:

This adjustment begins with December 2008 general business revenues and adjusts to the pro forma level for the twelve months ending June 2010 based on forecasted loads.

Rocky Mountain Power
Utah General Rate Case - June 2010
Summary of Revenue Adjustments ($000)
Forecast Test Period 12 Months Ending June 2010

	A	B	C	D	E	F	G	H	I	J	K	
	Total Revenue[1]	Normalizing Adjustments[2]	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change[3]	Total Type 2 Adjusted Revenue	Type 3 ProForma Price Change[4]	Total Type 3 Adjusted Actual Rev	Type 3 Forecast Units Change[5]	Total Utah Forecast Revenue	**Total Revenue Adjustment Column K-A**
Residential	$545,561	($807)	($10,605)	($11,412)	$534,149	$11,065	$545,214	$12,264	$557,477	$15,123	$572,600	**$27,039**
Commercial	$487,756	($828)	($1,395)	($2,223)	$485,533	$9,467	$495,000	$19,972	$514,972	$7,697	$522,670	**$34,913**
Industrial	$264,760	($508)	$0	($508)	$264,252	$5,329	$269,581	$11,067	$280,648	($27,385)	$253,263	**($11,497)**
Situs Contracts	$82,550	($3,584)	$0	($3,584)	$78,966	($0)	$78,966	$2,943	$81,909	$934	$82,843	**$293**
Irrigation	$11,816	$9	$0	$9	$11,825	$243	$12,068	$400	$12,469	($1,339)	$11,130	**($686)**
Public St & Hwy	$10,606	$5	$0	$5	$10,611	$204	$10,815	$363	$11,178	($487)	$10,691	**$85**
Other Sales Pub Auth	$18,444	$69	$0	$69	$18,513	$351	$18,864	$793	$19,657	($763)	$18,894	**$450**
Interdepartmental	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Total Utah	$1,421,493	($5,643)	($12,000)	($17,643)	$1,403,850	$26,659	$1,430,509	$47,802	$1,478,311	($6,220)	$1,472,091	**$50,598**
Formula				B + C	A + D		E + F		G+H		I+J	**Ref 3.1**

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

2 Includes the removal of merger credit, Blue Sky, Cool Keeper revenues, Smud and West Valley Lease, normalization and pass-through revenues of special contracts and out of period adjustments.

3 Type 2 adjustment includes annualization of the changes in rates and the adjustment made to reconcile booked revenue with blocking revenue.

4 Due to the price changes from Docket 08-035-38 and price changes on January 1, 2009 for special contracts.

5 Due to the differences between actual and forecast.

Rocky Mountain Power
Utah General Rate Case - June 2010
Summary of Energy Adjustments (MWh)
Forecast Test Period 12 Months Ending June 2010

	A	B	C	D	E
	Total Actual MWhs	Normalization Adjustment MWhs[1]	Total Adjusted Actual MWhs	Forecast Adjustment MWhs[2]	Total Utah Forecast MWhs
Residential	6,560,579	(130,756)	6,429,823	187,159	6,616,982
Commercial	7,440,933	(45,129)	7,395,804	95,618	7,491,422
Industrial	5,456,508	4,944	5,461,452	(601,191)	4,860,261
Situs Contracts	2,456,899	(51,625)	2,405,274	13,998	2,419,273
Irrigation	212,599	98	212,697	(23,877)	188,820
Public St & Hwy	76,652	(54)	76,598	(528)	76,070
Other Sales Pub Auth	449,314	1,150	450,464	(14,354)	436,110
Interdepartmental	-	-	-	-	-
Total Utah	22,653,485	(221,372)	22,432,113	(343,175)	22,088,938
Formula			A+B		C+D

[1] Includes weather normalization, out of period adjustments, the adjustment made to reconcile the booked with blocking kWh's, normalization of kWh's and pass-through kWh's for special contracts.
[2] Differences between adjusted actual and forecast.

Rocky Mountain Power
Utah General Rate Case - June 2010
Forecast Test Period 12 Months Ending June 2010
All States other than Utah

Unadjusted Revenue	Residential 440	Commercial/Industrial/Irrigation 442	Public Street & Hwy 444	TOTAL REVENUE
California	44,589,301	42,202,026	384,556	87,175,884
Idaho	58,451,721	138,823,948	467,242	197,742,910
Oregon	501,235,312	490,502,991	5,323,546	997,061,849
Washington	107,856,388	135,997,556	1,118,849	244,972,793
Wyoming	87,319,680	406,301,518	1,965,790	495,586,988
TOTAL	**799,452,401**	**1,213,828,039**	**9,259,983**	**2,022,540,424**

Pro Forma Revenue	Residential 440	Commercial/Industrial/Irrigation 442	Public Street & Hwy 444	TOTAL REVENUE
California	43,371,390	43,460,352	402,487	87,234,228
Idaho	59,716,346	143,380,564	474,583	203,571,493
Oregon	471,102,020	472,303,224	4,724,485	948,129,729
Washington	126,004,903	156,785,442	1,090,094	283,880,438
Wyoming	86,057,191	426,828,747	1,955,176	514,841,114
TOTAL	**786,251,849**	**1,242,758,329**	**8,646,824**	**2,037,657,003**

Adjustment to Revenue	Residential 440	Commercial/Industrial/Irrigation 442	Public Street & Hwy 444	TOTAL ADJUSTMENT
California	(1,217,911)	1,258,325	17,930	58,344
Idaho	1,264,625	4,556,616	7,341	5,828,583
Oregon	(30,133,292)	(18,199,767)	(599,061)	(48,932,120)
Washington	18,148,515	20,787,886	(28,756)	38,907,645
Wyoming	(1,262,489)	20,527,229	(10,613)	19,254,126
TOTAL	**(13,200,552)**	**28,930,290**	**(613,159)**	**15,116,579**
	Ref 3.1	**Ref 3.1**	**Ref 3.1**	**Ref 3.1**

Rocky Mountain Power
Utah General Rate Case - June 2010
Wheeling Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	(247,933)	SG	41.130%	(101,976)	3.2.2
Other Electric Revenues	456	2	(64,790)	SG	41.130%	(26,648)	3.2.2
Other Electric Revenues	456	3	1,100,288	SG	41.130%	452,553	3.2.2
Other Electric Revenues	456	3	(122,749)	SE	41.001%	(50,328)	3.2.2
Total Wheeling Revenue Adjustment			664,816			273,601	3.2.2
Wheeling Imbalance Expense	566	1	(237,476)	SG	41.130%	(97,675)	

Adjustment Detail:		
Actual Wheeling Revenues 12 ME December 2008	75,553,243	B1
Total Adjustments	664,816	3.2.2
Normalized Wheeling Revenues	76,218,060	3.2.2
Total Wheeling Revenue Adjustment	664,816	3.2.2

Description of Adjustment:

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending June 30, 2010 by adjusting the actual revenues for the 12 months ended December 31, 2008 for normalizing, annualizing and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

Rocky Mountain Power
Utah General Rate Case - June 2010
Wheeling Revenue Adjustment

Adj Type	Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
	BPA	-	(4,783,165)	(1,122,854)						(7,135)		(5,913,154)
	WAPA Folsom	-	(1,000)	-	-	-	-	-	-	-	-	(1,000)
	Powder River Energy Corp	-	-	-	-	-	(184)	-	-	-	-	(184)
	South Columbia Basin Irrigation District	-	-	-	-	-	(3,505)	-	-	-	-	(3,505)
	Cowlitz County PUD	-	(102,203)	-	-	-	-	-	-	-	-	(102,203)
	Basin Electric Network	(406,968)	-	-	(18,239)	(6,408)	-	(228,819)	-	(41,516)	-	(701,950)
	Black Hills - Pt to Pt	(1,946,461)	-	-	-	-	-	(323,119)	-	-	-	(2,269,580)
	Bonneville Power Administration	(991,681)	-	-	(212,515)	(323,754)	(1,171,506)	(16,539)	-	-	-	(2,715,995)
	Cargill	(28,558)	-	-	-	-	-	(4,243,632)	(651,379)	-	-	(4,923,569)
	Conoco	-	-	-	-	-	-	(818)	-	-	-	(818)
	Constellation	(250,871)	-	-	(8,314)	(2,921)	-	(2,028,883)	(543,911)	-	(78,572)	(2,913,472)
	Coral Power/Shell	-	-	-	-	-	-	(40,255)	-	-	-	(40,255)
	Deseret Generation and Trans.	-	-	(2,023,995)	(1,032,460)	(395,048)	-	(631)	(5,022)	-	-	(3,457,156)
	Fall River	-	-	-	-	-	(151,308)	-	-	-	-	(151,308)
	Flathead Electric	(13,410)	-	-	(599)	(29,556)	-	-	-	-	-	(43,565)
	SeaWest Windpower	-	-	-	-	-	4,666	-	-	-	-	4,666
	Idaho Power Company	(753,274)	-	-	-	-	(90,108)	(206,703)	(911,250)	-	-	(1,961,336)
	Morgan Stanley	-	-	-	-	-	-	(1,728,546)	-	-	-	(1,728,546)
	PG&E	-	-	-	-	-	(20,344,121)	(11,768)	-	-	-	(20,355,889)
	Portland General Electric	-	-	-	-	-	-	-	-	-	-	-
	Powerex	(1,640,250)	-	-	(19,707)	(6,924)	-	(3,223,331)	(834,912)	-	(6,547)	(5,731,671)
	Iberdrolla (PPM)	(1,825,853)	-	-	(242,343)	(85,148)	-	(2,019,335)	-	-	(97,404)	(4,270,082)
	Public Service Company of Colorado	-	-	-	-	-	-	(39,718)	(4,650)	-	-	(44,368)
	Rainbow Energy Marketing	-	-	-	-	-	-	(327,962)	(437,651)	-	-	(765,613)
	Sempra Energy Trading Corp	-	-	-	-	-	-	(60,203)	-	(5,037)	-	(65,240)
	Sierra Pacific Power	-	-	-	-	-	-	(1,017,271)	(646,286)	-	-	(1,663,557)
	State of South Dakota	(97,200)	-	-	-	-	-	-	-	-	-	(97,200)
	TransAlta Energy	-	-	-	-	-	-	(207,542)	-	-	-	(207,542)
	Tri-State Generation and Trans.	-	(101,137)	-	-	-	-	(41,341)	(54,845)	-	-	(197,323)
	UAMPS	-		(7,657,347)	(192,480)	(138,040)	-	-	-	-	-	(7,987,868)
	Utah Municipal Power Agency	-	-	(2,150,419)	(71,340)	(36,000)	-	-	-	-	-	(2,257,759)
	Warm Springs	(119,700)	-	-	-	-	-	-	-	-	-	(119,700)
	WAPA	(23,743)	-	(2,810,948)	-	(42,246)	-	-	-	-	-	(2,876,936)
	WAPA		-	-	-	-	-	(234,801)	(6,975)	-	-	(241,776)
	San Diego Gas and Electric	-	-	-	-	-	-	-	-	-	-	-
	Southern Calif Edison Com Direct	-	-	-	-	-	(344,121)	-	-	-	-	(344,121)
	PP&L Montana	-	-	-	-	-	-	(110,650)	-	-	-	(110,650)
	US Bureau of Reclamation	-	(13,676)	(31,638)	-	-	-	-	-	-	-	(45,313)
	Moon Lake Electric Association	-	-	(3,125)	-	-	(15,763)	-	-	-	-	(18,889)
	Eugene Water & Electric Board	(151,875)	-	-	(2,666)	(937)	-	(25,375)	-	-	(1,266)	(182,118)
	Weyerhaeuser Company	-	-	-	-	-	-	-	-	-	-	-
	Sempra Energy Solutions	(148,831)	-	-	(12,911)	(4,536)	-	-	-	-	-	(166,278)
	Raser	(22,275)										(22,275)
	Seattle City Light	(212,625)	-	-	-	-	-	-	-	-	-	(212,625)
	Bear Energy	-	-	-	-	-	-	(105)	-	-	-	(105)
	Integrys	-	-	-	-	-	-	(62,130)	(6,569)	-	-	(68,699)
	Citigroup Energy	-	-	-	-	-	-	(11,125)	-	-	-	(11,125)
	JPM Ventures Energy	-	-	-	-	-	-	-	-	-	-	-
	Municipal Energy Agency of Nebraska	-	-	-	-	-	-	(1,939)	-	-	-	(1,939)
	Nevada	-	-	-	-	-	-	(44,249)	-	-	-	(44,249)
	Highland	-	-	-	-	-	-	(987)	-	-	-	(987)
	Accruals and Adjustments	4,667	8,278	(56,068)	-	(33,997)	(119,587)	(364,973)	43,260	-	-	(518,420)
	Total Revenue 12 ME December 2008	(8,628,907)	(4,992,902)	(15,856,395)	(1,813,573)	(1,105,514)	(22,235,538)	(16,622,749)	(4,060,189)	(53,687)	(183,789)	**(75,553,243)**

Ref 3.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Wheeling Revenue Adjustment

Adj Type	Customer	Post Merger Pt to Pt 301912	Pre-Merger Wheeling 301916	Pre-Merger Wheeling 301917	Ancillary - C&T 301970	Ancillary 302902	Use of Facilities 302901	Non Firm Wheeling 301922	ST Firm Wheeling 301926	Penalties 505961	Penalties 505963	Total
Incremental Adjustment:												
1	Reverse Seawest refund for prior periods	-	-	-	-	-	(41,730)	-	-	-	-	(41,730)
3	Adjust for budget	-	-	-	-	-	-	122,749	(439,811)	-	-	(317,062)
1	Reverse prior period settlements: DGT	-	-	(41,712)	-	-	-	-	-	-	-	(41,712)
3	Iberdrola: 30 mw effective 5/1/09: Remove revenue for full-year for 45 mw as contract rate for 2008 was 75 mw.	1,093,500	-	-	-	-	-	-	-	-	-	1,093,500
3	Powerex: Full mw contract - increase from 60 to 80 effective 3/1/09. Add mw increase for full-year.	(364,500)	-	-	-	-	-	-	-	-	-	(364,500)
3	Intermountain Renewables (11 mw pt-to-pt: Start: May. 2009. Add for entire year less deferral above for proper adjustment	(245,025)	-	-	-	-	-	-	-	-	-	(245,025)
1	Reverse primary delivery and distribution charges for 2007 BPA	-				46,367				-	-	46,367
3	Effective contract: 11/1/2009: Seattle City Light - Nov. to June, less deferral	(1,488,375)	-	-	-	-	-	-	-	-	-	(1,488,375)
1	Reverse unreserved use charges: Iberdrola	3,353	-	-	-	-	-	-	-	-	-	3,353
1	Reverse unreserved use charges: Cargill	28,558	-	-	-	-	-	-	-	-	-	28,558
1	Reverse unreserved use charges: Constellation	245,658	-	-	-	-	-	-	-	-	-	245,658
1	Reverse unreserved use: Idaho	7,440	-	-	-	-	-	-	-	-	-	7,440
2	Annualize Basin network change for increase in rate effective 8/1/08	(9,403)	-	-	-	-	-	-	-	-	-	(9,403)
3	Remove Basin load for 1/2 year as no network service effective 1/1/2010:	203,484	-	-	-	-	-	-	-	-	-	203,484
2	Annualize Black Hills network charge for decrease in rate effective 8/1/08	42,461	-	-	-	-	-	-	-	-	-	42,461
2	Annualize BPA network charge effective 8/1/08	28,679	-	-	-	-	-	-	-	-	-	28,679
2	Annualize Flathead network for decrease in rate effective 8/1/08	2,552	-	-	-	-	-	-	-	-	-	2,552
2	Annualize WAPA Wyoming network charge for decrease in rate effective 8/1/08	501	-	-	-	-	-	-	-	-	-	501
3	Effective Contract: Enel Cove Fort - 25 mw 11/1/09; 65 mw -11/1/11; no generation so assumed deferral as likely outcome.	(50,625)	-	-	-	-	-	-	-	-	-	(50,625)
3	New Network Load: BPA Rimrock - .01244%	(30,149)	-	-	-	-	-	-	-	-	-	(30,149)
3	New Network Load: .00671% per annual revenue requirement. Station service for Echo Wind Project	(16,262)	-	-	-	-	-	-	-	-	-	(16,262)
	Columbia Energy Partners possible pt-to-pt : conditional firm, assumed zero until contract executed.	-	-	-	-	-	-	-	-	-	-	-
3	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers	-	-	-	-	-	-	-	-	53,687	183,789	237,476
	Test Period Incremental Adjustments	(548,155)	-	(41,712)	-	46,367	(41,730)	122,749	(439,811)	53,687	183,789	**(664,816)**

	Accum Test Period Total	(9,177,062)	(4,992,902)	(15,898,107)	(1,813,573)	(1,059,147)	(22,277,268)	(16,500,000)	(4,500,000)	-	-	**(76,218,060)**	**Ref 3.2**
1	Type 1 adjustments (Normalize for out of period and one-time adj's)	285,008	-	(41,712)	-	46,367	(41,730)	-	-	-	-	**247,933**	**Ref 3.2**
2	Type 2 adjustments (Annualize changes that occur during the test period)	64,790	-	-	-	-	-	-	-	-	-	**64,790**	**Ref 3.2**
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	(897,953)	-	-	-	-	-	122,749	(439,811)	53,687	183,789	**(977,539)**	**Ref 3.2**
	Incremental Adjustment Total	(548,155)	-	(41,712)	-	46,367	(41,730)	**122,749**	(439,811)	53,687	183,789	**(664,816)**	**Ref 3.2**
								Ref 3.2					

Rocky Mountain Power
Utah General Rate Case - June 2010
West Valley Reserve Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	353,146	SE	41.001%	144,792	3.3.1

Description of Adjustment:

The current GRID model for the twelve months ending June 2010 includes reserves that the Company will provide to the West Valley plant. This adjustment takes the expected West Valley generation level included in the GRID model and multiplies it by the OASIS reserve costs to calculate the expected revenue from the West Valley plant. This adjustment is included in the filing solely for the purposes described above and is not related to the West Valley Lease adjustment No. 5.2.

Rocky Mountain Power
Utah General Rate Case - June 2010
West Valley Reserve Revenue

Monthly Average Generation (GRID Input)

Month	Total MWh	HLH	LLH	Tariff Rate		Pro Forma Revenues
1	20,357	15,207	5,151	0.746	$	15,186
2	15,221	12,877	2,344	0.746		11,355
3	20,330	15,623	4,707	0.746		15,166
4	27,750	22,313	5,437	0.746		20,701
5	39,586	30,889	8,697	0.746		29,531
6	43,302	33,436	9,866	0.746		32,303
7	62,747	47,427	15,320	0.746		46,809
8	61,434	49,185	12,249	0.746		45,829
9	56,619	40,344	16,274	0.746		42,237
10	47,841	38,730	9,111	0.746		35,689
11	39,736	31,003	8,733	0.746		29,643
12	38,467	29,325	9,142	0.746		28,696
	473,387	366,358	107,029		**$**	**353,146**

Ref 3.3

Rocky Mountain Power
Utah General Rate Case - June 2010
SO2 Emission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Income:							
Gain From Sale of Allowances	4118	1	4,889,027	SE	41.001%	2,004,536	3.4.1
Allowed Gain From Sale of Allowances	4118	1	(10,505,103)	SE	41.001%	(4,307,167)	3.4.1
			(5,616,076)			(2,302,631)	
Adjustment to Tax*:							
Accumulated Deferred Income Taxes	190	3	6,411,910	SE	41.001%	2,628,928	3.4.1
Regulatory Deferred Sales	25398	3	(16,895,232)	SE	41.001%	(6,927,165)	3.4.1
			(10,483,323)			(4,298,236)	
Adjustment to Tax*:							
Schedule M Addition	SCHMAT	3	8,110,550	SE	41.001%	3,325,383	3.4.1
Schedule M Deduction	SCHMDT	3	10,505,103	SE	41.001%	4,307,167	3.4.1
DIT Expense	41010	3	3,986,792	SE	41.001%	1,634,613	3.4.1
DIT Expense	41110	3	(3,078,035)	SE	41.001%	(1,262,016)	3.4.1
			19,524,410			8,005,146	

Description of Adjustment:

The Environmental Protection Agency has established guidelines that govern the volume of sulfur di-oxide (S02) that can be emitted from power plants and granted the issuance of S02 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. The Utah Commission ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the base period with the annual amortization amount.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
SO2 Allowance Sales

Beginning of the Period	**Jun-09**
Ending of the Period	**Jun-10**

Description	Date Booked	Sales To Date	Accumulated Amortization Jun-10	End Unamortized Balance Jun-10	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Jun-09	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Jun-09	Accumulated Deferred Income Tax Jun-10
EPA Auction	May-04	827,812	827,812	0	0	0	0	0	0	0	0
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	80,369	80,369	0	0	0	0	0	0	0	0
EPA Auction	May-05	2,065,357	2,065,357	0	0	0	0	0	0	(0)	(0)
EPA Auction	Jun-05	200,914	200,914	0	0	0	0	0	0	0	0
J.P. Morgan Sale	Dec-05	13,958,500	13,958,500	0	1,454,014	1,454,014	0	1,454,014	551,813	551,813	(0)
J.P. Morgan Sale	Feb-06	12,995,000	12,995,000	0	1,895,111	1,895,111	0	1,895,111	719,214	719,214	(0)
EPA Auction	May-06	2,392,408	2,392,408	0	498,412	498,412	0	498,412	189,152	189,152	0
EPA Auction	Jun-06	232,244	232,244	0	53,238	53,238	0	53,238	20,204	20,204	(0)
Saracen Energy	Mar-07	2,322,500	1,935,400	387,100	580,620	967,720	0	580,620	220,351	367,259	146,908
EPA Auction / Louis Dreyfus	Apr-07	3,727,548	3,028,623	698,925	931,884	1,630,809	0	931,884	353,659	618,908	265,249
Alpha Energy	May-07	2,897,500	2,293,870	603,630	724,380	1,328,010	0	724,380	274,909	503,993	229,084
Alpha Energy / Fortis	Oct-07	2,872,500	1,974,852	897,648	718,128	1,615,776	0	718,128	272,537	613,203	340,666
Saracen / DTE Coal Services	Dec-07	2,843,450	1,836,409	1,007,041	710,868	1,717,909	0	710,868	269,782	651,964	382,182
EPA Auction	Apr-08	1,192,027	670,518	521,509	298,008	819,517	0	298,008	113,097	311,015	197,918
Sempra #1	Oct-08	149,500	65,415	84,085	37,380	121,465	0	37,380	14,186	46,097	31,911
Various	Nov-08	1,393,500	580,620	812,880	348,372	1,161,252	0	348,372	132,211	440,707	308,496
Shell, Dreyfus	Dec-08	2,154,000	852,625	1,301,375	538,500	1,839,875	0	538,500	204,366	698,251	493,885
Forecast Sale	Jan-09	451,279	169,236	282,043	112,824	394,867	0	112,824	42,818	149,856	107,038
Forecast Sale	Feb-09	451,279	159,834	291,445	112,824	404,269	0	112,824	42,818	153,424	110,606
Forecast Sale	Mar-09	451,279	150,432	300,847	112,824	413,671	0	112,824	42,818	156,992	114,174
Forecast Sale	Apr-09	451,279	141,030	310,249	112,824	423,073	0	112,824	42,818	160,560	117,743
Forecast Sale, EPA Auction	May-09	951,279	277,452	673,827	237,816	911,643	0	237,816	90,254	345,978	255,724
Forecast Sale	Jun-09	451,279	122,226	329,053	112,824	441,877	0	112,824	42,818	167,697	124,879
Forecast Sale	Jul-09	451,279	112,824	338,455	112,824	0	451,279	112,824	(128,447)	0	128,447
Forecast Sale	Aug-09	451,279	103,422	347,857	103,422	0	451,279	103,422	(132,015)	0	132,015
Forecast Sale	Sep-09	451,279	94,020	357,259	94,020	0	451,279	94,020	(135,583)	0	135,583
Forecast Sale	Oct-09	451,279	84,618	366,661	84,618	0	451,279	84,618	(139,152)	0	139,152
Forecast Sale	Nov-09	451,279	75,216	376,063	75,216	0	451,279	75,216	(142,720)	0	142,720
Forecast Sale	Dec-09	451,279	65,814	385,465	65,814	0	451,279	65,814	(146,288)	0	146,288
Forecast Sale	Jan-10	817,146	102,144	715,002	102,144	0	817,146	102,144	(271,350)	0	271,350
Forecast Sale	Feb-10	817,146	85,120	732,026	85,120	0	817,146	85,120	(277,811)	0	277,811
Forecast Sale	Mar-10	817,146	68,096	749,050	68,096	0	817,146	68,096	(284,272)	0	284,272
Forecast Sale	Apr-10	817,146	51,072	766,074	51,072	0	817,146	51,072	(290,733)	0	290,733
Forecast Sale, EPA Auction	May-10	1,317,146	54,882	1,262,264	54,882	0	1,317,146	54,882	(479,042)	0	479,042
Forecast Sale	Jun-10	817,146	17,024	800,122	17,024	0	817,146	17,024	(303,654)	0	303,654
	Totals	63,623,354	47,925,398	15,697,956	**10,585,103**	18,092,509	**8,110,550**	**10,505,103**	908,757	6,866,288	5,957,531
					Ref # 3.4		**Ref # 3.4**	**Ref # 3.4**			

	SO2 credit Unamortized Balance	SO2 Sales in Base Period 12 Months Ended Dec 2008		Deferred Income Tax	DIT Unamort Balance
Beginning Balance	18,092,509		**Ref # 3.4**	**3,986,792**	6,866,288
Ending Balance	15,697,956	**4,889,027**	**Ref # 3.4**	**(3,078,035)**	5,957,531
Average Balance	**16,895,232**	**Ref # 3.4**		908,757	**6,411,910**
	Ref # 3.4				**Ref # 3.4**

Rocky Mountain Power
Utah General Rate Case - June 2010
Green Tag Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Re-allocation of Actual Wind Sales (Accounts for RPS Banking)							
Re-allocation of Rev. for Non-RPS States	456	1	1,099,345	SG	41.130%	452,165	3.5.1
Adjustment for CA RPS Banking	456	1	(68,123)	CA	0.000%	-	3.5.1
Adjustment for OR RPS Banking	456	1	(1,031,222)	OR	0.000%	-	3.5.1
			-			452,165	
Incremental Wind Green Tag Revenues from Historical Period to June 2010							
Incremental Wind Green Tag Rev.	456	3	3,650,388	SG	41.130%	1,501,420	3.5.1
Re-allocation of Rev. for Non-RPS States	456	3	1,479,896	SG	41.130%	608,688	3.5.1
Adjustment for CA RPS Banking	456	3	(91,704)	CA	0.000%	-	3.5.1
Adjustment for OR RPS Banking	456	3	(1,388,192)	OR	0.000%	-	3.5.1
			-			608,688	
Incremental Adjustment for Salt River Project and Blundell Revenues							
Salt River Project	456	3	(1,037,163)	SG	41.130%	(426,589)	3.5.2
Blundell Sales (Contract Expired)	456	3	(1,353,776)	SG	41.130%	(556,814)	3.5.2
			(2,390,939)			(983,403)	

Description of Adjustment:

A market for green tags or renewable energy credits is developing where the tag or "green" traits of qualifying power production facilities can be detached and sold separately from the power itself. These green tags or renewable energy credits (REC's) may be applied to meet renewable portfolio standards in various states. Currently, California and Oregon have renewable portfolio standards that make it advisable to bank REC's, for future compliance, rather than sell them. This adjustment reallocates Oregon and California's SG factor amounts to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee. In addition this adjustment adds incremental revenues based on the level of qualifying renewable generation in the test period.

Rocky Mountain Power
Utah General Rate Case - June 2010
Green Tag Revenues

Total Green Tag Revenues for CY 2008

Salt River Project	$	2,086,200
Blundell	$	1,353,776
Wind/Other	$	2,711,700
Total	**$**	**6,151,676**

Adjustment for Renewable Portfolio Standards

December 2008 Sales

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
SG Factor Amounts		SG	100.000%	1.788%	27.059%	7.999%	15.921%	41.130%	5.718%	0.385%
December 2008 Sales		SG	$ 2,711,700	48,472	733,753	216,919	431,734	1,115,334	155,048	10,441
Adjustment for RPS	1	SG	**$ 1,099,345**	19,651	297,469	87,941	175,028	452,165	62,858	4,233
Adjustment for RPS	1	Situs	$ (1,099,345)	**(68,123)**	**(1,031,222)**					
REC Revenues			$ 2,711,700	-	-	304,860	606,762	1,567,499	217,906	14,674
			Ref 3.5	**Ref 3.5**	**Ref 3.5**					

12 ME June 2010 Incremental Sales - (Ref #3.5.2 for details)

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
12 ME June 2010 Incremental Sales	3	SG	**$ 3,650,388**	65,251	987,750	292,009	581,183	1,501,420	208,720	14,055
Adjustment for RPS	3	SG	**$ 1,479,896**	26,453	400,442	118,383	235,616	608,688	84,617	5,698
Adjustment for RPS	3	Situs	$ (1,479,896)	**(91,704)**	**(1,388,192)**					
REC Revenues			$ 3,650,388	-	-	410,391	816,800	2,110,108	293,336	19,753
			Ref 3.5.2	**Ref 3.5**	**Ref 3.5**					

Green Tag Revenue Summary 12 ME June 2010

Salt River Project	$	1,049,038	**Ref 3.5.2**
Blundell	$	-	**Ref 3.5.2**
Wind	$	6,362,088	**Ref 3.5.2**
Total Green Tag Revenue 12 ME June 2010	**$**	**7,411,125**	

Rocky Mountain Power
Utah General Rate Case - June 2010
Green Tag Revenues

12 ME June 2010 Wind Generation - MWH - from GRID			
Foote Creek I		102,699	
Glenrock Wind		323,799	
Glenrock III Wind		124,409	
Goodnoe Wind		266,887	
High Plains Wind		243,996	
Leaning Juniper 1		305,473	
Marengo I		393,136	
Marengo II		187,226	
McFadden Ridge Wind		68,561	
Rolling Hills Wind		292,594	
Seven Mile Wind		349,596	
Seven Mile II Wind		68,862	
Total 12 ME June 2010 Wind Generation - MWH		**2,727,238**	
Qualified Facilities & Purchased Power - MWH - from GRID			
Rock River I		142,099	
QF Mountain Wind		341,434	
Wolverine Creek		176,896	
Three Buttes		18,553	
Total QF & Purchased Power - MWH		**678,982**	
Total Renewable Energy Credits - MWH		**3,406,220**	
Renewable Energy Credits Allocation			
ID/UT/WA/WY - SG Factor Allocated Portion		71.15%	
MWH Available for Sale		**2,423,653**	
Percent of Available MWH Sold		75%	
Total MWH Sold		**1,817,739**	
Sales Price per MWH sold	$	3.50	
Total Adjusted Green Tag Revenue from Wind - June 2010	**$**	**6,362,088**	**Ref 3.5.1**
Incremental Change			
Total Actual Green Tag Revenue from Wind - Dec. 2008	$	2,711,700	
Incremental Change	**$**	**3,650,388**	**Ref 3.5.1**
Salt River Project			
Actual Revenues (12 Months Ended December 2008)	$	2,086,200	
Projected June 2010 Revenues (Contract Expires Dec 2009)	$	1,049,038	**Ref 3.5.1**
Pro forma Adjustment to Revenues for Salt River Project	**$**	**(1,037,163)**	**Ref 3.5**
Blundell Green Tags			
Actual Revenues (12 Months Ended December 2008)	$	1,353,776	
Projected June 2010 Revenues (Contract Expired Dec 2008)	$	-	**Ref 3.5.1**
Pro forma Adjustment to Revenues for Blundell	**$**	**(1,353,776)**	**Ref 3.5**

Rocky Mountain Power
Utah General Rate Case - June 2010
Revenue Correcting

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	1	(168,880)	UT	100.000%	(168,880)	3.6.1
Other Electric Revenues	456	1	168,880	SG	41.130%	69,461	3.6.1
			-			(99,419)	
Gain on Property Sales	421	1	(473,071)	SO	41.315%	(195,451)	3.6.1
Gain on Property Sales	421	1	473,071	OR	0.000%	-	3.6.1
			-			(195,451)	

Description of Adjustment:

This adjustment restates entries made to FERC 421 (Gains and Losses) and FERC 456 (Miscellaneous Electric Revenue), for which incorrect or no tax jurisdiction codes were assigned when entered, causing the Company's accounting system to assign an incorrect allocation factor.

Rocky Mountain Power
Utah General Rate Case - June 2010
Revenue Correcting Entries

Major Acct	Primary Account	Primary Acct Name	Allocation	GL Account Number	Year	Month	Profit Center	FERC Location Code	JAM Model Actuals	Allocation Adjustment	Problem	Current Revised Protocol Allocation	Correct Revised Protocol Allocation	Transaction Relates to:
456	4562300	MISC OTHER REV	UT	301900	2008	4	1066	109	73		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	4	1734	109	624		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	5	1066	109	27	168,880	Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	5	1070	109	73,707		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	6	1070	109	72,198		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	7	1070	109	22,249		Tax Code Issue	UT	SG	Oil, Gas Gravel Royalties
421	4211000	Gain on Disposition of Property	SO	554000	2008	1	1812	90	201,965		Tax Code Issue	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	3	1734	95	87,054	473,071	Tax Code Issue	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	4	1734	95	147,971		Tax Code Issue	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	11	1734	95	36,081		Tax Code Issue	SO	OR	Property Sale Allocation

Ref 3.6

Summary					
Major Acct	Current Revised Protocol Allocation	Transaction Relates to:	Correct Revised Protocol Allocation	Total	
456	UT	Oil, Gas Gravel Royalties	SG	168,880	Above
421	SO	Property Sale Allocation	OR	473,071	Above

4. O&M ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case - June 30, 2010
Operation & Maintenance Expense Adjustment Index

The Company's December 2008 actual O&M expenses are the basis for the test period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the June 2010 test period. The following adjustments are included in the June 2010 test period results.

4.1 Miscellaneous General Expense
4.2 Wage and Employee Benefits
4.3 O&M Expense Escalation
4.4 MEHC Transition Savings
4.5 Irrigation Load Control Program
4.6 Incremental Generation O&M
4.7 Remove Non-Recurring Entries
4.8 Affiliate Management Fee (MEHC)
4.9 Preliminary Plant Expense
4.10 Advertising Expense
4.11 Leaning Juniper Warranty
4.12 Utah Distribution Expense
4.13 Pension Curtailment
4.14 WECC Fees
4.15 Generation Overhaul Expense
4.16 Solar Photovoltaic Program
4.17 Insurance Expense
4.18 Utah AMR Savings
4.19 Adjust O&M to 2009/2010 Target

Rocky Mountain Power
Normalized Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ending June 30, 2010

		Total Adjustments	4.1 Miscellaneous General Expense	4.2 Wage and Employee Benefits	4.3 O&M Expense Escalation	4.4 MEHC Transition Savings	4.5 Irrigation Load Control Program	4.6 Incremental Generation O&M	4.7 Remove Non-Recurring Entries
1	Operating Revenues:								
2	General Business Revenues	-	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-	-	-
6	Total Operating Revenues	-	-	-	-	-	-	-	-
7									
8	Operating Expenses:								
9	Steam Production	5,598,631	-	2,418,227	(274,245)	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-	-
11	Hydro Production	214,867	-	373,571	(158,704)	-	-	-	-
12	Other Power Supply	6,247,239	(86)	854,112	481,144	-	(2,470,111)	7,458,634	-
13	Transmission	106,060	-	483,919	(188,419)	-	-	-	-
14	Distribution	2,889,149	-	2,621,840	(2,287,164)	-	-	-	-
15	Customer Accounting	(1,485,891)	-	1,215,032	45,120	-	-	-	-
16	Customer Service & Info	(129,296)	(11,636)	153,946	(6,783)	-	-	-	-
17	Sales	-	-	-	-	-	-	-	-
18	Administrative & General	(1,185,125)	(108,347)	1,573,959	840,090	1,974,872	-	-	(7,747)
19									
20	Total O&M Expenses	12,255,634	(120,068)	9,694,605	(1,548,961)	1,974,872	(2,470,111)	7,458,634	(7,747)
21									
22	Depreciation	-	-	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-	-	-
25	Income Taxes - Federal	(4,208,690)	41,544	(3,352,670)	536,532	(683,237)	871,818	(2,583,109)	2,015
26	Income Taxes - State	(233,893)	1,407	(118,345)	16,524	(23,334)	(20,075)	(80,258)	1,990
27	Income Taxes - Def Net	-	-	-	-	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-	-	-	-	-
30									
31	Total Operating Expenses:	7,813,051	(77,118)	6,223,591	(995,905)	1,268,302	(1,618,367)	4,795,267	(3,741)
32									
33	Operating Rev For Return:	(7,813,051)	77,118	(6,223,591)	995,905	(1,268,302)	1,618,367	(4,795,267)	3,741
34									
35	Rate Base:								
36	Electric Plant In Service	-	-	-	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-	-	-	-
38	Misc Deferred Debits	-	-	-	-	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-	-	-
44	Working Capital	105,992	(1,184)	95,996	(17,575)	19,473	(24,847)	66,453	(57)
45	Weatherization Loans	-	-	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-	-
47									
48	Total Electric Plant:	105,992	(1,184)	95,996	(17,575)	19,473	(24,847)	66,453	(57)
49									
50	Rate Base Deductions:								
51	Accum Prov For Deprec	-	-	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-	-	-
53	Accum Def Income Tax	-	-	-	-	-	-	-	-
54	Unamortized ITC	-	-	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-	-	-	-	-
58									
59	Total Rate Base Deductions	-	-	-	-	-	-	-	-
60									
61	Total Rate Base:	105,992	(1,184)	95,996	(17,575)	19,473	(24,847)	66,453	(57)
62									
63	Return on Rate Base	-0.179%	0.002%	-0.142%	0.023%	-0.029%	0.037%	-0.110%	0.000%
64									
65	Return on Equity	-0.350%	0.003%	-0.279%	0.045%	-0.057%	0.073%	-0.215%	0.000%
66									
67	TAX CALCULATION:								
68	Operating Revenue	(12,255,634)	120,068	(9,694,605)	1,548,961	(1,974,872)	2,470,111	(7,458,634)	7,747
69	Other Deductions								
70	Interest (AFUDC)	-	-	-	-	-	-	-	-
71	Interest	3,087	(34)	2,796	(512)	567	(724)	1,935	(2)
72	Schedule "M" Additions	-	-	-	-	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-	-	-	-	-
74	Income Before Tax	(12,258,721)	120,103	(9,697,401)	1,549,473	(1,975,440)	2,470,834	(7,460,569)	7,748
75									
76	State Income Taxes	(233,893)	1,407	(118,345)	16,524	(23,334)	(20,075)	(80,258)	1,990
77	Taxable Income	(12,024,828)	118,696	(9,579,057)	1,532,949	(1,952,106)	2,490,909	(7,380,311)	5,758
78									
79	Federal Income Taxes + Other	(4,208,690)	41,544	(3,352,670)	536,532	(683,237)	871,818	(2,583,109)	2,015
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	12,651,770	(124,887)	10,078,688	(1,612,088)	2,053,937	(2,620,847)	7,764,651	(6,059)

Rocky Mountain Power
Normalized Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ending June 30, 2010

		4.8 Affiliate Management Fee (MEHC)	4.9 Preliminary Plant Expense	4.10 Advertising Expense	4.11 Leaning Juniper Warranty	4.12 Utah Distribution Expense	4.13 Pension Curtailment	4.14 WECC Fees	4.15 Generation Overhaul Expense
1	Operating Revenues:								
2	General Business Revenues	-	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-	-	-
5	Other Operating Revenues	-	-	-	-	-	-	-	-
6	Total Operating Revenues	-	-	-	-	-	-	-	-
7									
8	Operating Expenses:								
9	Steam Production	-	-	-	-	-	-	-	3,454,650
10	Nuclear Production	-	-	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-	-	-
12	Other Power Supply	-	(166,675)	-	(270,708)	-	-	-	1,966,069
13	Transmission	-	-	-	-	-	-	-	-
14	Distribution	-	-	-	-	3,452,889	-	-	-
15	Customer Accounting	-	-	-	-	-	-	-	-
16	Customer Service & Info	-	-	(216,686)	-	-	-	-	-
17	Sales	-	-	-	-	-	-	-	-
18	Administrative & General	(146,460)	-	-	-	-	(5,521,631)	253,558	-
19									
20	Total O&M Expenses	(146,460)	(166,675)	(216,686)	(270,708)	3,452,889	(5,521,631)	253,558	5,420,719
21									
22	Depreciation	-	-	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-	-	-
25	Income Taxes - Federal	50,670	57,682	75,141	93,753	(1,202,439)	1,929,474	(87,722)	(1,877,329)
26	Income Taxes - State	1,730	1,918	2,059	2,913	(18,347)	10,451	(2,996)	(58,329)
27	Income Taxes - Def Net	-	-	-	-	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-	-	-	-	-
30									
31	Total Operating Expenses:	(94,059)	(107,075)	(139,486)	(174,042)	2,232,103	(3,581,707)	162,840	3,485,061
32									
33	Operating Rev For Return:	94,059	107,075	139,486	174,042	(2,232,103)	3,581,707	(162,840)	(3,485,061)
34									
35	Rate Base:								
36	Electric Plant In Service	-	-	-	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-	-	-	-
38	Misc Deferred Debits	-	-	-	-	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-	-	-
44	Working Capital	(1,444)	(1,644)	(2,142)	(2,412)	34,270	(54,991)	2,500	48,296
45	Weatherization Loans	-	-	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-	-
47									
48	Total Electric Plant:	(1,444)	(1,644)	(2,142)	(2,412)	34,270	(54,991)	2,500	48,296
49									
50	Rate Base Deductions:								
51	Accum Prov For Deprec	-	-	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-	-	-
53	Accum Def Income Tax	-	-	-	-	-	-	-	-
54	Unamortized ITC	-	-	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-	-	-	-	-
58									
59	Total Rate Base Deductions	-	-	-	-	-	-	-	-
60									
61	Total Rate Base:	(1,444)	(1,644)	(2,142)	(2,412)	34,270	(54,991)	2,500	48,296
62									
63	Return on Rate Base	0.002%	0.002%	0.003%	0.004%	-0.051%	0.082%	-0.004%	-0.080%
64									
65	Return on Equity	0.004%	0.005%	0.006%	0.008%	-0.100%	0.161%	-0.007%	-0.156%
66									
67	TAX CALCULATION:								
68	Operating Revenue	146,460	166,675	216,686	270,708	(3,452,889)	5,521,631	(253,558)	(5,420,719)
69	Other Deductions								
70	Interest (AFUDC)	-	-	-	-	-	-	-	-
71	Interest	(42)	(48)	(62)	(70)	998	(1,601)	73	1,407
72	Schedule "M" Additions	-	-	-	-	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-	-	-	-	-
74	Income Before Tax	146,502	166,723	216,748	270,779	(3,453,887)	5,523,232	(253,631)	(5,422,125)
75									
76	State Income Taxes	1,730	1,918	2,059	2,913	(18,347)	10,451	(2,996)	(58,329)
77	Taxable Income	144,772	164,805	214,690	267,866	(3,435,541)	5,512,782	(250,635)	(5,363,796)
78									
79	Federal Income Taxes + Other	50,670	57,682	75,141	93,753	(1,202,439)	1,929,474	(87,722)	(1,877,329)
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(152,324)	(173,402)	(225,889)	(281,815)	3,614,755	(5,800,355)	263,709	5,643,123

Rocky Mountain Power
Normalized Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ending June 30, 2010

		4.16	4.17	4.18	4.19
		Solar Photovoltaic Program	Insurance Expense	Utah AMR Savings	Adjust O&M to 2009/2010 Target
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	-	-	-	-
5	Other Operating Revenues	-	-	-	-
6	Total Operating Revenues	-	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	-	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	-	-	-	-
12	Other Power Supply	-	-	-	(1,605,140)
13	Transmission	-	-	-	(189,439)
14	Distribution	-	-	-	(898,416)
15	Customer Accounting	-	-	(2,276,310)	(469,733)
16	Customer Service & Info	(48,138)	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	11,737	602,086	-	(657,243)
19					
20	Total O&M Expenses	(36,401)	602,086	(2,276,310)	(3,819,971)
21					
22	Depreciation	-	-	-	-
23	Amortization	-	-	-	-
24	Taxes Other Than Income	-	-	-	-
25	Income Taxes - Federal	12,658	(208,301)	792,706	1,322,124
26	Income Taxes - State	247	(7,114)	12,095	43,570
27	Income Taxes - Def Net	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-
30					
31	Total Operating Expenses:	(23,497)	386,671	(1,471,510)	(2,454,277)
32					
33	Operating Rev For Return:	23,497	(386,671)	1,471,510	2,454,277
34					
35	Rate Base:				
36	Electric Plant In Service	-	-	-	-
37	Plant Held for Future Use	-	-	-	-
38	Misc Deferred Debits	-	-	-	-
39	Elec Plant Acq Adj	-	-	-	-
40	Nuclear Fuel	-	-	-	-
41	Prepayments	-	-	-	-
42	Fuel Stock	-	-	-	-
43	Material & Supplies	-	-	-	-
44	Working Capital	(361)	5,937	(22,593)	(37,681)
45	Weatherization Loans	-	-	-	-
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	(361)	5,937	(22,593)	(37,681)
49					
50	Rate Base Deductions:				
51	Accum Prov For Deprec	-	-	-	-
52	Accum Prov For Amort	-	-	-	-
53	Accum Def Income Tax	-	-	-	-
54	Unamortized ITC	-	-	-	-
55	Customer Adv For Const	-	-	-	-
56	Customer Service Deposits	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-
58					
59	Total Rate Base Deductions	-	-	-	-
60					
61	Total Rate Base:	(361)	5,937	(22,593)	(37,681)
62					
63	Return on Rate Base	0.001%	-0.009%	0.034%	0.056%
64					
65	Return on Equity	0.001%	-0.017%	0.066%	0.110%
66					
67	TAX CALCULATION:				
68	Operating Revenue	36,401	(602,086)	2,276,310	3,819,971
69	Other Deductions				
70	Interest (AFUDC)	-	-	-	-
71	Interest	(11)	173	(658)	(1,097)
72	Schedule "M" Additions	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-
74	Income Before Tax	36,412	(602,259)	2,276,968	3,821,068
75					
76	State Income Taxes	247	(7,114)	12,095	43,570
77	Taxable Income	36,165	(595,145)	2,264,873	3,777,498
78					
79	Federal Income Taxes + Other	12,658	(208,301)	792,706	1,322,124
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(38,051)	626,191	(2,383,020)	(3,974,551)

Rocky Mountain Power
Utah General Rate Case - June 2010
Miscellaneous General Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Expenses	557	1	(209)	SG	41.130%	(86)	
Advertising Expense	909	1	(23,290)	CN	47.814%	(11,136)	
Advertising Expense	909	1	(500)	UT	100.000%	(500)	
Administrative & Gen Salaries	920	1	(5,141)	SO	41.315%	(2,124)	
Office Supplies & Exp	921	1	(12,561)	SO	41.315%	(5,190)	
Outside Services Employed	923	1	(235,317)	SO	41.315%	(97,222)	
Miscellaneous General Expense	930	1	(9,225)	SO	41.315%	(3,811)	
			(286,242)			(120,068)	4.1.1

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2010
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
FERC 557 - Other Expenses			
Charitable Donations & Sponsorships	557	SG	**209**
FERC 909 - Informational & Instructional Adv			
Misc Advertising	909	CN	2,579
Charitable Donations & Sponsorships	909	CN	20,711
Charitable Donations & Sponsorships	909	UT	500
			23,790
FERC 920 - Administrative and General			
Misc Administrative Costs	920	SO	**5,141**
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	5,135
Employee Expenses	921	SO	(4,417)
Legislative & Lobbyist	921	SO	8,258
Misc Expense	921	SO	3,585
			12,561
FERC 923 - Outside Services			
Misc Advertising	923	SO	1,151
Charitable Donations	923	SO	746
Grid West	923	SO	750
Scottish Power	923	SO	19,024
Sublease Tenant Improvement	923	SO	213,647
			235,317
FERC 930 - Misc General Expense			
Charitable Donations	930	SO	**9,225**
TOTAL MISC GENERAL EXPENSE REMOVED			**286,242**
			Ref 4.1

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Total O&M Expense Adjustment	500-935	3	23,843,533	Multiple	Multiple	9,723,430	4.2.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. The Company negotiates wage increases with each of these groups throughout the year. This adjustment recognizes these increases prospectively and adds them to operation and maintenance accounts. It also normalizes employee benefits and incentive compensation to levels the Company will incur for the 12 months ending June 2010. See page 4.2.1 for more information on how this adjustment was calculated.

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2008), and pro forma period (12 months ending June 2010) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual December 2008 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.

2. Actual December 2008 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.3.

3. The annualized December 2008 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2010 on page 4.2.4. Union costs were escalated using the contractual rates found on page 4.2.5. Non-union costs were escalated using the budgeted increases.

4. Miscellaneous non-union incentive payments were escalated at the non-union rate. The Annual Incentive Plan costs are included at average of the 2009 and 2010 budget. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.

5. Pro forma June 2010 pension and employee benefit expenses were based on the average of the 2009 and 2010 budget. These expenses can be found on page 4.2.7.

6. Payroll tax calculations can be found on page 4.2.8.

7. The Company has reflected additional labor savings on page 4.19.4 related to reduced non-union pay increases and medical expenses in 2010.

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment

Account	Description	ACTUAL 12 Months Ended December 2008	PRO FORMA 12 Months Ending June 2010	Adjustment	Ref.
5001XX	Regular Ordinary Time (3)	405,771,165	419,713,875	13,942,711	4.2.3
5002XX	Overtime	59,441,768	61,484,248	2,042,480	4.2.3
5003XX	Premium Pay	5,313,050	5,495,612	182,562	4.2.3
	Subtotal for Escalation	**470,525,983**	**486,693,735**	**16,167,752**	4.2.3
500110	Secondary Labor Adjustment	836,194	864,927	28,732	4.2.6
5005XX	Unused Leave Accrual	1,980,923	2,048,989	68,067	4.2.6
500600	Temporary/Contract Labor	2,122	2,122	-	
500700	Severance/Redundancy (1)	(1,852,005)	(1,852,005)	-	
500850	Other Salary/Labor Costs	6,038,594	6,038,594	-	
50109X	JO Cutbacks	(1,288,172)	(1,332,435)	(44,263)	4.2.6
	Subtotal Bare Labor	**476,243,638**	**492,463,927**	**16,220,288**	
500400	Bonus	1,535,130	1,612,692	77,562	4.2.6
500410	Annual Incentive	31,142,229	32,526,352	1,384,123	4.2.6
	Total Incentive	**32,677,359**	**34,139,044**	**1,461,686**	
500250	Overtime Meals	946,235	946,235	-	
501103	Joint Owner Pension Payment	121,481	121,481	-	
501325	Physical Exam	864	864	-	
502300	Education Assistance	331,163	331,163	-	
580899	Mining Salary/Benefit Credit	(245,082)	(245,082)	-	
	Total Other Labor	**1,154,661**	**1,154,661**	**-**	
	Subtotal Labor and Incentive	**510,075,658**	**527,757,632**	**17,681,974**	
50110X	Pensions (2)	33,014,964	33,911,917	896,953	
501115	SERP Plan	3,367,024	2,400,000	(967,024)	4.2.7
50115X	Post Retirement Benefits - FAS 106 (2)	21,581,023	17,676,175	(3,904,848)	4.2.7
501160	Post Employment Benefits - FAS 112	5,073,226	6,405,974	1,332,748	4.2.7
	Total Pensions	**63,036,237**	**60,394,065**	**(2,642,172)**	4.2.7
501102	Pension Administration	338,567	882,597	544,030	4.2.7
50112X	Medical (3)	49,729,886	55,232,748	5,502,862	4.2.7
501175	Dental	2,098,926	2,161,522	62,596	4.2.7
501200	Vision	194,626	287,694	93,068	4.2.7
50122X	Life	995,965	1,055,514	59,549	4.2.7
501250	Stock/401(k)/ESOP	23,751,629	34,487,345	10,735,717	4.2.7
501251	401(k) Administration	(77,322)	335,818	413,140	4.2.7
501275	Accidental Death & Disability	94,743	73,735	(21,008)	4.2.7
501300	Long-Term Disability	3,313,324	3,179,603	(133,721)	4.2.7
5016XX	Worker's Compensation	1,606,948	1,710,794	103,847	4.2.7
502900	Other Salary Overhead	1,731,523	1,703,761	(27,762)	4.2.7
	Total Benefits	**83,778,815**	**101,111,132**	**17,332,318**	4.2.7
	Subtotal Pensions and Benefits	**146,815,051**	**161,505,197**	**14,690,146**	4.2.7
580500	Payroll Tax Expense	34,359,520	35,627,506	1,267,986	4.2.8
580700	Payroll Tax Expense-Unemployment	3,069,257	3,069,257	-	
	Total Payroll Taxes	**37,428,777**	**38,696,763**	**1,267,986**	
Total Labor		**694,319,486**	**727,959,592**	**33,640,106**	4.2.9-12
Non-Utility and Capitalized Labor		202,197,690	211,994,263	9,796,573	4.2.9-12
Total Utility Labor		**492,121,797**	**515,965,330**	**23,843,533**	4.2.9-12

Notes:
(1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment.
(2) Pension Curtailment Gain and Pension and Postretirement Measurement Date Change effects have been removed. These are covered in the Curtailment Gain and Measurement Date Change Adjustment.
(3) Does not include the reduction in pay increase and medical expense included in the Additional Labor Savings reduction to the 2010 Target. See Exhibit RMP___(SRM-2) page 4.19.4 for the effect of this reduction.

Labor (12 months ended December 2008)

Acct	Account Desc	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	
5001XX	Reg/Ordinary Time	34,845	32,725	32,002	34,066	34,019	32,893	35,944	32,348	33,803	35,894	31,827	35,405	405,771	Ref. 4.2.2
5002XX	Overtime	6,022	4,887	3,555	4,833	5,160	4,168	4,800	4,721	4,604	5,619	4,075	6,997	59,442	Ref. 4.2.2
5003XX	Premium Pay	416	502	300	388	569	443	489	541	423	476	345	421	5,313	Ref. 4.2.2
Grand Total		**41,284**	**38,113**	**35,856**	**39,287**	**39,749**	**37,503**	**41,234**	**37,610**	**38,831**	**41,989**	**36,247**	**42,823**	**470,526**	Ref. 4.2.2

Labor (12 months ended December 2008)

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
2	Officer/Exempt	14,638	14,049	13,724	14,089	15,124	13,255	15,116	13,812	13,957	15,830	13,250	15,161	172,005
3	IBEW 125	3,853	3,026	2,732	3,106	3,169	3,124	3,381	3,073	3,280	3,451	2,922	4,001	39,117
4	IBEW 659	4,747	3,878	3,103	3,602	3,393	3,469	3,844	3,452	3,699	3,704	3,397	4,951	45,237
5	UWUA 197	224	183	146	174	157	185	189	179	188	159	161	302	2,248
8	UWUA 127 Wyoming	3,699	3,324	3,519	4,117	4,193	3,644	3,924	3,472	3,763	4,277	3,631	4,144	45,708
9	IBEW 415 (Laramie 57)	41	29	31	37	57	44	53	46	45	64	38	60	544
11	IBEW 57 PD	8,465	8,127	7,391	8,333	8,439	8,400	9,072	8,371	8,454	8,506	7,666	8,319	99,543
12	IBEW 57 PS	3,746	3,702	3,463	4,041	3,455	3,636	3,805	3,485	3,687	3,885	3,423	3,959	44,286
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786
15	IBEW 57 CT	326	273	344	271	260	287	245	226	246	336	269	259	3,340
18	Non-Exempt	881	861	804	883	904	820	942	873	860	1,060	868	957	10,712
Grand Total		**41,284**	**38,113**	**35,856**	**39,287**	**39,749**	**37,503**	**41,234**	**37,610**	**38,831**	**41,989**	**36,247**	**42,823**	**470,526**

Annualization Increase

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
2	Officer/Exempt	3.50%											
3	IBEW 125		2.65%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming										3.00%		
9	IBEW 415 (Laramie 57)							3.00%					
11	IBEW 57 PD		3.00%										
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt												
15	IBEW57 - CT						3.00%						
18	Non-Exempt	3.50%											

December 2008 Annualized Labor

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total	
2	Officer/Exempt	14,638	14,049	13,724	14,089	15,124	13,255	15,116	13,812	13,957	15,830	13,250	15,161	172,005	
3	IBEW 125	3,955	3,026	2,732	3,106	3,169	3,124	3,381	3,073	3,280	3,451	2,922	4,001	39,219	
4	IBEW 659	4,866	3,878	3,103	3,602	3,393	3,469	3,844	3,452	3,699	3,704	3,397	4,951	45,355	
5	UWUA 197	231	183	146	174	157	185	189	179	188	159	161	302	2,255	
8	UWUA 127 Wyoming	3,810	3,424	3,625	4,241	4,319	3,754	4,042	3,576	3,876	4,277	3,631	4,144	46,718	
9	IBEW 415 (Laramie 57)	42	29	32	38	59	45	53	46	45	64	38	60	551	
11	IBEW 57 PD	8,718	8,127	7,391	8,333	8,439	8,400	9,072	8,371	8,454	8,506	7,666	8,319	99,797	
12	IBEW 57 PS	3,858	3,702	3,463	4,041	3,455	3,636	3,805	3,485	3,687	3,885	3,423	3,959	44,398	
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786	
15	IBEW 57 CT	336	281	354	279	268	287	245	226	246	336	269	259	3,384	
18	Non-Exempt	881	861	804	883	904	820	942	873	860	1,060	868	957	10,712	
Grand Total		**41,999**	**38,222**	**35,973**	**39,420**	**39,884**	**37,614**	**41,351**	**37,714**	**38,944**	**41,989**	**36,247**	**42,823**	**472,181**	Ref. 4.2.2

December 2008 Annualized Labor in 12 Months Ending June Order

Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Total
2	Officer/Exempt	15,116	13,812	13,957	15,830	13,250	15,161	14,638	14,049	13,724	14,089	15,124	13,255	172,005
3	IBEW 125	3,381	3,073	3,280	3,451	2,922	4,001	3,955	3,026	2,732	3,106	3,169	3,124	39,219
4	IBEW 659	3,844	3,452	3,699	3,704	3,397	4,951	4,866	3,878	3,103	3,602	3,393	3,469	45,355
5	UWUA 197	189	179	188	159	161	302	231	183	146	174	157	185	2,255
8	UWUA 127 Wyoming	4,042	3,576	3,876	4,277	3,631	4,144	3,810	3,424	3,625	4,241	4,319	3,754	46,718
9	IBEW 415 (Laramie 57)	53	46	45	64	38	60	42	29	32	38	59	45	551
11	IBEW 57 PD	9,072	8,371	8,454	8,506	7,666	8,319	8,718	8,127	7,391	8,333	8,439	8,400	99,797
12	IBEW 57 PS	3,805	3,485	3,687	3,885	3,423	3,959	3,858	3,702	3,463	4,041	3,455	3,636	44,398
13	PCCC Non-Exempt	664	622	652	718	622	710	665	663	599	634	598	639	7,786
15	IBEW 57 CT	245	226	246	336	269	259	336	281	354	279	268	287	3,384
18	Non-Exempt	942	873	860	1,060	868	957	881	861	804	883	904	820	10,712
Grand Total		**41,351**	**37,714**	**38,944**	**41,989**	**36,247**	**42,823**	**41,999**	**38,222**	**35,973**	**39,420**	**39,884**	**37,614**	**472,181**

Pro Forma Increases to Apply to Escalate to 6/30/2010

Group Code	Labor Group	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2	Officer/Exempt												
	12/25/2008	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
	12/25/2009							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
3	IBEW 125												
	1/25/2009	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	1/25/2010								2.50%	2.50%	2.50%	2.50%	2.50%
4	IBEW 659												
	1/25/2009	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	1/25/2010								2.50%	2.50%	2.50%	2.50%	2.50%
5	UWUA 197												
	1/25/2009	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	1/25/2010								2.50%	2.50%	2.50%	2.50%	2.50%
8	UWUA 127 Wyoming												
	9/25/2009				2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
9	IBEW 415 (Laramie 57)												
	6/26/2009	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
11	IBEW 57 PD												
	1/25/2009	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	1/25/2010								2.25%	2.25%	2.25%	2.25%	2.25%
12	IBEW 57 PS												
	1/25/2009	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	1/25/2010								2.25%	2.25%	2.25%	2.25%	2.25%
15	IBEW 57 CT												
	5/25/2009	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	5/25/2010												2.50%
18	Non-Exempt												
	12/25/2008	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
	12/25/2009							3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

June 2010 Pro Forma Labor

Group Code	Labor Group	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
2	Officer/Exempt	15,645	14,296	14,445	16,384	13,714	15,691	15,605	14,977	14,630	15,019	16,123	14,131	180,661
3	IBEW 125	3,465	3,150	3,362	3,537	2,995	4,101	4,054	3,179	2,870	3,263	3,330	3,282	40,588
4	IBEW 659	3,940	3,538	3,792	3,796	3,482	5,075	4,987	4,074	3,260	3,785	3,564	3,644	46,936
5	UWUA 197	194	184	193	163	165	309	236	193	154	183	165	194	2,333
8	UWUA 127 Wyoming	4,042	3,576	3,876	4,384	3,722	4,247	3,905	3,510	3,715	4,347	4,427	3,847	47,598
9	IBEW 415 (Laramie 57)	54	47	46	65	39	62	43	30	33	39	60	46	565
11	IBEW 57 PD	9,344	8,622	8,708	8,761	7,896	8,569	8,980	8,559	7,784	8,776	8,888	8,847	103,734
12	IBEW 57 PS	3,919	3,590	3,798	4,001	3,525	4,078	3,974	3,899	3,648	4,256	3,638	3,830	46,154
13	PCCC Non-Exempt	245	226	246	336	269	259	336	281	354	279	268	287	3,384
15	IBEW57 CT	252	232	253	346	277	266	346	289	365	288	276	303	3,493
18	Non-Exempt	975	904	890	1,097	899	990	939	918	857	941	963	874	11,246
Grand Total		**42,074**	**38,363**	**39,608**	**42,872**	**36,982**	**43,648**	**43,405**	**39,908**	**37,670**	**41,175**	**41,703**	**39,286**	**486,694**

Ref. 4.2.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment

Labor Increases - January 2008 through December 2010

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on June 26, 2008 is shown as effective on July 1, 2008.

12 Months Ended December 2008

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
2	Officer/Exempt	3.50%											
3	IBEW 125		2.65%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
8	UWUA 127 Wyoming										3.00%		
9	IBEW 415 (Laramie 57)							3.00%					
11	IBEW 57 PD		3.00%										
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt												
15	IBEW57 CT						3.00%						
18	Non-Exempt	3.50%											

12 Months Ended December 2009

Group Code	Labor Group	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
2	Officer/Exempt	3.50%											
3	IBEW 125		2.50%										
4	IBEW 659		2.50%										
5	UWUA 197		2.50%										
8	UWUA 127 Wyoming										2.50%		
9	IBEW 415 (Laramie 57)							2.50%					
11	IBEW 57 PD		3.00%										
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt												
15	IBEW57 CT						3.00%						
18	Non-Exempt	3.50%											

12 Months Ending June 2010

Group Code	Labor Group	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
2	Officer/Exempt*	3.00%					
3	IBEW 125		2.50%				
4	IBEW 659		2.50%				
5	UWUA 197		2.50%				
8	UWUA 127 Wyoming						
9	IBEW 415 (Laramie 57)						
11	IBEW 57 PD		2.25%				
12	IBEW 57 PS		2.25%				
13	PCCC Non-Exempt						
15	IBEW57 CT						2.50%
18	Non-Exempt*	3.00%					

* The Officer/Exempt and Non-Exempt projections were subsequently reduced. See Exhibit RMP___(SRM-2) page 4.19.4 for the effect of this reduction

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment

Miscellaneous Bare Labor Escalation

Account	December 2008 Actuals	% Increase*	June 2010 Pro Forma	Adjustment	Ref.
500110	836,194	3.44%	864,927	28,732	4.2.2
5005XX	1,980,923	3.44%	2,048,989	68,067	4.2.2
50109X	(1,288,172)	3.44%	(1,332,435)	(44,263)	4.2.2
	1,528,945		1,581,481	52,536	

Composite Labor Increase*

	Actual 12 Months Ended December 2008	Proforma 12 Months Ending June 2010	% Increase	Ref.
Regular Time/Overtime/Premium Pay	470,525,983	486,693,735	3.44%	4.2.2

Bonus Escalation

Account	December 2008 Actuals	Non-Union % increase 12/26/2008	12/26/2009	June 2010 Pro Forma	Ref.
500400	1,535,130	3.50%	3.00%	1,612,692	4.2.2

Annual Incentive Escalation

Account	Actual 12 Months Ended December 2008	Proforma 12 Months Ending June 2010	Adjustment	Ref.
500410	31,142,229	32,526,352	1,384,123	4.2.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment

Account	Description	A Actual December 2008 Net of Joint Venture	C Actual December 2008 GROSS	D June 2010 Budget GROSS	E June 2010 Budget NET of Joint Venture	E - A Pro forma Adjustment	Ref
50110X	Pensions - FAS 87	33,014,964	34,122,946	35,050,000	33,911,917	896,953	4.2.2
501115	SERP Plan	3,367,024	3,367,024	2,400,000	2,400,000	(967,024)	4.2.2
50115X	Post Retirement Benefits - FAS 106	21,581,023	22,220,567	18,200,000	17,676,175	(3,904,848)	4.2.2
501160	Post Employment Benefits - FAS 112	5,073,226	5,226,886	6,600,000	6,405,974	1,332,748	4.2.2
	Subtotal	63,036,237	64,937,422	62,250,000	60,394,065	(2,642,172)	4.2.2
501102	Pension Administration	338,567	346,559	903,431	882,597	544,030	4.2.2
50112X	Medical	49,729,886	51,411,103	57,100,000	55,232,748	5,502,862	4.2.2
501175	Dental	2,098,926	2,184,842	2,250,000	2,161,522	62,596	4.2.2
501200	Vision	194,626	202,951	300,000	287,694	93,068	4.2.2
50122X	Life	995,965	1,037,941	1,100,000	1,055,514	59,549	4.2.2
501250	Stock/401(k)/ESOP	23,751,629	24,380,179	35,400,000	34,487,345	10,735,717	4.2.2
501251	401(k) Administration	(77,322)	(79,798)	346,569	335,818	413,140	4.2.2
501275	Accidental Death & Disability	94,743	95,199	74,090	73,735	(21,008)	4.2.2
501300	Long-Term Disability	3,313,324	3,413,681	3,275,910	3,179,603	(133,721)	4.2.2
5016XX	Worker's Compensation	1,606,948	1,651,851	1,758,599	1,710,794	103,847	4.2.2
502900	Other Salary Overhead	1,731,523	1,734,232	1,706,427	1,703,761	(27,762)	4.2.2
	Subtotal	83,778,815	86,378,740	104,215,026	101,111,132	17,332,318	4.2.2
	Grand Total	**146,815,051**	**151,316,162**	**166,465,026**	**161,505,197**	**14,690,146**	4.2.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on June 2010 Pro Forma Labor		**Reference**
Pro Forma Wages Adjustment	16,220,288	4.2.2
Pro Forma Incentive Adjustment	1,461,686	4.2.2
Total Pro Forma Wage Increase	17,681,974	
Medicare Rate (no cap)	1.45%	
	256,389	
Social Security Rate	6.20%	
	1,096,282	
Percentage of Social Security Eligible Wages	92.28%	
	1,011,598	
Total FICA Tax	**1,267,986**	4.2.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals 12 Months Ended December 2008	% Of Total	12 Months Ending June 2010	Adjustment to June 2010
500SG	15,803,966	2.28%	16,569,675	765,710
501SE	912,848	0.13%	957,076	44,228
502SG	18,673,022	2.69%	19,577,739	904,717
503SE	86,876	0.01%	91,085	4,209
505SG	1,568,152	0.23%	1,644,130	75,978
506SG	36,630,930	5.28%	38,405,715	1,774,786
506SSGCH	(3,818)	0.00%	(4,003)	(185)
510SG	2,493,431	0.36%	2,614,238	120,808
511SG	6,811,182	0.98%	7,141,187	330,005
511SSGCH	(5,312)	0.00%	(5,569)	(257)
512SG	26,109,197	3.76%	27,374,200	1,265,003
512SSGCH	(270,620)	-0.04%	(283,731)	(13,112)
513SG	10,248,518	1.48%	10,745,063	496,546
513SSGCH	(12)	0.00%	(12)	(1)
514SG	2,393,692	0.34%	2,509,668	115,976
514SSGCH	(110,363)	-0.02%	(115,710)	(5,347)
535SG-P	4,259,063	0.61%	4,465,417	206,354
535SG-U	3,943,630	0.57%	4,134,701	191,071
536SG-P	78,304	0.01%	82,098	3,794
537SG-P	424,144	0.06%	444,694	20,550
537SG-U	89,612	0.01%	93,954	4,342
539SG-P	4,127,975	0.59%	4,327,978	200,002
539SG-U	3,249,383	0.47%	3,406,817	157,434
540SG-P	(11,025)	0.00%	(11,559)	(534)
541SG-P	524	0.00%	550	25
542SG-P	278,958	0.04%	292,473	13,516
542SG-U	45,386	0.01%	47,584	2,199
543SG-P	359,175	0.05%	376,578	17,402
543SG-U	248,503	0.04%	260,543	12,040
544SG-P	714,785	0.10%	749,417	34,632
544SG-U	269,451	0.04%	282,506	13,055
545SG-P	487,814	0.07%	511,449	23,635
545SG-U	180,452	0.03%	189,195	8,743
546SG	27,259	0.00%	28,580	1,321
548SG	3,754,616	0.54%	3,936,529	181,913
548SSGCT	1,654,304	0.24%	1,734,456	80,152
549SG	1,616,717	0.23%	1,695,048	78,331
552SG	55,022	0.01%	57,687	2,666
552SSGCT	142,956	0.02%	149,882	6,926
553SG	1,840,680	0.27%	1,929,861	89,182
553SSGCT	220,993	0.03%	231,701	10,707
554SG	11,533	0.00%	12,091	559
554SSGCT	129,910	0.02%	136,204	6,294
556SG	734,034	0.11%	769,599	35,564
557SG	33,895,287	4.88%	35,537,529	1,642,243
557SSGCT	37,252	0.01%	39,057	1,805
560SG	5,038,214	0.73%	5,282,318	244,104
561SG	7,003,568	1.01%	7,342,894	339,326
562SG	1,063,937	0.15%	1,115,485	51,548
563SG	75,011	0.01%	78,645	3,634
566SG	130,402	0.02%	136,720	6,318
567SG	255,077	0.04%	267,435	12,359
568SG	13,690	0.00%	14,354	663
569SG	2,463,158	0.35%	2,582,499	119,341
570SG	6,939,186	1.00%	7,275,393	336,207
571SG	1,289,240	0.19%	1,351,704	62,464
572SG	-	0.00%	-	-
573SG	12,013	0.00%	12,595	582
580SNPD	21,349,073	3.07%	22,383,446	1,034,373

Rocky Mountain Power
Utah General Rate Case - June 2010
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals 12 Months Ended December 2008	% Of Total	12 Months Ending June 2010	Adjustment to June 2010
580UT	670	0.00%	702	32
580WYP	774	0.00%	811	37
581SNPD	12,324,247	1.78%	12,921,363	597,116
582CA	61,777	0.01%	64,771	2,993
582IDU	119,605	0.02%	125,400	5,795
582OR	723,839	0.10%	758,910	35,070
582SNPD	21,301	0.00%	22,333	1,032
582UT	905,867	0.13%	949,757	43,890
582WA	199,279	0.03%	208,934	9,655
582WYP	412,710	0.06%	432,705	19,996
583CA	288,074	0.04%	302,032	13,957
583IDU	134,565	0.02%	141,085	6,520
583OR	2,161,775	0.31%	2,266,514	104,739
583SNPD	11,285	0.00%	11,831	547
583UT	1,093,644	0.16%	1,146,631	52,988
583WA	324,569	0.05%	340,294	15,726
583WYP	261,591	0.04%	274,265	12,674
583WYU	132,380	0.02%	138,794	6,414
584CA	-	0.00%	-	-
584OR	-	0.00%	-	-
584UT	-	0.00%	-	-
584WA	-	0.00%	-	-
584WYP	-	0.00%	-	-
585SNPD	296,571	0.04%	310,940	14,369
586CA	180,572	0.03%	189,321	8,749
586IDU	272,166	0.04%	285,352	13,187
586OR	2,051,915	0.30%	2,151,331	99,416
586SNPD	941,437	0.14%	987,051	45,613
586UT	1,313,300	0.19%	1,376,930	63,630
586WA	616,962	0.09%	646,855	29,892
586WYP	459,219	0.07%	481,469	22,249
586WYU	39,895	0.01%	41,828	1,933
587CA	519,403	0.07%	544,568	25,165
587IDU	596,164	0.09%	625,048	28,884
587OR	3,005,675	0.43%	3,151,302	145,626
587UT	3,802,739	0.55%	3,986,984	184,245
587WA	653,751	0.09%	685,426	31,675
587WYP	557,752	0.08%	584,775	27,023
587WYU	62,038	0.01%	65,043	3,006
588CA	39,544	0.01%	41,460	1,916
588IDU	82,818	0.01%	86,830	4,013
588OR	609,912	0.09%	639,462	29,551
588SNPD	17,344,103	2.50%	18,184,432	840,330
588UT	1,044,535	0.15%	1,095,144	50,608
588WA	129,981	0.02%	136,278	6,298
588WYP	133,408	0.02%	139,871	6,464
588WYU	12,180	0.00%	12,770	590
589CA	22,174	0.00%	23,248	1,074
589IDU	5,203	0.00%	5,455	252
589OR	63,322	0.01%	66,390	3,068
589SNPD	-	0.00%	-	-
589UT	23,446	0.00%	24,582	1,136
589WA	12,872	0.00%	13,496	624
589WYP	(9,816)	0.00%	(10,292)	(476)
589WYU	812	0.00%	851	39
590CA	26,988	0.00%	28,296	1,308
590IDU	27,782	0.00%	29,128	1,346
590OR	214,220	0.03%	224,599	10,379
590SNPD	7,464,715	1.08%	7,826,384	361,669

Rocky Mountain Power
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Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals 12 Months Ended December 2008	% Of Total	12 Months Ending June 2010	Adjustment to June 2010
590UT	150,524	0.02%	157,816	7,293
590WA	9,409	0.00%	9,865	456
590WYP	74,297	0.01%	77,897	3,600
592CA	320,072	0.05%	335,579	15,508
592IDU	411,045	0.06%	430,960	19,915
592OR	1,835,003	0.26%	1,923,909	88,907
592SNPD	2,520,613	0.36%	2,642,738	122,125
592UT	2,269,930	0.33%	2,379,910	109,979
592WA	345,018	0.05%	361,734	16,716
592WYP	698,492	0.10%	732,335	33,842
592WYU	408	0.00%	428	20
593CA	2,191,107	0.32%	2,297,267	106,160
593IDU	1,668,336	0.24%	1,749,168	80,832
593OR	10,431,849	1.50%	10,937,277	505,428
593SNPD	609,037	0.09%	638,545	29,508
593UT	3,838,570	0.55%	4,024,550	185,981
593WA	1,730,269	0.25%	1,814,101	83,832
593WYP	1,366,495	0.20%	1,432,703	66,207
593WYU	317,028	0.05%	332,388	15,360
594CA	513,315	0.07%	538,186	24,870
594IDU	385,165	0.06%	403,826	18,661
594OR	3,790,568	0.55%	3,974,222	183,655
594SNPD	10,811	0.00%	11,335	524
594UT	7,271,385	1.05%	7,623,687	352,302
594WA	760,735	0.11%	797,593	36,858
594WYP	694,322	0.10%	727,962	33,640
594WYU	197,931	0.03%	207,521	9,590
595OR	-	0.00%	-	-
595SNPD	775,478	0.11%	813,051	37,572
595UT	(411)	0.00%	(431)	(20)
595WYP	-	0.00%	-	-
596CA	96,592	0.01%	101,272	4,680
596IDU	129,732	0.02%	136,018	6,286
596OR	694,255	0.10%	727,892	33,637
596UT	326,939	0.05%	342,779	15,840
596WA	164,235	0.02%	172,192	7,957
596WYP	187,216	0.03%	196,287	9,071
596WYU	37,554	0.01%	39,374	1,820
597CA	50,424	0.01%	52,868	2,443
597IDU	229,154	0.03%	240,257	11,103
597OR	954,812	0.14%	1,001,073	46,261
597SNPD	576,216	0.08%	604,134	27,918
597UT	1,291,064	0.19%	1,353,617	62,553
597WA	311,672	0.04%	326,772	15,101
597WYP	535,912	0.08%	561,877	25,965
597WYU	80,937	0.01%	84,858	3,921
598CA	13,168	0.00%	13,806	638
598IDU	10,093	0.00%	10,582	489
598OR	79,922	0.01%	83,795	3,872
598SNPD	927,149	0.13%	972,070	44,921
598UT	51,274	0.01%	53,759	2,484
598WA	30,787	0.00%	32,278	1,492
598WYP	3,128	0.00%	3,280	152
598WYU	2,050	0.00%	2,149	99
901CA	258	0.00%	271	13
901CN	1,570,183	0.23%	1,646,259	76,076
901IDU	413	0.00%	433	20
901OR	11,322	0.00%	11,870	549
901UT	5,319	0.00%	5,576	258

Rocky Mountain Power
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Wage and Employee Benefit Adjustment
Adjustment by FERC Account and Revised Protocol Factor

Indicator	Actuals 12 Months Ended December 2008	% Of Total	12 Months Ending June 2010	Adjustment to June 2010	
901WA	(210)	0.00%	(221)	(10)	
901WYP	6,402	0.00%	6,712	310	
901WYU	-	0.00%	-	-	
902CA	717,191	0.10%	751,939	34,748	
902CN	1,271,745	0.18%	1,333,362	61,617	
902IDU	1,382,360	0.20%	1,449,336	66,976	
902OR	7,291,568	1.05%	7,644,848	353,280	
902UT	5,950,235	0.86%	6,238,527	288,292	
902WA	1,842,542	0.27%	1,931,814	89,272	
902WYP	1,793,138	0.26%	1,880,016	86,878	
902WYU	275,481	0.04%	288,829	13,347	
903CA	152,045	0.02%	159,412	7,367	
903CN	32,552,728	4.69%	34,129,923	1,577,195	
903IDU	176,487	0.03%	185,038	8,551	
903OR	1,630,665	0.23%	1,709,672	79,007	
903UT	2,117,527	0.30%	2,220,122	102,595	
903WA	389,329	0.06%	408,193	18,863	
903WYP	302,499	0.04%	317,156	14,656	
903WYU	39,031	0.01%	40,922	1,891	
905CN	170,049	0.02%	178,288	8,239	
907CN	230,820	0.03%	242,003	11,183	
908CA	2,801	0.00%	2,937	136	
908CN	2,252,870	0.32%	2,362,022	109,153	
908IDU	361,082	0.05%	378,577	17,495	
908OR	1,062,964	0.15%	1,114,465	51,501	
908OTHER	27,042	0.00%	28,352	1,310	
908UT	1,788,342	0.26%	1,874,988	86,646	
908WA	-	0.00%	-	-	
908WYP	737,874	0.11%	773,625	35,750	
909CN	420,643	0.06%	441,023	20,380	
910CN	810	0.00%	850	39	
920IDU	610,194	0.09%	639,759	29,564	
920SO	75,580,385	10.89%	79,242,290	3,661,905	
920WA	597,133	0.09%	626,064	28,931	
920WYP	2,124,493	0.31%	2,227,426	102,933	
921SO	5,959	0.00%	6,248	289	
922SO	(363,741)	-0.05%	(381,364)	(17,623)	
923SO	(61,758)	-0.01%	(64,750)	(2,992)	
929SO	(402,655)	-0.06%	(422,164)	(19,509)	
935OR	19,407	0.00%	20,347	940	
935SO	3,871,067	0.56%	4,058,622	187,555	
Utility Labor	**492,121,797**	**70.88%**	**515,965,330**	**23,843,533**	**Ref 4.2.2**
Non-Utility/Capital	202,197,690	29.12%	211,994,263	9,796,573	**Ref 4.2.2**
Total	**694,319,486**	**100.00%**	**727,959,592**	**33,640,106**	**Ref 4.2.2**

Rocky Mountain Power
Utah General Rate Case - June 2010
O&M Expense Escalation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
O&M Expense Escalation (Non-NPC, Non-Labor)	500-935	3	(3,082,806)	Multiple	Multiple	(1,697,787)	4.3.3

Description of Adjustment:

This adjustment calculates the O&M escalation from December 2008 to June 2010 for accounts 500 to 935 (non-power cost accounts only) using industry specific escalation indices. Before escalation indices were applied, December 2008 actual data was separated into labor and non-labor components and costs that should not be included in December 2008 actual were removed.

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Utah General Rate Case - June 2010
Escalation Adjustment Back-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	(2,693)	SG	41.130%	(1,108)	
Steam Operations	500	3	(832)	SSGCH	40.039%	(333)	
Steam Operations	501	3	(7,078)	SE	41.001%	(2,902)	
Steam Operations	501	3	(1,268)	SSECH	40.508%	(514)	
Steam Operations	502	3	(8,289)	SG	41.130%	(3,409)	
Steam Operations	502	3	(2,701)	SSGCH	40.039%	(1,081)	
Steam Operations	503	3	51	SE	41.001%	21	
Steam Operations	505	3	(683)	SG	41.130%	(281)	
Steam Operations	505	3	(915)	SSGCH	40.039%	(366)	
Steam Operations	506	3	(2,143)	SG	41.130%	(881)	
Steam Operations	506	3	(1,914)	SSGCH	40.039%	(766)	
Steam Operations	507	3	(162)	SG	41.130%	(67)	
Steam Operations	507	3	(2)	SSGCH	40.039%	(1)	
Steam Maintenance	510	3	(52,901)	SG	41.130%	(21,759)	
Steam Maintenance	510	3	(10,754)	SSGCH	40.039%	(4,306)	
Steam Maintenance	511	3	(90,328)	SG	41.130%	(37,152)	
Steam Maintenance	511	3	(5,989)	SSGCH	40.039%	(2,398)	
Steam Maintenance	512	3	(291,181)	SG	41.130%	(119,764)	
Steam Maintenance	512	3	(33,843)	SSGCH	40.039%	(13,550)	
Steam Maintenance	513	3	(90,896)	SG	41.130%	(37,386)	
Steam Maintenance	513	3	(8,612)	SSGCH	40.039%	(3,448)	
Steam Maintenance	514	3	(36,466)	SG	41.130%	(14,999)	
Steam Maintenance	514	3	(19,469)	SSGCH	40.039%	(7,795)	
Hydro Operations	535	3	(85,779)	SG-P	41.130%	(35,281)	
Hydro Operations	535	3	71,065	SG-U	41.130%	29,229	
Hydro Operations	536	3	(5,054)	SG-P	41.130%	(2,079)	
Hydro Operations	536	3	(210)	SG-U	41.130%	(87)	
Hydro Operations	537	3	(77,202)	SG-P	41.130%	(31,753)	
Hydro Operations	537	3	(7,204)	SG-U	41.130%	(2,963)	
Hydro Operations	539	3	(184,325)	SG-P	41.130%	(75,813)	
Hydro Operations	539	3	(61,768)	SG-U	41.130%	(25,405)	
Hydro Operations	540	3	(3,608)	SG-P	41.130%	(1,484)	
Hydro Operations	540	3	15	SG-U	41.130%	6	
Hydro Maintenance	541	3	(18)	SG-P	41.130%	(7)	
Hydro Maintenance	541	3	-	SG-U	41.130%	-	
Hydro Maintenance	542	3	(7,167)	SG-P	41.130%	(2,948)	
Hydro Maintenance	542	3	(359)	SG-U	41.130%	(148)	
Hydro Maintenance	543	3	(5,292)	SG-P	41.130%	(2,177)	
Hydro Maintenance	543	3	(1,639)	SG-U	41.130%	(674)	
Hydro Maintenance	544	3	(2,859)	SG-P	41.130%	(1,176)	
Hydro Maintenance	544	3	(2,057)	SG-U	41.130%	(846)	
Hydro Maintenance	545	3	(8,025)	SG-P	41.130%	(3,301)	
Hydro Maintenance	545	3	(4,370)	SG-U	41.130%	(1,797)	
Other Operations	546	3	3,957	SG	41.130%	1,627	
Other Operations	547	3	-	SE	41.001%	-	
Other Operations	547	3	-	SSECT	42.910%	-	
Other Operations	548	3	197,185	SG	41.130%	81,103	
Other Operations	548	3	(2,047)	SSGCT	44.631%	(914)	
Other Operations	549	3	196,715	SG	41.130%	80,910	
Other Operations	550	3	44,628	SG	41.130%	18,356	
Other Operations	550	3	0	SSGCT	44.631%	0	
Other Maintenance	552	3	(2,883)	SG	41.130%	(1,186)	
Other Maintenance	552	3	90	SSGCT	44.631%	40	
Other Maintenance	553	3	(21,761)	SG	41.130%	(8,950)	
Other Maintenance	553	3	(1,452)	SSGCT	44.631%	(648)	
			(640,493)			(262,611)	4.3.3

Rocky Mountain Power
Utah General Rate Case - June 2010
Escalation Adjustment Back-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Maintenance	554	3	(393)	SG	41.130%	(161)	
Other Maintenance	554	3	(270)	SSGCT	44.631%	(121)	
Other Operations	556	3	26,155	SG	41.130%	10,757	
Other Operations	557	3	120,477	Situs	Situs	-	
Other Operations	557	3	345,871	SG	41.130%	142,258	
Other Operations	557	3	23,228	SGCT	41.289%	9,591	
Other Operations	557	3	(771)	SSGCT	44.631%	(344)	
Transmission Operations	560	3	44,685	SG	41.130%	18,379	
Transmission Operations	561	3	24,719	SG	41.130%	10,167	
Transmission Operations	562	3	12,999	SG	41.130%	5,346	
Transmission Operations	563	3	296	SG	41.130%	122	
Transmission Operations	566	3	23,020	SG	41.130%	9,468	
Transmission Operations	567	3	9,155	SG	41.130%	3,765	
Transmission Maintenance	568	3	105	SG	41.130%	43	
Transmission Maintenance	569	3	(45,020)	SG	41.130%	(18,517)	
Transmission Maintenance	570	3	(112,268)	SG	41.130%	(46,176)	
Transmission Maintenance	571	3	(403,129)	SG	41.130%	(165,809)	
Transmission Maintenance	572	3	-	SG	41.130%	-	
Transmission Maintenance	573	3	(12,663)	SG	41.130%	(5,208)	
Distribution Operations	580	3	(177)	Situs	Situs	(109)	
Distribution Operations	580	3	1,244	SNPD	47.153%	587	
Distribution Operations	581	3	(464)	SNPD	47.153%	(219)	
Distribution Operations	582	3	(2,152)	Situs	Situs	(1,065)	
Distribution Operations	582	3	(5)	SNPD	47.153%	(2)	
Distribution Operations	583	3	(995)	Situs	Situs	(349)	
Distribution Operations	583	3	(2)	SNPD	47.153%	(1)	
Distribution Operations	584	3	(0)	Situs	Situs	-	
Distribution Operations	585	3	75	SNPD	47.153%	36	
Distribution Operations	586	3	(1,114)	Situs	Situs	(293)	
Distribution Operations	586	3	(233)	SNPD	47.153%	(110)	
Distribution Operations	587	3	(1,890)	Situs	Situs	(842)	
Distribution Operations	588	3	(836)	Situs	Situs	(371)	
Distribution Operations	588	3	11,985	SNPD	47.153%	5,651	
Distribution Operations	589	3	(2,692)	Situs	Situs	(322)	
Distribution Operations	589	3	(266)	SNPD	47.153%	(125)	
Distribution Maintenance	590	3	(8,457)	Situs	Situs	(1,719)	
Distribution Maintenance	590	3	94,149	SNPD	47.153%	44,394	
Distribution Maintenance	591	3	(99,458)	Situs	Situs	(40,173)	
Distribution Maintenance	591	3	(13,067)	SNPD	47.153%	(6,161)	
Distribution Maintenance	592	3	(231,761)	Situs	Situs	(78,801)	
Distribution Maintenance	592	3	33,940	SNPD	47.153%	16,004	
Distribution Maintenance	593	3	(3,576,935)	Situs	Situs	(1,670,580)	
Distribution Maintenance	593	3	(50,926)	SNPD	47.153%	(24,013)	
Distribution Maintenance	594	3	(572,801)	Situs	Situs	(329,418)	
Distribution Maintenance	594	3	(384)	SNPD	47.153%	(181)	
Distribution Maintenance	595	3	(23)	Situs	Situs	(23)	
Distribution Maintenance	595	3	(18,908)	SNPD	47.153%	(8,916)	
Distribution Maintenance	596	3	(138,696)	Situs	Situs	(116,382)	
Distribution Maintenance	597	3	(43,154)	Situs	Situs	(19,137)	
Distribution Maintenance	597	3	(22,360)	SNPD	47.153%	(10,543)	
Distribution Maintenance	598	3	(203,025)	Situs	Situs	(80,269)	
Distribution Maintenance	598	3	76,968	SNPD	47.153%	36,292	
Customer Accounts Operations	901	3	401	Situs	Situs	7	
Customer Accounts Operations	901	3	2,038	CN	47.814%	975	
			(4,713,786)			(2,312,622)	4.3.3

Rocky Mountain Power
Utah General Rate Case - June 2010
Escalation Adjustment Back-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Customer Accounts Operations	902	3	12,443	Situs	Situs	4,390	
Customer Accounts Operations	902	3	703	CN	47.814%	336	
Customer Accounts Operations	903	3	3,595	Situs	Situs	1,734	
Customer Accounts Operations	903	3	48,836	CN	47.814%	23,350	
Customer Accounts Operations	904	3	40,450	Situs	Situs	14,246	
Customer Accounts Operations	904	3	32	CN	47.814%	15	
Customer Accounts Operations	905	3	25	Situs	Situs	-	
Customer Accounts Operations	905	3	139	CN	47.814%	67	
Customer Service Operations	907	3	(34)	CN	47.814%	(16)	
Customer Service Operations	908	3	(6,180)	Situs	Situs	(3,511)	
Customer Service Operations	908	3	(566)	CN	47.814%	(271)	
Customer Service Operations	908	3	(14)	OTHER	0.000%	-	
Customer Service Operations	909	3	(549)	Situs	Situs	3	
Customer Service Operations	909	3	(6,124)	CN	47.814%	(2,928)	
Customer Service Operations	910	3	-	Situs	Situs	-	
Customer Service Operations	910	3	(126)	CN	47.814%	(60)	
A&G Operations	920	3	605	Situs	Situs	605	
A&G Operations	920	3	(157,150)	SO	41.315%	(64,927)	
A&G Operations	921	3	(30,383)	Situs	Situs	(30,401)	
A&G Operations	921	3	377,038	SO	41.315%	155,775	
A&G Operations	922	3	(640,940)	SO	41.315%	(264,806)	
A&G Operations	923	3	74	Situs	Situs	74	
A&G Operations	923	3	354,598	SO	41.315%	146,503	
A&G Operations	924	3	965,050	SO	41.315%	398,713	
A&G Operations	925	3	286,803	SO	41.315%	118,494	
A&G Operations	928	3	294,442	Situs	Situs	113,622	
A&G Operations	928	3	57,509	SG	41.130%	23,654	
A&G Operations	928	3	85	SO	41.315%	35	
A&G Operations	929	3	(108,500)	SO	41.315%	(44,827)	
A&G Operations	930	3	165,446	Situs	Situs	45,521	
A&G Operations	930	3	136	CN	47.814%	65	
A&G Operations	930	3	385,676	SO	41.315%	159,343	
A&G Operations	931	3	28,285	Situs	Situs	(8)	
A&G Operations	931	3	162,409	SO	41.315%	67,100	
A&G Operations	935	3	6	Situs	Situs	-	
A&G Operations	935	3	37,651	SO	41.315%	15,556	
			2,271,473			877,446	
			(640,493)	4.3.1		(262,611)	4.3.1
			(4,713,786)	4.3.2		(2,312,622)	4.3.2
			2,271,473	4.3.3		877,446	4.3.3
			(3,082,806)	**Ref 4.3.7**		(1,697,787)	**Ref 4.3**

Rocky Mountain Power
Utah General Rate Case - June 2010
O&M Expense Escalation
12-months ending June 30, 2010

Function	Allocation Code	Dec 2008 Unadjusted O&M	3.2 Wheeling Revenue	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.4 MEHC Transition Savings	4.5 Irrigation Load Control Program	4.6 Incremental Generation O&M	4.7 Remove Non-Recurring Entries	4.8 Affiliate Mgmt Fee (MEHC)	4.9 Preliminary Plant Expense	4.10 Advertising Expense	4.11 Leaning Juniper Warranty	4.12 Utah Distribution Expense	4.13 Pension Curtailment
Steam Operation															
	NPCSE	565,401,532	0	0	0	0	0	0	0	0	0	0	0	0	0
	NPCSSECH	47,679,955	0	0	0	0	0	0	0	0	0	0	0	0	0
	SE	13,030,759	0	0	(999,724)	0	0	0	0	0	0	0	0	0	0
	SG	96,592,085	0	0	(72,676,070)	0	0	0	0	0	0	0	0	0	0
	SSECH	2,171,201	0	0	0	0	0	0	0	0	0	0	0	0	0
	SSGCH	10,890,958	0	0	3,818	0	0	0	0	0	0	0	0	0	0
	Steam Operation Total	735,766,490	0	0	(73,671,976)	0	0	0	0	0	0	0	0	0	0
Steam Maintenance															
	SG	144,807,285	0	0	(48,056,020)	0	0	0	0	0	0	0	0	0	0
	SSGCH	14,338,364	0	0	386,306	0	0	0	0	0	0	0	0	0	0
	Steam Maintenance Total	159,145,650	0	0	(47,669,714)	0	0	0	0	0	0	0	0	0	0
Hydro Operations															
	SG-P	24,002,844	0	0	(8,878,462)	0	0	0	0	0	0	0	0	0	0
	SG-U	7,202,208	0	0	(7,282,625)	0	0	0	0	0	0	0	0	0	0
	Hydro Operations Total	31,205,052	0	0	(16,161,086)	0	0	0	0	0	0	0	0	0	0
Hydro Maintenance															
	SG-P	4,637,388	0	0	(1,841,257)	0	0	0	0	0	0	0	0	0	0
	SG-U	1,752,143	0	0	(743,792)	0	0	0	0	0	0	0	0	0	0
	Hydro Maintenance Total	6,389,532	0	0	(2,585,049)	0	0	0	0	0	0	0	0	0	0
Purchased Power															
	ID	553,731	0	0	0	0	0	0	0	0	0	0	0	0	0
	NPCSE	109,030,864	0	0	0	0	0	0	0	0	0	0	0	0	0
	NPCSG	650,037,045	0	0	0	0	0	0	0	0	0	0	0	0	0
	OR	(4,162,064)	0	0	0	0	0	0	0	0	0	0	0	0	0
	WA	(1,269,727)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Purchase Power Total	754,189,849	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Operations															
	ID	(32,973)	0	0	0	0	6,005,556	0	0	0	0	0	0	0	0
	NPCSE	431,973,414	0	0	0	0	0	0	0	0	0	0	0	0	0
	NPCSSECT	34,989,341	0	0	0	0	0	0	0	0	0	0	0	0	0
	OR	(53,813)	0	0	0	0	0	0	0	0	0	0	0	0	0
	SG	83,761,467	0	(208)	(40,027,913)	0	(6,005,556)	795,591	0	0	(405,235)	0	(616,958)	0	0
	SGCT	1,122,425	0	0	0	0	0	0	0	0	0	0	0	0	0
	SSGCT	9,188,928	0	0	(1,691,557)	0	0	0	0	0	0	0	0	0	0
	WA	(97,006)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Operations Total	560,851,783	0	(208)	(41,719,470)	0	0	795,591	0	0	(405,235)	0	(616,958)	0	0
Other Maintenance															
	SG	6,164,262	0	0	(1,907,234)	0	0	0	0	0	0	0	0	0	0
	SSGCT	1,510,270	0	0	(493,860)	0	0	0	0	0	0	0	0	0	0
	Other Maintenance Total	7,674,532	0	0	(2,401,094)	0	0	0	0	0	0	0	0	0	0
Transmission Operations															
	NPCSE	3,769,633	0	0	0	0	0	0	0	0	0	0	0	0	0
	NPCSG	117,397,550	0	0	0	0	0	0	0	0	0	0	0	0	0
	SG	20,925,840	(237,476)	0	(13,566,209)	0	0	0	0	0	0	0	0	0	0
	Transmission Operations Total	142,093,023	(237,476)	0	(13,566,209)	0	0	0	0	0	0	0	0	0	0

Rocky Mountain Power
Utah General Rate Case - June 2010
O&M Expense Escalation
12-months ending June 30, 2010

Function	Allocation Code	Dec 2008 Unadjusted O&M	3.2 Wheeling Revenue	4.1 Miscellaneous General Expense	4.2 Remove Unadjusted Labor	4.4 MEHC Transition Savings	4.5 Irrigation Load Control Program	4.6 Incremental Generation O&M	4.7 Remove Non-Recurring Entries	4.8 Affiliate Mgmt Fee (MEHC)	4.9 Preliminary Plant Expense	4.10 Advertising Expense	4.11 Leaning Juniper Warranty	4.12 Utah Distribution Expense	4.13 Pension Curtailment
Transmission Maintenance															
	SG	31,917,371	0	0	(10,717,287)	0	0	0	0	0	0	0	0	0	0
Transmission Maintenance Total		31,917,371	0	0	(10,717,287)	0	0	0	0	0	0	0	0	0	0
Distribution Operations															
	CA	1,397,886	0	0	(1,111,544)	0	0	0	0	0	0	0	0	0	0
	ID	1,553,036	0	0	(1,210,521)	0	0	0	0	0	0	0	0	0	0
	OR	12,566,911	0	0	(8,616,438)	0	0	0	0	0	0	0	0	0	0
	SNPD	40,109,226	0	0	(52,288,017)	0	0	0	0	0	0	0	0	0	0
	UT	11,493,654	0	0	(8,184,202)	0	0	0	0	0	0	0	0	0	0
	WA	2,633,632	0	0	(1,937,415)	0	0	0	0	0	0	0	0	0	0
	WYP	2,908,337	0	0	(1,815,637)	0	0	0	0	0	0	0	0	0	0
	WYU	301,527	0	0	(247,304)	0	0	0	0	0	0	0	0	0	0
Distribution Operations Total		72,964,209	0	0	(75,411,077)	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance															
	CA	7,889,273	0	0	(3,211,667)	0	0	0	0	0	0	0	0	0	0
	ID	6,368,229	0	0	(2,861,307)	0	0	0	0	0	0	0	0	0	0
	OR	43,680,700	0	0	(18,000,629)	0	0	0	0	0	0	0	0	0	0
	SNPD	11,090,455	0	0	(12,884,020)	0	0	0	0	0	0	0	0	0	0
	UT	53,901,317	0	0	(15,199,274)	0	0	0	0	0	0	0	0	3,452,889	0
	WA	8,317,211	0	0	(3,352,124)	0	0	0	0	0	0	0	0	0	0
	WYP	9,609,775	0	0	(3,559,863)	0	0	0	0	0	0	0	0	0	0
	WYU	1,343,108	0	0	(635,908)	0	0	0	0	0	0	0	0	0	0
Distribution Maintenance Total		142,400,068	0	0	(59,704,793)	0	0	0	0	0	0	0	0	3,452,889	0
Customer Accounts Operations															
	CA	1,117,764	0	0	(869,495)	0	0	0	0	0	0	0	0	0	0
	CN	54,323,514	0	0	(35,564,706)	0	0	0	0	0	0	0	0	0	0
	ID	2,260,237	0	0	(1,559,260)	0	0	0	0	0	0	0	0	0	0
	OR	17,308,209	0	0	(8,933,554)	0	0	0	(270,691)	0	0	0	0	0	0
	UT	15,459,847	0	0	(8,073,081)	0	0	0	0	0	0	0	0	0	0
	WA	4,534,355	0	0	(2,231,661)	0	0	0	0	0	0	0	0	0	0
	WYP	3,918,314	0	0	(2,102,039)	0	0	0	0	0	0	0	0	0	0
	WYU	386,846	0	0	(314,513)	0	0	0	0	0	0	0	0	0	0
Customer Accounts Operations Total		99,309,086	0	0	(59,648,309)	0	0	0	(270,691)	0	0	0	0	0	0
Customer Service Operations															
	CA	113,075	0	0	(2,801)	0	0	0	0	0	0	18,043	0	0	0
	CN	6,822,775	0	(23,290)	(2,905,143)	0	0	0	0	0	0	(455,804)	0	0	0
	ID	1,467,046	0	0	(361,082)	0	0	0	0	0	0	3,165	0	0	0
	OR	1,234,920	0	0	(1,062,964)	0	0	0	0	0	0	20,731	0	0	0
	OTHER	34,107	0	0	(27,042)	0	0	0	0	0	0	0	0	0	0
	UT	3,548,322	0	(500)	(1,788,342)	0	0	0	0	0	0	1,250	0	0	0
	WA	5,545	0	0	0	0	0	0	0	0	0	15,133	0	0	0
	WYP	814,042	0	0	(737,874)	0	0	0	0	0	0	89,854	0	0	0
Customer Service Operations Total		14,039,833	0	(23,790)	(6,885,249)	0	0	0	0	0	0	(307,628)	0	0	0
A&G Operations - Excludes Acct 935															
	CA	71,314	0	0	0	0	0	0	0	0	0	0	0	0	0
	CN	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0
	ID	(1,289,421)	0	0	(610,194)	0	0	0	0	0	0	0	0	0	2,338,769
	OR	8,757,392	0	0	0	0	0	0	0	0	0	0	0	0	0
	SG	1,899,938	0	0	0	0	0	0	0	0	0	0	0	0	0
	SO	124,321,152	0	(262,244)	(74,758,190)	4,780,000	0	0	(18,750)	(354,493)	0	0	0	0	0
	UT	4,829,400	0	0	0	0	0	0	0	0	0	0	0	0	(573,991)
	WA	1,087,898	0	0	(597,133)	0	0	0	0	0	0	0	0	0	0
	WYP	3,236,933	0	0	(2,124,493)	0	0	0	0	0	0	0	0	0	0
A&G Operations Total-Non Acct 935		142,919,106	0	(262,244)	(78,090,010)	4,780,000	0	0	(18,750)	(354,493)	0	0	0	0	1,764,778
A&G Operations - Account 935															
	OR	23,039	0	0	(19,407)	0	0	0	0	0	0	0	0	0	0
	SO	27,101,992	0	0	(3,871,067)	0	0	0	0	0	0	0	0	0	0
A&G Operations Total-Acct 935		27,125,031	0	0	(3,890,474)	0	0	0	0	0	0	0	0	0	0
Grand Total		2,927,990,614	(237,476)	(286,242)	(492,121,797)	4,780,000	0	795,591	(289,441)	(354,493)	(405,235)	(307,628)	(616,958)	3,452,889	1,764,778

Rocky Mountain Power
Utah General Rate Case - June 2010
O&M Expense Escalation
12-months ending June 30, 2010

Function	Allocation Code	4.15 Generation Overhaul Expense	4.16 Solar Photovoltaic Program	5.1 Net Power Cost Study	5.2 West Valley Lease (MEHC)	5.4 Green Tags	5.5 Electric Lake Settlement	8.6 Customer Service Deposits	8.8 Powerdale Hydro Removal	O&M Before Escalation	Escalation Percentages	O&M Escalation	O&M After Escalation
Steam Operation													
	NPCSE	0	0	0	0	0	0	0	0	565,401,532	0.0%	**0**	565,401,532
	NPCSSECH	0	0	0	0	0	0	0	0	47,679,955	0.0%	**0**	47,679,955
	SE	0	0	0	0	0	0	0	0	12,031,034	-0.1%	**(7,027)**	12,024,007
	SG	0	0	0	0	0	0	0	0	23,916,015	-0.1%	**(13,970)**	23,902,045
	SSECH	0	0	0	0	0	0	0	0	2,171,201	-0.1%	**(1,268)**	2,169,933
	SSGCH	0	0	0	0	0	0	0	0	10,894,776	-0.1%	**(6,364)**	10,888,412
	Steam Operation Total	0	0	0	0	0	0	0	0	662,094,514		**(28,629)**	662,065,885
Steam Maintenance													
	SG	8,399,256	0	0	0	0	0	0	0	105,150,522	-0.5%	**(561,772)**	104,588,749
	SSGCH	0	0	0	0	0	0	0	0	14,724,670	-0.5%	**(78,667)**	14,646,003
	Steam Maintenance Total	8,399,256	0	0	0	0	0	0	0	119,875,192		**(640,439)**	119,234,753
Hydro Operations													
	SG-P	0	0	0	0	0	0	0	(40,255)	15,084,127	-2.4%	**(355,968)**	14,728,160
	SG-U	0	0	0	0	0	0	0	0	(80,417)	-2.4%	**1,898**	(78,519)
	Hydro Operations Total	0	0	0	0	0	0	0	(40,255)	15,003,710		**(354,070)**	14,649,640
Hydro Maintenance													
	SG-P	0	0	0	0	0	0	0	0	2,796,131	-0.8%	**(23,361)**	2,772,770
	SG-U	0	0	0	0	0	0	0	0	1,008,352	-0.8%	**(8,425)**	999,927
	Hydro Maintenance Total	0	0	0	0	0	0	0	0	3,804,483		**(31,786)**	3,772,697
Purchased Power													
	ID	0	0	0	0	0	0	0	0	553,731	0.0%	**0**	553,731
	NPCSE	0	0	0	0	(110,531)	0	0	0	108,920,333	0.0%	**0**	108,920,333
	NPCSG	0	0	6,006,296	0	0	0	0	0	656,043,341	0.0%	**0**	656,043,341
	OR	0	0	0	0	0	0	0	0	(4,162,064)	0.0%	**0**	(4,162,064)
	WA	0	0	0	0	0	0	0	0	(1,269,727)	0.0%	**0**	(1,269,727)
	Purchase Power Total	0	0	6,006,296	0	(110,531)	0	0	0	760,085,614		**0**	760,085,614
Other Operations													
	ID	0	0	0	0	0	0	0	0	5,972,583	2.1%	**123,598**	6,096,181
	NPCSE	0	0	0	0	0	0	0	0	431,973,414	0.0%	**0**	431,973,414
	NPCSSECT	0	0	0	0	0	0	0	0	34,989,341	0.0%	**0**	34,989,341
	OR	0	0	0	0	0	0	0	0	(53,813)	2.1%	**(1,114)**	(54,927)
	SG	0	0	0	0	0	1,858,052	0	0	39,359,240	2.1%	**814,510**	40,173,750
	SGCT	0	0	0	0	0	0	0	0	1,122,425	2.1%	**23,228**	1,145,653
	SSGCT	0	0	0	(7,633,563)	0	0	0	0	(136,191)	2.1%	**(2,818)**	(139,010)
	WA	0	0	0	0	0	0	0	0	(97,006)	2.1%	**(2,007)**	(99,014)
	Other Operations Total	0	0	0	(7,633,563)	0	1,858,052	0	0	513,129,992		**955,397**	514,085,389
Other Maintenance													
	SG	3,954,833	0	0	0	0	0	0	0	8,211,861	-0.3%	**(25,036)**	8,186,824
	SSGCT	0	0	0	(480,882)	0	0	0	0	535,528	-0.3%	**(1,633)**	533,896
	Other Maintenance Total	3,954,833	0	0	(480,882)	0	0	0	0	8,747,389		**(26,669)**	8,720,720
Transmission Operations													
	NPCSE	0	0	0	0	0	0	0	0	3,769,633	0.0%	**0**	3,769,633
	NPCSG	0	0	0	0	0	0	0	0	117,397,550	0.0%	**0**	117,397,550
	SG	0	0	0	0	0	0	0	0	7,122,155	1.6%	**114,873**	7,237,029
	Transmission Operations Total	0	0	0	0	0	0	0	0	128,289,338		**114,873**	128,404,212

Rocky Mountain Power
Utah General Rate Case - June 2010
O&M Expense Escalation
12-months ending June 30, 2010

Function	Allocation Code	4.15 Generation Overhaul Expense	4.16 Solar Photovoltaic Program	5.1 Net Power Cost Study	5.2 West Valley Lease (MEHC)	5.4 Green Tags	5.5 Electric Lake Settlement	8.6 Customer Service Deposits	8.8 Powerdale Hydro Removal	O&M Before Escalation	Escalation Percentages	O&M Escalation	O&M After Escalation
Transmission Maintenance													
	SG	0	0	0	0	0	0	0	0	21,200,084	-2.7%	(572,975)	20,627,109
Transmission Maintenance Total		0	0	0	0	0	0	0	0	21,200,084		(572,975)	20,627,109
Distribution Operations													
	CA	0	0	0	0	0	0	0	0	286,341	-0.1%	(290)	286,051
	ID	0	0	0	0	0	0	0	0	342,515	-0.1%	(347)	342,168
	OR	0	0	0	0	0	0	0	0	3,950,473	-0.1%	(4,001)	3,946,471
	SNPD	0	0	0	0	0	0	0	0	(12,178,790)	-0.1%	12,335	(12,166,455)
	UT	0	0	0	0	0	0	0	0	3,309,453	-0.1%	(3,352)	3,306,101
	WA	0	0	0	0	0	0	0	0	696,217	-0.1%	(705)	695,512
	WYP	0	0	0	0	0	0	0	0	1,092,701	-0.1%	(1,107)	1,091,594
	WYU	0	0	0	0	0	0	0	0	54,223	-0.1%	(55)	54,168
Distribution Operations Total		0	0	0	0	0	0	0	0	(2,446,868)		2,478	(2,444,390)
Distribution Maintenance													
	CA	0	0	0	0	0	0	0	0	4,677,607	-5.5%	(259,264)	4,418,343
	ID	0	0	0	0	0	0	0	0	3,506,922	-5.5%	(194,377)	3,312,545
	OR	0	0	0	0	0	0	0	0	25,880,071	-5.5%	(1,434,444)	24,445,627
	SNPD	0	0	0	0	0	0	0	0	(1,793,565)	-5.5%	99,411	(1,694,154)
	UT	0	0	0	0	0	0	0	0	42,154,932	-5.5%	(2,336,504)	39,818,428
	WA	0	0	0	0	0	0	0	0	4,965,087	-5.5%	(275,198)	4,689,890
	WYP	0	0	0	0	0	0	0	0	6,049,911	-5.5%	(335,326)	5,714,585
	WYU	0	0	0	0	0	0	0	0	707,200	-5.5%	(39,198)	668,002
Distribution Maintenance Total		0	0	0	0	0	0	0	0	86,148,164		(4,774,898)	81,373,266
Customer Accounts Operations													
	CA	0	0	0	0	0	0	0	0	248,269	0.3%	685	248,954
	CN	0	0	0	0	0	0	0	0	18,758,808	0.3%	51,748	18,810,556
	ID	0	0	0	0	0	0	0	0	700,978	0.3%	1,934	702,911
	OR	0	0	0	0	0	0	0	0	8,103,964	0.3%	22,356	8,126,319
	UT	0	0	0	0	0	0	0	0	7,386,766	0.3%	20,377	7,407,143
	WA	0	0	0	0	0	0	0	0	2,302,694	0.3%	6,352	2,309,046
	WYP	0	0	0	0	0	0	0	0	1,816,275	0.3%	5,010	1,821,285
	WYU	0	0	0	0	0	0	0	0	72,333	0.3%	200	72,533
Customer Accounts Operations Total		0	0	0	0	0	0	0	0	39,390,086		108,662	39,498,748
Customer Service Operations													
	CA	0	0	0	0	0	0	0	0	128,317	-0.2%	(256)	128,061
	CN	0	0	0	0	0	0	0	0	3,438,538	-0.2%	(6,850)	3,431,688
	ID	0	0	0	0	0	0	0	0	1,109,129	-0.2%	(2,209)	1,106,920
	OR	0	0	0	0	0	0	0	0	192,687	-0.2%	(384)	192,303
	OTHER	0	0	0	0	0	0	0	0	7,065	-0.2%	(14)	7,051
	UT	0	0	0	0	0	0	0	0	1,760,729	-0.2%	(3,507)	1,757,222
	WA	0	0	0	0	0	0	0	0	20,678	-0.2%	(41)	20,637
	WYP	0	0	0	0	0	0	0	0	166,021	-0.2%	(331)	165,691
Customer Service Operations Total		0	0	0	0	0	0	0	0	6,823,165		(13,592)	6,809,574
A&G Operations - Excludes Acct 935													
	CA	0	0	0	0	0	0	0	0	71,314	3.0%	2,159	73,472
	CN	0	0	0	0	0	0	0	0	4,500	3.0%	136	4,636
	ID	0	0	0	0	0	0	0	0	439,153	3.0%	13,293	452,446
	OR	0	0	0	0	0	0	0	0	8,757,392	3.0%	265,078	9,022,470
	SG	0	0	0	0	0	0	0	0	1,899,938	3.0%	57,509	1,957,448
	SO	0	(20,000)	0	0	0	0	0	0	53,687,475	3.0%	1,625,069	55,312,545
	UT	0	20,000	0	0	0	0	0	0	4,275,409	3.0%	129,413	4,404,822
	WA	0	0	0	0	0	0	0	0	490,766	3.0%	14,855	505,621
	WYP	0	0	0	0	0	0	0	0	1,112,440	3.0%	33,672	1,146,112
A&G Operations Total-Non Acct 935		0	0	0	0	0	0	0	0	70,738,387		2,141,184	72,879,572
A&G Operations - Account 935													
	OR	0	0	0	0	0	0	0	0	3,632	0.2%	6	3,638
	SO	0	0	0	0	0	0	0	0	23,230,925	0.2%	37,651	23,268,576
A&G Operations Total-Acct 935		0	0	0	0	0	0	0	0	23,234,557		37,657	23,272,214
Grand Total		12,354,089	0	6,006,296	(8,114,445)	(110,531)	1,858,052	0	(40,255)	2,456,117,808		(3,082,806)	2,453,035,002
											Ref# 4.3.8	Ref# 4.3	

	Escalation Factors December 2008 to June 2010	FERC Accounts
STEAM PRODUCTION PLANT		
Operation:	**-0.06%**	500 - 507
Maintenance:	**-0.53%**	510 - 514
NUCLEAR PRODUCTION PLANT		
Operation:	**0.07%**	517 - 524
Maintenance:	**-4.34%**	528 - 532
HYDRO PRODUCTION PLANT		
Operation:	**-2.36%**	535 - 540
Maintenance:	**-0.84%**	541 - 545
OTHER PRODUCTION PLANT		
Operation:	**2.07%**	546 - 550; 556 - 557
Maintenance:	**-0.30%**	568 - 573
TRANSMISSION PLANT		
Operation:	**1.61%**	560 - 567
Maintenance:	**-2.70%**	568 - 573
DISTRIBUTION PLANT		
Operation:	**-0.10%**	580 - 589
Maintenance:	**-5.54%**	590 - 598
CUSTOMER ACCOUNTS		
Operation:	**0.28%**	901 - 905
CUSTOMER SERVICE and INFORMATION		
Operation:	**-0.20%**	907 - 910
SALES		
Operation:	**0.25%**	911 - 916
ADMINISTRATIVE and GENERAL		
Operation:	**3.03%**	920 - 934
General Plant - Account 935 only:	**0.16%**	935

Note: please see Steven R. McDougal Confidential Exhibit__RMP (SRM-3) showing details of escalation factors

Rocky Mountain Power
Utah General Rate Case - June 2010
MEHC Transition Savings

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove expense credited at WY reg asset set-up	920	1	4,780,000	SO	41.315%	1,974,872	4.4.1
Adjustment to Tax*:							
Sch M Adjustment	SCHMDT	1	(10,308,150)	SO	41.315%	(4,258,845)	
Deferred Tax Expense	41010	1	(3,912,046)	SO	41.315%	(1,616,274)	
Deferred Tax Balance	190	1	(308,947)	SO	41.315%	(127,642)	

Description of Adjustment:

This adjustment removes the entry crediting expense to establish the Wyoming MEHC change-in-control severance regulatory asset in 2008.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
MEHC Transition Savings
Recap of Severance Costs

Severance Cost to Remove from Results	Account	Factor	Amount	
Administrative & General	920	SO	**(4,780,000)**	Ref 4.4

Detail of Severance (Account 500700) in Base Period	Factor	Amount
WY severance set-up (this will be removed - see above)	SO	(4,780,000)
WA severance amortization	WA	597,133
WY severance amortization	WY	2,124,444
ID severance amortization	ID	610,194
Severance payments and true-ups	Various	(403,776)
Total Severance in Base Period		(1,852,005)

Rocky Mountain Power
Utah General Rate Case - June 2010
Irrigation Load Control Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Purchased Power	557	1	(6,005,556)	SG	41.130%	(2,470,111)	4.5.1
Other Purchased Power	557	1	6,005,556	ID	0.000%	-	4.5.1
			-			(2,470,111)	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program are system allocated in the unadjusted results data. This adjustment situs assigns the payments to Idaho. The reallocation is required as DSM costs are situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

Rocky Mountain Power
Utah General Rate Case - June 2010
Irrigation Load Control

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area

Account number	514511	DSM - 20/20, Irr,etc
Company code	1000	PacifiCorp
Business area		
Fiscal year	2009	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4		2.55	2.55-	2.55-
5				2.55-
6	1,836,060.90		1,836,060.90	1,836,058.35
7	1,838,877.01		1,838,877.01	3,674,935.36
8	1,838,661.36		1,838,661.36	5,513,596.72
9	2,853,502.91	1,828,571.43	1,024,931.48	6,538,528.20
10	5,964,452.44	6,507,841.33	543,388.89-	5,995,139.31
11	28,913.47	15,941.71	12,971.76	6,008,111.07
12	25,290.00	27,845.34	2,555.34-	6,005,555.73
13				6,005,555.73
14				6,005,555.73
15				6,005,555.73
16				6,005,555.73
Total	14,385,758.09	8,380,202.36	6,005,555.73	6,005,555.73

Apr 08	(3)
June 08	1,836,061
July 08	1,838,877
Aug 08	1,838,661
Sep 08	1,024,931
Oct 08	(543,389)
Nov 08	12,972
Dec 08	(2,555)
Tot 2008	6,005,556

Ref. #4.5

Rocky Mountain Power
Utah General Rate Case - June 2010
Incremental Generation O&M

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Chehalis	549	3	4,248,153	SG	41.130%	1,747,283	
Marengo II	549	3	1,339,825	SG	41.130%	551,076	
Goodnoe Hills	549	3	1,398,659	SG	41.130%	575,274	
BPA Credit	549	3	576,182	SG	41.130%	236,986	
Glenrock	549	3	1,617,919	SG	41.130%	665,457	
Seven Mile Hill	549	3	1,685,110	SG	41.130%	693,093	
Rolling Hills	549	3	1,620,046	SG	41.130%	666,332	
Glenrock III	549	3	705,651	SG	41.130%	290,237	
Seven Mile Hill II	549	3	443,495	SG	41.130%	182,411	
High Plains	549	3	1,573,104	SG	41.130%	647,024	
McFadden Ridge I	549	3	545,062	SG	41.130%	224,186	
Administration	549	3	449,804	SG	41.130%	185,006	
			16,203,008			6,664,366	4.6.1
Energy Trust of Oregon (ETO) Credit:							
Reverse ETO Credit in 2008	549	1	795,591	SG	41.130%	327,230	4.6.1

Description of Adjustment:

This adjusts O&M expenses to the 12 months ending June 2010 level for the Goodnoe Hills wind plant, Marengo II wind plant, Glenrock wind plant, Seven Mile Hill wind plant, Seven Mile Hill II wind plant, and Chehalis gas plant which were placed into service during 2008. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the twelve months ended December 2008 but will be in service during the twelve months ending June 2010.

Rocky Mountain Power
Utah General Rate Case - June 2010
Incremental Generation O&M

	In Service Date	Months in Test Period	Unadjusted Jan. - Dec. 2008	Base Escalated**	Test Period July09 - June10	Variance	
Chehalis	Sept.2008	12	1,689,000	1,723,953	5,972,105	4,248,153	
Marengo II	June 2008	12	960,410	980,285	2,320,110	1,339,825	
Goodnoe Hills	May 2008	12	1,039,270	1,060,777	2,459,435	1,398,659	
BPA Credit		12	(564,500)	(576,182)	0	576,182	
Glenrock	Dec.2008	12	0	0	1,617,919	1,617,919	
Seven Mile Hill	Dec.2008	12	0	0	1,685,110	1,685,110	
Rolling Hills	Jan.2009	12	0	0	1,620,046	1,620,046	
Glenrock III	Jan.2009	12	0	0	705,651	705,651	
Seven Mile Hill II	Dec.2008	12	0	0	443,495	443,495	
High Plains	Oct.2009	8.5	0	0	1,573,104	1,573,104	
McFadden Ridge I	Oct.2009	8.5	0	0	545,062	545,062	
Administration		12	612,270	624,940	1,074,744	449,804	
Total:			3,736,450	3,813,773	20,016,781	**16,203,008**	**Ref 4.6**
					Ref. 4.6.2		

Energy Trust of Oregon* (795,591) **Ref 4.6**

* These credits will be applied against the Oregon allocated operation and maintenance expense of the Goodnoe Hills wind plant in 2008, rather than system allocated as originally booked.

** Escalation Rate for all Other Plants 2.07% **Ref 4.3.8**

Rocky Mountain Power
Utah General Rate Case - June 2010
Incremental Generation O&M

	Budget		Test Period
	July-Dec.09	**Jan.-June10**	**July09 - June10**
Chehalis	3,059,000	2,913,105	5,972,105
Marengo II	1,097,500	1,222,610	2,320,110
Goodnoe Hills	1,180,000	1,279,435	2,459,435
BPA Credit	0	0	0
Glenrock	759,000	858,919	1,617,919
Seven Mile Hill	788,000	897,110	1,685,110
Rolling Hills	757,500	862,546	1,620,046
Glenrock III	304,000	401,651	705,651
Seven Mile Hill II	178,000	265,495	443,495
High Plains	461,000	1,112,104	1,573,104
McFadden Ridge I	160,312	384,750	545,062
Administration	444,500	630,244	1,074,744
Total:	9,188,812	10,827,969	**20,016,781**

Ref. 4.6.1

Rocky Mountain Power
Utah General Rate Case - June 2010
Remove Non-Recurring Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
1) MCBIT Refund	903	1	(270,691)	OR	0.000%	-	4.7.1
2) Sandy Training Center O&M	931	1	(18,750)	SO	41.315%	(7,747)	4.7.1
			(289,441)			(7,747)	

Description of Adjustment:

A variety of accounting entries were made to expense accounts during the twelve months ended December 2008 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. A description of each item is provided on page 4.7.1.

Rocky Mountain Power
Results of Operations - December 2008
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	March 31, 2008	**MCBIT Refund:** In September 2007 the Company reached agreement on a final refund amount for Multnomah County Business Income Tax collected from customers since 1993. As a result of the settlement, the Company set aside $2.2 million to cover the customer refund, attorneys fees, and other costs of the settlement. The Company made an entry in March 31, 2008 to increase a previously accrued reserve. This adjustment reverses the impact of that entry on regulated results. All other associated settlement expenses were booked and removed in prior periods.	9032000	**270,691**	**Ref 4.7**
2	January 2008 - March 2008	**Sandy Training Center:** The O&M expense associated with the Sandy Training Center facilities lease was decreased from $75,000 to $25,000 on an ongoing basis starting April 2008. This adjustment removes $18,750 from the historical period for the amortized expenses related to the prior contract amount. ($6,250 * 3 months = $18,750)	9310000	**18,750**	**Ref 4.7**
			Total	**289,441**	**Ref 4.7**

Rocky Mountain Power
Utah General Rate Case - June 2010
Affiliate Management Fee (MEHC)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Management Fee	930	1	(354,493)	SO	41.315%	(146,460)	4.8.1

Description of Adjustment:

The MEHC transaction included a commitment that the corporate charges to PacifiCorp from MEHC and MEC would not exceed $9 million annually for a period of five years after the closing on the proposed transaction. MEHC will limit their billings to $9 million annually. The billings in 12 months ended December 2008 were below this limit. This adjustment removes the below-the line portion of the billing included in results.

Rocky Mountain Power
Utah General Rate Case - June 2010
Affiliate Management Fee (MEHC)

Base Period Adjustment

Limit under MEHC Transition Commitment U38		9,000,000	
Less: Affiliated Mgmt Fee charged to accounts other than Account 930			
Capitalized - Populus	(56,899)		
Capitalized - Narrowband Compliance Project	(180,708)		
Charges to Bridger Coal/Interwest Mining	(82,783)		
		(320,390)	
MEHC Mgmt Fee booked to Account 930		8,679,610	
MEHC Mgmt Fee in Account 930 that should be above the line		8,325,117	
Remove below the line charges to Account 930		**(354,493)**	**Ref 4.8**

Test Period Adjustment

Adjusted MEHC Mgmt Fee in Base period	8,325,117
Escalation factor for A&G	1.030
Escalated MEHC Mgmt Fee in Test period	8,577,111
Limit under MEHC Transition Commitment U38	9,000,000
Limit future MEHC Management Fee to $9 million cap	-

Rocky Mountain Power
Utah General Rate Case - June 2010
Preliminary Plant Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Preliminary Plant Expense	557	1	(405,235)	SG	41.130%	(166,675)	4.9.1

Description of Adjustment:

The Company researched the possibility of installing generators at compressor stations along the Kern River pipeline. After this project was abandoned by the Company, the costs incurred for this project were written off to FERC 557. This adjustment removes this write-off from regulatory results of operations.

Rocky Mountain Power
Utah General Rate Case - June 2010
Preliminary Plant Expense

Project	G/L Account	Posting Date	Ref Doc Number	Total
Kern River Recovered Energy Generators	545990	8/31/2008	116002643	405,235
Total Adjustment				**405,235**

Rocky Mountain Power
Utah General Rate Case - June 2010
Advertising Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
(1) Advertising Expense	909	1	(307,628)	CN	47.814%	(147,088)	4.10.1
(2) General Rate Case Advertising	909	1	(148,176)	CN	47.814%	(70,848)	
General Rate Case Advertising	909	1	18,043	CA	0.000%	-	
General Rate Case Advertising	909	1	20,731	OR	0.000%	-	
General Rate Case Advertising	909	1	15,133	WA	0.000%	-	
General Rate Case Advertising	909	1	1,250	UT	100.000%	1,250	
General Rate Case Advertising	909	1	3,165	ID	0.000%	-	
General Rate Case Advertising	909	1	89,854	WYP	0.000%	-	
			-			(69,598)	

Description of Adjustment:

(1) This adjustment removes certain advertising expenses from regulatory results that were booked in 2008. (2) In Docket No. 08-035-38, the Company agreed to situs assign general rate case advertising. This adjustment removes general rate case advertising originally allocated on a system-wide basis and assigns the costs directly to the jurisdiction the advertising was for.

Rocky Mountain Power
Utah General Rate Case - June 2010
Advertising Expense

Remove a portion of the Customer Awareness campaign that should have been booked below the line

Description	Document No.	Postg Date	Amount
CONCEPTING	1012798586	10/31/2008	2,852
IMAGE CAMPAIGN:30 RADIO	1012885339	11/19/2008	7,952
SAFETYEFFICIENCY CAMPAIGN-.30 TV	1012913207	11/25/2008	23,934
CUSTOMER-AWARENESS:15 TV-SAFETY, EFFICIENCY	1012913208	11/25/2008	2,276
CUSTOMER AWARENESS:30 TV-SAFETY, EFFICIENCY	1012913209	11/25/2008	23,934
CONCEPTING-CUSTOMER AWARENESS CAMPAIGN	1012913212	11/25/2008	7,849
PLANNING/NEW CAMPAIGN-CUSTOMER AWARENESS	1012913213	11/25/2008	2,513
SAFETY, EFFICIENCY, SERVICE CAMPAIGN:15 TV	1012953885	12/2/2008	3,277
Customer awareness campaign :30 TV	1013027743	12/26/2008	29,395
Customer awareness campaign :30 Radio	1013027746	12/26/2008	4,873
Customer Awareness Campaign Print Ads	1013027747	12/26/2008	2,285
CUSTOMER AWARENESS CAMPAIGN INTERNAL LAUNCH	1013033394	12/29/2008	4,242
CUSTOMER AWARENESS CAMPAIGN:30 RADIO	1013034496	12/29/2008	4,255
CUSTOMER AWARENESS INTERNAL LAUNCH	1013034527	12/29/2008	62,293
Internal Launch Screensaver	1013039407	12/31/2008	2,192
Internal Launch Thumb Drive card	1013039408	12/31/2008	959
Internal Launch President's letter	1013039410	12/31/2008	5,299
Pat Reiten OIT Video	1013039414	12/31/2008	3,634
Internal launch Window decals	1013044867	12/31/2008	5,364
Internal Launch Launch posters	1013044868	12/31/2008	5,891
Internal launch Laminated card	1013044870	12/31/2008	1,781
Internal launch Emails for customer awareness	1013044872	12/31/2008	5,960
Riester-Banners	1013043807	12/31/2008	822
Riester-Renewables	1013043807	12/31/2008	227
Riester-Renewables	1013043807	12/31/2008	6,987
Riester-Regulation	1013043807	12/31/2008	891
Riester-UT rates	1013043807	12/31/2008	4,144
Riester-UT rates	1013043807	12/31/2008	1,370
Riester-UT rates	1013043807	12/31/2008	10,006
CUSTOMER AWARENESS PROJECT ACTIVATION	1013044905	12/31/2008	12,604
PACIFICORP PROMO PRODUCTS (ESTORE)	1013045931	12/31/2008	25,000
PACIFICORP PROMO PRODUCTS (ESTORE)	1013045931	12/31/2008	32,568
			307,628

Rocky Mountain Power
Utah General Rate Case - June 2010
Leaning Juniper Warranty

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Leaning Juniper	549	1	(616,958)	SG	41.130%	(253,758)	

Adjustment Detail:

Total Warranty Amount	(871,000)
8.5 Months - Jan '08 to Sept 15th '08	71%
Adjustment Amount	(616,958)

Description of Adjustment:

This adjustment removes the warranty costs for Leaning Juniper I wind plant because the warranty expired during September 2008. This adjustment is consistent with the Utah Commission Order in Docket No. 07-035-93.

Rocky Mountain Power
Utah General Rate Case - June 2010
Utah Distribution Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Maintenance of Station Equipment	592	2	422,408	UT	100.000%	422,408	4.12.1
Maintenance of Overhead Lines	593	2	2,604,817	UT	100.000%	2,604,817	4.12.1
Maintenance of Underground Lines	594	2	425,664	UT	100.000%	425,664	4.12.1
			3,452,889			3,452,889	

Description of Adjustment:

This adjustment is necessary to normalize Utah distribution corrective and preventative maintenance expense for the year ended December 31, 2008. For the months of September through December 2008 the Company temporarily decreased spending for Utah distribution corrective and preventative maintenance to keep Utah costs in line with the amount the Company was allowed to recover by rates set in Docket No. 07-035-93. In 2009 the Company returned to normal activity levels and this adjustment is needed to reflect Utah distribution expense at a sustainable and normal annual level.

Rocky Mountain Power
Utah General Rate Case - June 2010
Utah Distribution Maintenance

		September-December 2008		
Region	**District**	**Actual Amount Spent**	**Normal Expense Level**	**Adjustment**
East Sub Ops	American Fork Sub Ops	110,664	173,576	62,912
	Cedar City Sub Ops	49,168	218,638	169,470
	Jordan Valley Sub Ops	161,157	151,166	(9,992)
	Ogden Sub Ops	159,709	186,475	26,767
	Preston/Rigby Sub Ops	11,545	16,039	4,495
	Price Sub Ops	76,367	106,087	29,721
	SLC Metro Sub Ops	141,202	280,237	139,035
East Sub Ops Total		709,811	1,132,219	422,408
UT North	Laketown	20,530	9,613	(10,917)
	Ogden	98,120	572,776	474,656
	Smithfield	130,555	167,724	37,169
	Tremonton	17,092	125,359	108,268
UT North Total		266,297	875,472	609,175
UT Central	Jordan Valley	358,751	1,045,625	686,874
	Layton	29,500	121,282	91,782
	Salt Lake	587,857	1,375,007	787,150
	Tooele	76,326	160,700	84,375
UT Central Total		1,052,434	2,702,615	1,650,181
UT South	American Fork	117,831	542,262	424,431
	Cedar City	154,004	247,062	93,059
	Moab	71,476	110,911	39,436
	Park City	168,015	165,674	(2,341)
	Price	55,997	225,726	169,728
	Richfield	141,640	178,537	36,897
	Vernal	20,604	30,520	9,915
UT South Total		729,567	1,500,692	771,125
Total		**2,758,109**	**6,210,998**	**3,452,889**

FERC Account	**Actual Amount Spent**	**Normal Expense Level**	**Adjustment**
5920000	709,811	1,132,219	422,408
5930000	1,426,637	4,031,454	2,604,817
5940000	621,661	1,047,325	425,664
Total	**2,758,109**	**6,210,998**	**3,452,889**

Rocky Mountain Power
Utah General Rate Case - June 2010
Pension Curtailment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove 2008 Utah amortization	920	1	(573,991)	UT	100.000%	(573,991)	4.13.1
Remove 2008 Idaho entry	920	1	2,338,769	ID	0.000%	-	4.13.1
Pro forma 2010 measurement date change amort	920	3	561,824	UT	100.000%	561,824	4.13.2
Pro forma 2010 pension curtailment amort	920	3	(5,509,464)	UT	100.000%	(5,509,464)	4.13.3
Adjustment to Tax*:							
Schedule M	SCHMAT	1	(289,308)	UT	100.000%	(289,308)	
Schedule M	SCHMAT	1	(16,886,329)	UT	100.000%	(16,886,329)	
Schedule M	SCHMAT	1	(284,683)	UT	100.000%	(284,683)	
Deferred Tax Expense	41110	1	109,795	UT	100.000%	109,795	
Deferred Tax Expense	41110	1	6,408,531	UT	100.000%	6,408,531	
Deferred Tax Expense	41110	1	108,040	UT	100.000%	108,040	
Accumulated Deferred Tax	283	1	988,160	UT	100.000%	988,160	
Accumulated Deferred Tax	283	1	(6,408,531)	UT	100.000%	(6,408,531)	
Accumulated Deferred Tax	283	1	972,359	UT	100.000%	972,359	
Schedule M	SCHMAT	3	561,824	UT	100.000%	561,824	
Schedule M	SCHMDT	3	5,509,464	UT	100.000%	5,509,464	
Deferred Tax Expense	41110	3	(213,218)	UT	100.000%	(213,218)	
Deferred Tax Expense	41010	3	2,090,897	UT	100.000%	2,090,897	
Accumulated Deferred Tax	283	3	(1,705,743)	UT	100.000%	(1,705,743)	
Accumulated Deferred Tax	190	3	4,181,794	UT	100.000%	4,181,794	

Description of Adjustment:

The Commission's Order in Docket No. 08-035-93 adopted a stipulation to permit deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option and for deferral and amortization of the increase in the pension and other postretirement welfare expense caused by the change in the annual measurement date mandated by FAS 158. Amortization of the measurement date change began on the books effective January 1, 2008. Amortization of the curtailment began on the books effective January 1, 2009. This adjustment removes the Utah actual 2008 amortization and replaces it with the pro forma June 2010 amortization. This adjustment also reverses an entry for the Idaho portion booked in 2008.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
Pension and Postretirement Curtailment and Date Change

2008 unadjusted results include entries for Utah and Idaho

Year	Period	DocumentNo	CoCode	Profit Ctr	Account	Text	RefDoc.No.	FERC Acct	Locatn	Amount	Alloc Factor	
2009	012	104474349	1000	1405	501100	Pension Curtailment - ID	116559071	9200000	000106	-2,338,769	ID	Ref 4.13
2009	012	104474355	1000	1407	501100	Amortize 2008 Utah Pension Reg Asset	116559082	9200000	000109	289,308	UT	
2009	012	104474355	1000	1407	501150	Amortize 2008 Utah Post Ret Reg Asset	116559082	9200000	000109	284,683	UT	
							Utah Total	**920**		**573,991**	**UT**	Ref 4.13

Rocky Mountain Power
Utah General Rate Case - June 2010
Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension and Postretirement Date Change

Utah Portion per 08-035-38	5,618,242
Amortization Period	10 years

June 2010 amort = (561,824) Ref 4.13

	Beginning Balance	Amortization	Ending Balance
2008 January	5,618,242	(46,819)	5,571,424
February	5,571,424	(46,819)	5,524,605
March	5,524,605	(46,819)	5,477,786
April	5,477,786	(46,819)	5,430,967
May	5,430,967	(46,819)	5,384,149
June	5,384,149	(46,819)	5,337,330
July	5,337,330	(46,819)	5,290,511
August	5,290,511	(46,819)	5,243,693
September	5,243,693	(46,819)	5,196,874
October	5,196,874	(46,819)	5,150,055
November	5,150,055	(46,819)	5,103,237
December	5,103,237	(46,819)	5,056,418
2009 January	5,056,418	(46,819)	5,009,599
February	5,009,599	(46,819)	4,962,781
March	4,962,781	(46,819)	4,915,962
April	4,915,962	(46,819)	4,869,143
May	4,869,143	(46,819)	4,822,325
June	4,822,325	(46,819)	4,775,506
July	4,775,506	(46,819)	4,728,687
August	4,728,687	(46,819)	4,681,869
September	4,681,869	(46,819)	4,635,050
October	4,635,050	(46,819)	4,588,231
November	4,588,231	(46,819)	4,541,412
December	4,541,412	(46,819)	4,494,594
2010 January	4,494,594	(46,819)	4,447,775
February	4,447,775	(46,819)	4,400,956
March	4,400,956	(46,819)	4,354,138
April	4,354,138	(46,819)	4,307,319
May	4,307,319	(46,819)	4,260,500
June	4,260,500	(46,819)	4,213,682
July	4,213,682	(46,819)	4,166,863
August	4,166,863	(46,819)	4,120,044
September	4,120,044	(46,819)	4,073,226
October	4,073,226	(46,819)	4,026,407
November	4,026,407	(46,819)	3,979,588
December	3,979,588	(46,819)	3,932,770

Rocky Mountain Power
Utah General Rate Case - June 2010
Pension and Postretirement Curtailment and Date Change

Deferral and Amortization of Pension Curtailment

Utah Portion per 08-035-38	(16,528,393)
Amortization Period	3 years

June 2010 amort = 5,509,464 Ref 4.13

	Beginning Balance	Amortization	Ending Balance
2009 January	(16,528,393)	459,122	(16,069,271)
February	(16,069,271)	459,122	(15,610,149)
March	(15,610,149)	459,122	(15,151,027)
April	(15,151,027)	459,122	(14,691,905)
May	(14,691,905)	459,122	(14,232,783)
June	(14,232,783)	459,122	(13,773,661)
July	(13,773,661)	459,122	(13,314,539)
August	(13,314,539)	459,122	(12,855,417)
September	(12,855,417)	459,122	(12,396,295)
October	(12,396,295)	459,122	(11,937,173)
November	(11,937,173)	459,122	(11,478,051)
December	(11,478,051)	459,122	(11,018,929)
2010 January	(11,018,929)	459,122	(10,559,807)
February	(10,559,807)	459,122	(10,100,685)
March	(10,100,685)	459,122	(9,641,563)
April	(9,641,563)	459,122	(9,182,441)
May	(9,182,441)	459,122	(8,723,319)
June	(8,723,319)	459,122	(8,264,197)
July	(8,264,197)	459,122	(7,805,074)
August	(7,805,074)	459,122	(7,345,952)
September	(7,345,952)	459,122	(6,886,830)
October	(6,886,830)	459,122	(6,427,708)
November	(6,427,708)	459,122	(5,968,586)
December	(5,968,586)	459,122	(5,509,464)
2011 January	(5,509,464)	459,122	(5,050,342)
February	(5,050,342)	459,122	(4,591,220)
March	(4,591,220)	459,122	(4,132,098)
April	(4,132,098)	459,122	(3,672,976)
May	(3,672,976)	459,122	(3,213,854)
June	(3,213,854)	459,122	(2,754,732)
July	(2,754,732)	459,122	(2,295,610)
August	(2,295,610)	459,122	(1,836,488)
September	(1,836,488)	459,122	(1,377,366)
October	(1,377,366)	459,122	(918,244)
November	(918,244)	459,122	(459,122)
December	(459,122)	459,122	(0)

Rocky Mountain Power
Utah General Rate Case - June 2010
WECC Fees

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Miscellaneous General Expense	930	3	613,714	SO	41.315%	253,558	

Adjustment Detail:

Western Electric Coordinating Council Fees		
Actual Expense 12 months ended December 2008	2,885,614	4.14.1
Escalation Factor	3.03%	4.3.8
Escalation Applied	87,345	
June 2010 Escalated Balance	2,972,959	
June 2010 Assessments	3,586,674	
Regulatory Adjustment	613,714	

Description of Adjustment:

This adjustment includes the increase in fees over the base period levels for the mandated membership in the Western Electric Coordinating Council (WECC). WECC's role has significantly expanded into the compliance area. WECC continues to be responsible for coordinating and promoting electric system reliability as had been done since its formation.

Rocky Mountain Power
Utah General Rate Case - June 2010
Western Electricity Coordinating Council Fees
12 Months Ended December 31, 2008

Calendar Year	Period	FERC Acct	Locatn	Account	Amount	Vendor Name
2008	1	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	2	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	3	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	4	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	5	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	6	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	7	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	8	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	9	9302000	1	545550	368,768	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	10	9302000	1	545550	324,911	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	11	9302000	1	545550	226,802	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	12	9302000	1	545550	258,124	WESTERN ELECTRICITY COORDINATING COUNCIL
					2,885,614	
					Ref 4.14	

Rocky Mountain Power
Utah General Rate Case - June 2010
Generation Overhaul Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	8,399,256	SG	41.130%	3,454,650	4.15.1
Generation Overhaul Expense - Other	553	1	3,954,833	SG	41.130%	1,626,639	4.15.1
			12,354,089			5,081,289	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the year ended December 2008 using a four year average methodology. In this adjustment overhaul expenses from December 2005 to December 2007 are escalated to a December 2008 level using escalation indices and then those escalated expenses are used in computing a four year average. For new generating units, which include Currant Creek, Lake Side and Chehalis, the four year average is comprised of the overhaul expense planned for the first four full years these plants are operational. The actual overhaul costs for the year ended December 2008 are subtracted from the four year average which results in this adjustment.

Rocky Mountain Power
Utah General Rate Case - June 2010
Generation Overhaul Expense

FUNCTION: OTHER

Period	Overhaul Expense	Escalation Rates to Dec 2008 *	Escalated Expense
Year Ending December 2005	545,000	14.42%	623,581
Year Ending December 2006	2,940,000	9.17%	3,209,645
Year Ending December 2007	2,860,000	5.43%	3,015,257
Year Ending December 2008	1,725,000		1,725,000
4 Year Average	2,017,500		2,143,371

New Plant Overhaul Expense		
Lake Side Plant - 4 Year Average	1,104,842	
Currant Creek Plant - 4 Year Average	3,098,328	
Chehalis Plant - 4 Year Average	1,264,291	
Total New Plant Overhaul Expense	5,467,462	Ref 4.15.2
Total 4 Year Average - Other	7,610,833	
Year Ending December 2008 Overhaul Expense - Other	3,656,000	Ref 4.15.2
Total 4 Year Average - Other	7,610,833	
Adjustment	**3,954,833**	Ref 4.15

***Escalation Rates: Ref 4.15.3**

FUNCTION: STEAM

Period	Overhaul Expense	Escalation Rates to Dec 2008 *	Escalated Expense
Year Ending December 2005	25,845,753	16.39%	30,080,902
Year Ending December 2006	29,613,264	11.18%	32,924,321
Year Ending December 2007	28,560,541	7.43%	30,681,851
Year Ending December 2008	20,030,017		20,030,017
4 Year Average	26,012,394		28,429,273

Year Ending Dec 2008 Overhaul Expense - Steam	20,030,017	Ref 4.15.2
Total 4 Year Average - Steam	28,429,273	
Adjustment	**8,399,256**	Ref 4.15

***Escalation Rates: Ref 4.15.3**

Rocky Mountain Power
Utah General Rate Case - June 2010
Generation Overhaul Expense

Existing Units

	Calendar Yr 2005	Calendar Yr 2006	Calendar Yr 2007	Calendar Yr 2008	
By Function & Plant					
Steam:					
Blundell	-	73,934	2,677,913	83,913	
Carbon	(113,331)	723,024	24,146	1,730,915	
DaveJohnston	5,255,000	30,900	3,279,981	5,824,658	
Gadsby	-	-	-	-	
Hunter	6,916,750	3,910,432	8,171,859	(950,900)	
Huntington	6,533,000	7,575,000	(39,000)	-	
JimBridger	5,846,000	5,904,000	6,815,000	4,427,000	
Naughton	1,348,334	3,648,974	4,864,643	1,341,431	
Wyodak	-	5,629,000	-	-	
Cholla	-	-	-	6,460,000	
Colstrip	-	925,000	1,300,000	-	
Craig	60,000	448,000	1,376,000	743,000	
Hayden	-	745,000	90,000	370,000	
Total	25,845,753	29,613,264	28,560,541	**20,030,017**	Ref. 4.15.1
Other:					
LittleMt	-	139,000	-	-	
WValley	-	-	-	-	
Camas	-	418,000	-	-	
Hermiston	545,000	2,383,000	2,860,000	1,725,000	
Total	545,000	2,940,000	2,860,000	1,725,000	
Grand Total	26,390,753	32,553,264	31,420,541	21,755,017	

New Generating Units*

	Actual		Budget (2009 Dollars)				
	Calendar Yr 2007**	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	Calendar Yr 2012	4 Year Average
Currant Creek	1,605,677	1,216,000	8,403,000	1,227,000			3,112,919
Lake Side	-	544,000	624,000	2,629,000	646,000		1,110,750
Chehalis	-	171,000	2,008,000	250,000	250,000	2,580,000	1,272,000
							5,495,669
Restatement Percentage	100%	100%	99.39%	99.39%	99.39%	99.39%	Ref. 4.15.3

Restatement in Dec 2008 Dollars	Calendar Yr 2007	Calendar Yr 2008	Calendar Yr 2009	Calendar Yr 2010	Calendar Yr 2011	Calendar Yr 2012	**4 Year Average**	
Currant Creek	1,605,677	1,216,000	8,352,073	1,219,564	-	-	3,098,328	
Lake Side		544,000	620,218	2,613,067	642,085	-	1,104,842	
Chehalis		171,000	1,995,830	248,485	248,485	2,564,364	1,264,291	
	1,605,677	1,931,000	10,968,121	4,081,115	890,570	2,564,364	**5,467,462**	Ref. 4.15.1

*Currant Creek, Lake Side, & Chehalis are all Function - Other
**2007 Currant Creek figure is escalated to the December 2008 level using escalation factors.

Base Year December 2008 Overhaul Expense - Other

Pre-2007 Plant:	1,725,000	
2008 Currant Creek, Lake Side, and	1,931,000	
	3,656,000	Ref. 4.15.1

Rocky Mountain Power
Utah General Rate Case - June 2010
Generation Overhaul Expense

Escalation Rates: OTHER	**CY05**	**CY06**	**CY07**	**CY08**
Escalation Rate to December 2008	14.42%	9.17%	5.43%	
Deflation Rate from December 2009 to Dec 2008				99.39%

Escalation Rates: STEAM	**CY05**	**CY06**	**CY07**	**CY08**
Escalation Rate to December 2008	16.39%	11.18%	7.43%	

Rocky Mountain Power
Utah General Rate Case - June 2010
Solar Photovoltaic Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Customer Assistance	908	3	(48,138)	UT	100.000%	(48,138)	Below
Administration and General	920	1	20,000	UT	100.000%	20,000	Below
Administration and General	920	1	(20,000)	SO	41.315%	(8,263)	Below

Adjustment Detail:

Program costs - period ending June 2010:			
Customer Incentives	$	215,500	4.16.1
External Administration		79,000	4.16.1
Total External Costs	$	294,500	4.16.1
External Costs in Unadjusted Results:			
Other Expense in Unadjusted Results	$	272,275	4.16.1
Incremental Liability Accruals		71,047	4.16.1
Total External Costs Before Escalation	$	343,322	
Escalation Factor		-0.20%	4.3.8
Escalation Applied	$	(684)	
June 2010 Escalated Balance	$	342,638	
Net amount of adjustment	$	(48,138)	
Internal Administration Allowance	$	20,000	4.16.1

Description of Adjustment:

This adjustment reflects the contracted annual program costs associated with the pilot Solar Photovoltaic Utility Buy-down Program co-sponsored by Utah Clean Energy and Rocky Mountain Power. This pilot photovoltaic project will gather important information on the viability of a solar program funded by participating customers, tax incentives and a utility contribution. The project will provide technical information on the integration of distributed solar resources into the Rocky Mountain Power system and demonstrate the ability of solar power to meet growing peak demand. This adjustment normalizes the O&M expenses incurred in CY 2008 to reflect one fifth of the program's 5-year external cost budget. Twenty thousand dollars of internal administrative expenses are assigned to this project and situs assigned to Utah.

Rocky Mountain Power
Utah General Rate Case - June 2010
Solar Photovoltaic Program

Annual Program Budgted Amounts:

External Administration	79,000	**Ref. 4.16**
Customer Incentive Expenses	215,500	**Ref. 4.16**
External Costs	294,500	**Ref. 4.16**
Internal Administration Allowance	20,000	**Ref. 4.16**
Total Annual Program Costs	**314,500**	

Summary of Activity:

		Cash Payments				
	Month	Administration	Customer Incentive	Cash Payment Total	Program Liability Accrual	
	Jan-07	-	-	-	-	
	Feb-07	-	-	-	-	
	Mar-07	-	-	-	-	
	Apr-07	-	-	-	-	
	May-07	-	-	-	30,000	
	Jun-07	-	-	-	30,000	
	Jul-07	-	-	-	30,000	
	Aug-07	-	-	-	28,782	
	Sep-07	-	-	-	72,866	
	Oct-07	1,218	-	1,218	116,950	
	Nov-07	24,795	-	24,795	184,092	
Base Period	Dec-07	-	-	-	223,933	x
	Jan-08	33,103	-	33,103	264,200	
	Feb-08	-	-	-	283,992	
	Mar-08	-	114,722	114,722	193,811	
	Apr-08	27,574	8,663	36,236	202,792	
	May-08	-	-	-	206,657	
	Jun-08	-	-	-	231,198	
	Jul-08	1,120	-	1,120	255,739	
	Aug-08	25,404	15,283	40,687	240,643	
	Sep-08	-	6,954	6,954	258,230	
	Oct-08	1,320	21,088	22,408	261,683	
	Nov-08	980	-	980	286,224	
	Dec-08	2,213	13,852	16,065	294,980	y
Base Period Amounts:		**91,714**	**180,561**	**272,275**	**71,047**	y-x
				Ref. 4.16	**Ref. 4.16**	

Rocky Mountain Power
Utah General Rate Case - June 2010
Insurance Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Property Expense	924	3	429,242	SO	41.315%	177,343	4.17.2
Captive Insurance	925	3	(36,768)	SO	41.315%	(15,191)	4.17.2
Injuries and Damages	925	3	1,064,820	SO	41.315%	439,934	4.17.1
			1,457,294			602,086	
Adjustment to Tax*:							
Schedule M	SCHMAP	1	(6,969,001)	SO	41.315%	(2,879,265)	
Schedule M	SCHMDP	1	(5,753,058)	SO	41.315%	(2,376,894)	
Schedule M	SCHMAT	1	(2,377,902)	SO	41.315%	(982,438)	
Deferred Tax Expense	41110	1	902,437	SO	41.315%	372,845	
Deferred Tax Balance	190	1	(3,226,554)	SO	41.315%	(1,333,061)	
Schedule M	SCHMAP	3	7,400,000	SO	41.315%	3,057,334	
Schedule M	SCHMDP	3	7,400,000	SO	41.315%	3,057,334	

Description of Adjustment:

This adjustment normalizes injury and damage expenses to reflect a three year average of gross expense net of insurance using the cash method, consistent with the Utah Commission ruling in Docket No. 07-035-93. This adjustment also normalizes property insurance expenses and captive property and liability insurance expenses.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
Insurance Expense
Cash Basis Analysis

	Jan - Dec 2006 Cash	Jan - Dec 2007 Cash	Jan - Dec 2008 Cash	Totals Cash
Excluding Auto (280311)	2,001,948	6,202,118	5,728,958	13,933,025
Auto (280312)	303,998	1,107,570	286,375	1,697,943
Construction (280313)	37,384	50,445	37,627	125,456
	2,343,330	7,360,133	6,052,961	15,756,424
* Monies Received (Cash)	0	0	(2,795,245)	(2,795,245)
Net Amount	2,343,330	7,360,133	3,257,716	12,961,179
3 Year Average				**4,320,393**

* Insurance monies are not received until after the incident is settled (paid). At that time a claim is submitted to insurance company for reimbursement.

Adjustment Detail:

Base Year Expense	$	8,500,333	
Minus Insurance Receivable		(5,340,408)	
Net Base Year Expense - Cost Center 13272	$	3,159,925	
Base Year Net Expense		3,159,925	
Escalation %		3.03%	**Ref 4.3.8**
Escalation Applied		95,648	
June 2010 Escalated Balance		3,255,573	
3 Year Average - Cash Basis	$	4,320,393	**Above**
Regulatory Adjustment	**$**	**1,064,820**	**Ref 4.17**

Rocky Mountain Power
Utah General Rate Case - June 2010
Insurance Expense

Adjustment Detail:	Captive Liability Insurance 548523/925	Captive Property Insurance 548522/924	Property Insurance Expense 548000/924	Total	
Base Year Expense	1,588,680	5,572,797	9,132,238	16,293,715	
Escalation %	3.03%	3.03%	3.03%		**Ref 4.3.8**
Escalation Applied	48,088	168,683	276,424	493,195	
June 2010 Escalated Balance	1,636,768	5,741,480	9,408,662	16,786,910	
Normalized Level	1,600,000	5,800,000	9,779,385	17,179,385	
Regulatory Adjustment	**(36,768)**	58,520	370,722	392,475	
	Ref 4.17				
			$ 429,242		
			Ref 4.17		

Rocky Mountain Power
Utah General Rate Case - June 2010
Utah AMR Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Meter Reading Expense	902	3	(2,276,310)	UT	100.000%	(2,276,310)	4.18.1

Description of Adjustment:

The Company replaced approximately 600,000 meters on the Wasatch Front with new radio equipped digital meters. The new meters were installed by May 2008 and this adjustment captures the O&M savings due to the new Automated Meter Reading Program. The Company anticipates that the full level of ongoing savings associated with the AMR program will be realized during calendar year 2009.

Rocky Mountain Power
Utah General Rate Case - June 2010
Utah Automated Meter Reading Program

	Total Estimated Annual Savings*	December 2008 Actual Savings	June 2010 Remaining Savings	Ref
Salary Savings	3,429,900	2,206,080	1,223,820	
Salary Overheads Savings	1,131,867	778,714	353,153	
Vehicle & Other Expense Savings	802,233	181,015	621,218	
TOTAL	5,364,000	3,165,809	**2,198,191**	
		Salary/OH Total	1,576,973	
		Remove Escalation Applied in WEBA Adjustment No. 4.2**	4.85%	Below
		Escalated Salary Total	**1,653,378**	
		Vehicle/Other Total	621,218	
		Remove Escalation Applied in Adjustment No. 4.3	0.28%	To 4.3.8
		Escalated Vehicle/Other Total	**622,932**	
		Incremental Meter Reading Savings in 12 ME June 2010	**2,276,310**	**To 4.18**

*Total estimated annual savings was calculated as follows:
Salary Savings = $38,110 x 90 employees
Salary Overhead Savings = 33% of Salary Savings

**Escalation was calculated from WEBA Adjustment Page 4.2.2 as follows:

December 2008 Total Utility Labor =	492,121,797
June 2010 Escalated Utility Labor =	515,965,330
Escalation Factor	4.85%

Rocky Mountain Power PAGE 4.19
Utah General Rate Case - June 2010
Adjust O&M to 2009/2010 Target

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation	557	3	(3,902,562)	SG	41.130%	(1,605,140)	4.19.1
Transmission	566	3	(460,582)	SG	41.130%	(189,440)	4.19.1
Distribution	588	3	(1,905,335)	SNPD	47.153%	(898,416)	4.19.1
Customer Accts & Service	905	3	(982,427)	CN	47.814%	(469,733)	4.19.1
Administrative & General	930	3	(1,590,796)	SO	41.315%	(657,243)	4.19.1
			(8,841,702)			(3,819,971)	

Description of Adjustment:

The Company is not planning to spend more than the budgeted non-power cost O&M in calendar year 2010. The escalated non-power cost in this general rate case is being adjusted to that level. This adjustment is dependent upon other adjustments in this filing as shown on page 4.19.2, and will change accordingly if adjustment amounts change.

Rocky Mountain Power
Utah General Rate Case - June 2010
Adjust O&M to 2009/2010 Target

	Unadjusted 12 Mos Ended Dec-08	Inflation & Labor Escalation	Other Adjustments	Adjusted 12 Mos Ending Jun-10	Business Unit Target 12 Mos Ending Jun-10	O&M Budget Adjustment	Account	Factor
Generation	420,988,795	8,798,787	22,033,639	451,821,222	447,918,660	**(3,902,562)**	557	SG
Transmission	52,843,211	718,445	(237,476)	53,324,180	52,863,598	**(460,582)**	566	SG
Distribution	215,364,277	1,774,008	3,452,889	220,591,173	218,685,838	**(1,905,335)**	588	SNPD
Customer Accts & Service	113,348,919	3,318,653	(2,926,557)	113,741,014	112,758,587	**(982,427)**	905	CN
Administrative & General	171,808,915	6,150,835	6,215,521	184,175,271	182,584,475	**(1,590,796)**	930	SO
	974,354,118	20,760,727	28,538,016	1,023,652,861	1,014,811,158	**(8,841,702)**		
				Ref 4.19.2	Ref 4.19.3	Ref 4.19		

This Adjustment does not include Net Power Costs, BPA exchange costs, or Pension Curtailment and Date Change Costs
The reconciliation below adds these effects to tie to total filed results

	Unadjusted 12 Mos Ended Dec-08	Inflation & Labor Escalation	Other Adjustments	O&M Budget Adjustment	Adjusted Non-NPC
Non-Net Power Costs Above	974,354,118	20,760,727	28,538,016	(8,841,702)	1,014,811,158
Net Power Costs	1,960,279,334		(197,348,158)		1,762,931,176
BPA Exchange Costs	(4,878,060)				(4,878,060)
Pension Curtailment and Date Change	(1,764,778)		(3,182,862)		(4,947,640)
Filed Results	2,927,990,614	20,760,727	(171,993,004)	**(8,841,702)**	**2,767,916,635**

Rocky Mountain Power
Utah General Rate Case - June 2010
Adjust O&M to 2009/2010 Target

		Ref
12 Months Ended December 2008	974,354,118	
Non-labor escalation	(3,082,806)	
Labor escalation	23,843,533	
Other Adjustments		
Wheeling Revenue	(237,476)	3.2
Miscellaneous General Expense	(286,242)	4.1
MEHC Transition Savings	4,780,000	4.4
Incremental Generation O&M	16,998,599	4.6
Remove Non-Recurring Entries	(289,441)	4.7
Affiliate Management Fee	(354,493)	4.8
Preliminary Coal Plant Expense	(405,235)	4.9
Advertising	(307,628)	4.10
Leaning Juniper Warranty	(616,958)	4.11
Utah Distribution Expense	3,452,889	4.12
WECC Fees	613,714	4.14
Generation Overhaul Expense	12,354,089	4.15
Solar Photovoltaic Program	(48,138)	4.16
Insurance Expense	1,457,294	4.17
Utah AMR Savings	(2,276,310)	4.18
West Valley Lease	(8,114,445)	5.2
Electric Lake Settlement	1,858,052	5.5
Powerdale Removal	(40,255)	8.8
	1,023,652,861	4.19.1
Business Unit Target	1,014,811,158	4.19.3
Adjustment	(8,841,703)	

Rocky Mountain Power
Utah General Rate Case - June 2010
Adjust O&M to 2009/2010 Target
$ - thousands

Target			
CY 2009	997,760		
CY 2010	1,031,862		
12 Months Ending June 2010	**1,014,811**		
	Ref 4.19.1		
PacifiCorp 2008 10 Year Plan			
Operations, Maintenance, Admin and General			
	2009	2010	
Total OMAG	1,053,506	1,110,520	
Add: Net Power Cost Adjustments	8,837	9,278	
Add: Vehicle Depreciation	11,862	12,194	
Add: Capital Lease Payments	3,226	3,355	
Less: DSM	(81,152)	(100,114)	
FERC Non-Power Cost O&M Budget	996,279	1,035,232	
Add: Energy Trust of Oregon Credit	2,634	681	
Less: Additional Labor Savings		(3,331)	Ref 4.19.4
Less: Advertising Budget Below the Line	(660)	(100)	
Less: Pension Curtailment Gain Included in Budget	3,700	3,700	
Adjust Overhaul Budget to 4 Year Average per Adj. 4.15:			
Remove Overhaul Included in Budget Above	(39,382)	(40,417)	
4 Year Average per Adj 4.15	35,865	35,865	
Adjust Insurance to Normalized Level per Adj 4.17:			
Remove Insurance Included in Budget Above	(22,176)	(21,267)	
Normalized Level per Adj 4.17	21,500	21,500	
Adjusted Budget	997,760	1,031,862	

Rocky Mountain Power
Utah General Rate Case - June 2010
Adjust O&M to 2009/2010 Target

Detail of Budget Reduction for Additional Labor Savings	2010 Target
Reduction in 12/25/2009 nonunion merit increase	3,700,000
Reduction in medical expense due to increasing employee portion	1,000,000
	4,700,000
O&M portion	70.88%
Total O&M reduction	3,331,280

Ref 4.19.3

5. NET POWER COST ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case - June 30, 2010
Net Power Cost Adjustment Index

The following adjustments were used to develop pro forma net power costs for the test period. The Company's actual power costs for the twelve months ended December 31, 2008 provide the starting point for establishing the adjustment amounts for the test period.

5.1 Net Power Cost Study
5.2 West Valley Lease (MEHC)
5.3 James River Royalty Offset/Little Mountain
5.4 Green Tags
5.5 Electric Lake Settlement

Rocky Mountain Power
Normalized Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ending June 30, 2010

		Total Adjustments	5.1 Net Power Cost Study	5.2 West Valley Lease (MEHC)	5.3 James River Royalty Offset/Little Mountain	5.4 Green Tags	5.5 Electric Lake Settlement
1	Operating Revenues:						
2	General Business Revenues	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	(36,416,362)	(36,416,362)	-	-	-	-
5	Other Operating Revenues	663,804	-	-	663,804	-	-
6	Total Operating Revenues	(35,752,558)	(36,416,362)	-	663,804	-	-
7							
8	Operating Expenses:						
9	Steam Production	8,719,537	8,719,537	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-
12	Other Power Supply	(107,626,340)	(104,498,894)	(3,843,316)	-	(48,355)	764,225
13	Transmission	8,510,410	8,510,410	-	-	-	-
14	Distribution	-	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	-	-	-	-	-	-
19							
20	Total O&M Expenses	(90,396,393)	(87,268,947)	(3,843,316)	-	(48,355)	764,225
21							
22	Depreciation	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-
25	Income Taxes - Federal	18,949,150	17,629,458	1,331,950	229,622	16,750	(258,629)
26	Income Taxes - State	549,234	510,938	38,750	7,636	512	(8,602)
27	Income Taxes - Def Net	-	-	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-	-	-
30							
31	Total Operating Expenses:	(70,898,009)	(69,128,552)	(2,472,615)	237,258	(31,094)	496,994
32							
33	Operating Rev For Return:	35,145,451	32,712,189	2,472,615	426,546	31,094	(496,994)
34							
35	Rate Base:						
36	Electric Plant In Service	-	-	-	-	-	-
37	Plant Held for Future Use	-	-	-	-	-	-
38	Misc Deferred Debits	(986,424)	-	-	-	-	(986,424)
39	Elec Plant Acq Adj	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	-	-	-	-	-	-
42	Fuel Stock	-	-	-	-	-	-
43	Material & Supplies	-	-	-	-	-	-
44	Working Capital	(993,145)	(969,429)	(34,558)	3,643	(431)	7,631
45	Weatherization Loans	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	(1,979,568)	(969,429)	(34,558)	3,643	(431)	(978,793)
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-
53	Accum Def Income Tax	-	-	-	-	-	-
54	Unamortized ITC	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	405,933	-	-	-	-	405,933
58							
59	Total Rate Base Deductions	405,933	-	-	-	-	405,933
60							
61	Total Rate Base:	(1,573,636)	(969,429)	(34,558)	3,643	(431)	(572,860)
62							
63	Return on Rate Base	0.806%	0.749%	0.057%	0.010%	0.001%	-0.010%
64							
65	Return on Equity	1.580%	1.469%	0.111%	0.019%	0.001%	-0.020%
66							
67	TAX CALCULATION:						
68	Operating Revenue	54,643,835	50,852,584	3,843,316	663,804	48,355	(764,225)
69	Other Deductions						
70	Interest (AFUDC)		-	-	-	-	-
71	Interest	(45,828)	(28,232)	(1,006)	106	(13)	(16,683)
72	Schedule "M" Additions	-	-	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-	-	-
74	Income Before Tax	54,689,663	50,880,817	3,844,322	663,698	48,368	(747,541)
75							
76	State Income Taxes	549,234	510,938	38,750	7,636	512	(8,602)
77	Taxable Income	54,140,429	50,369,879	3,805,572	656,062	47,856	(738,940)
78							
79	Federal Income Taxes + Other	18,949,150	17,629,458	1,331,950	229,622	16,750	(258,629)
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(57,058,703)	(53,039,906)	(4,003,779)	(689,358)	(50,348)	724,689

Rocky Mountain Power
Utah General Rate Case - June 2010
Net Power Cost Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447	3	1,500,550	SG	41.130%	617,182	5.1.1
Existing Firm UPL	447	3	(275,296)	SG	41.130%	(113,230)	5.1.1
Post-Merger Firm	447	3	(90,219,583)	SG	41.130%	(37,107,699)	5.1.1
Non-Firm	447	3	457,026	SE	41.001%	187,384	5.1.1
Total Sales for Resale			(88,537,302)			(36,416,362)	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555	3	93,050,753	SG	41.130%	38,272,171	5.1.1
Existing Firm Demand UPL	555	3	35,143,982	SG	41.130%	14,454,869	5.1.1
Existing Firm Energy	555	3	(52,855,531)	SE	41.001%	(21,671,141)	5.1.1
Post-merger Firm	555	3	(361,264,764)	SG	41.130%	(148,589,736)	5.1.1
Secondary Purchases	555	3	4,980,648	SE	41.001%	2,042,101	5.1.1
Seasonal Contracts	555	3	7,467,740	SSGC	44.749%	3,341,765	5.1.1
Other Generation	555	3	28,287,667	SG	41.130%	11,634,838	5.1.1
Total Purchased Power Adjustments:			(245,189,505)			(100,515,134)	
Wheeling Expense (Account 565)							
Existing Firm PPL	565	3	10,145,404	SG	41.130%	4,172,848	5.1.1
Existing Firm UPL	565	3	4,503	SG	41.130%	1,852	5.1.1
Post-merger Firm	565	3	13,350,000	SG	41.130%	5,490,912	5.1.1
Non-Firm	565	3	(2,817,516)	SE	41.001%	(1,155,201)	5.1.1
Total Wheeling Expense Adjustments:			20,682,391			8,510,410	
Fuel Expense (Accounts 501, 503, 547)							
Fuel Consumed - Coal	501	3	29,747,976	SE	41.001%	12,196,881	5.1.1
Fuel Consumed - Gas	501	3	(15,630,861)	SE	41.001%	(6,408,764)	5.1.1
Steam from Other Sources	503	3	525,704	SE	41.001%	215,542	5.1.1
Natural Gas Consumed	547	3	22,554,702	SE	41.001%	9,247,587	5.1.1
Simple Cycle Combustion Turbines	547	3	(22,638,837)	SSECT	42.910%	(9,714,394)	5.1.1
Cholla / APS Exchange	501	3	6,704,507	SSECH	40.508%	2,715,877	5.1.1
Total Fuel Expense Adjustments:			21,263,191			8,252,730	
Total Power Cost Adjustment			(114,706,621)			(47,335,631)	
Remove Power Cost Deferrals	555	1	6,006,296	SG	41.130%	2,470,415	5.1.1

Description of Adjustment:

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, normal hydro and weather conditions, and the projected load for the twelve-months ending June 30, 2010.

Rocky Mountain Power
Utah General Rate Case - June 2010
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove non-NPC Costs	(3) Unadjusted NPC Costs (1) + (2)	(4) Revove NPC Deferrals	(5) Actual Costs (3) + (4)	(6) Adjustment to Match GRID	(7) GRID Aligned NPC Costs (5) + (6)	(8) Normalized Costs	(9) Total Adjustment (8) - (7)	Factor
Sales for Resale (Account 447)											
Existing Firm Sales PPL	447.12	23,466,500		23,466,500		23,466,500		23,466,500	24,967,050	1,500,550	SG
Existing Firm Sales UPL	447.122	25,765,885		25,765,885		25,765,885		25,765,885	25,490,589	(275,296)	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	803,549,272		803,549,272		803,549,272		803,549,272	713,329,690	(90,219,583)	SG
Non-firm Sales	447.5	(457,026)		(457,026)		(457,026)		(457,026)	-	457,026	SE
Transmission Services	447.9	1,090,093	(1,090,093)	-		-		-		-	S
On-system Wholesale Sales	447.1	7,536,034	(7,536,034)	-		-		-		-	S
Total Revenue Adjustments		860,950,758	(8,626,127)	852,324,631	-	852,324,631	-	852,324,631	763,787,329	(88,537,302)	
Purchased Power (Account 555)											
Existing Firm Demand PPL	555.66	(32,944,332)		(32,944,332)		(32,944,332)		(32,944,332)	60,106,421	93,050,753	SG
Existing Firm Demand UPL	555.68	10,534,779		10,534,779		10,534,779		10,534,779	45,678,761	35,143,982	SG
Existing Firm Energy	555.65, 555.69	113,900,981		113,900,981		113,900,981		113,900,981	61,045,450	(52,855,531)	SE
Post-merger Firm	555, 555.55,555.61,555.62, 555.67	672,446,598		672,446,598	6,006,296	678,452,894		678,452,894	317,188,131	(361,264,764)	SG
Secondary Purchases	555.7, 555.25	(4,870,117)		(4,870,117)		(4,870,117)	(110,531)	(4,980,648)	-	4,980,648	SE
Seasonal Contracts				-		-		-	7,467,740	7,467,740	SSGC
Other Generation								-	28,287,667	28,287,667	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(4,878,060)	4,878,060	-		-		-	-	-	S
Total Purchased Power Adjustment		754,189,849	4,878,060	759,067,909	6,006,296	765,074,206	(110,531)	764,963,675	519,774,170	(245,189,505)	
Wheeling (Account 565)											
Existing Firm PPL	565.26	30,096,485		30,096,485		30,096,485		30,096,485	40,241,889	10,145,404	SG
Existing Firm UPL	565.27	404,367		404,367		404,367		404,367	408,870	4,503	SG
Post-merger Firm	565.0, 565.46, 565.1	86,896,698		86,896,698		86,896,698		86,896,698	100,246,698	13,350,000	SG
Non-firm	565.25	3,769,633		3,769,633		3,769,633		3,769,633	952,117	(2,817,516)	SE
Total Wheeling Expense Adjustment		121,167,183	-	121,167,183		121,167,183	-	121,167,183	141,849,574	20,682,391	
Fuel Expense (Accounts 501, 503 and 547)											
Fuel Consumed - Coal	501.1, 501.11	534,883,240		534,883,240		534,883,240		534,883,240	564,631,216	29,747,976	SE
Fuel Consumed - Gas	501.35	27,146,909		27,146,909		27,146,909		27,146,909	11,516,047	(15,630,861)	SE
Steam From Other Sources	503	3,371,385		3,371,385		3,371,385		3,371,385	3,897,089	525,704	SE
Natural Gas Consumed	547	431,973,414		431,973,414		431,973,414		431,973,414	454,528,115	22,554,702	SE
Simple Cycle Combustion Turbines	547	34,989,341		34,989,341		34,989,341		34,989,341	12,350,504	(22,638,837)	SSECT
Cholla/APS Exchange	501,501.1,501.2,501.45	49,851,156	(2,171,202)	47,679,954		47,679,954		47,679,954	54,384,462	6,704,507	SSECH
Miscellaneous Fuel Costs	501,501.15,501.2,501.3, 501.4, 501.45	13,030,757	(13,030,757)	-		0		-	-	-	SE
Total Fuel Expense		1,095,246,202	(15,201,959)	1,080,044,243	-	1,080,044,243	-	1,080,044,243	1,101,307,434	21,263,191	
Net Power Cost		**1,109,652,476**	**(1,697,772)**	**1,107,954,704**	**6,006,296**	**1,113,961,000**	**(110,531)**	**1,113,850,470**	**999,143,849**	**(114,706,621)**	
				Ref. 2.2 line 66	**Ref 5.1**		**Ref. 5.4**		**Ref 5.1.3**	**Ref 5.1**	

Rocky Mountain Power
Utah General Rate Case, June 2010
Net Power Cost Study

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 07/09-06/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	24,967,050	24,967,050			
Post Merger	713,329,690				713,329,690
Utah Pre Merger	25,490,589	25,490,589			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	763,787,329	50,457,639	-	-	713,329,690
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,000	47,058,000			
Pacific Capacity	2,290,320	600,000	1,690,320		
Mid Columbia	14,896,686	4,469,006	10,427,680		
Misc/Pacific	6,054,716	1,255,523	4,799,193		
Q.F. Contracts/PPL	73,686,573	6,723,892	32,759,783		34,202,897
Pacific Sub Total	143,986,295	60,106,421	49,676,977	-	34,202,897
Gemstate	2,716,400		2,716,400		
GSLM	-		-		
QF Contracts/UPL	104,313,425	20,188,172	8,652,074		75,473,180
IPP Layoff	25,490,589	25,490,589	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	132,520,414	45,678,761	11,368,474	-	75,473,180
APS Supplemental	8,898,252				8,898,252
Avoided Cost Resource	-				-
Blanding Purchase	19,725				19,725
Chehalis Tolling	-				-
Combine Hills	3,892,240				3,892,240
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase	31,825,629				31,825,629
Georgia-Pacific Camas	6,377,764				6,377,764
Hermiston Purchase	93,420,755				93,420,755
Hurricane Purchase	328,501				328,501
Idaho Power P278538	598,062				598,062
Kennecott Generation Incentive	9,663,109				9,663,109
LADWP 491303-4	199,840				199,840
MagCorp	-				-
MagCorp Reserves	1,755,360				1,755,360
Morgan Stanley p189046	10,683,600				10,683,600
Morgan Stanley p244840	5,282,160				5,282,160
Morgan Stanley p244841	1,744,080				1,744,080
Morgan Stanley p272153-6-8	1,505,000				1,505,000
Morgan Stanley p272154-7	524,000				524,000
Nebo Heat Rate Option	-				-
NuCor	4,610,400				4,610,400
P4 Production	15,804,720				15,804,720
Rock River	5,041,688				5,041,688
Roseburg Forest Products	8,767,111				8,767,111
Three Buttes Wind	1,183,705				1,183,705
Tri-State Purchase	12,074,562				12,074,562
UBS p268848	-				-
UBS p268850	441,500				441,500
Weyerhaeuser Reserve	145,800				145,800
Wolverine Creek	9,707,058				9,707,058
Place Holder	-				-
BPA So. Idaho Exchange	-				-
DSM (Irrigation)	-				-
PSCO Exchange	2,700,000				2,700,000
TransAlta p371343/s371344	(1,644,000)				(1,644,000)

Rocky Mountain Power
Utah General Rate Case, June 2010
Net Power Cost Study

Study Results
MERGED PEAK/ENERGY SPLIT
($)

	Merged 07/09-06/10	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
Short Term Firm Purchases	(20,570,829)				(20,570,829)
New Firm Sub Total	214,979,794	-	-	-	214,979,794
Non Firm Sub Total	-			-	
TOTAL PURCHASED PW & NET INT.	491,486,503	105,785,182	61,045,450	-	324,655,871
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	40,241,889	40,241,889			
Utah Firm Wheeling and Use of Facilities	408,870	408,870			
Post Merger	100,246,698				100,246,698
Nonfirm Wheeling	952,117			952,117	
TOTAL WHEELING & U. OF F. EXPENSE	141,849,574	40,650,759	-	952,117	100,246,698
THERMAL FUEL BURN EXPENSE					
Carbon	19,120,765			19,120,765	
Cholla	54,384,462			54,384,462	
Colstrip	11,907,943			11,907,943	
Craig	19,589,117			19,589,117	
Chehalis	80,029,659			80,029,659	
Currant Creek	127,065,830			127,065,830	
Dave Johnston	52,178,639			52,178,639	
Gadsby	11,516,047			11,516,047	
Gadsby CT	12,350,504			12,350,504	
Hayden	11,469,930			11,469,930	
Hermiston	56,783,207			56,783,207	
Hunter	107,289,793			107,289,793	
Huntington	76,034,135			76,034,135	
Jim Bridger	168,435,956			168,435,956	
Lake Side	179,468,301			179,468,301	
Little Mountain	11,181,119			11,181,119	
Naughton	79,192,952			79,192,952	
West Valley	-			-	
Wyodak	19,411,986			19,411,986	
TOTAL FUEL BURN EXPENSE	1,097,410,345	-	-	1,097,410,345	-
OTHER GENERATION EXPENSE					
Blundell	3,897,089			3,897,089	
Wind Integration Charge	28,287,667			28,287,667	
TOTAL OTHER GEN. EXPENSE	32,184,756	-	-	32,184,756	-
NET POWER COST	**999,143,849**	95,978,302	61,045,450	1,130,547,217	(288,427,121)
	Ref 5.1.1				

Rocky Mountain Power
Utah General Rate Case - June 2010
Net Power Cost Adjustment
Seasonal Contracts

Morgan Stanley p244840	5,282,160
Morgan Stanley p244841	1,744,080
UBS p268848	-
UBS p268850	441,500
	7,467,740

Rocky Mountain Power
Utah General Rate Case - June 2010
Net Power Cost Adjustment
Amounts removed from accounts for consistency with GRID

Non-Net Power Costs		
Sales for Resale (Account 447)		
Transmission Services - revenues received not included in GRID	1,090,093	
On System Wholesale sales - these are not included in GRID	7,536,034	
	8,626,127	**Ref 5.1.1**
Purchased Power (Account 555)		
BPA regional adjustments - these are credits that are passed to customers in the northwest and are not included in GRID	(4,878,060)	**Ref 5.1.1**
Fuel Expense (Accounts 501, 503 and 547)		
Cholla:		
Cholla fuel handling	1,890,971	
Cholla start-up diesel	278,856	
Other non GRID Cholla	1,375	
	2,171,202	**Ref 5.1.1**
Other Plants:		
Fuel handling	5,855,795	
Start up gas	565,574	
Diesel	6,154,195	
Residual disposal	430,327	
Other non GRID	24,866	
	13,030,757	**Ref 5.1.1**
Total non-NPC costs to remove for consistency with GRID	**1,697,772**	**Ref 5.1.1**
Other adjustment for consistency with GRID		
Adjustment 5.2 - Green Tags	(110,531)	**Ref 5.1.1**

Rocky Mountain Power
Utah General Rate Case - June 2010
West Valley Lease (MEHC)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Expense	548	1	(3,006,572)	SSGCT	44.631%	(1,341,868)	
Rents	550	1	(4,583,304)	SSGCT	44.631%	(2,045,582)	
Maintenance of Structure	552	1	(166,275)	SSGCT	44.631%	(74,210)	
Maint of Generating & Elec Equip	553	1	(190,591)	SSGCT	44.631%	(85,063)	
Maint Misc Other Power Generation	554	1	(124,016)	SSGCT	44.631%	(55,350)	
Other Expenses	557	1	(43,687)	SSGCT	44.631%	(19,498)	
			(8,114,445)			(3,621,571)	5.2.1
Adjustment to Tax*:							
Schedule M Deduction	SCHMDT	1	(418,170)	UT	100.000%	(418,170)	
Deferred Tax Expense	41010	1	(158,700)	UT	100.000%	(158,700)	
ADIT UT Lease	190	1	-	UT	100.000%	-	

Description of Adjustment:

The Company terminated the lease on the West Valley generating facility May 31, 2008. This adjustment removes any expense and investment from 12 months ended December 2008 results to be consistent with the net power cost treatment.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
West Valley Lease (MEHC)

Operation & Maintenance	Account	Total Dec 2008	Ref.
Generation Expense	548	3,006,572	
Rents	550	4,583,304	
Maintenance of Structure	552	166,275	
Maint of Generating & Elec Equip	553	190,591	
Maint Misc Other Power Generation	554	124,016	
Other Expenses	557	43,687	
		8,114,445	To 5.2

Rocky Mountain Power
Utah General Rate Case - June 2010
James River Royalty Offset/Little Mountain

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Electric Revenue	456	3	5,994,937	SG	41.130%	2,465,743	Below
Other Electric Revenue	456	3	(4,381,036)	SG	41.130%	(1,801,939)	Below
			1,613,900			663,804	

Adjustment Detail:

	12 Months Ending 6/30/2010	
James River Offset		
Capital Recovery	5,485,425	
Major Maintenance Allowance	509,512	
Total Offset	5,994,937	
Little Mountain Revenue Forecast		
Forecasted Steam sales - 12 months ending 6/30/2010	2,907,345	5.3.1
Less: Steam sales in unadjusted results	7,288,382	
	(4,381,036)	

Description of Adjustment:

Since the cost of James River power is included in adjustment 5.1, this adjustment credits revenues for recovery of capital and maintenance costs. This adjustment also adjusts Little Mountain steam sales to match revenue with the assumptions used in the net power cost study in adjustment 5.1.

Rocky Mountain Power
Utah General Rate Case - June 2010
Little Mountain Steam Sales

Steam Inputs

Fixed Charge	$14,607
NonFuel O&M Charge	$17,098
<14607 klb/hr Steam Rate (MMBtu/klb)	1.2426
>14607 klb/hr Steam Rate (MMBtu/klb)	1.3880
Max Steam Load without Duct Firing (kpph)	85

Max MW Capacity (No Duct Firing) = 15 5.667 = Max Steam Load / MW Capacity

Period	Hrs/Mo	Steam Load kpph	Gas Cost $/MMBtu	Nominal Fixed Charge	Nominal O&M Charge	Nominal Steam Charge	Total Steam Revenue
Jul-09	744	7.34	3.037	$14,607	$17,711	$20,612	$52,930
Aug-09	672	19.67	3.161	$14,607	$17,711	$51,917	$84,235
Sep-09	744	0.00	3.016	$14,607	$17,625	$0	$32,232
Oct-09	720	69.92	2.972	$14,607	$17,625	$185,884	$218,116
Nov-09	744	76.39	3.685	$14,607	$17,625	$260,238	$292,470
Dec-09	720	81.57	4.649	$14,607	$17,625	$339,281	$371,513
Jan-10	744	78.94	5.049	$14,607	$17,625	$368,441	$400,673
Feb-10	744	71.30	5.076	$14,607	$17,625	$334,620	$366,852
Mar-10	720	81.57	4.984	$14,607	$17,625	$363,713	$395,945
Apr-10	744	76.39	4.450	$14,607	$17,625	$314,289	$346,521
May-10	720	69.92	4.498	$14,607	$17,625	$281,393	$313,625
Jun-10	744	0.00	4.617	$14,607	$17,625	$0	$32,232
						Total-->	$2,907,345
							Ref # 5.3

Period	Utah GRC GRID MWh	aMW	kpph	Gas Cost $/MMBtu
Jul-09	963.71	1.30	7.34	3.037
Aug-09	2,332.53	3.47	19.67	3.161
Sep-09	-	-	-	3.016
Oct-09	8,883.73	12.34	69.92	2.972
Nov-09	10,030.00	13.48	76.39	3.685
Dec-09	10,364.42	14.40	81.57	4.649
Jan-10	10,364.29	13.93	78.94	5.049
Feb-10	9,361.36	12.58	71.30	5.076
Mar-10	10,364.42	14.40	81.57	4.984
Apr-10	10,030.07	13.48	76.39	4.450
May-10	8,883.68	12.34	69.92	4.498
Jun-10	-	-	-	4.617
	81,578			
	Ref # 5.1.13			

Rocky Mountain Power
Utah General Rate Case - June 2010
Green Tags

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Green Tag Purchases	555NPC	1	(110,531)	SE	41.001%	(45,318)	Below

Description of Adjustment:

This adjustment removes from results the green tags purchase costs associated with the Blue Sky program. Other aspects of the program and removed in the Proforma Revenue Adjustment No. 3.1 and the Miscellaneous General Expense Adjustment No. 4.1.

Rocky Mountain Power
Utah General Rate Case - June 2010
Green Tags

	Account 546536	Account 546538	Total
January - December 2008	110,531	-	110,531
			Ref 5.4

These accounts record green tag purchases which must be removed from results because they are purchased for the Blue Sky program.

Rocky Mountain Power
Utah General Rate Case - June 2010
Electric Lake Settlement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Settlement of Costs							
Amortization O&M Portion	557	1	1,858,052	SG	41.130%	764,225	5.5.1
Regulatory Liability	25399	1	(715,840)	SG	41.130%	(294,428)	5.5.1
Regulatory Asset	1865	3	(2,405,870)	SE	41.001%	(986,424)	5.5.1
Regulatory Liability	254	3	1,708,168	SE	41.001%	700,361	5.5.1
Adjustment to Tax*:							
Fuel Amortization							
Sch M	SCHMAT	1	(2,762,514)	SE	41.001%	(1,132,650)	
DIT Exp.	41110	1	1,048,402	SE	41.001%	429,852	
DIT Bal.	283	1	(1,048,402)	SE	41.001%	(429,852)	
Sch M	SCHMAT	3	2,161,246	SE	41.001%	886,126	
DIT Exp.	41110	3	(820,215)	SE	41.001%	(336,294)	
DIT Bal.	190	3	1,961,453	SE	41.001%	804,210	
Coal Supply Adjustment							
Sch M	SCHMDT	1	(1,960,857)	SE	41.001%	(803,965)	
DIT Exp.	41010	1	(744,165)	SE	41.001%	(305,113)	
DIT Bal.	190	1	744,165	SG	41.130%	306,078	
Sch M	SCHMDT	3	1,534,485	SG	41.130%	631,140	
DIT Exp.	41010	3	582,352	SG	41.130%	239,524	
DIT Bal.	283	3	(1,392,431)	SG	41.130%	(572,713)	
Settlement Costs							
Sch M	SCHMDT	3	715,840	SG	41.130%	294,428	
DIT Exp.	41010	3	271,668	SG	41.130%	111,738	
DIT Bal.	190	3	316,946	SG	41.130%	130,361	

Description of Adjustment:

Canyon Fuel Company (CFC) owns the Skyline mine located near Electric Lake. Electric Lake is owned by PacifiCorp and provides water for the Huntington Power Plant. The two companies have disputed the claim made by PacifiCorp that CFC's mining operations punctured the lake and caused water to flow into the Skyline mine. PacifiCorp has incurred capital costs and O&M costs to pump water from the breach into Electric Lake. The two companies negotiated a settlement and release agreement for the claims made by PacifiCorp. The settlement of costs reimburses for PacifiCorp legal expenses, other O&M and capital costs associated with the pumping and is split 71% O&M and 29% Capital. The value of the settlement will be amortized over three years. This adjustment reduces rate base for the fixed cost portion of the settlement, and includes one year of amortization for the O&M portion of the settlement. This settlement also includes a new pumping agreement.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
Electric Lake Settlement

Settlement of Costs

Value of Settlement	10,087,658		
Offset O&M	71%		
Reduction of O&M	7,162,237		
Amortization Account 25399 over 3 years (2008 - 2010)	(715,840)		
Amortization Account 254	(1,534,485)		
Reduction to Account 557	(2,250,325)		
Account 557 Reduction in actual results	(4,108,377)		
Adjustment needed to reflect reduction amount	**1,858,052**	**Ref 5.5**	
Reduction to Account 557	(2,250,325)		
Regulatory Liability Account 25399	Dec-08	Jun-09	Jun-10
Offset O&M Account 557	2,147,520	1,431,680	1,073,760
Amortization of Offset	(715,840)	(357,920)	(715,840)
Remaining Liability Balance	1,431,680	1,073,760	357,920
Jun 09 - Jun 10 Beginning / Ending Average	**715,840**	**Ref 5.5**	
Regulatory Asset 186.5	Dec-08	Jun-09	Jun-10
Set-Up Deferred Asset	7,062,982	4,300,468	2,975,221
Amortization	(2,762,514)	(1,325,247)	(2,161,246)
Ending Balance	4,300,468	2,975,221	813,975
Jun 09 - Jun 10 Beginning / Ending Average	1,894,598		
Account 186.5 ending balance in actual results	4,300,468		
Adjustment needed to reflect account balance	**(2,405,870)**	**Ref 5.5**	
Jun 09 - Jun 10 Beginning / Ending Average	1,894,598		
Regulatory Liability Account 254	Dec-08	Jun-09	Jun-10
Set-Up Deferred Asset	(5,014,717)	(3,053,860)	(2,112,935)
Amortization	1,960,857	940,925	1,534,485
Ending Balance	(3,053,860)	(2,112,935)	(578,450)
Jun 09 - Jun 10 Beginning / Ending Average	(1,345,692)		
Account 254 ending balance in actual results	(3,053,860)		
Adjustment needed to reflect account balance	**1,708,168**	**Ref 5.5**	
Jun 09 - Jun 10 Beginning / Ending Average	(1,345,692)		
Coal Delivered Account 151.1	**D. Johnston**	**Carbon**	**Total**
December 2008 Amortization	1,136,894	1,625,620	2,762,514
Amortization 6 months ending June 2009	488,997	836,250	1,325,247
Balance June 2009	1,625,891	2,461,870	4,087,761
Amortization 12 months ending June 2010	489,006	1,672,241	2,161,246
Balance June 2010	2,114,896	4,134,111	6,249,007

6. DEPRECIATION & AMORTIZATION ADJ.

Rocky Mountain Power
Utah General Rate Case - June 30, 2010
Depreciation and Amortization Adjustment Index

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending June 2010.

6.1 Depreciation / Amortization Expense
6.2 Depreciation / Amortization Reserve

Rocky Mountain Power
Normalized Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ending June 30, 2010

		Total Adjustments	6.1 Depreciation/ Amortization Expense	6.2 Depreciation/ Amortization Reserve
1	Operating Revenues:			
2	General Business Revenues	-	-	-
3	Interdepartmental	-	-	-
4	Special Sales	-	-	-
5	Other Operating Revenues	-	-	-
6	Total Operating Revenues	-	-	-
7				
8	Operating Expenses:			
9	Steam Production	-	-	-
10	Nuclear Production	-	-	-
11	Hydro Production	-	-	-
12	Other Power Supply	869,666	840,042	29,624
13	Transmission	-	-	-
14	Distribution	-	-	-
15	Customer Accounting	-	-	-
16	Customer Service & Info	-	-	-
17	Sales	-	-	-
18	Administrative & General	-	-	-
19				
20	Total O&M Expenses	869,666	840,042	29,624
21				
22	Depreciation	28,826,963	28,826,963	-
23	Amortization	(1,042,574)	(1,042,574)	-
24	Taxes Other Than Income	-	-	-
25	Income Taxes - Federal	(8,562,255)	(9,905,031)	1,342,776
26	Income Taxes - State	(271,971)	(319,771)	47,799
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	19,819,829	18,399,630	1,420,199
32				
33	Operating Rev For Return:	(19,819,829)	(18,399,630)	(1,420,199)
34				
35	Rate Base:			
36	Electric Plant In Service	-	-	-
37	Plant Held for Future Use	-	-	-
38	Misc Deferred Debits	-	-	-
39	Elec Plant Acq Adj	-	-	-
40	Nuclear Fuel	-	-	-
41	Prepayments	-	-	-
42	Fuel Stock	-	-	-
43	Material & Supplies	-	-	-
44	Working Capital	(135,635)	(156,985)	21,350
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(135,635)	(156,985)	21,350
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	(122,671,593)	-	(122,671,593)
52	Accum Prov For Amort	(11,744,579)	-	(11,744,579)
53	Accum Def Income Tax	-	-	-
54	Unamortized ITC	-	-	-
55	Customer Adv For Const	-	-	-
56	Customer Service Deposits	-	-	-
57	Misc Rate Base Deductions	-	-	-
58				
59	Total Rate Base Deductions	(134,416,173)	-	(134,416,173)
60				
61	Total Rate Base:	(134,551,808)	(156,985)	(134,394,823)
62				
63	Return on Rate Base	-0.220%	-0.420%	0.200%
64				
65	Return on Equity	-0.431%	-0.824%	0.393%
66				
67	TAX CALCULATION:			
68	Operating Revenue	(28,654,056)	(28,624,432)	(29,624)
69	Other Deductions			
70	Interest (AFUDC)		-	-
71	Interest	(3,918,498)	(4,572)	(3,913,927)
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	(24,735,557)	(28,619,860)	3,884,303
75				
76	State Income Taxes	(271,971)	(319,771)	47,799
77	Taxable Income	(24,463,586)	(28,300,089)	3,836,503
78				
79	Federal Income Taxes + Other	(8,562,255)	(9,905,031)	1,342,776
	APPROXIMATE REVISED PROTOCOL PRICE CHANGE	13,474,103	29,736,386	(16,262,283)

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	(469,406)	SG	41.130%	(193,069)	
Steam Depreciation Expense	403SP	3	(315,113)	SG	41.130%	(129,607)	
Steam Depreciation Expense	403SP	3	6,985,845	SG	41.130%	2,873,308	
Steam Depreciation Expense	403SP	3	496,780	SSGCH	40.039%	198,903	
Hydro Depreciation Expense	403HP	3	63,988	SG-P	41.130%	26,318	
Hydro Depreciation Expense	403HP	3	(34,405)	SG-U	41.130%	(14,151)	
Hydro Depreciation Expense	403HP	3	1,130,898	SG-P	41.130%	465,143	
Hydro Depreciation Expense	403HP	3	481,549	SG-U	41.130%	198,063	
Other Depreciation Expense	403OP	3	(2,816)	SG	41.130%	(1,158)	
Other Depreciation Expense	403OP	3	48,829,041	SG	41.130%	20,083,593	
Other Depreciation Expense	403OP	3	86,184	SSGCT	44.631%	38,465	
Transmission Depreciation Expense	403TP	3	(130,451)	SG	41.130%	(53,655)	
Transmission Depreciation Expense	403TP	3	(88,126)	SG	41.130%	(36,247)	
Transmission Depreciation Expense	403TP	3	6,627,093	SG	41.130%	2,725,751	
Distribution Depreciation Expense	403364	3	513,380	CA	0.000%	-	
Distribution Depreciation Expense	403364	3	2,467,883	OR	0.000%	-	
Distribution Depreciation Expense	403364	3	589,554	WA	0.000%	-	
Distribution Depreciation Expense	403364	3	654,410	WYP	0.000%	-	
Distribution Depreciation Expense	403364	3	3,818,319	UT	100.000%	3,818,319	
Distribution Depreciation Expense	403364	3	335,177	ID	0.000%	-	
Distribution Depreciation Expense	403364	3	111,913	WYU	0.000%	-	
General Depreciation Expense	403GP	3	39,708	CA	0.000%	-	
General Depreciation Expense	403GP	3	(517,939)	OR	0.000%	-	
General Depreciation Expense	403GP	3	(56,733)	WA	0.000%	-	
General Depreciation Expense	403GP	3	(95,851)	WYP	0.000%	-	
General Depreciation Expense	403GP	3	(470,614)	UT	100.000%	(470,614)	
General Depreciation Expense	403GP	3	12,478	ID	0.000%	-	
General Depreciation Expense	403GP	3	(96,016)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(242,933)	SG	41.130%	(99,919)	
General Depreciation Expense	403GP	3	(627,560)	SG	41.130%	(258,118)	
General Depreciation Expense	403GP	3	141,943	SG	41.130%	58,382	
General Depreciation Expense	403GP	3	(1,072,084)	SO	41.315%	(442,935)	
General Depreciation Expense	403GP	3	(58,885)	SSGCH	40.039%	(23,577)	
General Depreciation Expense	403GP	3	(2,297)	SSGCT	44.631%	(1,025)	
General Depreciation Expense	403GP	3	138,242	CN	47.814%	66,098	
General Depreciation Expense	403GP	3	(3,187)	SE	41.001%	(1,307)	
Total Depreciation Expense			69,239,968			28,826,963	6.1.2

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.10. This adjustment reflects the incremental depreciation expense into results of operations.

Rocky Mountain Power
Utah General Rate Case - June 2010
Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization	404IP	3	(950,111)	CN	47.814%	(454,282)	
Intangible Amortization	404IP	3	81	SG	41.130%	33	
Intangible Amortization	404IP	3	23,534	ID	0.000%	-	
Intangible Amortization	404IP	3	(20,348)	OR	0.000%	-	
Intangible Amortization	404IP	3	251,682	SE	41.001%	103,192	
Intangible Amortization	404IP	3	(4,777,670)	SG	41.130%	(1,965,076)	
Intangible Amortization	404IP	3	507,427	SG-P	41.130%	208,707	
Intangible Amortization	404IP	3	744	SG-U	41.130%	306	
Intangible Amortization	404IP	3	(21,850)	SSGCH	40.039%	(8,748)	
Intangible Amortization	404IP	3	2,931,300	SO	41.315%	1,211,076	
Intangible Amortization	404IP	3	(910)	UT	100.000%	(910)	
Intangible Amortization	404IP	3	(160)	WA	0.000%	-	
Hydro Amortization	404HP	3	4	SG-P	41.130%	2	
Hydro Amortization	404HP	3	256	SG-U	41.130%	105	
Other Amortization	404OP	3	(115,060)	SSGCT	44.631%	(51,353)	
General Amortization	404GP	3	97,135	CA	0.000%	-	
General Amortization	404GP	3	5,918	CN	47.814%	2,829	
General Amortization	404GP	3	(75,962)	OR	0.000%	-	
General Amortization	404GP	3	(214,109)	SO	41.315%	(88,460)	
General Amortization	404GP	3	4	UT	100.000%	4	
General Amortization	404GP	3	16,887	WA	0.000%	-	
General Amortization	404GP	3	57,302	WYP	0.000%	-	
General Amortization	404GP	3	15	WYU	0.000%	-	
Total Amortization Expense			(2,283,891)			(1,042,574)	6.1.3

Description of Adjustment:

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.10. This adjustment reflects the incremental amortization expense into results of operations.

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Dec 2008 Expense	12 ME June 2010 Expense	Adjustment to Test Period
DEPRECIATION EXPENSE					
Steam Production Plant:					
Pre-merger Pacific	403SP	DGP	23,444,765	22,975,359	(469,406)
Pre-merger Utah	403SP	DGU	26,153,806	25,838,694	(315,113)
Post-merger	403SP	SG	48,167,206	55,153,051	6,985,845
Post-merger	403SP	SSGCH	7,258,124	7,754,904	496,780
Total Steam Plant			105,023,901	111,722,007	6,698,106
Hydro Production Plant:					
Pre-merger Pacific	403HP	DGP	3,842,758	3,906,746	63,988
Pre-merger Utah	403HP	DGU	1,032,617	998,212	(34,405)
Post-merger	403HP	SG-P	4,786,151	5,917,049	1,130,898
Post-merger	403HP	SG-U	1,741,597	2,223,145	481,549
Total Hydro Plant			11,403,123	13,045,152	1,642,030
Other Production Plant:					
Pre-merger Utah	403OP	DGU	125,965	123,149	(2,816)
Post-merger	403OP	SG	51,340,909	100,169,950	48,829,041
Post-merger	403OP	SSGCT	2,521,119	2,607,303	86,184
Total Other Production Plant			53,987,993	102,900,403	48,912,409
Transmission Plant:					
Pre-merger Pacific	403TP	DGP	11,375,581	11,245,130	(130,451)
Pre-merger Utah	403TP	DGU	12,624,038	12,535,912	(88,126)
Post-merger	403TP	SG	34,235,508	40,862,600	6,627,093
Total Transmission Plant			58,235,127	64,643,642	6,408,515
Distribution Plant:					
California	403364	CA	7,546,245	8,059,624	513,380
Oregon	403364	OR	45,295,846	47,763,729	2,467,883
Washington	403364	WA	11,561,448	12,151,003	589,554
Eastern Wyoming	403364	WYP	11,856,146	12,510,556	654,410
Utah	403364	UT	52,524,716	56,343,035	3,818,319
Idaho	403364	ID	6,441,986	6,777,163	335,177
Western Wyoming	403364	WYU	2,327,680	2,439,593	111,913
Total Distribution Plant			137,554,066	146,044,701	8,490,635
General Plant:					
California	403GP	CA	251,334	291,042	39,708
Oregon	403GP	OR	4,416,777	3,898,838	(517,939)
Washington	403GP	WA	1,402,161	1,345,428	(56,733)
Eastern Wyoming	403GP	WYP	1,957,324	1,861,473	(95,851)
Utah	403GP	UT	4,082,688	3,612,074	(470,614)
Idaho	403GP	ID	831,456	843,934	12,478
Western Wyoming	403GP	WYU	410,868	314,851	(96,016)
Pre-merger Pacific	403GP	DGP	573,517	330,584	(242,933)
Pre-merger Utah	403GP	DGU	1,211,376	583,816	(627,560)
Post-merger	403GP	SG	4,889,513	5,031,456	141,943
General Office	403GP	SO	16,468,319	15,396,235	(1,072,084)
General Office	403GP	SSGCH	172,600	113,715	(58,885)
General Office	403GP	SSGCT	8,619	6,323	(2,297)
Customer Service	403GP	CN	1,549,132	1,687,374	138,242
Fuel Related	403GP	SE	34,771	31,584	(3,187)
Total General Plant			38,260,455	35,348,728	(2,911,727)
Total Depreciation Expense			404,464,665	473,704,634	**69,239,968**
					Ref 6.1

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Dec 2008 Expense	12 ME June 2010 Expense	Adjustment to Test Period
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	-	-	-
Customer Service	404IP	CN	5,843,372	4,893,262	(950,111)
Pre-merger Utah	404IP	DGU	16,678	16,758	81
Pre-merger Pacific	404IP	DGP	-	-	-
Idaho	404IP	ID	26,171	49,705	23,534
Oregon	404IP	OR	30,390	10,042	(20,348)
Fuel Related	404IP	SE	10,380	262,062	251,682
Post-merger	404IP	SG	8,136,385	3,358,715	(4,777,670)
Hydro Relicensing	404IP	SG-P	2,073,941	2,581,369	507,427
Hydro Relicensing	404IP	SG-U	309,688	310,432	744
Post-merger	404IP	SSGCH	21,850	-	(21,850)
General Office	404IP	SO	21,539,117	24,470,417	2,931,300
Utah	404IP	UT	3,991	3,080	(910)
Washington	404IP	WA	486	325	(160)
Eastern Wyoming	404IP	WYP	10,676	10,676	-
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			38,023,124	35,966,843	(2,056,281)
Hydro Production Plant:					
Pre-merger Pacific	404HP	DGP	-	-	-
Post-merger	404HP	SG-P	2,279	2,283	4
Post-merger	404HP	SG-U	39,066	39,321	256
Total Hydro Plant			41,345	41,604	260
Other Production Plant:					
Post-merger	404OP	SSGCT	115,060	-	(115,060)
Total Other Plant			115,060	-	(115,060)
General Plant:					
California	404GP	CA	61,256	158,391	97,135
General Office	404GP	CN	234,320	240,238	5,918
Oregon	404GP	OR	678,236	602,273	(75,962)
General Office	404GP	SO	1,097,914	883,805	(214,109)
Utah	404GP	UT	725	729	4
Washington	404GP	WA	73,449	90,336	16,887
Eastern Wyoming	404GP	WYP	405,016	462,318	57,302
Western Wyoming	404GP	WYU	1,713	1,727	15
Total General Plant			2,552,628	2,439,817	(112,810)
Total Amortization			40,732,157	38,448,265	**(2,283,891)**
					Ref 6.1.1
Total Depreciation and Amortization			445,196,822	512,152,899	66,956,077
				Ref. 6.1.13	

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Dec 2008	Depreciation Expense Dec 2008	Adjustments	Adjusted EPIS Balance Jan 2009	Depreciation Expense Jan 2009	Adjustments	Adjusted EPIS Balance Feb 2009	Depreciation Expense Feb 2009	Adjustments	Adjusted EPIS Balance Mar 2009	Depreciation Expense Mar 2009	Adjustments	Adjusted EPIS Balance Apr 2009
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	DGP	1.953%	1,189,201,309	1,935,594	(1,075,627)	1,188,125,682	1,934,718	(1,075,627)	1,187,050,055	1,932,967	(1,075,627)	1,185,974,428	1,931,217	(1,075,627)	1,184,898,801
Pre-merger Utah	DGU	1.986%	1,313,829,824	2,174,029	(1,049,004)	1,312,780,819	2,173,161	(1,049,004)	1,311,731,815	2,171,426	(1,049,004)	1,310,682,811	2,169,690	(1,049,004)	1,309,633,806
Post-merger	SG	2.344%	2,051,997,337	4,008,782	5,750,114	2,057,747,451	4,014,399	3,200,291	2,060,947,742	4,023,142	21,926,603	2,082,874,345	4,047,686	50,904,178	2,133,778,523
Geothermal - Blundell	SG	2.344%	24,570,374	48,001	275,294	24,845,668	48,270	5,127	24,850,795	48,544	139,715	24,990,509	48,685	439,726	25,430,235
Pollution Control Equipment	SG	2.344%	-	-	61,459	61,459	60	20,500	81,960	140	6,707,476	6,789,436	6,712	1,043,028	7,832,464
Pollution Control Equipment	SSGCH	1.508%	-	-	446,116	446,116	280	851,728	1,297,844	1,096	-	1,297,844	1,631	-	1,297,844
Post-merger	SSGCH	1.508%	507,484,017	637,665	14,751	507,498,769	637,674	5,174	507,503,943	637,687	3,981,367	511,485,309	640,191	(432,979)	511,052,331
Total Steam Plant			5,087,082,860	8,804,071	4,423,104	5,091,505,964	8,808,562.72	1,958,189	5,093,464,153	8,815,000.80	30,630,530	5,124,094,682	8,845,811.27	49,829,322	5,173,924,004
Hydro Production Plant:															
Pre-merger Pacific	DGP	1.726%	227,083,376	326,669	(64,161)	227,019,215	326,623	(64,161)	226,955,054	326,531	(64,161)	226,890,893	326,439	(64,161)	226,826,732
Pre-merger Utah	DGU	2.238%	44,795,890	83,556	(16,628)	44,779,262	83,541	(16,628)	44,762,634	83,510	(16,628)	44,746,006	83,479	(16,628)	44,729,378
Post-merger	SG-P	2.179%	227,175,379	412,421	1,200,014	228,375,393	413,510	2,757,995	231,133,388	417,103	2,781,933	233,915,321	422,132	7,138,556	241,053,877
Post-merger	SG-U	2.730%	75,036,703	170,700	348,063	75,384,766	171,096	57,069	75,441,834	171,557	117,152	75,558,986	171,755	334,210	75,893,196
Total Hydro Plant			574,091,347	993,347	1,467,288	575,558,635	994,770	2,734,275	578,292,910	998,701	2,818,297	581,111,207	1,003,804	7,391,977	588,503,183
Other Production Plant:															
Pre-merger Utah	DGU	10.245%	1,228,273	10,486	(2,192)	1,226,081	10,477	(2,192)	1,223,889	10,458	(2,192)	1,221,697	10,440	(2,192)	1,219,505
Post-merger	SG	2.605%	1,185,721,200	2,573,778	(743,504)	1,184,977,696	2,572,971	(1,208,693)	1,183,769,003	2,570,852	(1,332,749)	1,182,436,254	2,568,094	(1,323,119)	1,181,113,135
Post-merger Wind	SG	4.052%	1,189,362,142	4,015,760	291,566,321	1,480,928,463	4,507,982	10,351,393	1,491,279,856	5,017,679	(1,275,670)	1,490,004,186	5,033,000	422,821	1,490,427,007
Post-merger	SSGCT	3.320%	76,002,334	210,264	(7,992)	75,994,342	210,253	(8,372)	75,985,970	210,230	(8,372)	75,977,598	210,207	1,382,673	77,360,271
Total Other Plant			2,452,313,948	6,810,288	290,812,633	2,743,126,581	7,301,682.36	9,132,136	2,752,258,718	7,809,219.41	(2,618,982)	2,749,639,735	7,821,740.88	480,183	2,750,119,918
Transmission Plant:															
Pre-merger Pacific	DGP	1.935%	583,925,178	941,592	(232,586)	583,692,592	941,405	(232,586)	583,460,007	941,029	(232,586)	583,227,421	940,654	(232,586)	582,994,835
Pre-merger Utah	DGU	1.899%	663,055,525	1,049,333	(246,256)	662,809,269	1,049,138	(246,256)	662,563,014	1,048,749	(246,256)	662,316,758	1,048,359	(246,256)	662,070,503
Post-merger	SG	2.035%	1,807,115,333	3,064,676	11,056,767	1,818,172,100	3,074,051	2,301,736	1,820,473,836	3,085,379	4,515,641	1,824,989,478	3,091,160	7,710,720	1,832,700,198
Total Transmission Plant			3,054,096,037	5,055,601	10,577,925	3,064,673,962	5,064,594.42	1,822,895	3,066,496,857	5,075,156.96	4,036,800	3,070,533,656	5,080,172.97	7,231,879	3,077,765,535
Distribution Plant:															
California	CA	3.750%	205,756,572	642,947	366,562	206,123,135	643,520	384,568	206,507,703	644,694	458,972	206,966,675	646,012	400,130	207,366,804
Oregon	OR	2.863%	1,605,440,834	3,829,664	13,698,128	1,619,138,962	3,846,002	2,853,846	1,621,992,808	3,865,744	4,500,465	1,626,493,273	3,874,515	3,154,117	1,629,647,390
Washington	WA	3.118%	378,917,086	984,511	742,238	379,659,324	985,475	763,281	380,422,605	987,431	986,729	381,409,334	989,704	940,522	382,349,856
Eastern Wyoming	WYP	2.817%	430,276,456	1,010,076	618,556	430,895,013	1,010,802	798,736	431,693,749	1,012,465	1,099,694	432,793,442	1,014,694	776,735	433,570,178
Utah	UT	2.505%	2,148,991,999	4,485,753	4,567,164	2,153,559,163	4,490,519	2,451,106	2,156,010,270	4,497,844	3,484,783	2,159,495,053	4,504,039	2,419,289	2,161,914,342
Idaho	ID	2.563%	255,543,398	545,814	531,547	256,074,945	546,382	646,874	256,721,819	547,640	886,250	257,608,069	549,277	664,558	258,272,627
Western Wyoming	WYU	3.052%	80,563,961	204,930	(53,487)	80,510,475	204,862	(53,487)	80,456,988	204,726	(53,487)	80,403,502	204,590	(53,487)	80,350,015
Total Distribution Plant			5,105,490,307	11,703,695	20,470,709	5,125,961,016	11,727,562.18	7,844,925	5,133,805,941	11,760,544.22	11,363,406	5,145,169,348	11,782,831.96	8,301,865	5,153,471,213
General Plant:															
California	CA	2.323%	11,264,015	21,804	5,983	11,269,998	21,810	20,050	11,290,049	21,835	21,444	11,311,493	21,875	20,050	11,331,542
Oregon	OR	2.687%	138,869,521	310,963	(106,635)	138,760,887	310,841	(105,547)	138,655,340	310,602	(55,501)	138,599,839	310,421	(67,772)	138,532,067
Washington	WA	3.387%	38,806,549	109,527	33,948	38,840,497	109,575	35,711	38,876,209	109,673	33,948	38,910,157	109,771	35,711	38,945,868
Eastern Wyoming	WYP	3.674%	48,755,029	149,269	(4,774)	48,750,255	149,262	34,525	48,784,780	149,307	63,098	48,847,878	149,457	(56,508)	48,791,370
Utah	UT	2.238%	164,271,606	306,333	(452,132)	163,819,474	305,911	(429,432)	163,390,042	305,089	(438,558)	162,951,485	304,280	(464,343)	162,487,142
Idaho	ID	2.419%	33,575,824	67,678	73,691	33,649,515	67,753	140,613	33,790,128	67,969	141,563	33,931,692	68,253	36,613	33,968,305
Western Wyoming	WYU	2.894%	11,460,993	27,642	(48,829)	11,412,165	27,583	(48,829)	11,363,336	27,465	(48,829)	11,314,507	27,347	(48,829)	11,265,678
Pre-merger Pacific	DGP	3.746%	9,531,265	29,752	(59,386)	9,471,879	29,660	(59,386)	9,412,493	29,474	(59,386)	9,353,106	29,289	(59,386)	9,293,720
Pre-merger Utah	DGU	3.395%	18,810,450	53,214	(135,873)	18,674,576	53,022	(135,873)	18,538,703	52,637	(135,873)	18,402,829	52,253	(135,873)	18,266,956
Post-merger	SG	3.187%	151,718,856	402,953	451,789	152,170,644	403,553	1,483,242	153,653,886	406,123	761,654	154,415,541	406,104	(431,039)	153,984,502
General Office	SO	6.648%	227,136,173	1,258,352	884,921	228,021,095	1,260,803	1,005,937	229,027,032	1,266,041	1,135,790	230,162,822	1,271,974	333,169	230,495,992
General Office	SSGCH	2.704%	4,217,197	9,502	(19,646)	4,197,551	9,480	(19,646)	4,177,905	9,435	204,765	4,382,670	9,644	(19,648)	4,363,023
General Office	SSGCT	3.272%	200,572	547	(612)	199,959	546	(612)	199,347	544	(612)	198,735	543	(612)	198,123
Customer Service	CN	7.762%	22,994,946	148,741	(105,325)	22,889,620	148,400	(105,325)	22,784,295	147,719	(105,325)	22,678,969	147,038	(105,325)	22,573,644
Fuel Related	SE	2.834%	1,006,626	2,378	95,950	1,102,576	2,491	(7,862)	1,094,715	2,595	(7,862)	1,086,853	2,576	(7,862)	1,078,991
Total General Plant			862,619,622	2,898,654	611,070	883,230,692	2,900,689.13	1,807,567	885,038,259	2,906,509.07	1,510,317	886,548,576	2,913,825.03	(971,652)	885,576,924
Mining Plant:															
Coal Mine	SE	3.792%	272,666,677	861,625	(77,681)	272,588,996	861,502	(141,404)	272,447,592	861,156	221,573	272,669,165	861,282	(266,673)	272,402,492
Total Mining Plant			272,666,677	861,625	(77,681)	272,588,996	861,501.78	(141,404)	272,447,592	861,155.63	221,573	272,669,165	861,282.30	(266,673)	272,402,492
Total Depreciation Expense			17,426,360,797	37,127,281	328,265,049	17,756,645,846	37,659,363	25,158,583	17,781,804,429	38,226,287	47,961,940	17,829,766,370	38,309,469	71,996,900	17,901,763,270

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Dec 2008	Depreciation Expense Dec 2008	Adjustments	Adjusted EPIS Balance Jan 2009	Depreciation Expense Jan 2009	Adjustments	Adjusted EPIS Balance Feb 2009	Depreciation Expense Feb 2009	Adjustments	Adjusted EPIS Balance Mar 2009	Depreciation Expense Mar 2009	Adjustments	Adjusted EPIS Balance Apr 2009
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	4.189%	115,423,472	402,888	117,881	115,541,353	403,093	133,021	115,674,375	403,531	148,011	115,822,386	404,022	118,420	115,940,806
Pre-merger Utah	DGU	2.788%	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993
Pre-merger Pacific	DGP	0.000%	344,575	-	(5,122)	339,453	-	(5,122)	334,330	-	(5,122)	329,208	-	(5,122)	324,085
Idaho	ID	1.749%	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581
Oregon	OR	2.288%	541,754	1,033	(8,789)	532,965	1,025	(8,789)	524,176	1,008	(8,789)	515,387	991	(8,789)	506,598
Fuel Related	SE	6.944%	3,646,994	21,104	-	3,646,994	21,104	126,871	3,773,865	21,471	-	3,773,865	21,839	-	3,773,865
Post-merger	SG	3.729%	82,736,853	257,107	(205,758)	82,531,095	256,788	(180,986)	82,350,109	256,187	60,337	82,410,447	255,999	242,536	82,652,982
Hydro Relicensing	SG-P	2.628%	99,466,930	217,839	(103,858)	99,363,072	217,726	(103,858)	99,259,215	217,498	(103,858)	99,155,357	217,271	(103,858)	99,051,499
Hydro Relicensing	SG-U	3.359%	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742
General Office	SO	6.465%	362,686,869	1,953,828	498,658	363,185,527	1,955,172	616,826	363,802,354	1,958,176	734,424	364,536,777	1,961,816	453,578	364,990,355
Utah	UT	0.346%	890,552	257	(58)	890,494	257	(58)	890,436	257	(58)	890,378	257	(58)	890,321
Washington	WA	20.000%	2,316	39	(60)	2,256	38	(60)	2,196	37	(60)	2,136	36	(60)	2,077
Eastern Wyoming	WYP	4.333%	246,394	890	-	246,394	890	-	246,394	890	-	246,394	890	-	246,394
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			678,670,024	2,886,393	292,894	678,962,919	2,887,499.79	577,846	679,540,765	2,890,463.24	824,886	680,365,651	2,894,527.77	696,647	681,062,298
Hydro Production Plant:															
Pre-merger Pacific	DGP	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	92,906	190	-	92,906	190	-	92,906	190	-	92,906	190	-	92,906
Post-merger	SG-U	6.341%	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096
Total Hydro Plant			713,002	3,467	-	713,002	3,467	-	713,002	3,467	-	713,002	3,467	-	713,002
Other Production Plant:															
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	12.916%	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297
General Office	CN	7.334%	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480
Oregon	OR	5.445%	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980
General Office	SO	5.787%	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097
Utah	UT	3.898%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702
Washington	WA	3.636%	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399
Eastern Wyoming	WYP	5.691%	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290
Western Wyoming	WYU	4.410%	39,163	144	-	39,163	144	-	39,163	144	-	39,163	144	-	39,163
Total General Plant			41,500,407	203,318	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407
Total Amortization			720,883,433	3,093,178	292,894	721,176,328	3,094,285	577,846	721,754,174	3,097,248	824,886	722,579,060	3,101,313	696,647	723,275,707
Total Depreciation & Amortization			18,149,244,231	40,220,459	328,577,943	18,477,822,174	40,753,648	25,736,429	18,503,558,603	41,323,535	48,786,826	18,552,345,429	41,410,781	72,693,548	18,625,038,977

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Depreciation Expense Apr 2009	Adjustments	Adjusted EPIS Balance May 2009	Depreciation Expense May 2009	Adjustments	Adjusted EPIS Balance Jun 2009	Depreciation Expense Jun 2009	Adjustments	Adjusted EPIS Balance Jul 2009	Depreciation Expense Jul 2009	Adjustments	Adjusted EPIS Balance Aug 2009	Depreciation Expense Aug 2009
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	DGP	1.953%	1,929,466	(1,075,627)	1,183,823,175	1,927,715	(1,075,627)	1,182,747,548	1,925,985	(1,075,627)	1,181,671,921	1,924,214	(1,075,627)	1,180,596,294	1,922,463
Pre-merger Utah	DGU	1.986%	2,167,954	(1,049,004)	1,308,584,802	2,166,218	(1,049,004)	1,307,535,798	2,164,482	(1,049,004)	1,306,486,793	2,162,747	(1,049,004)	1,305,437,789	2,161,011
Post-merger	SG	2.344%	4,118,827	18,490,233	2,152,268,757	4,186,611	46,210,198	2,198,478,954	4,249,811	40,699,883	2,239,178,838	4,334,705	3,031,761	2,242,210,599	4,377,422
Geothermal - Blundell	SG	2.344%	49,251	240,715	25,670,949	49,916	203,762	25,874,711	50,350	(14,285)	25,860,426	50,535	(14,285)	25,846,140	50,507
Pollution Control Equipment	SG	2.344%	14,283	16,685,603	24,518,067	31,800	14,809,624	39,327,692	62,365	860,779	40,188,471	77,671	653,482	40,841,953	79,151
Pollution Control Equipment	SSGCH	1.508%	1,631	-	1,297,844	1,631	-	1,297,844	1,631	-	1,297,844	1,631	-	1,297,844	1,631
Post-merger	SSGCH	1.508%	642,420	(506,496)	510,545,835	641,830	25,987	510,571,822	641,528	(556,557)	510,015,265	641,195	(236,541)	509,778,724	640,697
Total Steam Plant			8,923,831.84	32,785,424	5,206,709,429	9,005,521.50	59,124,940	5,265,834,368	9,096,131.16	38,865,189	5,304,699,557	9,192,696.98	1,309,786	5,306,009,343	9,232,880.46
Hydro Production Plant:															
Pre-merger Pacific	DGP	1.726%	326,346	(64,161)	226,762,571	326,254	(64,161)	226,698,410	326,162	(64,161)	226,634,249	326,069	(64,161)	226,570,088	325,977
Pre-merger Utah	DGU	2.238%	83,448	(16,628)	44,712,750	83,417	(16,628)	44,696,123	83,386	(16,628)	44,679,495	83,355	(16,628)	44,662,867	83,324
Post-merger	SG-P	2.179%	431,137	1,289,145	242,343,022	438,787	311,533	242,654,555	440,239	631,498	243,286,053	441,095	3,269,188	246,555,241	444,636
Post-merger	SG-U	2.730%	172,269	88,981	75,982,177	172,750	925,797	76,907,974	173,904	774,968	77,682,942	175,839	771,613	78,454,555	177,598
Total Hydro Plant			1,013,199	1,297,337	589,800,520	1,021,207	1,156,542	590,957,062	1,023,691	1,325,677	592,282,739	1,026,358	3,960,012	596,242,751	1,031,535
Other Production Plant:															
Pre-merger Utah	DGU	10.245%	10,421	(2,192)	1,217,313	10,402	(2,192)	1,215,121	10,383	(2,192)	1,212,929	10,365	(2,192)	1,210,737	10,346
Post-merger	SG	2.605%	2,565,211	(828,044)	1,180,285,091	2,562,877	(845,514)	1,179,439,577	2,561,060	8,962,912	1,188,402,489	2,569,870	(1,222,120)	1,187,180,369	2,578,272
Post-merger Wind	SG	4.052%	5,031,561	(690,265)	1,489,736,742	5,031,109	(571,200)	1,489,165,542	5,028,980	(690,265)	1,488,475,277	5,026,850	(690,265)	1,487,785,012	5,024,519
Post-merger	SSGCT	3.320%	212,108	(8,372)	77,351,899	214,009	(8,372)	77,343,527	213,986	(8,372)	77,335,156	213,963	(8,372)	77,326,784	213,939
Total Other Plant			7,819,300.94	(1,528,872)	2,748,591,046	7,818,397.06	(1,427,278)	2,747,163,768	7,814,409.23	8,262,083	2,755,425,851	7,821,047.74	(1,922,948)	2,753,502,903	7,827,076.51
Transmission Plant:															
Pre-merger Pacific	DGP	1.935%	940,279	(232,586)	582,762,249	939,904	(232,586)	582,529,663	939,529	(232,586)	582,297,077	939,154	(232,586)	582,064,491	938,779
Pre-merger Utah	DGU	1.899%	1,047,989	(246,256)	661,824,247	1,047,580	(246,256)	661,577,991	1,047,190	(246,256)	661,331,736	1,046,800	(246,256)	661,085,480	1,046,410
Post-merger	SG	2.035%	3,101,527	12,198,582	1,844,898,779	3,118,409	84,986,260	1,929,885,059	3,200,816	17,562,391	1,947,447,450	3,287,772	3,200,579	1,950,648,029	3,305,378
Total Transmission Plant			5,089,775.50	11,719,740	3,089,485,275	5,105,892.77	84,507,438	3,173,992,714	5,187,535.61	17,083,549	3,191,076,263	5,273,726.67	2,721,738	3,193,798,001	5,290,567.80
Distribution Plant:															
California	CA	3.750%	647,354	415,560	207,782,364	648,628	4,700,763	212,483,127	656,622	361,177	212,844,304	664,531	485,479	213,329,783	665,854
Oregon	OR	2.863%	3,883,645	3,301,159	1,632,948,550	3,891,344	17,241,520	1,650,190,070	3,915,846	2,515,949	1,652,706,019	3,939,411	3,801,257	1,656,507,276	3,946,946
Washington	WA	3.116%	992,208	888,219	383,238,075	994,584	953,002	384,191,077	996,976	688,476	384,879,552	999,108	1,083,604	385,963,157	1,001,410
Eastern Wyoming	WYP	2.817%	1,016,896	864,635	434,434,813	1,018,823	3,924,405	438,359,218	1,024,444	878,049	439,237,267	1,030,081	1,210,404	440,447,671	1,032,532
Utah	UT	2.505%	4,510,201	40,808,071	2,202,722,414	4,555,317	13,459,542	2,216,181,956	4,611,956	2,902,280	2,219,084,236	4,629,032	4,129,701	2,223,213,937	4,636,372
Idaho	ID	2.563%	550,934	744,816	259,017,443	552,439	800,206	259,817,649	554,089	699,532	260,517,181	555,690	855,375	261,372,556	557,351
Western Wyoming	WYU	3.052%	204,454	(53,487)	80,296,528	204,318	(53,487)	80,243,042	204,182	(53,487)	80,189,555	204,046	(53,487)	80,136,069	203,910
Total Distribution Plant			11,805,692.26	46,968,975	5,200,440,188	11,865,453.23	41,025,951	5,241,466,139	11,964,113.99	7,991,976	5,249,458,115	12,021,899.34	11,512,333	5,260,970,448	12,044,373.93
General Plant:															
California	CA	2.323%	21,915	12,168	11,343,710	21,947	37,954	11,381,664	21,995	59,294	11,440,957	22,089	66,059	11,507,016	22,211
Oregon	OR	2.687%	310,283	(14,700)	138,517,367	310,191	2,999,471	141,516,838	313,533	(6,342)	141,510,496	316,884	89,938	141,600,435	316,978
Washington	WA	3.387%	109,870	33,949	38,979,817	109,968	33,949	39,013,766	110,064	33,948	39,047,714	110,159	33,949	39,081,662	110,255
Eastern Wyoming	WYP	3.674%	149,467	(100,829)	48,690,541	149,226	(77,329)	48,613,212	148,953	(69,230)	48,543,982	148,729	(103,906)	48,440,077	148,464
Utah	UT	2.238%	303,438	(487,155)	161,999,986	302,551	(461,185)	161,538,801	301,667	(483,599)	161,055,203	300,786	(473,896)	160,581,306	299,893
Idaho	ID	2.419%	68,433	(6,294)	33,962,011	68,463	39,101	34,001,112	68,496	6,153	34,007,266	68,542	(15,894)	33,991,371	68,532
Western Wyoming	WYU	2.894%	27,230	(48,829)	11,216,849	27,112	(48,829)	11,168,021	26,994	(48,829)	11,119,192	26,876	(48,829)	11,070,363	26,759
Pre-merger Pacific	DGP	3.746%	29,104	(59,386)	9,234,334	28,918	(59,386)	9,174,947	28,733	(59,386)	9,115,561	28,547	(59,386)	9,056,175	28,362
Pre-merger Utah	DGU	3.395%	51,869	(135,873)	18,131,082	51,484	(135,873)	17,995,209	51,100	(135,873)	17,859,336	50,715	(135,873)	17,723,462	50,331
Post-merger	SG	3.187%	409,543	(277,668)	153,706,835	408,602	(98,037)	153,608,798	408,103	(403,894)	153,204,903	407,436	(375,407)	152,829,496	406,401
General Office	SO	6.648%	1,276,043	46,545	230,542,537	1,277,095	(102,617)	230,439,920	1,276,939	(155,413)	230,284,507	1,276,225	23,145	230,307,652	1,275,858
General Office	SSGCH	2.704%	9,852	(19,646)	4,343,377	9,808	(19,646)	4,323,731	9,764	(19,646)	4,304,084	9,720	(19,646)	4,284,438	9,675
General Office	SSGCT	3.272%	541	(612)	197,511	539	(612)	196,899	538	(612)	196,287	536	(612)	195,675	534
Customer Service	CN	7.762%	146,356	(105,325)	22,468,318	145,675	(105,325)	22,362,993	144,994	(105,325)	22,257,667	144,312	(105,325)	22,152,342	143,631
Fuel Related	SE	2.834%	2,558	90,801	1,169,793	2,656	(7,862)	1,161,931	2,754	(7,862)	1,154,069	2,735	(7,862)	1,146,208	2,717
Total General Plant			2,916,500.89	(1,072,855)	884,504,069	2,914,234.46	1,993,772	886,497,841	2,914,625.68	(1,396,616)	885,101,225	2,914,292.53	(1,133,546)	883,967,679	2,910,601.06
Mining Plant:															
Coal Mine	SE	3.792%	861,211	400,385	272,802,876	861,422	1,640,906	274,443,782	864,648	(218,277)	274,225,505	866,895	(260,323)	273,965,183	866,139
Total Mining Plant			861,211.04	400,385	272,802,876	861,422.30	1,640,906	274,443,782	864,647.53	(218,277)	274,225,505	866,895.28	(260,323)	273,965,183	866,139.10
Total Depreciation Expense			38,429,512	90,570,133	17,992,333,403	38,592,129	188,022,271	18,180,355,674	38,865,154	71,913,581	18,252,269,255	39,116,917	16,187,052	18,268,456,307	39,203,174

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Depreciation Expense Apr 2009	Adjustments	Adjusted EPIS Balance May 2009	Depreciation Expense May 2009	Adjustments	Adjusted EPIS Balance Jun 2009	Depreciation Expense Jun 2009	Adjustments	Adjusted EPIS Balance Jul 2009	Depreciation Expense Jul 2009	Adjustments	Adjusted EPIS Balance Aug 2009	Depreciation Expense Aug 2009
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	4.189%	404,487	101,023	116,041,829	404,870	86,728	116,128,558	405,197	75,632	116,204,190	405,481	81,337	116,285,527	405,755
Pre-merger Utah	DGU	2.788%	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397
Pre-merger Pacific	DGP	0.000%	-	(5,122)	318,963	-	(5,122)	313,841	-	(5,122)	308,718	-	(5,122)	303,596	-
Idaho	ID	1.749%	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142
Oregon	OR	2.286%	974	(8,789)	497,809	958	(8,789)	489,020	941	(8,789)	480,231	924	(8,789)	471,442	907
Fuel Related	SE	6.944%	21,839	-	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865	21,839
Post-merger	SG	3.729%	256,470	3,337,975	85,990,957	262,033	908,186	86,899,143	268,631	421,565	87,320,709	270,697	(91,845)	87,228,864	271,209
Hydro Relicensing	SG-P	2.628%	217,043	(103,858)	98,947,642	216,816	(103,858)	98,843,784	216,588	(103,858)	98,739,927	216,361	(103,858)	98,636,069	216,133
Hydro Relicensing	SG-U	3.359%	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869
General Office	SO	6.465%	1,965,016	488,111	365,478,466	1,967,552	552,167	366,030,633	1,970,354	635,983	366,666,616	1,973,555	704,784	367,371,400	1,977,166
Utah	UT	0.346%	257	(58)	890,263	257	(58)	890,205	257	(58)	890,147	257	(58)	890,090	257
Washington	WA	20.000%	35	(60)	2,017	34	(60)	1,957	33	(60)	1,897	32	(60)	1,838	31
Eastern Wyoming	WYP	4.333%	890	-	246,394	890	-	246,394	890	-	246,394	890	-	246,394	890
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			2,898,418.07	3,809,222	684,871,520	2,906,655.58	1,429,195	686,300,716	2,916,137.61	1,015,294	687,316,010	2,921,442.20	576,390	687,892,400	2,925,594.66
Hydro Production Plant:															
Pre-merger Pacific	DGP	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	190	-	92,906	190	-	92,906	190	-	92,906	190	-	92,906	190
Post-merger	SG-U	6.341%	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096	3,277
Total Hydro Plant			3,467	-	713,002	3,467	-	713,002	3,467	-	713,002	3,467	-	713,002	3,467
Other Production Plant:															
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	12.916%	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199
General Office	CN	7.334%	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020
Oregon	OR	5.445%	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189
General Office	SO	5.787%	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650
Utah	UT	3.898%	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61
Washington	WA	3.636%	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528
Eastern Wyoming	WYP	5.691%	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526
Western Wyoming	WYU	4.410%	144	-	39,163	144	-	39,163	144	-	39,163	144	-	39,163	144
Total General Plant			203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11
Total Amortization			3,105,203	3,809,222	727,084,929	3,113,441	1,429,195	728,514,125	3,122,923	1,015,294	729,529,419	3,128,227	576,390	730,105,809	3,132,380
Total Depreciation & Amortization			41,534,715	94,379,355	18,719,418,332	41,705,569	189,451,466	18,908,869,799	41,988,077	72,928,875	18,981,798,674	42,245,144	16,763,442	18,998,562,116	42,335,554

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Sep 2009	Depreciation Expense Sep 2009	Adjustments	Adjusted EPIS Balance Oct 2009	Depreciation Expense Oct 2009	Adjustments	Adjusted EPIS Balance Nov 2009	Depreciation Expense Nov 2009	Adjustments	Adjusted EPIS Balance Dec 2009	Depreciation Expense Dec 2009	Adjustments
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	DGP	1.953%	(1,075,627)	1,179,520,667	1,920,712	(1,075,627)	1,178,445,041	1,918,962	(1,075,627)	1,177,369,414	1,917,211	(1,075,627)	1,176,293,787	1,915,460	(1,063,952)
Pre-merger Utah	DGU	1.986%	(1,049,004)	1,304,388,785	2,159,275	(1,049,004)	1,303,339,780	2,157,539	(1,049,004)	1,302,290,776	2,155,803	(1,049,004)	1,301,241,772	2,154,067	(1,038,954)
Post-merger	SG	2.344%	3,758,834	2,245,969,433	4,384,055	654,262	2,246,623,695	4,388,365	(314,486)	2,246,309,209	4,388,697	31,711,865	2,278,021,074	4,419,386	(1,302,978)
Geothermal - Blundell	SG	2.344%	(14,285)	25,831,855	50,479	(14,285)	25,817,569	50,451	(14,285)	25,803,284	50,423	19,084,556	44,887,840	69,051	(26,098)
Pollution Control Equipment	SG	2.344%	375,660	41,217,613	80,156	531,855	41,749,468	81,042	308,067	42,057,535	81,863	2,024,727	44,082,262	84,141	(25,630)
Pollution Control Equipment	SSGCH	1.508%	-	1,297,844	1,631	-	1,297,844	1,631	-	1,297,844	1,631	2,459,318	3,757,161	3,176	(4,534)
Post-merger	SSGCH	1.508%	(555,104)	509,223,620	640,199	(529,713)	508,693,908	639,518	(554,970)	508,138,937	638,836	7,025,406	515,164,343	642,901	(317,026)
Total Steam Plant			1,440,474	5,307,449,816	9,236,506.96	(1,482,513)	5,305,967,304	9,237,508.13	(2,700,306)	5,303,266,998	9,234,464.53	60,181,242	5,363,448,239	9,288,163.68	(3,779,171)
Hydro Production Plant:															
Pre-merger Pacific	DGP	1.726%	(64,161)	226,505,927	325,885	(64,161)	226,441,766	325,792	(64,161)	226,377,605	325,700	(64,161)	226,313,444	325,608	(63,943)
Pre-merger Utah	DGU	2.238%	(16,628)	44,646,239	83,293	(16,628)	44,629,611	83,262	(16,628)	44,612,983	83,231	(16,628)	44,596,355	83,200	(16,554)
Post-merger	SG-P	2.179%	3,654,866	250,210,107	450,921	3,785,033	253,995,140	457,675	6,749,111	260,744,251	467,237	28,043,094	288,787,345	498,818	254,948
Post-merger	SG-U	2.730%	1,353,948	79,808,503	180,016	50,031	79,858,533	181,613	207,124	80,065,657	181,905	1,865,867	81,931,524	184,263	(3,567)
Total Hydro Plant			4,926,025	601,170,776	1,040,114	3,754,275	604,925,051	1,048,341	6,875,446	611,800,497	1,058,072	29,828,172	641,628,669	1,091,888	170,883
Other Production Plant:															
Pre-merger Utah	DGU	10.245%	(2,192)	1,208,546	10,327	(2,192)	1,206,354	10,309	(2,192)	1,204,162	10,290	(2,192)	1,201,970	10,271	(2,145)
Post-merger	SG	2.605%	(1,362,407)	1,185,817,962	2,575,467	907,483	1,186,725,446	2,574,973	(108,424)	1,186,617,021	2,575,840	2,579,747	1,189,196,769	2,578,522	(1,423,616)
Post-merger Wind	SG	4.052%	(690,265)	1,487,094,748	5,022,189	311,859,329	1,798,954,076	5,547,504	4,643,811	1,803,597,887	6,081,824	(174,996)	1,803,422,891	6,089,369	(700,981)
Post-merger	SSGCT	3.320%	(8,372)	77,318,412	213,916	(8,372)	77,310,040	213,893	(8,372)	77,301,668	213,870	1,310,328	78,611,996	215,671	(8,659)
Total Other Plant			(2,063,235)	2,751,439,667	7,821,898.98	312,756,249	3,064,195,916	8,346,678.65	4,524,823	3,068,720,739	8,881,824.26	3,712,888	3,072,433,626	8,893,832.94	(2,135,402)
Transmission Plant:															
Pre-merger Pacific	DGP	1.935%	(232,586)	581,831,905	938,404	(232,586)	581,599,319	938,029	(232,586)	581,366,733	937,654	(232,586)	581,134,147	937,279	(231,474)
Pre-merger Utah	DGU	1.899%	(246,256)	660,839,225	1,046,021	(246,256)	660,592,969	1,045,631	(246,256)	660,346,714	1,045,241	(246,256)	660,100,458	1,044,852	(245,158)
Post-merger	SG	2.035%	20,995,297	1,971,643,326	3,325,895	2,803,501	1,974,446,828	3,346,075	24,614,504	1,999,061,331	3,369,324	11,644,928	2,010,706,259	3,400,070	1,385,394
Total Transmission Plant			20,516,455	3,214,314,456	5,310,319.86	2,324,660	3,216,639,116	5,329,735.21	24,135,662	3,240,774,778	5,352,219.46	11,166,086	3,251,940,864	5,382,200.76	908,762
Distribution Plant:															
California	CA	3.750%	382,898	213,712,681	667,210	426,519	214,139,200	668,475	384,228	214,523,428	669,742	426,485	214,949,914	671,008	370,072
Oregon	OR	2.863%	2,466,658	1,658,973,934	3,954,421	3,265,851	1,662,239,785	3,961,259	2,822,150	1,665,061,934	3,968,520	3,077,999	1,668,139,933	3,975,557	2,923,763
Washington	WA	3.118%	692,554	386,655,710	1,003,718	909,485	387,565,196	1,005,799	738,970	388,304,165	1,007,940	786,733	389,090,898	1,009,923	900,217
Eastern Wyoming	WYP	2.817%	965,221	441,412,892	1,035,086	995,355	442,408,248	1,037,387	940,818	443,349,065	1,039,659	1,187,125	444,536,190	1,042,157	573,751
Utah	UT	2.505%	3,287,559	2,226,501,496	4,644,113	9,648,991	2,236,150,486	4,657,615	3,364,689	2,239,515,176	4,671,197	13,719,467	2,253,234,643	4,689,027	1,890,737
Idaho	ID	2.563%	732,917	262,105,473	559,047	762,180	262,867,653	560,644	681,030	263,548,683	562,185	1,499,030	265,047,714	564,513	432,095
Western Wyoming	WYU	3.052%	(53,487)	80,082,582	203,774	(53,487)	80,029,096	203,638	(53,487)	79,975,609	203,502	(53,487)	79,922,123	203,366	(53,060)
Total Distribution Plant			8,474,320	5,269,444,768	12,067,369.04	15,954,895	5,285,399,663	12,094,815.72	8,678,399	5,294,278,062	12,122,745.23	20,643,353	5,314,921,414	12,155,551.47	7,037,575
General Plant:															
California	CA	2.323%	94,123	11,601,139	22,366	62,193	11,663,332	22,517	1,363,961	13,027,293	23,897	8,109	13,035,402	25,225	26,285
Oregon	OR	2.687%	(13,862)	141,586,573	317,063	8,858	141,595,531	317,057	5,776,474	147,372,006	323,535	(83,678)	147,288,328	329,909	(61,261)
Washington	WA	3.387%	35,711	39,117,373	110,354	33,948	39,151,322	110,452	901,224	40,052,546	111,772	33,948	40,086,494	113,091	9,420
Eastern Wyoming	WYP	3.674%	26,084	48,466,160	148,345	(4,434)	48,461,726	148,378	3,670,151	52,131,877	153,989	5,261	52,137,139	159,616	(73,320)
Utah	UT	2.236%	(432,501)	160,148,805	299,048	(442,866)	159,705,939	298,232	3,790,492	163,496,432	301,353	(450,193)	163,046,239	304,467	(482,328)
Idaho	ID	2.419%	122,597	34,113,969	68,640	92,223	34,206,192	68,856	1,047,370	35,253,562	70,005	83,387	35,336,949	71,144	18,769
Western Wyoming	WYU	2.894%	(48,829)	11,021,534	26,641	(48,829)	10,972,705	26,523	(48,829)	10,923,877	26,405	(48,829)	10,875,048	26,287	(46,341)
Pre-merger Pacific	DGP	3.746%	(59,386)	8,996,789	28,177	(59,386)	8,937,402	27,991	(59,386)	8,878,016	27,806	(59,386)	8,818,630	27,621	(54,946)
Pre-merger Utah	DGU	3.395%	(135,873)	17,587,589	49,947	(135,873)	17,451,715	49,562	(135,873)	17,315,842	49,178	(135,873)	17,179,968	48,794	(124,096)
Post-merger	SG	3.187%	402,265	153,231,761	406,437	(426,957)	152,804,805	406,404	2,778,862	155,583,667	409,527	6,985,037	162,568,704	422,493	(479,486)
General Office	SO	6.648%	201,424	230,509,077	1,276,480	406,127	230,915,204	1,278,163	493,072	231,408,276	1,280,654	538,326	231,946,602	1,283,511	449,352
General Office	SSGCH	2.704%	(19,646)	4,264,791	9,631	(19,646)	4,245,145	9,587	(19,646)	4,225,499	9,543	(19,646)	4,205,852	9,498	(19,594)
General Office	SSGCT	3.272%	(612)	195,063	533	(612)	194,451	531	(612)	193,839	529	(612)	193,227	526	(590)
Customer Service	CN	7.762%	(105,325)	22,047,016	142,950	(105,325)	21,941,691	142,269	(105,325)	21,836,365	141,587	(105,325)	21,731,040	140,906	(100,258)
Fuel Related	SE	2.834%	(7,862)	1,138,346	2,698	(7,862)	1,130,485	2,680	(7,862)	1,122,623	2,661	(6,381)	1,116,242	2,644	(8,718)
Total General Plant			58,308	884,025,987	2,909,307.28	(648,341)	883,377,646	2,909,201.68	19,444,072	902,821,718	2,932,441.31	6,744,146	909,565,865	2,965,734.75	(947,111)
Mining Plant:															
Coal Mine	SE	3.792%	(237,318)	273,727,864	865,353	(215,173)	273,512,691	864,638	(323,323)	273,189,367	863,787	18,505,557	291,694,924	892,515	1,951,510
Total Mining Plant			(237,318)	273,727,864	865,352.83	(215,173)	273,512,691	864,637.89	(323,323)	273,189,367	863,787.07	18,505,557	291,694,924	892,514.92	1,951,510
Total Depreciation Expense			33,117,028	18,301,573,335	39,250,869	332,444,052	18,634,017,386	39,830,919	60,834,772	18,694,852,158	40,445,554	150,781,443	18,845,633,602	40,669,887	3,207,047

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjustments	Adjusted EPIS Balance Sep 2009	Depreciation Expense Sep 2009	Adjustments	Adjusted EPIS Balance Oct 2009	Depreciation Expense Oct 2009	Adjustments	Adjusted EPIS Balance Nov 2009	Depreciation Expense Nov 2009	Adjustments	Adjusted EPIS Balance Dec 2009	Depreciation Expense Dec 2009	Adjustments
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	4.189%	95,821	116,381,348	406,064	110,284	116,491,632	406,424	124,508	116,616,140	406,833	150,362	116,766,502	407,313	174,065
Pre-merger Utah	DGU	2.788%	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-
Pre-merger Pacific	DGP	0.000%	(5,122)	298,473	-	(5,122)	293,351	-	(5,122)	288,228	-	(5,122)	283,106	-	(4,209)
Idaho	ID	1.749%	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-
Oregon	OR	2.288%	(8,789)	462,654	891	(8,789)	453,865	874	(8,789)	445,076	857	(8,789)	436,287	840	(7,078)
Fuel Related	SE	6.944%	-	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865	21,839	-
Post-merger	SG	3.729%	(197,806)	87,031,058	270,759	(173,984)	86,857,073	270,181	(150,557)	86,706,516	269,677	702,378	87,408,894	270,535	(90,513)
Hydro Relicensing	SG-P	2.628%	(103,858)	98,532,212	215,906	(103,858)	98,428,354	215,678	(103,858)	98,324,496	215,451	(103,858)	98,220,639	215,224	(102,556)
Hydro Relicensing	SG-U	3.359%	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-
General Office	SO	6.465%	1,038,038	368,409,438	1,981,860	1,642,580	370,052,018	1,989,081	2,505,729	372,557,747	2,000,255	10,914,742	383,472,489	2,036,403	1,432,024
Utah	UT	0.346%	(58)	890,032	257	(58)	889,974	257	(58)	889,916	257	(58)	889,859	257	(58)
Washington	WA	20.000%	(60)	1,778	30	(60)	1,718	29	(60)	1,658	28	(60)	1,599	27	(41)
Eastern Wyoming	WYP	4.333%	-	246,394	890	-	246,394	890	-	246,394	890	-	246,394	890	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			818,165	688,710,565	2,929,902.94	1,460,994	690,171,559	2,936,660.11	2,361,793	692,533,352	2,947,494.06	11,649,595	704,182,948	2,984,734.63	1,401,635
Hydro Production Plant:															
Pre-merger Pacific	DGP	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	-	92,906	190	-	92,906	190	-	92,906	190	-	92,906	190	-
Post-merger	SG-U	6.341%	-	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-
Total Hydro Plant			-	713,002	3,467	-	713,002	3,467	-	713,002	3,467	-	713,002	3,467	-
Other Production Plant:															
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	12.916%	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-
General Office	CN	7.334%	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-
Oregon	OR	5.445%	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-
General Office	SO	5.787%	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-
Utah	UT	3.898%	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-
Washington	WA	3.636%	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-
Eastern Wyoming	WYP	5.691%	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-
Western Wyoming	WYU	4.410%	-	39,163	144	-	39,163	144	-	39,163	144	-	39,163	144	-
Total General Plant			-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-
Total Amortization			818,165	730,923,975	3,136,688	1,460,994	732,384,968	3,143,445	2,361,793	734,746,761	3,154,279	11,649,595	746,396,357	3,191,520	1,401,635
Total Depreciation & Amortization			33,935,193	19,032,497,309	42,387,557	333,905,045	19,366,402,355	42,974,364	63,196,565	19,429,598,920	43,599,834	162,431,039	19,592,029,958	43,861,407	4,608,682

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Jan 2010	Depreciation Expense Jan 2010	Adjustments	Adjusted EPIS Balance Feb 2010	Depreciation Expense Feb 2010	Adjustments	Adjusted EPIS Balance Mar 2010	Depreciation Expense Mar 2010	Adjustments	Adjusted EPIS Balance Apr 2010	Depreciation Expense Apr 2010	Adjustments	Adjusted EPIS Balance May 2010
DEPRECIATION EXPENSE															
Steam Production Plant:															
Pre-merger Pacific	DGP	1.953%	1,175,229,835	1,913,719	(1,063,952)	1,174,165,883	1,911,987	(1,063,952)	1,173,101,931	1,910,255	(1,063,952)	1,172,037,979	1,908,524	(1,063,952)	1,170,974,027
Pre-merger Utah	DGU	1.986%	1,300,202,818	2,152,340	(1,038,954)	1,299,163,864	2,150,621	(1,038,954)	1,298,124,911	2,148,902	(1,038,954)	1,297,085,957	2,147,182	(1,038,954)	1,296,047,004
Post-merger	SG	2.344%	2,276,718,096	4,449,070	(1,271,023)	2,275,447,073	4,446,555	(106,600)	2,275,340,473	4,445,210	9,371,259	2,284,711,732	4,454,260	57,914,430	2,342,626,162
Geothermal - Blundell	SG	2.344%	44,861,742	87,667	(26,098)	44,835,644	87,616	(26,098)	44,809,546	87,565	(26,098)	44,783,448	87,514	(26,098)	44,757,350
Pollution Control Equipment	SG	2.344%	44,056,632	86,094	(25,630)	44,031,002	86,044	(25,630)	44,005,373	85,994	(25,630)	43,979,743	85,944	13,992,079	57,971,822
Pollution Control Equipment	SSGCH	1.508%	3,752,628	4,718	(4,534)	3,748,094	4,712	(4,534)	3,743,560	4,707	(4,534)	3,739,027	4,701	(4,534)	3,734,493
Post-merger	SSGCH	1.508%	514,847,317	647,116	(619,111)	514,228,205	646,528	(618,875)	513,609,330	645,750	(614,402)	512,994,929	644,975	(614,402)	512,380,527
Total Steam Plant			5,359,669,068	9,340,724.23	(4,049,301)	5,355,619,766	9,334,064.14	(2,884,642)	5,352,735,124	9,328,383.03	6,597,690	5,359,332,815	9,333,100.26	69,158,571	5,428,491,385
Hydro Production Plant:															
Pre-merger Pacific	DGP	1.726%	226,249,501	325,516	(63,943)	226,185,557	325,424	(63,943)	226,121,614	325,332	(63,943)	226,057,671	325,240	(63,943)	225,993,727
Pre-merger Utah	DGU	2.238%	44,579,802	83,169	(16,554)	44,563,248	83,138	(16,554)	44,546,694	83,107	(16,554)	44,530,140	83,076	(16,554)	44,513,586
Post-merger	SG-P	2.179%	289,042,293	524,505	99,304	289,141,597	524,826	97,001	289,238,598	525,004	981,525	290,220,123	525,983	79,779	290,299,902
Post-merger	SG-U	2.730%	81,927,957	186,381	1,292,790	83,220,747	187,648	888,244	84,108,992	190,329	201,433	84,310,424	191,568	348,008	84,658,432
Total Hydro Plant			641,799,552	1,119,570	1,311,597	643,111,150	1,121,235	904,748	644,015,897	1,123,771	1,102,461	645,118,358	1,125,867	347,290	645,465,648
Other Production Plant:															
Pre-merger Utah	DGU	10.245%	1,199,825	10,253	(2,145)	1,197,680	10,234	(2,145)	1,195,535	10,216	(2,145)	1,193,390	10,198	(2,145)	1,191,245
Post-merger	SG	2.605%	1,187,773,153	2,579,777	(1,423,616)	1,186,349,537	2,576,687	(1,423,616)	1,184,925,921	2,573,597	(1,423,616)	1,183,502,305	2,570,507	(1,237,697)	1,182,264,608
Post-merger Wind	SG	4.052%	1,802,721,910	6,087,890	(700,981)	1,802,020,929	6,085,523	(700,981)	1,801,319,947	6,083,156	(700,981)	1,800,618,966	6,080,789	(700,981)	1,799,917,984
Post-merger	SSGCT	3.320%	78,603,337	217,472	(8,659)	78,594,678	217,448	1,807,030	80,401,707	219,935	(8,659)	80,393,048	222,423	(8,659)	80,384,389
Total Other Plant			3,070,298,225	8,895,390.94	(2,135,402)	3,068,162,823	8,889,891.71	(319,713)	3,067,843,111	8,886,904.08	(2,135,402)	3,065,707,709	8,883,916.45	(1,949,482)	3,063,758,227
Transmission Plant:															
Pre-merger Pacific	DGP	1.935%	580,902,673	936,905	(231,474)	580,671,199	936,532	(231,474)	580,439,725	936,158	(231,474)	580,208,250	935,785	(231,474)	579,976,776
Pre-merger Utah	DGU	1.899%	659,855,300	1,044,463	(245,158)	659,610,142	1,044,075	(245,158)	659,364,984	1,043,687	(245,158)	659,119,826	1,043,299	(245,158)	658,874,668
Post-merger	SG	2.035%	2,012,091,653	3,411,119	1,478,677	2,013,570,331	3,413,548	6,087,515	2,019,657,846	3,419,964	3,700,519	2,023,358,365	3,426,263	96,235,574	2,119,593,939
Total Transmission Plant			3,252,849,626	5,392,486.78	1,002,045	3,253,851,672	5,394,154.12	5,610,883	3,259,462,554	5,399,808.62	3,223,886	3,262,686,441	5,407,347.11	95,758,942	3,358,445,383
Distribution Plant:															
California	CA	3.750%	215,319,986	672,253	397,055	215,717,041	673,451	464,971	216,182,012	674,798	400,490	216,582,503	676,150	412,177	216,994,679
Oregon	OR	2.863%	1,671,063,696	3,982,716	2,904,679	1,673,968,374	3,989,667	3,784,727	1,677,753,102	3,997,646	2,943,623	1,680,696,725	4,005,671	5,322,877	1,686,019,601
Washington	WA	3.118%	389,991,116	1,012,114	931,401	390,922,516	1,014,494	1,253,513	392,176,029	1,017,332	1,011,031	393,187,060	1,020,274	3,636,740	396,823,800
Eastern Wyoming	WYP	2.817%	445,109,941	1,044,224	770,254	445,880,196	1,045,801	973,464	446,853,660	1,047,848	805,215	447,658,875	1,049,936	878,048	448,536,923
Utah	UT	2.505%	2,255,125,380	4,705,320	2,404,453	2,257,529,833	4,709,802	3,253,847	2,260,783,680	4,715,708	2,502,833	2,263,286,513	4,721,716	35,536,161	2,298,822,674
Idaho	ID	2.563%	265,479,809	566,576	524,354	266,004,163	567,597	650,917	266,655,080	568,852	603,257	267,258,336	570,192	660,200	267,918,536
Western Wyoming	WYU	3.052%	79,869,062	203,230	(53,060)	79,816,002	203,095	(53,060)	79,762,941	202,960	(53,060)	79,709,881	202,825	(53,060)	79,656,820
Total Distribution Plant			5,321,958,990	12,186,431.77	7,879,136	5,329,838,126	12,203,908.30	10,328,379	5,340,166,504	12,225,144.47	8,213,387	5,348,379,892	12,246,763.89	46,393,143	5,394,773,035
General Plant:															
California	CA	2.323%	13,061,687	25,258	44,939	13,106,626	25,327	46,625	13,153,251	25,416	44,939	13,198,191	25,505	34,421	13,232,612
Oregon	OR	2.687%	147,227,067	329,746	(57,019)	147,170,048	329,614	(43,330)	147,126,719	329,502	17,757	147,144,476	329,473	20,688	147,165,164
Washington	WA	3.387%	40,095,914	113,153	10,968	40,106,881	113,181	9,420	40,116,301	113,210	10,968	40,127,269	113,239	9,420	40,136,688
Eastern Wyoming	WYP	3.674%	52,063,819	159,512	(45,365)	52,018,454	159,330	(24,911)	51,993,543	159,222	(109,232)	51,884,311	159,017	(139,357)	51,744,954
Utah	UT	2.238%	162,563,911	303,598	(458,846)	162,105,065	302,720	(472,646)	161,632,419	301,852	(485,771)	161,146,648	300,958	(500,079)	160,646,569
Idaho	ID	2.419%	35,355,718	71,247	46,580	35,402,298	71,313	67,178	35,469,476	71,428	(17,163)	35,452,313	71,478	(46,977)	35,405,335
Western Wyoming	WYU	2.894%	10,828,707	26,173	(46,341)	10,782,366	26,061	(46,341)	10,736,025	25,949	(46,341)	10,689,684	25,837	(46,341)	10,643,343
Pre-merger Pacific	DGP	3.746%	8,763,684	27,442	(54,946)	8,708,738	27,271	(54,946)	8,653,792	27,099	(54,946)	8,598,845	26,928	(54,946)	8,543,899
Pre-merger Utah	DGU	3.395%	17,055,872	48,426	(124,096)	16,931,776	48,075	(124,096)	16,807,680	47,724	(124,096)	16,683,584	47,373	(124,096)	16,559,488
Post-merger	SG	3.187%	162,089,218	431,133	(159,577)	161,929,641	430,284	(468,986)	161,460,655	429,449	(468,986)	160,991,669	428,204	(468,986)	160,522,684
General Office	SO	6.648%	232,395,954	1,286,247	255,763	232,651,718	1,288,200	59,416	232,711,133	1,289,073	(169,920)	232,541,214	1,288,767	(298,482)	232,242,732
General Office	SSGCH	2.704%	4,186,259	9,454	(19,594)	4,166,665	9,410	(19,594)	4,147,072	9,366	(19,594)	4,127,478	9,322	(19,594)	4,107,885
General Office	SSGCT	3.272%	192,638	526	(590)	192,048	524	(590)	191,458	523	(590)	190,869	521	(590)	190,279
Customer Service	CN	7.762%	21,630,782	140,241	(100,258)	21,530,524	139,593	(100,258)	21,430,266	138,944	(100,258)	21,330,007	138,296	(100,258)	21,229,749
Fuel Related	SE	2.834%	1,107,525	2,626	(8,718)	1,098,807	2,606	(8,718)	1,090,089	2,585	(8,718)	1,081,371	2,565	(8,718)	1,072,654
Total General Plant			906,618,754	2,974,781.77	(717,099)	907,901,655	2,973,509.02	(1,181,775)	906,719,879	2,971,341.76	(1,531,950)	905,187,930	2,967,481.07	(1,743,895)	903,444,035
Mining Plant:															
Coal Mine	SE	3.792%	293,646,434	924,837	4,309,510	297,955,943	934,729	2,189,510	300,145,453	944,998	4,417,510	304,562,963	955,437	3,198,510	307,761,473
Total Mining Plant			293,646,434	924,837.01	4,309,510	297,955,943	934,729.39	2,189,510	300,145,453	944,997.82	4,417,510	304,562,963	955,436.88	3,198,510	307,761,473
Total Depreciation Expense			18,848,840,649	40,834,223	7,600,486	18,856,441,135	40,851,492	14,647,389	18,871,088,524	40,880,351	19,887,583	18,890,976,107	40,919,913	211,163,078	19,102,139,185

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Adjusted EPIS Balance Jan 2010	Depreciation Expense Jan 2010	Adjustments	Adjusted EPIS Balance Feb 2010	Depreciation Expense Feb 2010	Adjustments	Adjusted EPIS Balance Mar 2010	Depreciation Expense Mar 2010	Adjustments	Adjusted EPIS Balance Apr 2010	Depreciation Expense Apr 2010	Adjustments	Adjusted EPIS Balance May 2010
AMORTIZATION EXPENSE															
Intangible Plant:															
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	4.189%	116,940,567	407,879	169,027	117,109,594	408,478	154,905	117,264,499	409,043	140,199	117,404,697	409,558	125,041	117,529,739
Pre-merger Utah	DGU	2.788%	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993	1,397	-	600,993
Pre-merger Pacific	DGP	0.000%	278,897	-	(4,209)	274,688	-	(4,209)	270,480	-	(4,209)	266,271	-	(4,209)	262,062
Idaho	ID	1.749%	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581	4,142	-	2,841,581
Oregon	OR	2.288%	429,209	825	(7,078)	422,131	812	(7,078)	415,053	798	(7,078)	407,975	785	(7,078)	400,897
Fuel Related	SE	6.944%	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865	21,839	-	3,773,865
Post-merger	SG	3.729%	87,318,382	271,485	(98,984)	87,219,397	271,191	(122,420)	87,096,977	270,847	14,287,143	101,384,121	292,855	(119,444)	101,264,677
Hydro Relicensing	SG-P	2.628%	98,118,082	214,997	(102,556)	98,015,526	214,773	(102,556)	97,912,970	214,548	(102,556)	97,810,414	214,324	(102,556)	97,707,857
Hydro Relicensing	SG-U	3.359%	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742	25,869	-	9,240,742
General Office	SO	6.465%	384,904,513	2,069,660	1,297,370	386,201,883	2,077,012	1,102,378	387,304,261	2,083,475	902,841	388,207,102	2,088,877	724,667	388,931,769
Utah	UT	0.346%	889,801	257	(58)	889,743	257	(58)	889,686	257	(58)	889,628	257	(58)	889,570
Washington	WA	20.000%	1,557	26	(41)	1,516	26	(41)	1,475	25	(41)	1,434	24	(41)	1,392
Eastern Wyoming	WYP	4.333%	246,394	890	-	246,394	890	-	246,394	890	-	246,394	890	-	246,394
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			705,584,583	3,019,266.11	1,253,471	706,838,053	3,026,683.41	1,020,921	707,858,975	3,033,129.77	15,216,241	723,075,216	3,060,815.81	616,322	723,691,538
Hydro Production Plant:															
Pre-merger Pacific	DGP	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.457%	92,906	190	-	92,906	190	-	92,906	190	-	92,906	190	-	92,906
Post-merger	SG-U	6.341%	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096	3,277	-	620,096
Total Hydro Plant			713,002	3,467	-	713,002	3,467	-	713,002	3,467	-	713,002	3,467	-	713,002
Other Production Plant:															
Post-merger	SSGCT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	12.916%	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297	13,199	-	1,226,297
General Office	CN	7.334%	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480	20,020	-	3,275,480
Oregon	OR	5.445%	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980	50,189	-	11,060,980
General Office	SO	5.787%	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097	73,650	-	15,272,097
Utah	UT	3.898%	18,702	61	-	18,702	61	-	18,702	61	-	18,702	61	-	18,702
Washington	WA	3.636%	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399	7,528	-	2,484,399
Eastern Wyoming	WYP	5.661%	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290	38,526	-	8,123,290
Western Wyoming	WYU	4.410%	39,163	144	-	39,163	144	-	39,163	144	-	39,163	144	-	39,163
Total General Plant			41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407	203,318.11	-	41,500,407
Total Amortization			747,797,992	3,226,051	1,253,471	749,051,463	3,233,469	1,020,921	750,072,384	3,239,915	15,216,241	765,288,625	3,267,601	616,322	765,904,947
Total Depreciation & Amortization			19,596,638,640	44,060,274	8,853,957	19,605,492,597	44,084,961	15,668,310	19,621,160,907	44,120,266	35,103,824	19,656,264,732	44,187,514	211,779,400	19,868,044,132

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Depreciation Expense May 2010	Adjustments	Adjusted EPIS Balance Jun 2010	Depreciation Expense Jun 2010	Jun 2010
DEPRECIATION EXPENSE							
Steam Production Plant:							
Pre-merger Pacific	DGP	1.953%	1,906,792	(1,063,952)	1,169,910,075	1,905,060	22,975,359
Pre-merger Utah	DGU	1.986%	2,145,463	(1,038,954)	1,295,008,050	2,143,744	25,838,694
Post-merger	SG	2.344%	4,519,984	61,153,354	2,403,779,516	4,636,290	53,243,979
Geothermal - Blundell	SG	2.344%	87,463	(26,098)	44,731,252	87,412	846,686
Pollution Control Equipment	SG	2.344%	99,586	21,955,347	79,927,169	134,700	1,062,386
Pollution Control Equipment	SSGCH	1.508%	4,695	(4,534)	3,729,960	4,690	39,553
Post-merger	SSGCH	1.508%	644,203	(614,402)	511,766,126	643,431	7,715,351
Total Steam Plant			9,408,187.75	80,360,761	5,508,852,147	9,555,327.02	111,722,007
Hydro Production Plant:							
Pre-merger Pacific	DGP	1.726%	325,148	(63,943)	225,929,784	325,056	3,906,746
Pre-merger Utah	DGU	2.238%	83,045	(16,554)	44,497,033	83,014	998,212
Post-merger	SG-P	2.179%	526,947	2,625,684	292,925,586	529,402	5,917,049
Post-merger	SG-U	2.730%	192,193	883,838	85,542,270	193,594	2,223,145
Total Hydro Plant			1,127,332	3,429,025	648,894,673	1,131,067	13,045,152
Other Production Plant:							
Pre-merger Utah	DGU	10.245%	10,179	(2,145)	1,189,100	10,161	123,149
Post-merger	SG	2.605%	2,567,618	(1,423,616)	1,180,840,992	2,564,730	30,885,859
Post-merger Wind	SG	4.052%	6,078,423	(700,981)	1,799,217,003	6,076,056	69,284,091
Post-merger	SSGCT	3.320%	222,399	(8,659)	80,375,730	222,375	2,607,303
Total Other Plant			8,878,619.01	(2,135,402)	3,061,622,825	8,873,321.57	102,900,403
Transmission Plant:							
Pre-merger Pacific	DGP	1.935%	935,412	(231,474)	579,745,302	935,039	11,245,130
Pre-merger Utah	DGU	1.899%	1,042,911	(245,158)	658,629,509	1,042,523	12,535,912
Post-merger	SG	2.035%	3,513,004	56,113,631	2,175,707,570	3,642,188	40,862,600
Total Transmission Plant			5,491,326.38	55,636,998	3,414,082,381	5,619,749.19	64,643,642
Distribution Plant:							
California	CA	3.750%	677,420	427,091	217,421,770	678,731	8,059,624
Oregon	OR	2.863%	4,015,530	3,778,076	1,689,797,678	4,026,385	47,763,729
Washington	WA	3.118%	1,026,312	1,187,378	398,011,178	1,032,579	12,151,003
Eastern Wyoming	WYP	2.617%	1,051,912	844,566	449,381,489	1,053,933	12,510,556
Utah	UT	2.505%	4,761,417	3,076,671	2,301,899,345	4,801,717	56,343,035
Idaho	ID	2.563%	571,541	682,915	268,601,451	572,975	6,777,163
Western Wyoming	WYU	3.052%	202,690	(53,060)	79,603,760	202,555	2,439,593
Total Distribution Plant			12,306,822.03	9,943,637	5,404,716,672	12,368,876.27	146,044,701
General Plant:							
California	CA	2.323%	25,581	36,455	13,269,067	25,650	291,042
Oregon	OR	2.667%	329,516	20,688	147,185,852	329,562	3,898,838
Washington	WA	3.387%	113,268	9,420	40,146,108	113,294	1,345,428
Eastern Wyoming	WYP	3.674%	158,637	(123,517)	51,621,437	158,234	1,861,473
Utah	UT	2.238%	300,039	(477,114)	160,169,455	299,128	3,612,074
Idaho	ID	2.419%	71,414	(31,230)	35,374,105	71,335	843,934
Western Wyoming	WYU	2.894%	25,726	(46,341)	10,597,002	25,614	314,851
Pre-merger Pacific	DGP	3.746%	26,756	(54,946)	8,488,953	26,585	330,584
Pre-merger Utah	DGU	3.395%	47,022	(124,096)	16,435,362	46,671	583,816
Post-merger	SG	3.187%	426,958	297,021	160,819,705	426,730	5,031,456
General Office	SO	6.648%	1,287,470	(380,971)	231,861,760	1,285,587	15,396,235
General Office	SSGCH	2.704%	9,277	(19,594)	4,088,291	9,233	113,715
General Office	SSGCT	3.272%	520	(590)	189,689	518	6,323
Customer Service	CN	7.762%	137,647	(100,258)	21,129,491	136,999	1,687,374
Fuel Related	SE	2.834%	2,544	(8,718)	1,063,936	2,523	31,584
Total General Plant			2,962,373.02	(1,003,790)	902,440,245	2,957,662.49	35,348,728
Mining Plant:							
Coal Mine	SE	3.792%	967,470	3,129,510	310,890,983	977,468	10,924,267
Total Mining Plant			967,470.16	3,129,510	310,890,983	977,468.41	10,924,267
Total Depreciation Expense			41,142,131	149,360,740	19,251,499,925	41,483,471	484,628,900

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Expense

Description	Factor	DEPE Rate	Depreciation Expense May 2010	Adjustments	Adjusted EPIS Balance Jun 2010	Depreciation Expense Jun 2010	Jun 2010
AMORTIZATION EXPENSE							
Intangible Plant:							
California	CA	0.000%	-	-	-	-	-
Customer Service	CN	4.189%	410,021	98,547	117,628,286	410,412	4,893,262
Pre-merger Utah	DGU	2.788%	1,397	-	600,993	1,397	16,758
Pre-merger Pacific	DGP	0.000%	-	(4,209)	257,854	-	-
Idaho	ID	1.749%	4,142	-	2,841,581	4,142	49,705
Oregon	OR	2.288%	771	(7,078)	393,819	758	10,042
Fuel Related	SE	6.944%	21,839	-	3,773,865	21,839	262,062
Post-merger	SG	3.729%	314,869	(175,934)	101,088,743	314,410	3,358,715
Hydro Relicensing	SG-P	2.628%	214,099	(102,556)	97,605,301	213,874	2,581,369
Hydro Relicensing	SG-U	3.359%	25,869	-	9,240,742	25,869	310,432
General Office	SO	6.465%	2,093,260	1,708,275	390,640,044	2,099,814	24,470,417
Utah	UT	0.346%	257	(58)	889,512	257	3,080
Washington	WA	20.000%	24	(41)	1,351	23	325
Eastern Wyoming	WYP	4.333%	890	-	246,394	890	10,676
Western Wyoming	WYU	0.000%	-	-	-	-	-
Total Intangible Plant			3,087,436.97	1,516,946	725,206,484	3,093,683	35,966,843
Hydro Production Plant:							
Pre-merger Pacific	DGP	0.000%	-	-	-	-	-
Post-merger	SG-P	2.457%	190	-	92,906	190	2,283
Post-merger	SG-U	6.341%	3,277	-	620,096	3,277	39,321
Total Hydro Plant			3,467	-	713,002	3,467	41,604
Other Production Plant:							
Post-merger	SSGCT	0.000%	-	-	-	-	-
Total Other Plant			-	-	-	-	-
General Plant:							
California	CA	12.916%	13,199	-	1,226,297	13,199	158,391
General Office	CN	7.334%	20,020	-	3,275,480	20,020	240,238
Oregon	OR	5.445%	50,189	-	11,060,980	50,189	602,273
General Office	SO	5.787%	73,650	-	15,272,097	73,650	883,805
Utah	UT	3.898%	61	-	18,702	61	729
Washington	WA	3.636%	7,528	-	2,484,399	7,528	90,336
Eastern Wyoming	WYP	5.691%	38,526	-	8,123,290	38,526	462,318
Western Wyoming	WYU	4.410%	144	-	39,163	144	1,727
Total General Plant			203,318.11	-	41,500,407	203,318.11	2,439,817
Total Amortization			3,294,222	1,516,946	767,421,893	3,300,468	38,448,265
Total Depreciation & Amortization			44,438,353	150,877,687	20,018,921,819	44,783,939	523,077,166
						Total Not Including Mining	512,152,899

Ref. 6.1.3

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation/Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Reserve	108SP	3	(10,200,219)	SG	41.130%	(4,195,393)	
Steam Depreciation Reserve	108SP	3	(13,379,465)	SG	41.130%	(5,503,031)	
Steam Depreciation Reserve	108SP	3	(38,825,835)	SG	41.130%	(15,969,231)	
Steam Depreciation Reserve	108SP	3	(346,156)	SSGCH	40.039%	(138,596)	
Hydro Depreciation Reserve	108HP	3	(3,143,161)	SG-P	41.130%	(1,292,795)	
Hydro Depreciation Reserve	108HP	3	(800,811)	SG-U	41.130%	(329,377)	
Hydro Depreciation Reserve	108HP	3	(5,791,340)	SG-P	41.130%	(2,382,003)	
Hydro Depreciation Reserve	108HP	3	(3,401,382)	SG-U	41.130%	(1,399,003)	
Other Depreciation Reserve	108OP	3	(98,133)	SG	41.130%	(40,362)	
Other Depreciation Reserve	108OP	3	(68,348,066)	SG	41.130%	(28,111,851)	
Other Depreciation Reserve	108OP	3	(2,463,097)	SSGCT	44.631%	(1,099,309)	
Transmission Depreciation Reserve	108TP	3	(8,480,246)	SG	41.130%	(3,487,962)	
Transmission Depreciation Reserve	108TP	3	(9,607,924)	SG	41.130%	(3,951,780)	
Transmission Depreciation Reserve	108TP	3	(32,571,298)	SG	41.130%	(13,396,714)	
Distribution Depreciation Reserve	108364	3	(6,903,860)	CA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(36,824,794)	OR	0.000%	-	
Distribution Depreciation Reserve	108364	3	(9,496,344)	WA	0.000%	-	
Distribution Depreciation Reserve	108364	3	(8,974,586)	WYP	0.000%	-	
Distribution Depreciation Reserve	108364	3	(38,669,847)	UT	100.000%	(38,669,847)	
Distribution Depreciation Reserve	108364	3	(4,301,477)	ID	0.000%	-	
Distribution Depreciation Reserve	108364	3	(1,807,270)	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	10,930	CA	0.000%	-	
General Depreciation Reserve	108GP	3	(294,461)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(626,969)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(516,133)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	(336,267)	UT	100.000%	(336,267)	
General Depreciation Reserve	108GP	3	(312,258)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	24,179	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	296,243	SG	41.130%	121,846	
General Depreciation Reserve	108GP	3	837,611	SG	41.130%	344,513	
General Depreciation Reserve	108GP	3	(2,223,160)	SG	41.130%	(914,395)	
General Depreciation Reserve	108GP	3	1,702,376	SO	41.315%	703,342	
General Depreciation Reserve	108GP	3	38,945	SSGCH	40.039%	15,593	
General Depreciation Reserve	108GP	3	(1,828)	SSGCT	44.631%	(816)	
General Depreciation Reserve	108GP	3	(475,463)	CN	47.814%	(227,336)	
General Depreciation Reserve	108GP	3	19,896	SE	41.001%	8,157	
Mining Depreciation Reserve	108MP	3	(5,899,844)	SE	41.001%	(2,418,978)	
Total Depreciation Reserve			(312,191,514)			(122,671,593)	6.2.2

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation/Amortization Reserve

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization Reserve	111IP	3	(4,622,783)	CN	47.814%	(2,210,316)	
Intangible Amortization Reserve	111IP	3	(49,705)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(16,758)	SG	41.130%	(6,893)	
Intangible Amortization Reserve	111IP	3	91,619	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	(260,961)	SE	41.001%	(106,996)	
Intangible Amortization Reserve	111IP	3	1,508,435	SG	41.130%	620,426	
Intangible Amortization Reserve	111IP	3	(1,351,923)	SG	41.130%	(556,052)	
Intangible Amortization Reserve	111IP	3	(310,432)	SG	41.130%	(127,682)	
Intangible Amortization Reserve	111IP	3	(21,496,866)	SO	41.315%	(8,881,500)	
Intangible Amortization Reserve	111IP	3	59,994	SG	41.130%	24,676	
Intangible Amortization Reserve	111IP	3	(2,389)	UT	100.000%	(2,389)	
Intangible Amortization Reserve	111IP	3	302	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(10,676)	WYP	0.000%	-	
Hydro Amortization Reserve	111HP	3	(2,283)	SG-P	41.130%	(939)	
Hydro Amortization Reserve	111HP	3	(39,321)	SG-U	41.130%	(16,173)	
General Amortization Reserve	111GP	3	(158,391)	CA	0.000%	-	
General Amortization Reserve	111GP	3	(240,238)	CN	47.814%	(114,866)	
General Amortization Reserve	111GP	3	(602,273)	OR	0.000%	-	
General Amortization Reserve	111GP	3	(883,805)	SO	41.315%	(365,147)	
General Amortization Reserve	111GP	3	(729)	UT	100.000%	(729)	
General Amortization Reserve	111GP	3	(90,336)	WA	0.000%	-	
General Amortization Reserve	111GP	3	(462,318)	WYP	0.000%	-	
General Amortization Reserve	111GP	3	(1,727)	WYU	0.000%	-	
Total Amortization Reserve			(28,943,565)			(11,744,579)	6.2.3

Description of Adjustment:

This adjustment steps forward the amortization reserve through the test period. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Dec 2008 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
DEPRECIATION RESERVE					
Steam Production Plant:					
Pre-merger Pacific	108SP	DGP	(845,064,611)	(855,264,830)	(10,200,219)
Pre-merger Utah	108SP	DGU	(931,616,738)	(944,996,202)	(13,379,465)
Post-merger	108SP	SG	(514,593,541)	(553,419,376)	(38,825,835)
Post-merger	108SP	SSGCH	(151,972,289)	(152,318,445)	(346,156)
Total Steam Plant			(2,443,247,179)	(2,505,998,853)	(62,751,675)
Hydro Production Plant:					
Pre-merger Pacific	108HP	DGP	(147,030,466)	(150,173,626)	(3,143,161)
Pre-merger Utah	108HP	DGU	(28,389,687)	(29,190,498)	(800,811)
Post-merger	108HP	SG-P	(56,338,994)	(62,130,335)	(5,791,340)
Post-merger	108HP	SG-U	(10,467,920)	(13,869,302)	(3,401,382)
Total Hydro Plant			(242,227,067)	(255,363,762)	(13,136,694)
Other Production Plant:					
Pre-merger Utah	108OP	DGU	(1,254,848)	(1,352,981)	(98,133)
Post-merger	108OP	SG	(132,715,023)	(201,063,089)	(68,348,066)
Post-merger	108OP	SSGCT	(18,092,000)	(20,555,097)	(2,463,097)
Total Other Plant			(152,061,872)	(222,971,167)	(70,909,296)
Transmission Plant:					
Pre-merger Pacific	108TP	DGP	(381,481,443)	(389,961,690)	(8,480,246)
Pre-merger Utah	108TP	DGU	(380,617,317)	(390,225,242)	(9,607,924)
Post-merger	108TP	SG	(335,172,873)	(367,744,171)	(32,571,298)
Total Transmission Plant			(1,097,271,633)	(1,147,931,102)	(50,659,469)
Distribution Plant:					
California	108364	CA	(89,744,985)	(96,648,846)	(6,903,860)
Oregon	108364	OR	(684,467,666)	(721,292,460)	(36,824,794)
Washington	108364	WA	(162,678,942)	(172,175,286)	(9,496,344)
Eastern Wyoming	108364	WYP	(172,108,605)	(181,083,191)	(8,974,586)
Utah	108364	UT	(655,980,311)	(694,650,158)	(38,669,847)
Idaho	108364	ID	(107,004,925)	(111,306,402)	(4,301,477)
Western Wyoming	108364	WYU	(34,259,291)	(36,066,561)	(1,807,270)
Total Distribution Plant			(1,906,244,725)	(2,013,222,904)	(106,978,178)
General Plant:					
California	108GP	CA	(4,151,379)	(4,140,449)	10,930
Oregon	108GP	OR	(47,883,119)	(48,177,580)	(294,461)
Washington	108GP	WA	(15,040,062)	(15,667,031)	(626,969)
Eastern Wyoming	108GP	WYP	(16,723,155)	(17,239,288)	(516,133)
Utah	108GP	UT	(51,818,818)	(52,155,084)	(336,267)
Idaho	108GP	ID	(12,064,577)	(12,376,834)	(312,258)
Western Wyoming	108GP	WYU	(3,955,229)	(3,931,050)	24,179
Pre-merger Pacific	108GP	DGP	(6,817,701)	(6,521,458)	296,243
Pre-merger Utah	108GP	DGU	(13,235,337)	(12,397,726)	837,611
Post-merger	108GP	SG	(43,806,319)	(46,029,479)	(2,223,160)
General Office	108GP	SO	(85,529,631)	(83,827,255)	1,702,376
General Office	108GP	SSGCH	(2,263,060)	(2,224,115)	38,945
General Office	108GP	SSGCT	(25,312)	(27,140)	(1,828)
Customer Service	108GP	CN	(6,479,080)	(6,954,543)	(475,463)
Fuel Related	108GP	SE	(415,950)	(396,054)	19,896
Total General Plant			(310,208,728)	(312,065,086)	(1,856,358)
Mining Plant:					
Coal Mine	108MP	SE	(164,414,111)	(170,313,956)	(5,899,844)
Total Mining Plant			(164,414,111)	(170,313,956)	(5,899,844)
Total Depreciation Reserve			(6,315,675,316)	(6,627,866,829)	**(312,191,514)**

Ref 6.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Dec 2008 Reserve	Test Period Reserve (13 Month Average)	Adjustment to Test Period
AMORTIZATION RESERVE					
Intangible Plant:					
California	111IP	CA	-	-	-
Customer Service	111IP	CN	(84,512,693)	(89,135,476)	(4,622,783)
Idaho	111IP	ID	(721,404)	(771,109)	(49,705)
Pre-merger Utah	111IP	DGU	(315,880)	(332,638)	(16,758)
Oregon	111IP	OR	(24,643)	66,976	91,619
Fuel Related	111IP	SE	(1,103,164)	(1,364,125)	(260,961)
Post-merger	111IP	SG	(43,358,382)	(41,849,948)	1,508,435
Hydro Relicensing	111IP	SG-P	(8,839,749)	(10,191,672)	(1,351,923)
Hydro Relicensing	111IP	SG-U	(2,801,375)	(3,111,807)	(310,432)
General Office	111IP	SO	(240,010,264)	(261,507,130)	(21,496,866)
Pre-merger Pacific	111IP	DGP	-	59,994	59,994
Utah	111IP	UT	(8,812)	(11,200)	(2,389)
Washington	111IP	WA	(992)	(690)	302
Eastern Wyoming	111IP	WYP	(26,265)	(36,941)	(10,676)
Western Wyoming	111IP	WYU	-	-	-
General Office	111IP	SSGCH	(41,829)	(41,829)	-
Total Intangible Plant			(381,765,452)	(408,227,596)	(26,462,144)
Hydro Production Plant:					
Pre-merger Pacific	111HP	DGP	(344,575)	(344,575)	-
Post-merger	111HP	SG-P	(6,438)	(8,721)	(2,283)
Post-merger	111HP	SG-U	(350,245)	(389,566)	(39,321)
Total Hydro Plant			(701,259)	(742,863)	(41,604)
Other Production Plant:					
Post-merger	111OP	SSGCT	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	111GP	CA	(706,127)	(864,518)	(158,391)
General Office	111GP	CN	(2,203,734)	(2,443,972)	(240,238)
General Office	111GP	SG	-	-	-
Oregon	111GP	OR	(7,493,742)	(8,096,016)	(602,273)
General Office	111GP	SO	(9,172,862)	(10,056,668)	(883,805)
Utah	111GP	UT	(10,287)	(11,016)	(729)
Washington	111GP	WA	(1,344,060)	(1,434,397)	(90,336)
Eastern Wyoming	111GP	WYP	(6,125,766)	(6,588,084)	(462,318)
Western Wyoming	111GP	WYU	(27,865)	(29,592)	(1,727)
Total General Plant			(27,084,445)	(29,524,263)	(2,439,817)
Total Amortization Reserve			(409,551,156)	(438,494,722)	**(28,943,565)**
					Ref 6.2.1
Total Depreciation & Amortization Reserve			(6,725,226,472)	(7,066,361,551)	(341,135,079)
				Ref. 6.2.9	

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2008	Adjustments	Adjusted Reserve Balance Jan 2009	Adjustments	Adjusted Reserve Balance Feb 2009	Adjustments	Adjusted Reserve Balance Mar 2009	Adjustments	Adjusted Reserve Balance Apr 2009	Adjustments	Adjusted Reserve Balance May 2009	Adjustments	Adjusted Reserve Balance Jun 2009	Adjustments
DEPRECIATION RESERVE															
Steam Production Plant:															
Pre-merger Pacific	DGP	(845,064,611)	(859,091)	(845,923,702)	(857,341)	(846,781,043)	(855,590)	(847,636,633)	(853,839)	(848,490,472)	(852,088)	(849,342,561)	(850,338)	(850,192,898)	(848,587)
Pre-merger Utah	DGU	(931,616,738)	(1,124,157)	(932,740,895)	(1,122,421)	(933,863,316)	(1,120,685)	(934,984,001)	(1,118,950)	(936,102,951)	(1,117,214)	(937,220,165)	(1,115,478)	(938,335,643)	(1,113,742)
Post-merger	SG	(513,535,369)	(2,926,251)	(516,461,620)	(2,934,994)	(519,396,614)	(2,959,538)	(522,356,151)	(3,030,679)	(525,386,830)	(3,098,463)	(528,485,294)	(3,161,663)	(531,646,956)	(3,246,557)
Geothermal - Blundell	SG	(1,058,173)	(33,984)	(1,092,157)	(34,258)	(1,126,415)	(34,400)	(1,160,814)	(34,966)	(1,195,780)	(35,630)	(1,231,410)	(36,064)	(1,267,475)	(36,249)
Pollution Control Equipment	SG	-	(60)	(60)	(140)	(200)	(6,712)	(6,912)	(14,283)	(21,195)	(31,600)	(52,795)	(62,365)	(115,159)	(77,671)
Pollution Control Equipment	SSGCH	-	(280)	(280)	(1,096)	(1,376)	(1,631)	(3,007)	(1,631)	(4,637)	(1,631)	(6,268)	(1,631)	(7,899)	(1,631)
Post-merger	SSGCH	(151,972,289)	(25,312)	(151,997,600)	(25,324)	(152,022,924)	(27,829)	(152,050,753)	(30,058)	(152,080,811)	(29,468)	(152,110,279)	(29,166)	(152,139,445)	(28,833)
Total Steam Plant		(2,443,247,179)	(4,969,136)	(2,448,216,314)	(4,975,574)	(2,453,191,888)	(5,006,384)	(2,458,198,272)	(5,084,405)	(2,463,282,677)	(5,166,094)	(2,468,448,771)	(5,256,704)	(2,473,705,475)	(5,353,270)
Hydro Production Plant:															
Pre-merger Pacific	DGP	(147,030,466)	(262,462)	(147,292,928)	(262,370)	(147,555,298)	(262,278)	(147,817,575)	(262,185)	(148,079,761)	(262,093)	(148,341,853)	(262,001)	(148,603,854)	(261,908)
Pre-merger Utah	DGU	(28,389,687)	(66,913)	(28,456,600)	(66,882)	(28,523,482)	(66,851)	(28,590,333)	(66,820)	(28,657,153)	(66,789)	(28,723,941)	(66,758)	(28,790,699)	(66,727)
Post-merger	SG-P	(56,375,237)	(452,032)	(56,827,269)	(618,753)	(57,446,022)	(396,879)	(57,842,902)	(541,301)	(58,384,203)	(521,006)	(58,905,209)	(471,084)	(59,376,292)	(496,940)
Post-merger	SG-U	(10,431,677)	(280,373)	(10,712,050)	(280,834)	(10,992,884)	(281,032)	(11,273,916)	(281,545)	(11,555,461)	(282,027)	(11,837,488)	(283,181)	(12,120,669)	(285,115)
Total Hydro Plant		(242,227,067)	(1,061,780)	(243,288,847)	(1,228,839)	(244,517,686)	(1,007,040)	(245,524,725)	(1,151,852)	(246,676,577)	(1,131,914)	(247,808,491)	(1,083,023)	(248,891,514)	(1,110,690)
Other Production Plant:															
Pre-merger Utah	DGU	(1,254,848)	(8,285)	(1,263,133)	(8,266)	(1,271,400)	(8,248)	(1,279,647)	(8,229)	(1,287,876)	(8,210)	(1,296,087)	(8,192)	(1,304,278)	(8,173)
Post-merger	SG	(80,309,318)	(1,154,922)	(81,464,240)	(1,152,803)	(82,617,043)	(1,150,045)	(83,767,087)	(1,147,162)	(84,914,250)	(1,144,828)	(86,059,077)	(1,143,011)	(87,202,088)	(1,151,821)
Post-merger Wind	SG	(52,405,705)	(3,791,482)	(56,197,188)	(4,301,180)	(60,498,367)	(4,316,501)	(64,814,868)	(4,315,061)	(69,129,930)	(4,314,610)	(73,444,540)	(4,312,480)	(77,757,020)	(4,310,351)
Post-merger	SSGCT	(18,092,000)	(201,881)	(18,293,881)	(201,858)	(18,495,740)	(201,835)	(18,697,575)	(203,736)	(18,901,311)	(205,637)	(19,106,948)	(205,614)	(19,312,562)	(205,591)
Total Other Plant		(152,061,872)	(5,156,570)	(157,218,442)	(5,664,107)	(162,882,549)	(5,676,629)	(168,559,178)	(5,674,189)	(174,233,367)	(5,673,285)	(179,906,652)	(5,669,297)	(185,575,949)	(5,675,936)
Transmission Plant:															
Pre-merger Pacific	DGP	(381,481,443)	(708,819)	(382,190,262)	(708,444)	(382,898,705)	(708,068)	(383,606,774)	(707,693)	(384,314,467)	(707,318)	(385,021,786)	(706,943)	(385,728,729)	(706,568)
Pre-merger Utah	DGU	(380,617,317)	(802,683)	(381,420,200)	(802,493)	(382,222,694)	(802,103)	(383,024,797)	(801,714)	(383,826,511)	(801,324)	(384,627,835)	(800,934)	(385,428,769)	(800,545)
Post-merger	SG	(335,172,873)	(2,559,995)	(337,732,868)	(2,571,322)	(340,304,190)	(2,577,103)	(342,881,293)	(2,587,470)	(345,468,763)	(2,604,352)	(348,073,116)	(2,686,760)	(350,759,876)	(2,773,716)
Total Transmission Plant		(1,097,271,633)	(4,071,696)	(1,101,343,330)	(4,082,259)	(1,105,425,589)	(4,087,275)	(1,109,512,864)	(4,096,878)	(1,113,609,741)	(4,112,995)	(1,117,722,736)	(4,194,638)	(1,121,917,374)	(4,280,829)
Distribution Plant:															
California	CA	(89,744,985)	(560,795)	(90,305,781)	(561,969)	(90,867,749)	(563,287)	(91,431,036)	(564,629)	(91,995,665)	(565,903)	(92,561,568)	(573,897)	(93,135,465)	(581,806)
Oregon	OR	(684,467,666)	(2,996,293)	(687,463,959)	(3,016,034)	(690,479,993)	(3,024,806)	(693,504,799)	(3,033,936)	(696,538,735)	(3,041,635)	(699,580,370)	(3,066,137)	(702,646,506)	(3,089,702)
Washington	WA	(162,678,942)	(778,287)	(163,457,229)	(780,243)	(164,237,472)	(782,517)	(165,019,989)	(785,020)	(165,805,009)	(787,396)	(166,592,405)	(789,788)	(167,382,193)	(791,921)
Eastern Wyoming	WYP	(172,108,605)	(732,442)	(172,841,047)	(734,108)	(173,575,153)	(736,334)	(174,311,487)	(738,536)	(175,050,023)	(740,463)	(175,790,486)	(746,084)	(176,536,570)	(751,721)
Utah	UT	(655,980,311)	(3,122,945)	(659,103,256)	(3,130,269)	(662,233,525)	(3,136,465)	(665,369,990)	(3,142,627)	(668,512,617)	(3,187,743)	(671,700,359)	(3,244,381)	(674,944,740)	(3,261,458)
Idaho	ID	(107,004,925)	(349,836)	(107,354,761)	(351,064)	(107,705,856)	(352,732)	(108,058,587)	(354,388)	(108,412,975)	(355,893)	(108,768,868)	(357,543)	(109,126,411)	(359,145)
Western Wyoming	WYU	(34,259,291)	(151,376)	(34,410,667)	(151,240)	(34,561,906)	(151,104)	(34,713,010)	(150,968)	(34,863,978)	(150,832)	(35,014,809)	(150,696)	(35,165,505)	(150,559)
Total Distribution Plant		(1,906,244,725)	(8,691,974)	(1,914,936,699)	(8,724,956)	(1,923,661,654)	(8,747,243)	(1,932,408,898)	(8,770,104)	(1,941,179,001)	(8,829,865)	(1,950,008,866)	(8,928,525)	(1,958,937,391)	(8,986,311)
General Plant:															
California	CA	(4,151,379)	903	(4,150,476)	878	(4,149,598)	838	(4,148,761)	797	(4,147,964)	766	(4,147,197)	718	(4,146,480)	624
Oregon	OR	(47,883,119)	(22,768)	(47,905,887)	(22,529)	(47,928,416)	(22,348)	(47,950,764)	(22,210)	(47,972,975)	(22,118)	(47,995,093)	(25,460)	(48,020,552)	(28,811)
Washington	WA	(15,040,062)	(51,655)	(15,091,717)	(51,753)	(15,143,470)	(51,851)	(15,195,321)	(51,949)	(15,247,270)	(52,048)	(15,299,318)	(52,144)	(15,351,462)	(52,239)
Eastern Wyoming	WYP	(16,723,155)	(42,758)	(16,765,913)	(42,803)	(16,808,716)	(42,953)	(16,851,669)	(42,963)	(16,894,632)	(42,722)	(16,937,354)	(42,449)	(16,979,803)	(42,225)
Utah	UT	(51,818,818)	(30,961)	(51,849,778)	(30,139)	(51,879,917)	(29,329)	(51,909,246)	(28,487)	(51,937,734)	(27,600)	(51,965,334)	(26,716)	(51,992,050)	(25,835)
Idaho	ID	(12,064,577)	(25,526)	(12,090,103)	(25,742)	(12,115,845)	(26,027)	(12,141,872)	(26,206)	(12,168,079)	(26,237)	(12,194,316)	(26,270)	(12,220,586)	(26,316)
Western Wyoming	WYU	(3,955,229)	1,635	(3,953,593)	1,753	(3,951,841)	1,871	(3,949,970)	1,988	(3,947,981)	2,106	(3,945,875)	2,224	(3,943,651)	2,342
Pre-merger Pacific	DGP	(6,817,701)	24,161	(6,793,540)	24,346	(6,769,194)	24,532	(6,744,662)	24,717	(6,719,945)	24,902	(6,695,042)	25,088	(6,669,955)	25,273
Pre-merger Utah	DGU	(13,235,337)	69,058	(13,166,279)	69,442	(13,096,837)	69,827	(13,027,011)	70,211	(12,956,800)	70,595	(12,886,204)	70,980	(12,815,225)	71,364
Post-merger	SG	(43,806,319)	(182,108)	(43,988,427)	(184,678)	(44,173,104)	(187,659)	(44,360,763)	(188,098)	(44,548,861)	(187,157)	(44,736,017)	(186,658)	(44,922,675)	(185,991)
General Office	SO	(85,529,631)	153,254	(85,376,377)	148,016	(85,228,360)	142,084	(85,086,277)	138,015	(84,948,262)	136,963	(84,811,299)	137,118	(84,674,181)	137,833
General Office	SSGCH	(2,263,060)	3,384	(2,259,676)	3,428	(2,256,249)	3,219	(2,253,029)	3,011	(2,250,019)	3,055	(2,246,964)	3,099	(2,243,864)	3,144
General Office	SSGCT	(25,312)	(159)	(25,471)	(158)	(25,629)	(156)	(25,785)	(154)	(25,940)	(153)	(26,093)	(151)	(26,244)	(149)
Customer Service	CN	(6,479,080)	(43,075)	(6,522,155)	(42,393)	(6,564,548)	(41,712)	(6,606,260)	(41,031)	(6,647,291)	(40,350)	(6,687,641)	(39,668)	(6,727,309)	(38,987)
Fuel Related	SE	(415,950)	1,688	(414,262)	1,584	(412,678)	1,602	(411,076)	1,621	(409,455)	1,523	(407,932)	1,425	(406,507)	1,444
Total General Plant		(310,208,728)	(144,928)	(310,353,656)	(150,748)	(310,504,403)	(158,064)	(310,662,467)	(160,739)	(310,823,206)	(158,473)	(310,981,679)	(158,864)	(311,140,543)	(158,531)
Mining Plant:															
Coal Mine	SE	(164,414,111)	(481,528)	(164,895,640)	(481,182)	(165,376,822)	(481,309)	(165,858,131)	(481,238)	(166,339,368)	(481,449)	(166,820,817)	(484,674)	(167,305,491)	(486,922)
Total Mining Plant		(164,414,111)	(481,528)	(164,895,640)	(481,182)	(165,376,822)	(481,309)	(165,858,131)	(481,238)	(166,339,368)	(481,449)	(166,820,817)	(484,674)	(167,305,491)	(486,922)
Total Depreciation Reserve		(6,315,675,315)	(24,577,612)	(6,340,252,927)	(25,307,664)	(6,365,560,591)	(25,163,943)	(6,390,724,534)	(25,419,403)	(6,416,143,938)	(25,554,075)	(6,441,698,012)	(25,775,726)	(6,467,473,738)	(26,052,488)

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Dec 2008	Adjustments	Adjusted Reserve Balance Jan 2009	Adjustments	Adjusted Reserve Balance Feb 2009	Adjustments	Adjusted Reserve Balance Mar 2009	Adjustments	Adjusted Reserve Balance Apr 2009	Adjustments	Adjusted Reserve Balance May 2009	Adjustments	Adjusted Reserve Balance Jun 2009	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(84,512,693)	(382,806)	(84,895,499)	(383,244)	(85,278,743)	(383,734)	(85,662,477)	(384,199)	(86,046,677)	(384,582)	(86,431,259)	(384,910)	(86,816,169)	(385,193)
Idaho	ID	(721,404)	(4,142)	(725,546)	(4,142)	(729,688)	(4,142)	(733,831)	(4,142)	(737,973)	(4,142)	(742,115)	(4,142)	(746,257)	(4,142)
Pre-merger Utah	DGU	(315,880)	(1,397)	(317,276)	(1,397)	(318,673)	(1,397)	(320,069)	(1,397)	(321,466)	(1,397)	(322,862)	(1,397)	(324,259)	(1,397)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(24,643)	7,764	(16,878)	7,781	(9,097)	7,798	(1,300)	7,814	6,515	7,831	14,346	7,848	22,194	7,865
Fuel Related	SE	(1,103,164)	(21,104)	(1,124,269)	(21,471)	(1,145,740)	(21,839)	(1,167,579)	(21,839)	(1,189,417)	(21,839)	(1,211,256)	(21,839)	(1,233,094)	(21,839)
Post-merger	SG	(43,358,382)	132,255	(43,226,127)	132,856	(43,093,271)	133,044	(42,960,227)	132,573	(42,827,654)	127,010	(42,700,644)	120,412	(42,580,232)	118,346
Hydro Relicensing	SG-P	(8,839,749)	(113,868)	(8,953,617)	(113,640)	(9,067,257)	(113,413)	(9,180,670)	(113,186)	(9,293,856)	(112,958)	(9,406,814)	(112,731)	(9,519,545)	(112,503)
Hydro Relicensing	SG-U	(2,801,375)	(25,869)	(2,827,244)	(25,869)	(2,853,114)	(25,869)	(2,878,983)	(25,869)	(2,904,852)	(25,869)	(2,930,721)	(25,869)	(2,956,591)	(25,869)
General Office	SO	(240,010,264)	(1,759,537)	(241,769,801)	(1,762,542)	(243,532,343)	(1,766,181)	(245,298,524)	(1,769,381)	(247,067,905)	(1,771,918)	(248,839,823)	(1,774,720)	(250,614,543)	(1,777,920)
Pre-merger Pacific	DGP	-	5,122	5,122	5,122	10,245	5,122	15,367	5,122	20,490	5,122	25,612	5,122	30,735	5,122
Utah	UT	(8,812)	(199)	(9,011)	(199)	(9,210)	(199)	(9,409)	(199)	(9,608)	(199)	(9,807)	(199)	(10,006)	(199)
Washington	WA	(992)	22	(971)	23	(948)	24	(924)	25	(900)	26	(874)	27	(847)	28
Eastern Wyoming	WYP	(26,265)	(890)	(27,155)	(890)	(28,045)	(890)	(28,934)	(890)	(29,824)	(890)	(30,714)	(890)	(31,603)	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SSGCH	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-
Total Intangible Plant		(381,765,452)	(2,164,649)	(383,930,101)	(2,167,612)	(386,097,713)	(2,171,677)	(388,269,389)	(2,175,567)	(390,444,956)	(2,183,804)	(392,628,761)	(2,193,286)	(394,822,047)	(2,198,591)
Hydro Production Plant:															
Pre-merger Pacific	DGP	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-
Post-merger	SG-P	(6,438)	(190)	(6,628)	(190)	(6,819)	(190)	(7,009)	(190)	(7,199)	(190)	(7,389)	(190)	(7,580)	(190)
Post-merger	SG-U	(350,245)	(3,277)	(353,522)	(3,277)	(356,799)	(3,277)	(360,075)	(3,277)	(363,352)	(3,277)	(366,629)	(3,277)	(369,906)	(3,277)
Total Hydro Plant		(701,259)	(3,467)	(704,726)	(3,467)	(708,193)	(3,467)	(711,660)	(3,467)	(715,127)	(3,467)	(718,594)	(3,467)	(722,061)	(3,467)
Other Production Plant:															
Post-merger	SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	(706,127)	(13,199)	(719,327)	(13,199)	(732,526)	(13,199)	(745,725)	(13,199)	(758,924)	(13,199)	(772,124)	(13,199)	(785,323)	(13,199)
General Office	CN	(2,203,734)	(20,020)	(2,223,754)	(20,020)	(2,243,774)	(20,020)	(2,263,794)	(20,020)	(2,283,814)	(20,020)	(2,303,833)	(20,020)	(2,323,853)	(20,020)
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(7,493,742)	(50,189)	(7,543,932)	(50,189)	(7,594,121)	(50,189)	(7,644,310)	(50,189)	(7,694,500)	(50,189)	(7,744,689)	(50,189)	(7,794,879)	(50,189)
General Office	SO	(9,172,862)	(73,650)	(9,246,513)	(73,650)	(9,320,163)	(73,650)	(9,393,814)	(73,650)	(9,467,464)	(73,650)	(9,541,115)	(73,650)	(9,614,765)	(73,650)
Utah	UT	(10,287)	(61)	(10,348)	(61)	(10,409)	(61)	(10,470)	(61)	(10,530)	(61)	(10,591)	(61)	(10,652)	(61)
Washington	WA	(1,344,060)	(7,528)	(1,351,588)	(7,528)	(1,359,116)	(7,528)	(1,366,644)	(7,528)	(1,374,172)	(7,528)	(1,381,700)	(7,528)	(1,389,229)	(7,528)
Eastern Wyoming	WYP	(6,125,766)	(38,526)	(6,164,293)	(38,526)	(6,202,819)	(38,526)	(6,241,346)	(38,526)	(6,279,872)	(38,526)	(6,318,399)	(38,526)	(6,356,925)	(38,526)
Western Wyoming	WYU	(27,865)	(144)	(28,009)	(144)	(28,153)	(144)	(28,296)	(144)	(28,440)	(144)	(28,584)	(144)	(28,728)	(144)
Total General Plant		(27,084,445)	(203,318)	(27,287,763)	(203,318)	(27,491,081)	(203,318)	(27,694,400)	(203,318)	(27,897,718)	(203,318)	(28,101,036)	(203,318)	(28,304,354)	(203,318)
Total Amortization Reserve		(409,551,156)	(2,371,434)	(411,922,590)	(2,374,397)	(414,296,987)	(2,378,462)	(416,675,449)	(2,382,352)	(419,057,801)	(2,390,589)	(421,448,390)	(2,400,071)	(423,848,462)	(2,405,376)
Total Depreciation & Amortization Reserve		(6,725,226,472)	(26,949,045)	(6,752,175,517)	(27,662,061)	(6,779,857,578)	(27,542,405)	(6,807,399,983)	(27,801,755)	(6,835,201,738)	(27,944,664)	(6,863,146,403)	(28,175,797)	(6,891,322,200)	(28,457,864)

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2009	Adjustments	Adjusted Reserve Balance Aug 2009	Adjustments	Adjusted Reserve Balance Sep 2009	Adjustments	Adjusted Reserve Balance Oct 2009	Adjustments	Adjusted Reserve Balance Nov 2009	Adjustments	Adjusted Reserve Balance Dec 2009	Adjustments	Adjusted Reserve Balance Jan 2010	Adjustments
DEPRECIATION RESERVE															
Steam Production Plant:															
Pre-merger Pacific	DGP	(851,041,485)	(846,836)	(851,888,321)	(845,085)	(852,733,407)	(843,335)	(853,576,742)	(841,584)	(854,418,326)	(839,833)	(855,258,159)	(849,767)	(856,107,926)	(848,035)
Pre-merger Utah	DGU	(939,449,385)	(1,112,006)	(940,561,391)	(1,110,271)	(941,671,662)	(1,108,535)	(942,780,197)	(1,106,799)	(943,886,996)	(1,105,063)	(944,992,059)	(1,113,386)	(946,105,445)	(1,111,667)
Post-merger	SG	(534,893,513)	(3,289,274)	(538,182,787)	(3,295,907)	(541,478,693)	(3,300,217)	(544,778,911)	(3,300,549)	(548,079,460)	(3,331,218)	(551,410,678)	(3,229,510)	(554,640,188)	(3,226,995)
Geothermal - Blundell	SG	(1,303,724)	(36,222)	(1,339,946)	(36,194)	(1,376,139)	(36,166)	(1,412,305)	(36,138)	(1,448,443)	(54,766)	(1,503,209)	(61,569)	(1,564,778)	(61,518)
Pollution Control Equipment	SG	(192,831)	(79,151)	(271,981)	(80,156)	(352,137)	(81,042)	(433,179)	(81,863)	(515,042)	(84,141)	(599,183)	(60,464)	(659,648)	(60,414)
Pollution Control Equipment	SSGCH	(9,530)	(1,631)	(11,161)	(1,631)	(12,791)	(1,631)	(14,422)	(1,631)	(16,053)	(3,176)	(19,229)	(184)	(19,413)	(179)
Post-merger	SSGCH	(152,168,277)	(28,334)	(152,196,612)	(27,837)	(152,224,449)	(27,155)	(152,251,604)	(26,474)	(152,278,078)	(30,539)	(152,308,617)	(25,486)	(152,334,103)	(24,898)
Total Steam Plant		(2,479,058,745)	(5,393,453)	(2,484,452,199)	(5,397,080)	(2,489,849,279)	(5,398,081)	(2,495,247,360)	(5,395,037)	(2,500,642,397)	(5,448,737)	(2,506,091,134)	(5,340,367)	(2,511,431,501)	(5,333,707)
Hydro Production Plant:															
Pre-merger Pacific	DGP	(148,865,763)	(261,816)	(149,127,579)	(261,724)	(149,389,302)	(261,631)	(149,650,934)	(261,539)	(149,912,473)	(261,447)	(150,173,920)	(261,572)	(150,435,492)	(261,480)
Pre-merger Utah	DGU	(28,857,426)	(66,696)	(28,924,122)	(66,665)	(28,990,787)	(66,634)	(29,057,420)	(66,603)	(29,124,023)	(66,572)	(29,190,595)	(66,615)	(29,257,210)	(66,584)
Post-merger	SG-P	(59,873,232)	(540,481)	(60,413,713)	(542,091)	(60,955,803)	(548,019)	(61,503,822)	(557,581)	(62,061,403)	(589,162)	(62,650,566)	(516,586)	(63,167,151)	(489,407)
Post-merger	SG-U	(12,405,784)	(286,875)	(12,692,658)	(289,292)	(12,981,951)	(290,889)	(13,272,840)	(291,182)	(13,564,022)	(293,540)	(13,857,561)	(295,360)	(14,152,921)	(296,826)
Total Hydro Plant		(250,002,205)	(1,155,867)	(251,158,072)	(1,159,771)	(252,317,843)	(1,167,173)	(253,485,017)	(1,176,905)	(254,661,921)	(1,210,721)	(255,872,642)	(1,140,133)	(257,012,775)	(1,114,298)
Other Production Plant:															
Pre-merger Utah	DGU	(1,312,451)	(8,154)	(1,320,605)	(8,135)	(1,328,741)	(8,117)	(1,336,857)	(8,098)	(1,344,955)	(8,079)	(1,353,035)	(8,108)	(1,361,143)	(8,089)
Post-merger	SG	(88,353,910)	(1,160,222)	(89,514,132)	(1,157,417)	(90,671,550)	(1,156,924)	(91,828,473)	(1,157,791)	(92,986,264)	(1,160,473)	(94,146,737)	(1,156,161)	(95,302,898)	(1,153,071)
Post-merger Wind	SG	(82,067,371)	(4,308,020)	(86,375,391)	(4,305,689)	(90,681,080)	(4,831,005)	(95,512,085)	(5,365,325)	(100,877,410)	(5,372,869)	(106,250,279)	(5,386,908)	(111,637,187)	(5,384,542)
Post-merger	SSGCT	(19,518,153)	(205,568)	(19,723,721)	(205,545)	(19,929,265)	(205,521)	(20,134,787)	(205,498)	(20,340,285)	(207,299)	(20,547,584)	(208,812)	(20,756,396)	(208,788)
Total Other Plant		(191,251,884)	(5,681,964)	(196,933,849)	(5,676,787)	(202,610,636)	(6,201,567)	(208,812,202)	(6,736,712)	(215,548,914)	(6,748,721)	(222,297,635)	(6,759,989)	(229,057,624)	(6,754,490)
Transmission Plant:															
Pre-merger Pacific	DGP	(386,435,297)	(706,193)	(387,141,491)	(705,818)	(387,847,309)	(705,443)	(388,552,752)	(705,068)	(389,257,820)	(704,693)	(389,962,513)	(705,431)	(390,667,944)	(705,057)
Pre-merger Utah	DGU	(386,229,314)	(800,155)	(387,029,469)	(799,765)	(387,829,234)	(799,375)	(388,628,609)	(798,986)	(389,427,595)	(798,596)	(390,226,191)	(799,305)	(391,025,496)	(798,917)
Post-merger	SG	(353,533,592)	(2,791,322)	(356,324,913)	(2,811,839)	(359,136,752)	(2,832,019)	(361,968,770)	(2,855,268)	(364,824,038)	(2,886,014)	(367,710,052)	(2,839,149)	(370,549,201)	(2,841,577)
Total Transmission Plant		(1,126,198,203)	(4,297,670)	(1,130,495,872)	(4,317,422)	(1,134,813,294)	(4,336,837)	(1,139,150,131)	(4,359,321)	(1,143,509,453)	(4,389,303)	(1,147,898,756)	(4,343,884)	(1,152,242,640)	(4,345,551)
Distribution Plant:															
California	CA	(93,717,271)	(583,129)	(94,300,399)	(584,485)	(94,884,885)	(585,750)	(95,470,635)	(587,017)	(96,057,651)	(588,283)	(96,645,935)	(585,832)	(97,231,767)	(587,030)
Oregon	OR	(705,736,208)	(3,097,236)	(708,833,444)	(3,104,712)	(711,938,156)	(3,111,549)	(715,049,706)	(3,118,811)	(718,168,516)	(3,125,848)	(721,294,364)	(3,099,821)	(724,394,185)	(3,106,773)
Washington	WA	(168,174,114)	(794,223)	(168,968,337)	(796,530)	(169,764,867)	(798,611)	(170,563,478)	(800,753)	(171,364,231)	(802,735)	(172,166,966)	(799,363)	(172,966,329)	(801,743)
Eastern Wyoming	WYP	(177,288,291)	(754,172)	(178,042,464)	(756,726)	(178,799,190)	(759,027)	(179,558,217)	(761,300)	(180,319,517)	(763,798)	(181,083,314)	(756,639)	(181,839,953)	(758,217)
Utah	UT	(678,206,198)	(3,268,797)	(681,474,995)	(3,276,538)	(684,751,533)	(3,290,040)	(688,041,572)	(3,303,622)	(691,345,195)	(3,321,453)	(694,666,647)	(3,271,407)	(697,938,054)	(3,275,890)
Idaho	ID	(109,485,556)	(360,805)	(109,846,361)	(362,501)	(110,208,862)	(364,098)	(110,572,960)	(365,639)	(110,938,600)	(367,968)	(111,306,567)	(362,720)	(111,669,287)	(363,741)
Western Wyoming	WYU	(35,316,064)	(150,423)	(35,466,488)	(150,287)	(35,616,775)	(150,151)	(35,766,926)	(150,015)	(35,916,942)	(149,879)	(36,066,821)	(150,170)	(36,216,991)	(150,035)
Total Distribution Plant		(1,967,923,702)	(9,008,785)	(1,976,932,487)	(9,031,780)	(1,985,964,268)	(9,059,227)	(1,995,023,495)	(9,087,157)	(2,004,110,651)	(9,119,963)	(2,013,230,614)	(9,025,952)	(2,022,256,566)	(9,043,429)
General Plant:															
California	CA	(4,145,856)	502	(4,145,354)	347	(4,145,007)	196	(4,144,811)	(1,184)	(4,145,995)	(2,512)	(4,148,508)	4,284	(4,144,224)	4,215
Oregon	OR	(48,049,363)	(28,905)	(48,078,268)	(28,990)	(48,107,258)	(28,984)	(48,136,242)	(35,462)	(48,171,704)	(41,836)	(48,213,540)	(12,070)	(48,225,610)	(11,938)
Washington	WA	(15,403,701)	(52,335)	(15,456,036)	(52,434)	(15,508,470)	(52,532)	(15,561,002)	(53,852)	(15,614,853)	(55,171)	(15,670,024)	(51,653)	(15,721,677)	(51,681)
Eastern Wyoming	WYP	(17,022,028)	(41,960)	(17,063,988)	(41,841)	(17,105,828)	(41,874)	(17,147,702)	(47,485)	(17,195,188)	(53,112)	(17,248,299)	(41,176)	(17,289,475)	(40,994)
Utah	UT	(52,017,885)	(24,942)	(52,042,827)	(24,097)	(52,066,925)	(23,281)	(52,090,206)	(26,402)	(52,116,608)	(29,517)	(52,146,125)	(33,219)	(52,179,344)	(32,341)
Idaho	ID	(12,246,901)	(26,306)	(12,273,207)	(26,413)	(12,299,620)	(26,630)	(12,326,250)	(27,778)	(12,354,028)	(28,918)	(12,382,946)	(23,594)	(12,406,540)	(23,659)
Western Wyoming	WYU	(3,941,309)	2,460	(3,938,850)	2,577	(3,936,272)	2,695	(3,933,577)	2,813	(3,930,765)	2,931	(3,927,834)	557	(3,927,277)	669
Pre-merger Pacific	DGP	(6,644,681)	25,459	(6,619,223)	25,644	(6,593,579)	25,829	(6,567,750)	26,015	(6,541,735)	26,200	(6,515,535)	21,938	(6,493,596)	22,110
Pre-merger Utah	DGU	(12,743,861)	71,748	(12,672,112)	72,133	(12,599,979)	72,517	(12,527,462)	72,902	(12,454,561)	73,286	(12,381,275)	61,876	(12,319,398)	62,227
Post-merger	SG	(45,108,666)	(184,956)	(45,293,622)	(184,992)	(45,478,614)	(184,959)	(45,663,573)	(188,082)	(45,851,656)	(201,048)	(46,052,704)	(177,524)	(46,230,228)	(176,675)
General Office	SO	(84,536,348)	138,199	(84,398,149)	137,577	(84,260,572)	135,894	(84,124,677)	133,403	(83,991,274)	130,546	(83,860,727)	156,495	(83,704,232)	154,542
General Office	SSGCH	(2,240,721)	3,188	(2,237,533)	3,232	(2,234,301)	3,276	(2,231,025)	3,321	(2,227,704)	3,365	(2,224,339)	3,356	(2,220,983)	3,400
General Office	SSGCT	(26,393)	(148)	(26,541)	(146)	(26,687)	(144)	(26,832)	(143)	(26,975)	(141)	(27,116)	(162)	(27,278)	(160)
Customer Service	CN	(6,766,296)	(38,306)	(6,804,602)	(37,624)	(6,842,226)	(36,943)	(6,879,169)	(36,262)	(6,915,431)	(35,581)	(6,951,012)	(39,983)	(6,990,995)	(39,334)
Fuel Related	SE	(405,064)	1,462	(403,602)	1,481	(402,121)	1,499	(400,622)	1,518	(399,104)	1,535	(397,569)	2,409	(395,161)	2,429
Total General Plant		(311,299,074)	(154,840)	(311,453,914)	(153,546)	(311,607,460)	(153,440)	(311,760,900)	(176,680)	(311,937,580)	(209,973)	(312,147,553)	(128,464)	(312,276,017)	(127,191)
Mining Plant:															
Coal Mine	SE	(167,792,413)	(486,166)	(168,278,579)	(485,379)	(168,763,958)	(484,664)	(169,248,622)	(483,814)	(169,732,436)	(512,541)	(170,244,977)	(518,347)	(170,763,324)	(528,239)
Total Mining Plant		(167,792,413)	(486,166)	(168,278,579)	(485,379)	(168,763,958)	(484,664)	(169,248,622)	(483,814)	(169,732,436)	(512,541)	(170,244,977)	(518,347)	(170,763,324)	(528,239)
Total Depreciation Reserve		(6,493,526,226)	(26,178,745)	(6,519,704,971)	(26,221,766)	(6,545,926,737)	(26,800,990)	(6,572,727,727)	(27,415,626)	(6,600,143,352)	(27,639,958)	(6,627,783,311)	(27,257,136)	(6,655,040,447)	(27,246,906)

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2009	Adjustments	Adjusted Reserve Balance Aug 2009	Adjustments	Adjusted Reserve Balance Sep 2009	Adjustments	Adjusted Reserve Balance Oct 2009	Adjustments	Adjusted Reserve Balance Nov 2009	Adjustments	Adjusted Reserve Balance Dec 2009	Adjustments	Adjusted Reserve Balance Jan 2010	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(87,201,363)	(385,467)	(87,586,830)	(385,777)	(87,972,607)	(386,136)	(88,358,743)	(386,546)	(88,745,289)	(387,026)	(89,132,315)	(387,356)	(89,519,671)	(387,955)
Idaho	ID	(750,399)	(4,142)	(754,541)	(4,142)	(758,683)	(4,142)	(762,825)	(4,142)	(766,967)	(4,142)	(771,109)	(4,142)	(775,252)	(4,142)
Pre-merger Utah	DGU	(325,655)	(1,397)	(327,052)	(1,397)	(328,448)	(1,397)	(329,845)	(1,397)	(331,241)	(1,397)	(332,638)	(1,397)	(334,034)	(1,397)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	30,059	7,882	37,940	7,898	45,839	7,915	53,754	7,932	61,686	7,949	69,634	6,253	75,887	6,266
Fuel Related	SE	(1,254,933)	(21,839)	(1,276,771)	(21,839)	(1,298,610)	(21,839)	(1,320,448)	(21,839)	(1,342,287)	(21,839)	(1,364,125)	(21,839)	(1,385,964)	(21,839)
Post-merger	SG	(42,461,885)	117,834	(42,344,052)	118,284	(42,225,768)	118,862	(42,106,906)	119,366	(41,987,540)	118,508	(41,869,032)	139,527	(41,729,505)	139,821
Hydro Relicensing	SG-P	(9,632,048)	(112,276)	(9,744,323)	(112,048)	(9,856,372)	(111,821)	(9,968,193)	(111,593)	(10,079,786)	(111,368)	(10,191,152)	(112,441)	(10,303,593)	(112,217)
Hydro Relicensing	SG-U	(2,982,460)	(25,869)	(3,008,329)	(25,869)	(3,034,199)	(25,869)	(3,060,068)	(25,869)	(3,085,937)	(25,869)	(3,111,807)	(25,869)	(3,137,676)	(25,869)
General Office	SO	(252,392,464)	(1,781,532)	(254,173,995)	(1,786,226)	(255,960,221)	(1,793,446)	(257,753,668)	(1,804,620)	(259,558,288)	(1,840,769)	(261,399,057)	(1,862,814)	(263,261,870)	(1,870,165)
Pre-merger Pacific	DGP	35,857	5,122	40,980	5,122	46,102	5,122	51,225	5,122	56,347	5,122	61,470	4,209	65,678	4,209
Utah	UT	(10,205)	(199)	(10,405)	(199)	(10,604)	(199)	(10,803)	(199)	(11,001)	(199)	(11,200)	(199)	(11,399)	(199)
Washington	WA	(820)	29	(791)	30	(761)	31	(731)	32	(699)	33	(666)	15	(651)	16
Eastern Wyoming	WYP	(32,493)	(890)	(33,383)	(890)	(34,272)	(890)	(35,162)	(890)	(36,051)	(890)	(36,941)	(890)	(37,831)	(890)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SSGCH	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-
Total Intangible Plant		(397,020,638)	(2,202,743)	(399,223,381)	(2,207,052)	(401,430,433)	(2,213,809)	(403,644,242)	(2,224,643)	(405,868,885)	(2,261,883)	(408,130,768)	(2,266,943)	(410,397,711)	(2,274,360)
Hydro Production Plant:															
Pre-merger Pacific	DGP	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-
Post-merger	SG-P	(7,770)	(190)	(7,960)	(190)	(8,150)	(190)	(8,341)	(190)	(8,531)	(190)	(8,721)	(190)	(8,911)	(190)
Post-merger	SG-U	(373,183)	(3,277)	(376,459)	(3,277)	(379,736)	(3,277)	(383,013)	(3,277)	(386,290)	(3,277)	(389,566)	(3,277)	(392,843)	(3,277)
Total Hydro Plant		(725,528)	(3,467)	(728,995)	(3,467)	(732,462)	(3,467)	(735,929)	(3,467)	(739,396)	(3,467)	(742,863)	(3,467)	(746,330)	(3,467)
Other Production Plant:															
Post-merger	SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	(798,522)	(13,199)	(811,721)	(13,199)	(824,920)	(13,199)	(838,120)	(13,199)	(851,319)	(13,199)	(864,518)	(13,199)	(877,717)	(13,199)
General Office	CN	(2,343,873)	(20,020)	(2,363,893)	(20,020)	(2,383,913)	(20,020)	(2,403,933)	(20,020)	(2,423,952)	(20,020)	(2,443,972)	(20,020)	(2,463,992)	(20,020)
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(7,845,068)	(50,189)	(7,895,258)	(50,189)	(7,945,447)	(50,189)	(7,995,637)	(50,189)	(8,045,826)	(50,189)	(8,096,016)	(50,189)	(8,146,205)	(50,189)
General Office	SO	(9,688,415)	(73,650)	(9,762,066)	(73,650)	(9,835,716)	(73,650)	(9,909,367)	(73,650)	(9,983,017)	(73,650)	(10,056,668)	(73,650)	(10,130,318)	(73,650)
Utah	UT	(10,713)	(61)	(10,773)	(61)	(10,834)	(61)	(10,895)	(61)	(10,956)	(61)	(11,016)	(61)	(11,077)	(61)
Washington	WA	(1,396,757)	(7,528)	(1,404,285)	(7,528)	(1,411,813)	(7,528)	(1,419,341)	(7,528)	(1,426,869)	(7,528)	(1,434,397)	(7,528)	(1,441,925)	(7,528)
Eastern Wyoming	WYP	(6,395,452)	(38,526)	(6,433,978)	(38,526)	(6,472,505)	(38,526)	(6,511,031)	(38,526)	(6,549,558)	(38,526)	(6,588,084)	(38,526)	(6,626,611)	(38,526)
Western Wyoming	WYU	(28,872)	(144)	(29,016)	(144)	(29,160)	(144)	(29,304)	(144)	(29,448)	(144)	(29,592)	(144)	(29,736)	(144)
Total General Plant		(28,507,672)	(203,318)	(28,710,990)	(203,318)	(28,914,308)	(203,318)	(29,117,626)	(203,318)	(29,320,944)	(203,318)	(29,524,263)	(203,318)	(29,727,581)	(203,318)
Total Amortization Reserve		(426,253,838)	(2,409,529)	(428,663,366)	(2,413,837)	(431,077,203)	(2,420,594)	(433,497,797)	(2,431,428)	(435,929,225)	(2,468,669)	(438,397,893)	(2,473,728)	(440,871,622)	(2,481,145)
Total Depreciation & Amortization Reserve		(6,919,780,064)	(28,588,274)	(6,948,368,337)	(28,635,602)	(6,977,003,940)	(29,221,584)	(7,006,225,524)	(29,847,054)	(7,036,072,577)	(30,108,627)	(7,066,181,204)	(29,730,864)	(7,095,912,068)	(29,726,051)

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Feb 2010	Adjustments	Adjusted Reserve Balance Mar 2010	Adjustments	Adjusted Reserve Balance Apr 2010	Adjustments	Adjusted Reserve Balance May 2010	Adjustments	Adjusted Reserve Balance Jun 2010	13 Month Average Balance
DEPRECIATION RESERVE											
Steam Production Plant:											
Pre-merger Pacific	DGP	(856,955,961)	(846,303)	(857,802,264)	(844,572)	(858,646,836)	(842,840)	(859,489,676)	(841,108)	(860,330,784)	(855,264,830)
Pre-merger Utah	DGU	(947,217,112)	(1,109,948)	(948,327,060)	(1,108,229)	(949,435,289)	(1,106,510)	(950,541,799)	(1,104,790)	(951,646,589)	(944,996,202)
Post-merger	SG	(557,867,183)	(3,225,650)	(561,092,833)	(3,234,699)	(564,327,532)	(3,300,424)	(567,627,957)	(3,416,730)	(571,044,686)	(551,313,183)
Geothermal - Blundell	SG	(1,626,296)	(61,467)	(1,687,764)	(61,416)	(1,749,180)	(61,365)	(1,810,545)	(61,314)	(1,871,860)	(1,535,513)
Pollution Control Equipment	SG	(720,062)	(60,364)	(780,426)	(60,314)	(840,740)	(73,957)	(914,697)	(109,070)	(1,023,767)	(570,681)
Pollution Control Equipment	SSGCH	(19,592)	(173)	(19,765)	(167)	(19,932)	(162)	(20,094)	(156)	(20,250)	(16,164)
Post-merger	SSGCH	(152,359,001)	(24,120)	(152,383,121)	(23,345)	(152,406,467)	(22,573)	(152,429,040)	(21,801)	(152,450,841)	(152,302,281)
Total Steam Plant		(2,516,765,208)	(5,328,026)	(2,522,093,234)	(5,332,743)	(2,527,425,977)	(5,407,831)	(2,532,833,807)	(5,554,970)	(2,538,388,777)	(2,505,998,853)
Hydro Production Plant:											
Pre-merger Pacific	DGP	(150,696,973)	(261,388)	(150,958,361)	(261,296)	(151,219,657)	(261,204)	(151,480,862)	(261,112)	(151,741,974)	(150,173,626)
Pre-merger Utah	DGU	(29,323,794)	(66,553)	(29,390,347)	(66,522)	(29,456,869)	(66,491)	(29,523,361)	(66,460)	(29,589,821)	(29,190,498)
Post-merger	SG-P	(63,656,559)	(87,086)	(63,743,645)	(88,065)	(63,831,709)	410,972	(63,420,737)	381,016	(63,039,721)	(62,130,335)
Post-merger	SG-U	(14,449,748)	(299,307)	(14,749,055)	(300,547)	(15,049,601)	(301,172)	(15,350,773)	(302,573)	(15,653,346)	(13,869,302)
Total Hydro Plant		(258,127,073)	(714,334)	(258,841,407)	(716,430)	(259,557,837)	(217,895)	(259,775,732)	(249,129)	(260,024,862)	(255,363,762)
Other Production Plant:											
Pre-merger Utah	DGU	(1,369,232)	(8,071)	(1,377,303)	(8,053)	(1,385,356)	(8,034)	(1,393,390)	(8,016)	(1,401,406)	(1,352,981)
Post-merger	SG	(96,455,969)	(1,149,981)	(97,605,950)	(1,146,891)	(98,752,841)	(1,144,002)	(99,896,843)	(1,141,114)	(101,037,957)	(94,135,047)
Post-merger Wind	SG	(117,021,729)	(5,382,175)	(122,403,903)	(5,379,808)	(127,783,711)	(5,377,441)	(133,161,152)	(5,375,074)	(138,536,227)	(106,928,042)
Post-merger	SSGCT	(20,965,185)	(211,276)	(21,176,461)	(213,764)	(21,390,224)	(213,740)	(21,603,964)	(213,716)	(21,817,679)	(20,555,097)
Total Other Plant		(235,812,115)	(6,751,503)	(242,563,617)	(6,748,515)	(249,312,132)	(6,743,217)	(256,055,349)	(6,737,920)	(262,793,269)	(222,971,167)
Transmission Plant:											
Pre-merger Pacific	DGP	(391,373,001)	(704,684)	(392,077,685)	(704,311)	(392,781,996)	(703,938)	(393,485,933)	(703,564)	(394,189,498)	(389,961,690)
Pre-merger Utah	DGU	(391,824,412)	(798,529)	(392,622,941)	(798,141)	(393,421,082)	(797,753)	(394,218,834)	(797,365)	(395,016,199)	(390,225,242)
Post-merger	SG	(373,390,778)	(2,847,993)	(376,238,771)	(2,856,293)	(379,095,064)	(2,941,033)	(382,036,097)	(3,070,217)	(385,106,315)	(367,744,171)
Total Transmission Plant		(1,156,588,191)	(4,351,206)	(1,160,939,397)	(4,358,744)	(1,165,298,141)	(4,442,724)	(1,169,740,865)	(4,571,146)	(1,174,312,012)	(1,147,931,102)
Distribution Plant:											
California	CA	(97,818,797)	(588,377)	(98,407,174)	(589,729)	(98,996,903)	(590,999)	(99,587,902)	(592,310)	(100,180,212)	(96,648,846)
Oregon	OR	(727,500,958)	(3,114,752)	(730,615,710)	(3,122,777)	(733,738,487)	(3,132,636)	(736,871,123)	(3,143,491)	(740,014,614)	(721,292,460)
Washington	WA	(173,768,072)	(804,581)	(174,572,653)	(807,523)	(175,380,177)	(813,561)	(176,193,738)	(819,828)	(177,013,566)	(172,175,286)
Eastern Wyoming	WYP	(182,598,170)	(760,263)	(183,358,434)	(762,351)	(184,120,785)	(764,327)	(184,885,112)	(766,349)	(185,651,461)	(181,083,191)
Utah	UT	(701,213,944)	(3,281,795)	(704,495,739)	(3,287,803)	(707,783,542)	(3,327,504)	(711,111,046)	(3,367,804)	(714,478,850)	(694,650,158)
Idaho	ID	(112,033,028)	(364,996)	(112,398,025)	(366,336)	(112,764,361)	(367,685)	(113,132,046)	(369,119)	(113,501,165)	(111,306,402)
Western Wyoming	WYU	(36,367,026)	(149,900)	(36,516,926)	(149,765)	(36,666,691)	(149,630)	(36,816,320)	(149,495)	(36,965,815)	(36,066,561)
Total Distribution Plant		(2,031,299,995)	(9,064,665)	(2,040,364,660)	(9,086,285)	(2,049,450,945)	(9,146,343)	(2,058,597,288)	(9,208,397)	(2,067,805,685)	(2,013,222,904)
General Plant:											
California	CA	(4,140,008)	4,127	(4,135,881)	4,038	(4,131,843)	3,961	(4,127,882)	3,893	(4,123,989)	(4,140,448)
Oregon	OR	(48,237,548)	(11,826)	(48,249,373)	(11,797)	(48,261,170)	(11,840)	(48,273,010)	(11,886)	(48,284,896)	(48,177,580)
Washington	WA	(15,773,359)	(51,710)	(15,825,069)	(51,739)	(15,876,808)	(51,768)	(15,928,575)	(51,794)	(15,980,370)	(15,667,031)
Eastern Wyoming	WYP	(17,330,469)	(40,886)	(17,371,355)	(40,681)	(17,412,036)	(40,300)	(17,452,337)	(39,898)	(17,492,235)	(17,239,288)
Utah	UT	(52,211,685)	(31,473)	(52,243,158)	(30,579)	(52,273,738)	(29,660)	(52,303,398)	(28,749)	(52,332,147)	(52,155,084)
Idaho	ID	(12,430,200)	(23,774)	(12,453,974)	(23,825)	(12,477,798)	(23,760)	(12,501,558)	(23,681)	(12,525,239)	(12,376,834)
Western Wyoming	WYU	(3,926,607)	781	(3,925,826)	893	(3,924,933)	1,005	(3,923,929)	1,116	(3,922,813)	(3,931,050)
Pre-merger Pacific	DGP	(6,471,487)	22,281	(6,449,205)	22,453	(6,426,752)	22,624	(6,404,128)	22,796	(6,381,332)	(6,521,458)
Pre-merger Utah	DGU	(12,257,171)	62,578	(12,194,593)	62,929	(12,131,663)	63,280	(12,068,383)	63,632	(12,004,751)	(12,397,726)
Post-merger	SG	(46,406,903)	(175,841)	(46,582,744)	(174,595)	(46,757,339)	(173,349)	(46,930,688)	(173,121)	(47,103,809)	(46,029,479)
General Office	SO	(83,549,690)	153,669	(83,396,021)	153,975	(83,242,046)	155,273	(83,086,774)	157,155	(82,929,619)	(83,827,255)
General Office	SSGCH	(2,217,583)	3,444	(2,214,138)	3,489	(2,210,650)	3,533	(2,207,117)	3,577	(2,203,540)	(2,224,115)
General Office	SSGCT	(27,438)	(159)	(27,597)	(157)	(27,754)	(155)	(27,909)	(154)	(28,063)	(27,140)
Customer Service	CN	(7,030,329)	(38,686)	(7,069,015)	(38,037)	(7,107,052)	(37,389)	(7,144,441)	(36,740)	(7,181,182)	(6,954,543)
Fuel Related	SE	(392,731)	2,450	(390,282)	2,470	(387,811)	2,491	(385,320)	2,512	(382,809)	(396,054)
Total General Plant		(312,403,207)	(125,024)	(312,528,231)	(121,163)	(312,649,394)	(116,055)	(312,765,449)	(111,344)	(312,876,793)	(312,065,086)
Mining Plant:											
Coal Mine	SE	(171,291,563)	(538,508)	(171,830,071)	(548,947)	(172,379,018)	(560,980)	(172,939,997)	(570,978)	(173,510,976)	(170,313,956)
Total Mining Plant		(171,291,563)	(538,508)	(171,830,071)	(548,947)	(172,379,018)	(560,980)	(172,939,997)	(570,978)	(173,510,976)	(170,313,956)
Total Depreciation Reserve		(6,682,287,352)	(26,873,265)	(6,709,160,617)	(26,912,826)	(6,736,073,444)	(26,635,044)	(6,762,708,488)	(27,003,865)	(6,789,712,373)	(6,627,866,829)

Rocky Mountain Power
Utah General Rate Case - June 2010
Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Feb 2010	Adjustments	Adjusted Reserve Balance Mar 2010	Adjustments	Adjusted Reserve Balance Apr 2010	Adjustments	Adjusted Reserve Balance May 2010	Adjustments	Adjusted Reserve Balance Jun 2010	13 Month Average Balance
AMORTIZATION RESERVE											
Intangible Plant:											
California	CA	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(89,907,626)	(388,520)	(90,296,146)	(389,035)	(90,685,181)	(389,498)	(91,074,679)	(389,888)	(91,464,567)	(89,135,476)
Idaho	ID	(779,394)	(4,142)	(783,536)	(4,142)	(787,678)	(4,142)	(791,820)	(4,142)	(795,962)	(771,109)
Pre-merger Utah	DGU	(335,431)	(1,397)	(336,828)	(1,397)	(338,224)	(1,397)	(339,621)	(1,397)	(341,017)	(332,638)
Montana	MT	-	-	-	-	-	-	-	-	-	-
Oregon	OR	82,153	6,280	88,433	6,293	94,726	6,307	101,033	6,320	107,353	66,976
Fuel Related	SE	(1,407,802)	(21,839)	(1,429,641)	(21,839)	(1,451,479)	(21,839)	(1,473,318)	(21,839)	(1,495,156)	(1,364,125)
Post-merger	SG	(41,589,684)	140,165	(41,449,519)	118,156	(41,331,363)	96,143	(41,235,220)	96,602	(41,138,618)	(41,849,948)
Hydro Relicensing	SG-P	(10,415,810)	(111,992)	(10,527,802)	(111,767)	(10,639,569)	(111,543)	(10,751,112)	(111,318)	(10,862,430)	(10,191,672)
Hydro Relicensing	SG-U	(3,163,545)	(25,869)	(3,189,415)	(25,869)	(3,215,284)	(25,869)	(3,241,153)	(25,869)	(3,267,023)	(3,111,807)
General Office	SO	(265,132,036)	(1,876,629)	(267,008,665)	(1,882,030)	(268,890,695)	(1,886,414)	(270,777,109)	(1,892,967)	(272,670,076)	(261,507,130)
Pre-merger Pacific	DGP	69,887	4,209	74,096	4,209	78,304	4,209	82,513	4,209	86,722	59,994
Utah	UT	(11,598)	(199)	(11,797)	(199)	(11,996)	(199)	(12,195)	(199)	(12,394)	(11,200)
Washington	WA	(636)	16	(620)	17	(602)	18	(585)	18	(566)	(690)
Eastern Wyoming	WYP	(38,720)	(890)	(39,610)	(890)	(40,500)	(890)	(41,389)	(890)	(42,279)	(38,941)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
General Office	SSGCH	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	-	(41,829)	(41,829)
Total Intangible Plant		(412,672,071)	(2,280,807)	(414,952,877)	(2,308,493)	(417,261,370)	(2,335,114)	(419,596,484)	(2,341,359)	(421,937,843)	(408,227,596)
Hydro Production Plant:											
Pre-merger Pacific	DGP	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	-	(344,575)	(344,575)
Post-merger	SG-P	(9,102)	(190)	(9,292)	(190)	(9,482)	(190)	(9,672)	(190)	(9,863)	(8,721)
Post-merger	SG-U	(396,120)	(3,277)	(399,397)	(3,277)	(402,674)	(3,277)	(405,950)	(3,277)	(409,227)	(389,566)
Total Hydro Plant		(749,797)	(3,467)	(753,264)	(3,467)	(756,731)	(3,467)	(760,198)	(3,467)	(763,665)	(742,863)
Other Production Plant:											
Post-merger	SSGCT	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-
General Plant:											
California	CA	(890,916)	(13,199)	(904,116)	(13,199)	(917,315)	(13,199)	(930,514)	(13,199)	(943,713)	(864,518)
General Office	CN	(2,484,012)	(20,020)	(2,504,032)	(20,020)	(2,524,051)	(20,020)	(2,544,071)	(20,020)	(2,564,091)	(2,443,972)
General Office	SG	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(8,196,394)	(50,189)	(8,246,584)	(50,189)	(8,296,773)	(50,189)	(8,346,963)	(50,189)	(8,397,152)	(8,096,016)
General Office	SO	(10,203,968)	(73,650)	(10,277,619)	(73,650)	(10,351,269)	(73,650)	(10,424,920)	(73,650)	(10,498,570)	(10,056,668)
Utah	UT	(11,138)	(61)	(11,199)	(61)	(11,259)	(61)	(11,320)	(61)	(11,381)	(11,016)
Washington	WA	(1,449,453)	(7,528)	(1,456,981)	(7,528)	(1,464,509)	(7,528)	(1,472,037)	(7,528)	(1,479,565)	(1,434,397)
Eastern Wyoming	WYP	(6,665,137)	(38,526)	(6,703,664)	(38,526)	(6,742,190)	(38,526)	(6,780,717)	(38,526)	(6,819,243)	(6,588,084)
Western Wyoming	WYU	(29,880)	(144)	(30,024)	(144)	(30,167)	(144)	(30,311)	(144)	(30,455)	(29,592)
Total General Plant		(29,930,899)	(203,318)	(30,134,217)	(203,318)	(30,337,535)	(203,318)	(30,540,853)	(203,318)	(30,744,171)	(29,524,263)
Total Amortization Reserve		(443,352,767)	(2,487,592)	(445,840,359)	(2,515,278)	(448,355,636)	(2,541,899)	(450,897,535)	(2,548,145)	(453,445,680)	(438,494,722)
Total Depreciation & Amortization Reserve		(7,125,640,119)	(29,360,856)	(7,155,000,976)	(29,428,104)	(7,184,429,080)	(29,176,943)	(7,213,606,023)	(29,552,030)	(7,243,158,053)	**(7,066,361,551)**

Ref. 6.2.3

Rocky Mountain Power
Utah General Rate Case - June 2010
Hydro Decommissioning
West and East Side Resources - Totals

West Side Resources

	Spending	Accrued	Balance
December-08	79,976	(185,352)	**(14,687,234)**
January-09	125,572	(185,352)	(14,747,014)
February-09	(37,556)	(185,352)	(14,969,922)
March-09	189,347	(185,352)	(14,965,928)
April-09	53,930	(185,352)	(15,097,350)
May-09	81,875	(185,352)	(15,200,828)
June-09	133,250	(185,352)	(15,252,930)
July-09	108,250	(185,352)	(15,330,032)
August-09	68,250	(185,352)	(15,447,135)
September-09	72,925	(185,352)	(15,559,562)
October-09	73,750	(185,352)	(15,671,165)
November-09	73,750	(185,352)	(15,782,767)
December-09	73,750	(185,352)	(15,894,369)
January-10	166,250	(185,352)	(15,913,472)
February-10	193,750	(185,352)	(15,905,074)
March-10	596,250	(185,352)	(15,494,177)
April-10	596,250	(185,352)	(15,083,279)
May-10	1,096,250	(185,352)	(14,172,381)
June-10	1,068,750	(185,352)	(13,288,984)

East Side Resources

	Spending	Accrued	Balance
December-08	-	(112,546)	**4,452,992**
January-09	-	(112,546)	4,340,446
February-09	-	(112,546)	4,227,900
March-09	-	(112,546)	4,115,354
April-09	-	(112,546)	4,002,809
May-09	-	(112,546)	3,890,263
June-09	-	(112,546)	3,777,717
July-09	-	(112,546)	3,665,171
August-09	-	(112,546)	3,552,625
September-09	-	(112,546)	3,440,079
October-09	-	(112,546)	3,327,534
November-09	-	(112,546)	3,214,988
December-09	-	(112,546)	3,102,442
January-10	-	(112,546)	2,989,896
February-10	-	(112,546)	2,877,350
March-10	-	(112,546)	2,764,804
April-10	-	(112,546)	2,652,259
May-10	-	(112,546)	2,539,713
June-10	-	(112,546)	2,427,167

Total Resources

	Spending	Accrued	Balance
December-08	79,976	(297,898)	**(10,234,242)**
January-09	125,572	(297,898)	(10,406,568)
February-09	(37,556)	(297,898)	(10,742,022)
March-09	189,347	(297,898)	(10,850,573)
April-09	53,930	(297,898)	(11,094,542)
May-09	81,875	(297,898)	(11,310,565)
June-09	133,250	(297,898)	(11,475,213)
July-09	108,250	(297,898)	(11,664,861)
August-09	68,250	(297,898)	(11,894,510)
September-09	72,925	(297,898)	(12,119,483)
October-09	73,750	(297,898)	(12,343,631)
November-09	73,750	(297,898)	(12,567,779)
December-09	73,750	(297,898)	(12,791,928)
January-10	166,250	(297,898)	(12,923,576)
February-10	193,750	(297,898)	(13,027,724)
March-10	596,250	(297,898)	(12,729,372)
April-10	596,250	(297,898)	(12,431,020)
May-10	1,096,250	(297,898)	(11,632,669)
June-10	1,068,750	(297,898)	(10,861,817)

Rocky Mountain Power
Utah General Rate Case - June 2010
Hydro Decommissioning
Corrections to Booked Data
12 Months Ended December 2008

Accumulated Depreciation		Dec 2008 Balance Per Books	Dec 2008 Balance Corrected	Adjustment to Dec 2008 Balance
108	SG-P	(14,650,991)	(14,687,234)	**(36,242)**
108	SG-U	4,416,748	4,452,991	**36,243**

During 2008 several entries were made to FERC locations that incorrectly assigned the balance on an East/West basis. This adjustment is necessary to correctly assign accumulated depreciation related to Hydro Decommissioning.

7. TAX ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case - June 30, 2010
Tax Adjustment Index

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's December 31, 2008 accrued tax data provided the basis for updating known and measurable adjustments for June 30, 2010 test period tax expenditures.

7.1 Interest True-Up
7.2 Property Tax Expense
7.3 Renewable Energy Tax Credit
7.4 Pro Forma Schedule M's
7.5 – 7.6 Deferred Income Tax

Schedule M and deferred income tax impacts related to the following adjustments are included in Adjustments 7.5 and 7.6, and are also displayed on the individual adjustment lead sheets for informational purposes:

- SO2 Emission Allowances Page 3.4,
- MEHC Transition Savings Page 4.4,
- Pension Curtailment and Measurement Date Change Page 4.13,
- Insurance Expense Page 4.17,
- West Valley Lease (MEHC) Page 5.2,
- Electric Lake Settlement Page 5.5, and
- Powerdale Hydro Removal Page 8.8

Rocky Mountain Power
Normalized Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ending June 30, 2010

		7.1	7.2	7.3	7.4	7.5	7.6
	Total Adjustments	Interest Synchronization	Property Tax Expense	Renewable Energy Tax Credit	Pro Forma Schedule M's	Deferred Income Tax Expense	Deferred Income Tax Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(2,645,540)	-	-	(2,645,540)	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	(2,645,540)	-	-	(2,645,540)	-	-	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	5,590,674	-	5,590,674	-	-	-	-
25 Income Taxes - Federal	(38,771,444)	-	(1,934,179)	(22,885,884)	(15,513,559)	-	1,562,178
26 Income Taxes - State	(870,533)	-	(66,055)	(694,557)	(159,504)	-	49,583
27 Income Taxes - Def Net	12,530,283	-	-	-	-	12,530,283	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	(24,166,560)	-	3,590,440	(26,225,981)	(15,673,064)	12,530,283	1,611,761
32							
33 Operating Rev For Return:	24,166,560	-	(3,590,440)	26,225,981	15,673,064	(12,530,283)	(1,611,761)
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	(522,802)	-	55,125	(362,039)	(240,634)	-	24,746
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	(522,802)	-	55,125	(362,039)	(240,634)	-	24,746
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	(155,008,773)	-	-	-	-	-	(155,008,773)
54 Unamortized ITC	20,259	-	-	-	-	-	20,259
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	-
58							
59 Total Rate Base Deductions	(154,988,514)	-	-	-	-	-	(154,988,514)
60							
61 Total Rate Base:	(155,511,315)	-	55,125	(362,039)	(240,634)	-	(154,963,768)
62							
63 Return on Rate Base	0.880%	0.000%	-0.085%	0.619%	0.370%	-0.296%	0.271%
64							
65 Return on Equity	1.726%	0.000%	-0.166%	1.214%	0.726%	-0.580%	0.532%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(2,945,134)	-	(5,590,674)	2,645,540	-	-	-
69 Other Deductions							
70 Interest (AFUDC)		-	-	-	(28,926,775)	-	-
71 Interest	(4,528,894)	-	1,605	(10,544)	(7,008)	-	(4,512,948)
72 Schedule "M" Additions	11,879,799	-	-	-	11,879,799	-	-
73 Schedule "M" Deductions	85,297,541	-	-	-	85,297,541	-	-
74 Income Before Tax	(42,907,208)	-	(5,592,280)	2,656,084	(44,483,960)	-	4,512,948
75							
76 State Income Taxes	(870,533)	-	(66,055)	(694,557)	(159,504)	-	49,583
77 Taxable Income	(42,036,674)	-	(5,526,224)	3,350,641	(44,324,456)	-	4,463,364
78							
79 Federal Income Taxes + Other	(38,771,444)	-	(1,934,179)	(22,885,884)	(15,513,559)	-	1,562,178
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(60,560,300)	-	5,814,499	(42,465,764)	(25,381,568)	20,265,460	(18,792,927)

NOTE: Interest synchronization impacts are included on each individual adjustment.

Rocky Mountain Power
Utah General Rate Case - June 2010
Interest True-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Interest	427	3	8,986,411	UT	100.000%	8,986,411	Below

	Total Company		
Interest December 2008	299,761,603	127,623,690	2.18
Interest June 2010	321,954,481	136,610,101	Below
Adjustment:	22,192,878	8,986,411	

Rate Base	11,153,026,173	4,690,862,116	2.2
Other & Non-Utility	(97,885,263)	-	
Adjusted Rate Base	11,055,140,910	4,690,862,116	2.2
Weighted Cost of Debt	2.912%	2.912%	2.1
	321,954,481	136,610,101	2.18

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Utah General Rate Case - June 2010
Property Tax Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Taxes Other Than Income	408	3	13,531,721	GPS	41.315%	5,590,674	

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2010
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		77,529,279	
Total Accrued Property Tax - 12 Months End. Dec. 2008				77,529,279	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2009				86,336,000	See Confidential Exhibit RMP__(SRM-4)
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2010				95,786,000	See Confidential Exhibit RMP__(SRM-4)
Avg 2009 and 2010 Property Tax (June 2010 Estimate)				91,061,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2008				(77,529,279)	
Incremental Adjustment to Property Taxes				**13,531,721**	Page 7.2

Rocky Mountain Power
Utah General Rate Case - June 2010
Renewable Energy Tax Credit

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	1	(8,536,510)	SG	41.130%	(3,511,103)	7.3.1
FED Renewable Energy Tax Credit	40910	2	(43,181,885)	SG	41.130%	(17,760,893)	7.3.1
FED Renewable Energy Tax Credit	40910	3	(6,775,062)	SG	41.130%	(2,786,612)	7.3.1
UT Renewable Energy Systems Tax Credit	40911	3	(304,363)	SG	41.130%	(125,186)	7.3.1
OR Business Energy Tax Credit	40911	1	(528,291)	SG	41.130%	(217,288)	7.3.1
OR Business Energy Tax Credit	40911	2	(25,356)	SG	41.130%	(10,429)	7.3.1
OR Business Energy Tax Credit	40911	3	(828,175)	SG	41.130%	(340,632)	7.3.1
			(60,179,642)			(24,752,143)	

Description of Adjustment:

This adjustment normalizes federal/ state renewable energy income tax credits and state tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal PTC tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property. The Utah State PTC tax credit is based on the generation of the Utah qualifying plant, and the credit can be taken for four years on qualifying property. The Oregon BETC credit is based on investment of plant, and the credit is taken over a five year period on qualifying property.

Rocky Mountain Power
Utah General Rate Case - June 2010
Renewable Energy Tax Credit Calculation

Description	Amount Jun - Dec	Amount Jan - Jul	FED *Amount Total*	To Page		UT	
Hydro							
JC Boyle	2,420,649	6,595,441	9,016,090		Type 1		
Factor (inflated tax per unit)	0.011	0.011					
	25,417	72,550	**97,967**	**Ref 7.3**			
Wind/ GeoThermal							
Blundell Bottoming Cycle KWh	42,117,293	44,843,568	86,960,861		Type 1	86,960,861	
Foote Creek I KWh	-		-	Credit ends April 21, 2009	Type 1		
Glenrock KWh	159,937,364	163,861,458	323,798,822		Type 2		
Glenrock III KWh	61,456,396	62,952,565	124,408,961		Type 2		
Goodnoe KWh	128,420,120	138,466,881	266,887,001		Type 2		
High Plains Wind	79,395,791	164,600,398	243,996,189		Type 3		
Leaning Juniper 1 KWh	152,890,379	152,582,836	305,473,215		Type 1		
Marengo KWh	189,561,518	203,574,397	393,135,915		Type 2		
Marengo II KWh	81,278,492	105,947,329	187,225,821		Type 2		
McFadden Ridge Wind	21,803,795	46,757,393	68,561,188		Type 3		
Rolling Hills KWh	144,036,586	148,557,211	292,593,797		Type 2		
Seven Mile KWh	164,248,391	185,347,258	349,595,649		Type 2		
Seven Mile II KWh	32,353,046	36,509,025	68,862,071		Type 2		
Total KWh Production	1,257,499,171	1,454,000,319	2,711,499,490			86,960,861	
Factor (inflated tax per unit)	0.021	0.022				0.0035	
	26,407,483	31,988,007	**58,395,490**	**Ref 7.3**	Total T-1, -2, -3	**304,363**	**Ref 7.3**

OR BETC

	Leaning Juniper	Pcorp Lighting	2006 Transit Passes	2007 Transit Passes	2008 Transit Passes	2009 Transit Passes	2009 Lemolo Hydro	2010 Transit Passes	2010 Bend Hydro		12 Month Ending 6/30/2010
Investment	10,000,000	24,366	266,368	275,107	338,071	365,000	3,546,000	370,000	8,371,500		
35% Credit	3,500,000	8,528	93,229	96,287	118,325	127,750	1,773,000	129,500	4,185,750		
Amortization											Dec Amortization
12/31/2006	1,000,000	2,437	26,637								
12/31/2007	1,000,000	2,437	26,637	27,511							
6/30/2008	250,000	609	6,659	13,756	16,904						
12/31/2008	250,000	609	6,659	13,755	16,904						
6/30/2009	250,000	609	6,659	6,877	16,904	18,250	177,300				
12/31/2009	250,000	609	6,659	6,878	16,904	18,250	177,300				476,600
6/30/2010	250,000	609	6,659	6,877	8,452	18,250	177,300	18,500	418,575		905,222
12/31/2010	250,000	609	6,660	6,878	8,451	18,250	177,300	18,500	418,575		
12/31/2011				13,755	16,903	18,250	354,600	37,000	837,150		
12/31/2012					16,903	18,250	354,600	18,500	837,150	12 Months Ending Jun 2010	
12/31/2013						18,250	354,600	18,500	837,150		
12/31/2014								18,500	837,150		

*Transit passes generated in Aug of each year

Summary of Federal Credit by Type					
Type 1	4,120,579	4,415,931	OR BETC Type 1	528,291	
Type 2	20,187,130	22,994,755	OR BETC Type 2	25,356	
Type 3	2,125,191	4,649,871	OR BETC Type 3	828,175	
	26,432,900	32,060,557	Check Total	**1,381,822**	**Ref 7.3**

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Schedule Ms

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
SCHMAP-Permanent Additions							
SCHMAPSE	SCHMAP	3	(39,185)	SE	41.001%	(16,066)	
SCHMAPSO	SCHMAP	3	(164,669)	SO	41.315%	(68,034)	
			(203,854)			(84,100)	
SCHMAT-Temporary Additions							
SCHMATCA	SCHMAT	3	(281,610)	CA	0.000%	-	
SCHMATID	SCHMAT	3	(156,821)	ID	0.000%	-	
SCHMATOR	SCHMAT	3	(2,037,908)	OR	0.000%	-	
SCHMATOTHER	SCHMAT	3	(7,088,222)	OTHER	0.000%	-	
SCHMATUT	SCHMAT	3	(19,296,438)	UT	100.000%	(19,296,438)	
SCHMATWA	SCHMAT	3	(3,486,797)	WA	0.000%	-	
SCHMATWY	SCHMAT	3	(5,507,431)	WYU	0.000%	-	
SCHMATBADDEBT	SCHMAT	3	(882,108)	BADDEBT	35.228%	(310,747)	
SCHMATCIAC	SCHMAT	3	(4,885,232)	CIAC	47.153%	(2,303,516)	
SCHMATSCHMDEXP	SCHMAT	3	47,721,185	SCHMDEXP	40.088%	19,130,661	
SCHMATSE	SCHMAT	3	(21,430,203)	SE	41.001%	(8,786,535)	
SCHMATSG	SCHMAT	3	(1,305,218)	SG	41.130%	(536,842)	
SCHMATSNP	SCHMAT	3	69,343,689	SNP	42.581%	29,527,394	
SCHMATSNPD	SCHMAT	3	(2,196,309)	SNPD	47.153%	(1,035,618)	
SCHMATSO	SCHMAT	3	(10,913,385)	SO	41.315%	(4,508,900)	
SCHMATSSGCT	SCHMAT	3	1	SSGCT	44.631%	0	
SCHMATTROJD	SCHMAT	3	205,406	TROJD	41.107%	84,437	
			37,802,599			11,963,898	
SCHMDP-Permanent Deductions							
SCHMDPSE	SCHMDP	3	(2,310,118)	SE	41.001%	(947,165)	
SCHMDPSNPD	SCHMDP	3	2,306,712	SO	41.315%	953,026	
			(3,406)			5,861	
SCHMDT-Temporary Deductions							
SCHMDTCA	SCHMDT	3	(1,086,661)	CA	0.000%	-	
SCHMDTID	SCHMDT	3	24,202	ID	0.000%	-	
SCHMDTOR	SCHMDT	3	(24,287,796)	OR	0.000%	-	
SCHMDTOTHER	SCHMDT	3	(1,097,227)	OTHER	0.000%	-	
SCHMDTUT	SCHMDT	3	9,092,721	UT	100.000%	9,092,721	
SCHMDTWA	SCHMDT	3	(6,445,685)	WA	0.000%	-	
SCHMDTWY	SCHMDT	3	(26,982,982)	WYU	0.000%	-	
SCHMDTCN	SCHMDT	3	(62,756)	CN	47.814%	(30,006)	
SCHMDTDGP	SCHMDT	3	(970)	DGP	0.000%	-	
SCHMDTGPS	SCHMDT	3	(52,958,315)	GPS	41.315%	(21,879,899)	
SCHMDTSE	SCHMDT	3	(31,403,769)	SE	41.001%	(12,875,767)	
SCHMDTSG	SCHMDT	3	(17,075,353)	SG	41.130%	(7,023,165)	
SCHMDTSNP	SCHMDT	3	99,606,792	SNP	42.581%	42,413,795	
SCHMDTSNPD	SCHMDT	3	(224,280)	SNPD	47.153%	(105,754)	
SCHMDTSO	SCHMDT	3	(53,669,546)	SO	41.315%	(22,173,746)	
SCHMDTTAXDEPR	SCHMDT	3	237,663,184	TAXDEPR	41.182%	97,873,502	
			131,091,559			85,291,681	
AFUDC - Equity Income	419SNP	3	(67,933,163)	SNP	42.581%	(28,926,775)	

Description of Adjustment:

The Schedule M items were updated for known and measurable adjustments through June 30, 2010. Non-utility items, separate tariff items and other non-recurring items were removed from the December 31, 2008 historical period before updating. The Schedule M items were then used to develop deferred income tax expenses and balances for June 30, 2010. This adjustment incorporates all Schedule M items into the results of operations.

Schedule M impacts related to the adjustments listed on page 7.0.1 are included in Adjustment 7.4 and are also displayed on the individual adjustment lead sheets for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
Summary of Permanent Book-Tax Differences by Allocation Factor

	PERMANENT DIFFERENCES						
	FACTOR		BASE PERIOD	INCREMENTAL	ADJUSTMENTS	SUBTOTAL	TEST PERIOD
ADDITIONS	CA	SCHMAPCA	0	0	0	0	0
	FERC	SCHMAPFERC	0	0	0	0	0
	ID	SCHMAPID	0	0	0	0	0
	OR	SCHMAPOR	0	0	0	0	0
	OTHER	SCHMAPOTHER	0	0	0	0	0
	UT	SCHMAPUT	0	0	0	0	0
	WA	SCHMAPWA	0	0	0	0	0
	WY	SCHMAPWY	0	0	0	0	0
	S	S	0	0	0	0	0
	BADDEBT	SCHMAPBADDEBT	0	0	0	0	0
	CIAC	SCHMAPCIAC	0	0	0	0	0
	CN	SCHMAPCN	0	0	0	0	0
	DGP	SCHMAPDGP	0	0	0	0	0
	GPS	SCHMAPGPS	0	0	0	0	0
	IBT	SCHMAPIBT	0	0	0	0	0
	NUTIL	SCHMAPNUTIL	0	0	0	0	0
	SCHMDEXP	SCHMAPSCHMDEXP	0	0	0	0	0
	SE	SCHMAPSE	84,185	(39,185)	0	(39,185)	45,000
	SG	SCHMAPSG	0	0	0	0	0
	SNP	SCHMAPSNP	0	0	0	0	0
	SNPD	SCHMAPSNPD	0	0	0	0	0
	SO	SCHMAPSO	9,298,119	(595,668)	430,999	(164,669)	9,133,450
	SGCT	SCHMAPSGCT	0	0	0	0	0
	TAXDEPR	SCHMAPTAXDEPR	0	0	0	0	0
	TROJD	SCHMAPTROJD	0	0	0	0	0
			9,382,304	(634,853)	430,999	(203,854)	9,178,450
DEDUCTIONS	CA	SCHMDPCA	0	0	0	0	0
	FERC	SCHMDPFERC	0	0	0	0	0
	ID	SCHMDPID	0	0	0	0	0
	OR	SCHMDPOR	0	0	0	0	0
	OTHER	SCHMDPOTHER	0	0	0	0	0
	UT	SCHMDPUT	0	0	0	0	0
	WA	SCHMDPWA	0	0	0	0	0
	WY	SCHMDPWY	0	0	0	0	0
	S	S	0	0	0	0	0
	BADDEBT	SCHMDPBADDEBT	0	0	0	0	0
	CIAC	SCHMDPCIAC	0	0	0	0	0
	CN	SCHMDPCN	0	0	0	0	0
	DGP	SCHMDPDGP	0	0	0	0	0
	GPS	SCHMDPGPS	0	0	0	0	0
	IBT	SCHMDPIBT	0	0	0	0	0
	NUTIL	SCHMDPNUTIL	0	0	0	0	0
	SCHMDEXP	SCHMDPSCHMDEXP	0	0	0	0	0
	SE	SCHMDPSE	(2,592,202)	2,310,118	0	2,310,118	(282,084)
	SG	SCHMDPSG	0	0	0	0	0
	SNP	SCHMDPSNP	(381,063)	0	0	0	(381,063)
	SNPD	SCHMDPSNPD	0	0	0	0	0
	SO	SCHMDPSO	(12,093,788)	(659,770)	(1,646,942)	(2,306,712)	(14,400,500)
	SGCT	SCHMDPSGCT	0	0	0	0	0
	TAXDEPR	SCHMDPTAXDEPR	0	0	0	0	0
	TROJD	SCHMDPTROJD	0	0	0	0	0
			(15,067,053)	1,650,348	(1,646,942)	3,406	(15,063,647)
			(5,684,749)	1,015,495	(1,215,943)	(200,448)	(5,885,197)

Rocky Mountain Power
Utah General Rate Case - June 2010
Summary of Temporary Book-Tax Differences by Allocation Factor

	TEMPORARY DIFFERENCES						
	FACTOR		BASE PERIOD	INCREMENTAL	ADJUSTMENTS	SUBTOTAL	TEST PERIOD
ADDITIONS	CA	SCHMATCA	2,606,421	(281,610)	0	**(281,610)**	2,324,811
	FERC	SCHMATFERC	0	0	0	**0**	0
	ID	SCHMATID	793,790	(156,821)	0	**(156,821)**	636,969
	OR	SCHMATOR	18,312,150	(2,037,908)	0	**(2,037,908)**	16,274,242
	OTHER	SCHMATOTHER	7,638,737	(7,088,222)	0	**(7,088,222)**	550,515
	UT	SCHMATUT	20,635,857	(19,284,271)	(12,167)	**(19,296,438)**	1,339,419
	WA	SCHMATWA	4,017,213	(3,486,797)	0	**(3,486,797)**	530,416
	WY	SCHMATWY	27,202,180	(5,507,431)	0	**(5,507,431)**	21,694,749
	S	**S**	**81,206,348**	**(37,843,060)**	**(12,167)**	**(37,855,227)**	**43,351,121**
	BADDEBT	SCHMATBADDEBT	882,108	(882,108)	0	**(882,108)**	0
	CIAC	SCHMATCIAC	65,247,545	(4,885,232)	0	**(4,885,232)**	60,362,313
	CN	SCHMATCN	0	0	0	**0**	0
	DGP	SCHMATDGP	0	0	0	**0**	0
	GPS	SCHMATGPS	0	0	0	**0**	0
	IBT	SCHMATIBT	0	0	0	**0**	0
	NUTIL	SCHMATNUTIL	0	0	0	**0**	0
	SCHMDEXP	SCHMATSCHMDEXP	485,189,989	47,721,185	0	**47,721,185**	532,911,174
	SE	SCHMATSE	31,701,999	(28,939,485)	7,509,282	**(21,430,203)**	10,271,796
	SG	SCHMATSG	3,959,859	405,400	(1,710,618)	**(1,305,218)**	2,654,641
	SNP	SCHMATSNP	65,237,720	69,343,689	0	**69,343,689**	134,581,409
	SNPD	SCHMATSNPD	2,196,309	(2,196,309)	0	**(2,196,309)**	0
	SO	SCHMATSO	12,249,451	(8,535,483)	(2,377,902)	**(10,913,385)**	1,336,066
	SGCT	SCHMATSGCT	938,632	1	0	**1**	938,633
	TAXDEPR	SCHMATTAXDEPR	0	0	0	**0**	0
	TROJD	SCHMATTROJD	1,464,600	205,406	0	**205,406**	1,670,006
			750,274,560	**34,394,004**	**3,408,595**	**37,802,599**	**788,077,159**
DEDUCTIONS	CA	SCHMDTCA	(1,145,987)	1,086,661	0	**1,086,661**	(59,326)
	FERC	SCHMDTFERC	0	0	0	**0**	0
	ID	SCHMDTID	(507,979)	(24,202)	0	**(24,202)**	(532,181)
	OR	SCHMDTOR	(24,287,796)	24,287,796	0	**24,287,796**	0
	OTHER	SCHMDTOTHER	(1,827,194)	1,097,227	0	**1,097,227**	(729,967)
	UT	SCHMDTUT	(615,184)	12,884,902	(21,977,623)	**(9,092,721)**	(9,707,905)
	WA	SCHMDTWA	(6,445,685)	6,445,685	0	**6,445,685**	0
	WY	SCHMDTWY	(28,063,919)	26,982,982	0	**26,982,982**	(1,080,937)
	S	**S**	**(62,893,744)**	**72,761,051**	**(21,977,623)**	**50,783,428**	**(12,110,316)**
	BADDEBT	SCHMDTBADDEBT	0	0	0	**0**	0
	CIAC	SCHMDTCIAC	0	0	0	**0**	0
	CN	SCHMDTCN	(62,756)	62,756	0	**62,756**	0
	DGP	SCHMDTDGP	(970)	970	0	**970**	0
	GPS	SCHMDTGPS	(81,662,106)	52,958,315	0	**52,958,315**	(28,703,791)
	IBT	SCHMDTIBT	0	0	0	**0**	0
	NUTIL	SCHMDTNUTIL	0	0	0	**0**	0
	SCHMDEXP	SCHMDTSCHMDEXP	0	0	0	**0**	0
	SE	SCHMDTSE	(45,523,602)	41,482,500	(10,078,731)	**31,403,769**	(14,119,833)
	SG	SCHMDTSG	(18,480,740)	18,480,740	(1,405,387)	**17,075,353**	(1,405,387)
	SNP	SCHMDTSNP	(74,407,631)	(99,606,792)	0	**(99,606,792)**	(174,014,423)
	SNPD	SCHMDTSNPD	(224,280)	224,280	0	**224,280**	0
	SO	SCHMDTSO	(53,669,546)	43,361,396	10,308,150	**53,669,546**	0
	SGCT	SCHMDTSGCT	0	0	0	**0**	0
	TAXDEPR	SCHMDTTAXDEPR	(1,095,617,890)	(237,663,184)	0	**(237,663,184)**	(1,333,281,074)
	TROJD	SCHMDTTROJD	0	0	0	**0**	0
			(1,432,543,265)	**(107,937,968)**	**(23,153,591)**	**(131,091,559)**	**(1,563,634,824)**
			(682,268,705)	**(73,543,964)**	**(19,744,996)**	**(93,288,960)**	**(775,557,665)**

Rocky Mountain Power
Utah General Rate Case - June 2010
Deferred Income Tax Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense - Debit							
41010CA	41010	3	(12,217,544)	CA	0.000%	-	
41010FERC	41010	3	(1,387,221)	FERC	0.000%	-	
41010ID	41010	3	(27,563,826)	ID	0.000%	-	
41010OR	41010	3	(155,511,237)	OR	0.000%	-	
41010OTHER	41010	3	18,336,646	OTHER	0.000%	-	
41010UT	41010	3	(195,643,498)	UT	100.000%	(195,643,498)	
41010WA	41010	3	(60,438,165)	WA	0.000%	-	
41010WY	41010	3	(76,525,417)	WYU	0.000%	-	
41010CN	41010	3	(23,817)	CN	47.814%	(11,388)	
41010DGP	41010	3	(368)	DGP	0.000%	-	
41010GPS	41010	3	10,822,995	GPS	41.315%	4,471,555	
41010IBT	41010	3	(214,379)	IBT	10.624%	(22,775)	
41010SE	41010	3	(9,338,251)	SE	41.001%	(3,828,749)	
41010SG	41010	3	(11,017,602)	SG	41.130%	(4,531,587)	
41010SNP	41010	3	66,040,214	SNP	42.581%	28,120,734	
41010SNPD	41010	3	(85,117)	SNPD	47.153%	(40,135)	
41010SO	41010	3	(33,483,751)	SO	41.315%	(13,833,920)	
41010TAXDEPR	41010	3	505,993,500	TAXDEPR	41.182%	208,376,219	
			17,743,162			23,056,458	
Deferred Income Tax Expense - Credit							
41110CA	41110	3	5,932,266	CA	0.000%	-	
41110FERC	41110	3	582,424	FERC	0.000%	-	
41110ID	41110	3	10,324,948	ID	0.000%	-	
41110OR	41110	3	75,690,196	OR	0.000%	-	
41110OTHER	41110	3	(11,159,307)	OTHER	0.000%	-	
41110UT	41110	3	87,261,648	UT	100.000%	87,261,648	
41110WA	41110	3	26,862,085	WA	0.000%	-	
41110WY	41110	3	35,735,755	WYU	0.000%	-	
41110BADDEBT	41110	3	334,769	BADDEBT	35.228%	117,932	
41110CIAC	41110	3	(22,908,101)	CIAC	47.153%	(10,801,774)	
41110IBT	41110	3	291,290	IBT	10.624%	30,946	
41110SCHMDEXP	41110	3	(202,245,120)	SCHMDEXP	40.088%	(81,076,841)	
41110SE	41110	3	9,467,642	SE	41.001%	3,881,800	
41110SG	41110	3	1,181,793	SG	41.130%	486,076	
41110SNP	41110	3	(49,472,239)	SNP	42.581%	(21,065,887)	
41110SO	41110	3	25,830,537	SO	41.315%	10,671,970	
41110SSGCT	41110	3	(1)	SGCT	41.289%	(0)	
41110TROJD	41110	3	(77,954)	TROJD	41.107%	(32,045)	
			(6,367,369)			(10,526,175)	
Investment Tax Credit Amortization							
41140DGU	41140	3	-	DGU	81.715%	-	

Description of Adjustment:

The non-property-related Schedule M items were used to develop the non-property-related deferred income tax expense. The property-related deferred income tax expense was generated using the capital additions and resulting book and tax depreciation. Normalizing adjustments were added consistent with the Schedule M items. The deferred income tax expense was then used to develop the deferred tax balance for June 30, 2010. These adjustments incorporate all deferred income tax items into the results of operations.

Deferred income tax impacts related to the adjustments listed on page 7.0.2 are included in Adjustments 7.5 and 7.6 and are also displayed on the individual adjustment lead sheets for informational purposes.

Rocky Mountain Power
Utah General Rate Case - June 2010
Summary of Deferred Income Tax Expense by Allocation Factor

	DEFERRED INCOME TAX EXPENSE						
	FACTOR		BASE PERIOD	INCREMENTAL	ADJUSTMENTS	SUBTOTAL	TEST PERIOD
DEBITS	CA	410010CA	12,423,932	(12,217,544)	0	**(12,217,544)**	206,388
	FERC	410010FERC	1,456,074	(1,387,221)	0	**(1,387,221)**	68,853
	ID	410010ID	27,765,794	(27,563,826)	0	**(27,563,826)**	201,968
	OR	410010OR	155,511,237	(155,511,237)	0	**(155,511,237)**	0
	OTHER	410010OTHER	(18,059,616)	18,336,646	0	**18,336,646**	277,030
	UT	410010UT	199,327,745	(203,984,225)	8,340,727	**(195,643,498)**	3,684,247
	WA	410010WA	60,438,165	(60,438,165)	0	**(60,438,165)**	0
	WY	410010WY	79,895,330	(76,525,417)	0	**(76,525,417)**	3,369,913
	S	**S**	**518,758,661**	**(519,290,989)**	**8,340,727**	**(510,950,262)**	**7,808,399**
	BADDEBT	410010BADDEBT	0	0	0	**0**	0
	CIAC	410010CIAC	0	0	0	**0**	0
	CN	410010CN	23,817	(23,817)	0	**(23,817)**	0
	DGP	410010DGP	368	(368)	0	**(368)**	0
	GPS	410010GPS	70,380	10,822,995	0	**10,822,995**	10,893,375
	IBT	410010IBT	214,379	(214,379)	0	**(214,379)**	0
	NUTIL	410010NUTIL	0	0	0	**0**	0
	SCHMDEXP	410010SCHMDEXP	0	0	0	**0**	0
	SE	410010SE	14,696,870	(13,163,231)	3,824,980	**(9,338,251)**	5,358,619
	SG	410010SG	11,550,960	(11,550,960)	533,358	**(11,017,602)**	533,358
	SNP	410010SNP	0	66,040,214	0	**66,040,214**	66,040,214
	SNPD	410010SNPD	85,117	(85,117)	0	**(85,117)**	0
	SO	410010SO	33,483,751	(29,571,705)	(3,912,046)	**(33,483,751)**	0
	SGCT	410010SGCT	0	0	0	**0**	0
	TAXDEPR	410010TAXDEPR	0	505,993,500	0	**505,993,500**	505,993,500
	TROJD	410010TROJD	0	0	0	**0**	0
			578,884,303	**8,956,143**	**8,787,019**	17,743,162	**596,627,465**
CREDITS	CA	41110CA	(6,814,555)	5,932,266	0	**5,932,266**	(882,289)
	FERC	41110FERC	(713,356)	582,424	0	**582,424**	(130,932)
	ID	41110ID	(13,698,813)	10,324,948	0	**10,324,948**	(3,373,865)
	OR	41110OR	(80,399,311)	75,690,196	0	**75,690,196**	(4,709,115)
	OTHER	41110OTHER	8,703,504	(11,159,307)	0	**(11,159,307)**	(2,455,803)
	UT	41110UT	(104,491,468)	87,257,031	4,617	**87,261,648**	(17,229,820)
	WA	41110WA	(29,702,519)	26,862,085	0	**26,862,085**	(2,840,434)
	WY	41110WY	(43,969,129)	35,735,755	0	**35,735,755**	(8,233,374)
	S	**S**	**(271,085,647)**	**231,225,398**	**4,617**	231,230,015	**(39,855,632)**
	BADDEBT	41110BADDEBT	(334,769)	334,769	0	**334,769**	0
	CIAC	41110CIAC	0	(22,908,101)	0	**(22,908,101)**	(22,908,101)
	CN	41110CN	0	0	0	**0**	0
	DGP	41110DGP	0	0	0	**0**	0
	GPS	41110GPS	0	0	0	**0**	0
	IBT	41110IBT	(291,290)	291,290	0	**291,290**	0
	NUTIL	41110NUTIL	0	0	0	**0**	0
	SCHMDEXP	41110SCHMDEXP	0	(202,245,120)	0	**(202,245,120)**	(202,245,120)
	SE	41110SE	(13,365,892)	12,317,490	(2,849,848)	**9,467,642**	(3,898,250)
	SG	41110SG	(3,849,639)	1,654,612	(472,819)	**1,181,793**	(2,667,846)
	SNP	41110SNP	(1,602,752)	(49,472,239)	0	**(49,472,239)**	(51,074,991)
	SNPD	41110SNPD	0	0	0	**0**	0
	SO	41110SO	(26,337,587)	24,928,099	902,438	**25,830,537**	(507,050)
	SGCT	41110SGCT	(356,220)	(1)	0	**(1)**	(356,221)
	TAXDEPR	41110TAXDEPR	0	0	0	**0**	0
	TROJD	41110TROJD	(555,830)	(77,954)	0	**(77,954)**	(633,784)
			(317,779,626)	**(3,951,757)**	**(2,415,612)**	**(6,367,369)**	**(324,146,995)**
			261,104,677	**5,004,386**	**6,371,407**	11,375,793	**272,480,470**
ITC	DGU	DGU	(1,874,204)	0	0	**0**	(1,874,204)

Rocky Mountain Power
Utah General Rate Case - June 2010
Deferred Income Tax Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
190CA	190	3	(37,899)	CA	0.000%	-	
190FERC	190	3	-	FERC	0.000%	-	
190ID	190	3	(352,263)	ID	0.000%	-	
190OR	190	3	(1,078,764)	OR	0.000%	-	
190OTHER	190	3	12,684,072	OTHER	0.000%	-	
190UT	190	3	(161,231)	UT	100.000%	(161,231)	
190WA	190	3	1	WA	0.000%	-	
190WY	190	3	(1,041,196)	WYU	0.000%	-	
190NUTIL	190	3	(23,508,701)	NUTIL	0.000%	-	
190SE	190	3	5,484,926	SE	41.001%	2,248,858	
190SG	190	3	2,134,820	SG	41.130%	878,061	
190SO	190	3	(13,396,007)	SO	41.315%	(5,534,604)	
190TROJD	190	3	(137)	TROJD	41.107%	(56)	
			(19,272,379)			(2,568,972)	
282CA	282	3	(40,616,007)	CA	0.000%	-	
282FERC	282	3	3,689,188	FERC	0.000%	-	
282ID	282	3	(93,167,094)	ID	0.000%	-	
282OR	282	3	(461,536,204)	OR	0.000%	-	
282OTHER	282	3	7,107,431	OTHER	0.000%	-	
282UT	282	3	(683,825,006)	UT	100.000%	(683,825,006)	
282WA	282	3	(110,490,162)	WA	0.000%	-	
282WY	282	3	(204,491,215)	WYU	0.000%	-	
282CIAC	282	3	25,274,347	CIAC	47.153%	11,917,521	
282DGP	282	3	(20)	DGP	0.000%	-	
282DITBAL	282	3	1,598,902,075	DITBAL	43.701%	698,741,099	
282GPS	282	3	(11,333,358)	GPS	41.315%	(4,682,413)	
282NUTIL	282	3	435,858	NUTIL	0.000%	-	
282SCHMDEXP	282	3	200,636,284	SCHMDEXP	40.088%	80,431,884	
282SE	282	3	(1,036,892)	SE	41.001%	(425,133)	
282SG	282	3	3,102,111	SG	41.130%	1,275,911	
282SNP	282	3	(12,772,819)	SNP	42.581%	(5,438,823)	
282SO	282	3	1	SO	41.315%	0	
282SSGCH	282	3	(5,948,588)	SSGCH	40.039%	(2,381,729)	
282TAXDEPR	282	3	(582,879,921)	TAXDEPR	41.182%	(240,039,278)	
			(368,949,991)			(144,425,966)	

Description of Adjustment:

The non-property-related Schedule M items were used to develop the non-property-related deferred income tax expense. The property-related deferred income tax expense was generated using the capital additions and resulting book and tax depreciation. Normalizing adjustments were added consistent with the Schedule M items. The deferred income tax expense was then used to develop the deferred tax balance for June 30, 2010. These adjustments incorporate all deferred income tax items into the results of operations.

Deferred income tax impacts related to the adjustments listed on page 7.0.2 are included in Adjustments 7.5 and 7.6 and are also displayed on the individual adjustment lead sheets for informational purposes.

Rocky Mountain Power
Utah General Rate Case - June 2010
Deferred Income Tax Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
283CA	283	3	1,001,973	CA	0.000%	-	
283ID	283	3	942,200	ID	0.000%	-	
283OR	283	3	6,295,788	OR	0.000%	-	
283OTHER	283	3	14,975,585	OTHER	0.000%	-	
283UT	283	3	(1,604,872)	UT	100.000%	(1,604,872)	
283WA	283	3	3,129,559	WA	0.000%	-	
283WY	283	3	10,134,217	WYU	0.000%	-	
283SE	283	3	(19,459,255)	SE	41.001%	(7,978,432)	
283SG	283	3	6,022,901	SG	41.130%	2,477,245	
283SO	283	3	(3,183,778)	SO	41.315%	(1,315,388)	
283SGCT	283	3	356,220	SGCT	41.289%	147,081	
283TROJD	283	3	633,785	TROJD	41.107%	260,532	
			19,244,323			(8,013,835)	
ITC84	255	3	872,676	ITC84	0.000%	-	
ITC85	255	3	1,018,098	ITC85	0.000%	-	
ITC86	255	3	369,936	ITC86	0.000%	-	
ITC88	255	3	44,442	ITC88	0.000%	-	
ITC89	255	3	88,362	ITC89	0.000%	-	
ITC90	255	3	43,164	ITC90	46.936%	20,259	
			2,436,678			20,259	

Description of Adjustment:

The non-property-related Schedule M items were used to develop the non-property-related deferred income tax expense. The property-related deferred income tax expense was generated using the capital additions and resulting book and tax depreciation. Normalizing adjustments were added consistent with the Schedule M items. The deferred income tax expense was then used to develop the deferred tax balance for June 30, 2010. These adjustments incorporate all deferred income tax items into the results of operations.

Deferred income tax impacts related to the adjustments listed on page 7.0.2 are included in Adjustments 7.5 and 7.6 and are also displayed on the individual adjustment lead sheets for informational purposes.

Rocky Mountain Power
Utah General Rate Case - June 2010
Summary of Accumulated Deferred Income Taxes by Allocation Factor

	ACCUMULATED DEFERRED INCOME TAXES				
	FACTOR		BASE PERIOD	INCREMENTAL	TEST PERIOD
190	CA	190CA	54,133	(37,899)	16,234
	FERC	190FERC	0	0	0
	ID	190ID	396,789	(352,263)	44,526
	OR	190OR	1,078,764	(1,078,764)	0
	OTHER	190OTHER	783,459	12,684,072	13,467,531
	UT	190UT	386,855	(161,231)	225,624
	WA	190WA	208,009	1	208,010
	WY	190WY	1,212,746	(1,041,196)	171,550
	S	S	4,120,755	10,012,720	14,133,475
	BADDEBT	190BADDEBT	3,174,265	0	3,174,265
	CIAC	190CIAC	0	0	0
	CN	190CN	88,381	0	88,381
	DGP	190DGP	0	0	0
	GPS	190GPS	0	0	0
	IBT	190IBT	0	0	0
	NUTIL	190NUTIL	0	(23,508,701)	(23,508,701)
	SCHMDEXP	190SCHMDEXP	0	0	0
	SE	190SE	11,176,783	5,484,926	16,661,709
	SG	190SG	38,405,253	2,134,820	40,540,073
	SNP	190SNP	0	0	0
	SNPD	190SNPD	703,232	0	703,232
	SO	190SO	41,384,116	(13,396,007)	27,988,109
	SGCT	190SGCT	0	0	0
	TAXDEPR	190TAXDEPR	0	0	0
	TROJD	190TROJD	137	(137)	0
			99,052,922	(19,272,379)	79,780,543
282	CA	282CA	0	(40,616,007)	(40,616,007)
	FERC	282FERC	0	3,689,188	3,689,188
	ID	282ID	0	(93,167,094)	(93,167,094)
	OR	282OR	(2)	(461,536,204)	(461,536,206)
	OTHER	282OTHER	1,964,567	7,107,431	9,071,998
	UT	282UT	0	(683,825,006)	(683,825,006)
	WA	282WA	0	(110,490,162)	(110,490,162)
	WY	282WY	0	(204,491,215)	(204,491,215)
	S	S	1,964,565	(1,583,329,069)	(1,581,364,504)
	BADDEBT	282BADDEBT	0	0	0
	CIAC	282CIAC	0	25,274,347	25,274,347
	CN	282CN	0	0	0
	DGP	282DGP	0	(20)	(20)
	DITBAL	282DITBAL	(1,598,902,075)	1,598,902,075	0
	GPS	282GPS	0	(11,333,358)	(11,333,358)
	IBT	282IBT	0	0	0
	NUTIL	282NUTIL	0	435,858	435,858
	SCHMDEXP	282SCHMDEXP	0	200,636,284	200,636,284
	SE	282SE	(15,587,402)	(1,036,892)	(16,624,294)
	SG	282SG	(10,461,226)	3,102,111	(7,359,115)
	SNP	282SNP	0	(12,772,819)	(12,772,819)
	SNPD	282SNPD	0	0	0
	SO	282SO	(12,326,963)	1	(12,326,962)
	SSGCH	282SSGCH	0	(5,948,588)	(5,948,588)
	SGCT	282SGCT	0	0	0
	TAXDEPR	282TAXDEPR	0	(582,879,921)	(582,879,921)
	TROJD	282TROJD	0	0	0
			(1,635,313,101)	(368,949,991)	(2,004,263,092)
283	CA	283CA	(814,343)	1,001,973	187,630
	FERC	283FERC	0	0	0
	ID	283ID	(1,423,985)	942,200	(481,785)
	OR	283OR	(4,533,906)	6,295,788	1,761,882
	OTHER	283OTHER	(20,245,308)	14,975,585	(5,269,723)
	UT	283UT	3,306,240	(1,604,872)	1,701,368
	WA	283WA	(2,309,194)	3,129,559	820,365
	WY	283WY	(9,202,411)	10,134,217	931,806
	S	S	(35,222,907)	34,874,450	(348,457)
	BADDEBT	283BADDEBT	0	0	0
	CIAC	283CIAC	0	0	0
	CN	283CN	0	0	0
	DGP	283DGP	0	0	0
	GPS	283GPS	(15,874,138)	0	(15,874,138)
	IBT	283IBT	0	0	0
	NUTIL	283NUTIL	0	0	0
	SCHMDEXP	283SCHMDEXP	0	0	0
	SE	283SE	(11,910,707)	(19,459,255)	(31,369,962)
	SG	283SG	(8,616,670)	6,022,901	(2,593,769)
	SNP	283SNP	(6,341,086)	0	(6,341,086)
	SNPD	283SNPD	0	0	0
	SO	283SO	(7,696,973)	(3,183,778)	(10,880,751)
	SGCT	283SGCT	(2,551,545)	356,220	(2,195,325)
	TAXDEPR	283TAXDEPR	0	0	0
	TROJD	283TROJD	735,880	633,785	1,369,665
			(87,478,146)	19,244,323	(68,233,823)
			(1,623,738,325)	(368,978,047)	(1,992,716,372)
255	ITC84	255ITC84	(2,327,081)	872,676	(1,454,405)
	ITC85	255ITC85	(3,722,974)	1,018,098	(2,704,876)
	ITC86	255ITC86	(1,726,383)	369,936	(1,356,447)
	ITC88	255ITC88	(251,874)	44,442	(207,432)
	ITC89	255ITC89	(545,680)	88,362	(457,318)
	ITC90	255ITC90	(344,682)	43,164	(301,518)
			(8,918,674)	2,436,678	(6,481,996)

8. RATE BASE ADJUSTMENTS

Rocky Mountain Power
Utah General Rate Case - June 30, 2010
Rate Base Adjustment Index

The Company used actual rate base as of December 31, 2008 as the starting point for establishing the adjustments made to the test period. The following rate base adjustments are included in the June 2010 test period results.

8.1 Update Cash Working Capital
8.2 Trapper Mine Rate Base
8.3 Bridger Mine Rate Base
8.4 Environmental Settlement (PERCO)
8.5 Customer Advances for Construction
8.6 Customer Service Deposits
8.7 Miscellaneous Rate Base
8.8 Powerdale Hydro Removal
8.9 Goose Creek Transmission
8.10 Pro Forma Plant Additions
8.11 Plant Retirements
8.12 Reduction to Generation Plant Additions
8.13 Plant Held for Future Use

Rocky Mountain Power
Normalized Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ending June 30, 2010

	Total Adjustments	8.1 Cash Working Capital	8.2 Trapper Mine Rate Base	8.3 Bridger Mine Rate Base	8.4 Environmental Settlement (PERCO)	8.5 Customer Advances for Construction	8.6 Customer Service Deposits	8.7 Miscellaneous Rate Base
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(16,557)	-	-	-	-	-	-	-
12 Other Power Supply	(505,261)	-	36,410	552,003	-	-	-	100,240
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19								
20 Total O&M Expenses	(521,818)	-	36,410	552,003	-	-	-	100,240
21								
22 Depreciation	(72,317)	-	-	-	-	-	-	-
23 Amortization	555,481	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	(6,311,061)	-	(58,447)	(886,094)	18,691	(2,058)	(109,886)	(130,769)
26 Income Taxes - State	(207,943)	-	(1,480)	(22,433)	638	42	(1,677)	(3,074)
27 Income Taxes - Def Net	-	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	608,561	-	-	-	-	-	608,561	-
30								
31 Total Operating Expenses:	(5,949,097)	-	(23,516)	(356,524)	19,329	(2,016)	496,998	(33,603)
32								
33 Operating Rev For Return:	5,949,097	-	23,516	356,524	(19,329)	2,016	(496,998)	33,603
34								
35 Rate Base:								
36 Electric Plant In Service	608,374,377	-	4,535,572	68,762,188	-	-	-	(1,001,759)
37 Plant Held for Future Use	448,894	-	-	-	-	-	-	-
38 Misc Deferred Debits	69,513	-	-	-	-	-	-	1,975,338
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	13,489,472	-	-	-	-	-	-	13,489,472
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(5,068,346)	-	(920)	(13,949)	297	(31)	(1,713)	(4,970,058)
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	617,313,909	-	4,534,651	68,748,239	297	(31)	(1,713)	9,492,992
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	111,622	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	200,500	-	-	-	-	200,500	-	-
56 Customer Service Deposits	(10,056,592)	-	-	-	-	-	(10,056,592)	-
57 Misc Rate Base Deductions	(836,555)	-	-	-	(1,855,910)	-	-	-
58								
59 Total Rate Base Deductions	(10,581,024)	-	-	-	(1,855,910)	200,500	(10,056,592)	-
60								
61 Total Rate Base:	606,732,885	-	4,534,651	68,748,239	(1,855,613)	200,470	(10,058,305)	9,492,992
62								
63 Return on Rate Base	-0.967%	0.000%	-0.009%	-0.131%	0.003%	0.000%	0.008%	-0.018%
64								
65 Return on Equity	-1.897%	0.000%	-0.017%	-0.257%	0.006%	-0.001%	0.016%	-0.036%
66								
67 TAX CALCULATION:								
68 Operating Revenue	(569,907)	-	(36,410)	(552,003)	-	-	(608,561)	(100,240)
69 Other Deductions								
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	17,669,639	-	132,061	2,002,127	(54,040)	5,838	(292,924)	276,461
72 Schedule "M" Additions	-	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-	-
74 Income Before Tax	(18,239,546)	-	(168,471)	(2,554,131)	54,040	(5,838)	(315,637)	(376,701)
75								
76 State Income Taxes	(207,943)	-	(1,480)	(22,433)	638	42	(1,677)	(3,074)
77 Taxable Income	(18,031,603)	-	(166,991)	(2,531,698)	53,402	(5,880)	(313,960)	(373,627)
78								
79 Federal Income Taxes + Other	(6,311,061)	-	(58,447)	(886,094)	18,691	(2,058)	(109,886)	(130,769)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	74,164,943	-	588,177	8,917,148	(224,989)	24,423	(585,193)	1,256,584

NOTE: Cash working capital impacts are included on each individual adjustment.

Rocky Mountain Power
Normalized Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ending June 30, 2010

	8.8	8.9	8.10	8.11	8.12	8.13
	Powerdale Hydro Removal	Goose Creek Transmission	Pro Forma Plant Additions	Plant Retirements	Reduction to Generation Plant Additions	Plant Held For Future Use
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(16,557)	-	-	-	-	-
12 Other Power Supply	(1,724,277)	-	703,711	(142,046)	(31,303)	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19						
20 Total O&M Expenses	(1,740,834)	-	703,711	(142,046)	(31,303)	-
21						
22 Depreciation	-	-	-	-	(72,317)	-
23 Amortization	555,481	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	435,339	(9,522)	(6,448,113)	815,022	69,300	(4,522)
26 Income Taxes - State	(3,155)	(131)	(204,105)	25,654	1,927	(150)
27 Income Taxes - Def Net	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	(753,169)	(9,653)	(5,948,507)	698,630	(32,394)	(4,673)
32						
33 Operating Rev For Return:	753,169	9,653	5,948,507	(698,630)	32,394	4,673
34						
35 Rate Base:						
36 Electric Plant In Service	-	(178,059)	615,554,502	(75,975,994)	(3,322,073)	-
37 Plant Held for Future Use	-	-	-	-	-	448,894
38 Misc Deferred Debits	(1,905,825)	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-
44 Working Capital	6,381	(148)	(102,134)	12,907	1,094	(72)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(1,899,444)	(178,207)	615,452,368	(75,963,086)	(3,320,979)	448,822
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	-	97,560	-	-	14,062	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	1,019,355	-	-	-	-
58						
59 Total Rate Base Deductions	-	1,116,915	-	-	14,062	-
60						
61 Total Rate Base:	(1,899,444)	938,708	615,452,368	(75,963,086)	(3,306,918)	448,822
62						
63 Return on Rate Base	0.022%	-0.002%	-0.951%	0.105%	0.006%	-0.001%
64						
65 Return on Equity	0.043%	-0.003%	-1.864%	0.205%	0.012%	-0.001%
66						
67 TAX CALCULATION:						
68 Operating Revenue	1,185,353	-	(703,711)	142,046	103,620	-
69 Other Deductions						
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(55,317)	27,338	17,923,573	(2,212,243)	(96,306)	13,071
72 Schedule "M" Additions	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	1,240,670	(27,338)	(18,627,284)	2,354,289	199,926	(13,071)
75						
76 State Income Taxes	(3,155)	(131)	(204,105)	25,654	1,927	(150)
77 Taxable Income	1,243,825	(27,207)	(18,423,179)	2,328,635	197,999	(12,920)
78						
79 Federal Income Taxes + Other	435,339	(9,522)	(6,448,113)	815,022	69,300	(4,522)
APPROXIMATE REVISED PROTOCOL PRICE CHANGE	(1,480,418)	114,018	75,370,012	(9,360,184)	(509,058)	54,423

NOTE: Cash working capital impacts are ir

Rocky Mountain Power
Utah General Rate Case - June 2010
Update Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Cash Working Capital	CWC	3	(1,349,159)	UT	100.000%	(1,349,159)	Below

	Total Company		
Cash Working Capital December 2008	42,011,664	19,052,392	2.33
Cash Working Capital June 2010	39,256,958	17,703,233	8.1.1
Adjustment:	(2,754,706)	(1,349,159)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's 2007 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.4 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

Rocky Mountain Power
Update Cash Working Capital
Twelve Months Ending June 30, 2010

Lead/Lag Study as of 12/07	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
Revenue Lag Days	40.11	42.07	39.86	41.27	37.90	41.07	39.58	37.90	35.62
Expense Lag Days	34.90	37.40	34.72	35.20	34.97	35.46	34.86	34.97	35.10
Net Lag Days	5.21	4.67	5.14	6.07	2.93	5.60	4.72	2.93	0.53
O&M Expense	2,767,881,268	56,767,762	749,437,815	209,616,242	355,087,543	1,133,195,356	171,284,843	83,038,887	9,452,784
Taxes Other than Income	125,956,211	3,573,460	51,035,027	7,883,937	13,200,170	41,717,046	5,620,635	2,657,491	268,445
Federal Income Tax	(31,964,223)	4,500,592	(12,869,032)	11,331,991	4,080,481	(21,308,349)	(6,826,839)	(9,235,435)	(1,636,292)
State Income Tax	(208,066)	285,315	(296,762)	774,841	439,392	(550,640)	(296,781)	(476,264)	(87,034)
Total	2,861,665,189	65,127,129	787,307,048	229,607,010	372,807,586	1,153,053,413	169,781,859	75,984,678	7,997,903
Divided by Days in Year	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	7,840,179	178,430	2,157,006	629,060	1,021,391	3,159,050	465,156	208,177	21,912
Net Lag Days	5.21	4.67	5.14	6.07	2.93	5.60	4.72	2.93	0.53
Cash Working Capital	39,256,958	833,956	11,090,779	3,818,396	2,993,752	17,703,233	2,195,068	610,179	11,597
	Ref. 2.33								

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding it's share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are based on the Company's 2007 lead lag study, which is included as workpapers in this filing.

Rocky Mountain Power
Utah General Rate Case - June 2010
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	6,230,157	SE	41.001%	2,554,408	Below
Other Tangible Property	399	3	4,832,022	SE	41.001%	1,981,163	Below
			11,062,179			4,535,572	Below

Adjustment Detail:

December 2008 Balance	6,230,157	8.2.1
June 2010 13-Month Avg Balance	11,062,179	8.2.1
Adjustment to June 2010 13-Month Avg Balance	4,832,022	

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to rate base. This adjustment reflects net plant rather than the gross balance to recognize the depreciation of the investment over time. This treatment is in accordance with Utah Docket No. 99-035-10.

Rocky Mountain Power
Utah General Rate Case - June 2010
Trapper Mine Rate Base

DESCRIPTION	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Inventories	4,938,442	4,459,293	4,712,201	5,218,829	5,879,529	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000
Prepaid Expenses	339,449	383,377	350,885	316,151	322,295	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000
Property, Plant, and Equipment													
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	82,243,752	82,546,207	82,673,763	85,196,416	85,577,621	86,523,454	86,704,288	86,865,121	87,908,254	87,979,088	117,367,330	117,378,163	117,388,997
Total Property, Plant, and Equipment	**94,610,488**	**94,912,943**	**95,040,499**	**97,563,152**	**97,944,357**	**98,890,190**	**99,071,024**	**99,231,857**	**100,274,990**	**100,345,824**	**129,734,066**	**129,744,899**	**129,755,733**
Accumulated Depreciation	(79,479,879)	(79,755,340)	(80,029,247)	(80,325,651)	(79,823,373)	(80,079,373)	(80,479,373)	(80,939,373)	(81,399,373)	(81,859,373)	(82,319,373)	(82,779,373)	(83,239,373)
Total Property, Plant, and Equipment	**15,130,609**	**15,157,603**	**15,011,252**	**17,237,501**	**18,120,984**	**18,810,817**	**18,591,651**	**18,292,484**	**18,875,617**	**18,486,451**	**47,414,693**	**46,965,526**	**46,516,360**
Restricted Funds: Self-bonding, Black Lung	522,563	522,083	521,602	521,123	520,643	520,162	519,682	519,202	518,722	518,242	517,762	517,282	516,802
Deferred GE Royalty Amount	8,181,818	8,068,182	7,954,546	7,840,909	7,727,273	7,613,637	7,500,001	7,386,365	7,272,729	7,159,093	7,045,457	6,931,821	6,818,185
TOTAL RATE BASE	**29,112,881**	**28,590,538**	**28,550,486**	**31,134,513**	**32,570,724**	**32,184,616**	**31,851,334**	**31,438,051**	**31,907,068**	**31,403,786**	**60,217,912**	**59,654,629**	**59,091,347**
PacifiCorp's Share of Trapper is 21.4%	**6,230,157**	**6,118,375**	**6,109,804**	**6,662,786**	**6,970,135**	**6,887,508**	**6,816,185**	**6,727,743**	**6,828,113**	**6,720,410**	**12,886,633**	**12,766,091**	**12,645,548**
	To 8.2												

DESCRIPTION	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	June 2010 13-Month Average
Inventories	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000	4,870,000
Prepaid Expenses	370,000	370,000	370,000	370,000	370,000	370,000	370,000
Property, Plant, and Equipment							
Lands and Leases	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921	9,531,921
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	117,420,138	117,456,330	123,197,002	123,207,943	123,218,885	123,811,587	109,992,548
Total Property, Plant, and Equipment	**129,786,874**	**129,823,066**	**135,563,738**	**135,574,679**	**135,585,621**	**136,178,323**	**122,359,284**
Accumulated Depreciation	(83,700,904)	(84,162,435)	(84,623,966)	(85,085,497)	(85,547,028)	(86,008,559)	(83,241,846)
Total Property, Plant, and Equipment	**46,085,970**	**45,660,631**	**50,939,772**	**50,489,182**	**50,038,593**	**50,169,764**	**39,117,438**
Restricted Funds: Self-bonding, Black Lung	516,322	515,842	515,362	514,882	514,402	513,922	516,802
Deferred GE Royalty Amount	6,704,549	6,590,913	6,477,277	6,363,641	6,250,005	6,136,369	6,818,185
TOTAL RATE BASE	**58,546,841**	**58,007,386**	**63,172,411**	**62,607,705**	**62,043,000**	**62,060,055**	**51,692,425**
PacifiCorp's Share of Trapper is 21.4%	**12,529,024**	**12,413,581**	**13,518,896**	**13,398,049**	**13,277,202**	**13,280,852**	**11,062,179**
							To 8.2

Rocky Mountain Power PAGE 8.3
Utah General Rate Case - June 2010
Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	165,883,605	SE	41.001%	68,013,451	Below
Other Tangible Property	399	3	1,826,157	SE	41.001%	748,737	Below
			167,709,762			68,762,188	

Adjustment Detail:		
December 2008 Balance	165,883,605	8.3.1
June 2010 13-Month Avg Balance	167,709,762	8.3.1
Adjustment to June 2010 13-Mo Avg Balance	1,826,157	

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2010
Bridger Mine Rate Base
(000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
Description	**Dec-08**	**Jan-09**	**Feb-09**	**Mar-09**	**Apr-09**	**May-09**	**Jun-09**	**Jul-09**	**Aug-09**	**Sep-09**	**Oct-09**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**May-10**	**Jun-10**	**June 2010 13-Month Avg**
Structure, Equipment, Mine Dev.	367,484	368,207	371,941	374,897	374,811	375,435	377,088	379,971	380,963	383,639	386,856	401,240	405,585	412,372	415,673	415,885	417,503	418,236	419,964	401,152
Materials & Supplies	14,350	14,614	14,752	14,111	14,157	14,174	14,192	14,209	14,227	14,245	14,262	14,280	14,298	14,316	14,333	14,351	14,369	14,387	14,405	14,298
Pit Inventory	17,860	16,142	15,677	17,497	13,722	10,927	10,346	9,995	9,010	9,618	11,844	13,478	15,241	10,836	10,901	11,446	13,760	12,615	11,887	11,614
Deferred Long Wall Costs	3,757	3,470	3,709	4,874	6,058	5,437	4,694	3,912	3,168	2,424	3,980	3,305	2,301	1,872	1,676	1,444	1,237	1,139	920	2,467
Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	(153,234)	(155,162)	(157,057)	(158,859)	(160,657)	(162,642)	(164,688)	(166,758)	(168,840)	(170,949)	(173,111)	(175,394)	(177,713)	(179,968)	(182,239)	(184,745)	(187,222)	(189,694)	(192,236)	(177,966)
Bonus Bid / Lease Payable	(1,391)	(1,391)	(1,391)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	248,825	245,880	247,630	252,521	248,090	243,332	241,632	241,329	238,529	238,977	243,831	256,909	259,711	259,428	260,345	258,381	259,647	256,683	254,939	251,565
PacifiCorp Share (66.67%)	**165,884**	163,920	165,087	168,348	165,394	162,221	161,088	160,886	159,019	159,318	162,554	171,273	173,141	172,952	173,563	172,254	173,098	171,122	169,959	**167,710**

Ref 8.3 **Ref 8.3**

Rocky Mountain Power
Utah General Rate Case - June 2010
Environmental Settlement (PERCO)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Unspent Environmental Proceeds Dec 2008	25399	1	(9,800,860)	SO	41.315%	(4,049,257)	Below
Adjustment to June 2009/10 Avg Balance	25399	3	5,308,799	SO	41.315%	2,193,347	
Unspent Environ. Proceeds Jun 2009/10 Avg			(4,492,062)			(1,855,910)	Below

Adjustment Detail:

Insurance Settlement Proceeds - Total	38,624,232	
Cash Spent as of December 31, 2008	28,823,372	
Unspent Cash at December 31, 2008	9,800,860	8.4.2
Pro Forma Spending - Jan-Jun 2009	3,130,973	
Unspent Cash at June 30, 2009	6,669,887	8.4.2
Pro Forma Spending - Jul 09-Jun 10	4,355,651	
Unspent Cash at June 30, 2010	2,314,236	8.4.2
Beginning/Ending Average - June 2010	4,492,062	8.4.2

Description of Adjustment:

The Company received an insurance settlement of $38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

Rocky Mountain Power
Utah General Rate Case - June 2010
PacifiCorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru Jun 30, 2008	Remaining Cash at June 30, 2008	Actual Spending Jul-Dec08	Remaining Cash at June 30, 2008	Total Cash Spent As of Dec 2008	Remaining Cash at Dec 31, 2008	Pro Forma Spending CY2009	Pro Forma Spending CY2010
American Barrel	PERC/1997/E/001		1,547,331		52,234	2,081,960			105,510	55,510
Astoria / Unocal	PERC/1997/E/002		1,318,270		9,152	1,415,228			105,000	500,000
Eugene - PacifiCorp	PERC/1997/E/003		305,880		7,816	884,806			150,000	142,500
Everett - PacifiCorp	PERC/1997/E/004		(363,562)		298	1,222,845			300,000	-
Jordan / Barber Tar	PERC/1997/E/005		41,628		-	865,363			-	-
Ogden	PERC/1997/E/006		68,876		-	1,398,531			-	-
Tacoma A Street	PERC/1997/E/007		632,332		(3,783)	2,088,037			33,138	2,750
Tacoma River Street	PERC/1997/E/008		1,054,068		-	1,213,635			-	-
Bridger GW Sampling	PERC/1997/E/009		538,888		-	369,495			-	-
Bridger Landfill Repermitting	PERC/1997/E/010		51,891		-	31,539			-	-
Bridger Oil Spill	PERC/1997/E/011		374,402		-	791,372			-	-
Carbon Fuel Oil	PERC/1997/E/012		15,781		-	26,034			-	-
Carbon Landfill Permit	PERC/1997/E/013		23,034		-	179,060			-	-
Carbon Emerg. Gen. Remediation	PERC/1997/E/014		16,598		-	41,756			-	-
Centralia Heavy Equipment Shop	PERC/1997/E/013		2,380		-	71,023			-	-
Dave Johnston GW Sampling	PERC/1997/E/016		231,581		-	311,657			-	-
Dave Johnston Landfill Repermit	PERC/1997/E/017		73,439		-	133,391			-	-
Dave Johnston Diesel Release	PERC/1997/E/018		528		-	5,085			-	-
Dave Johnston Landfill Closure	PERC/1997/E/019		269,474		-	1,310,425			-	-
Dave Johnston Landfill Reclamation	PERC/1997/E/020		288,190		-	475,080			-	-
Farm GW Monitoring - Hunter	PERC/1997/E/021		235,171		-	221,036			-	-
Farm GW Monitoring - Huntington	PERC/1997/E/022		273,287		-	194,267			-	-
Hunter Fuel Oil	PERC/1997/E/023		60,789		1,564	100,132			60,000	-
Hunter Injection Wells	PERC/1997/E/024		329,674		-	533,458			-	-
Hunter Landfill Permit	PERC/1997/E/025		56,914		-	132,745			-	-
Huntington Injection Wells	PERC/1997/E/026		9,416		-	854,595			-	-
Huntington Landfill Closure	PERC/1997/E/027		2,012,622		225,170	481,649			1,125,000	25,000
Huntington Landfill Permit	PERC/1997/E/028		46,984		-	193,883			-	-
Huntington Lead Paint Removal	PERC/1997/E/029		1,315,468		-	1,000,804			-	-
Huntington Wellhead Protection	PERC/1997/E/030		14,052		-	9,846			-	-
Buried Pitch	PERC/1997/E/031		78,446		-	50,848			-	-
Tank Farm	PERC/1997/E/032		14,672		9,835	143,033			60,000	-
Naughton FGD Pond Closure	PERC/1997/E/033		334,077		16,358	345,808			15,000	15,000
Naughton GW Monitoring	PERC/1997/E/034		257,982		-	351,477			-	-
Naughton Landfill Repermit	PERC/1997/E/035		30,011		-	63,664			-	-
Naughton Landfill Closure	PERC/1997/E/036		5,975		-	63,814			-	-
Wyodak Pond Study	PERC/1997/E/037		77,807		-	100,972			-	-
Wyodak Fuel Oil	PERC/1997/E/038		33,542		76	206,120			-	-
Bank Stabilization & Restoration	PERC/1997/E/039		236,864		-	234,043			-	-
Restore River Embankments	PERC/1997/E/040		19,498		-	90,072			-	-
Cutler	PERC/1997/E/041		76,560		-	77,333			-	-
Bank Stabilization & Restoration	PERC/1997/E/042		-		-	66,534			-	-
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044		94,425		-	61,018			-	-
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045		668		-	40,678			-	-
No. Umpqua Erosion Repairs	PERC/1997/E/046		32,205		-	27,809			-	-
Klamath River Domestic Water Studies	PERC/1997/E/048		4,176		-	25,424			-	-
No. Umq Remove Contaminated Soils	PERC/1997/E/052		464		-	20,339			-	-
Rogue River Domestic Water Studies	PERC/1997/E/053		1,909		-	5,085			-	-
UST Removal	PERC/1997/E/054		4,786		-	20,339			-	-
Lead Paint Removal	PERC/1997/E/055		386,611		-	390,586			-	-
Annex I	PERC/1997/E/056		706,153		490	1,325,328			-	-
Cedar Diesel	PERC/1997/E/057		73,404		-	83,147			-	-
Holiday Gun Club	PERC/1997/E/058		709,275		-	616,950			-	-
Jordan Substation	PERC/1997/E/059		448,185		25,488	1,636,487			68,000	25,600
Montague Ranch	PERC/1997/E/060		535,100		22,146	166,611			269,800	19,800
Ross Island Tower Clean-up	PERC/1997/E/061		332,598		-	101,696			-	-
Spill Prevention, Containment and Countermeasu	PERC/1997/E/062		2,886,229		-	2,969,252			-	-
Ashton Substation	PERC/1997/E/070		3,271		-	28,434			-	-
Rock Springs Plant Substation	PERC/1997/E/071		3,733		-	22,638			-	-
Sinclair Substation	PERC/1997/E/072		996		-	49,326			-	-
Parco Substation	PERC/1997/E/073		4,206		-	49,326			-	-
Garland Substation	PERC/1997/E/074		14,593		-	30,760			-	-
Dexter Substation	PERC/1997/E/075		43,185		-	51,903			-	-
WyoMont Substation	PERC/1997/E/076		33,705		-	51,903			-	-

Rocky Mountain Power
Utah General Rate Case - June 2010
PacifiCorp Environmental Remediation Co.
Spending by Environmental Project

Site	WBS	Cash Received 1996 & after	Cumulative Actual Spending thru Jun 30, 2008	Remaining Cash at June 30, 2008	Actual Spending Jul-Dec08	Remaining Cash at June 30, 2008	Total Cash Spent As of Dec 2008	Remaining Cash at Dec 31, 2008	Pro Forma Spending CY2009	Pro Forma Spending CY2010
Salt Lake Automotive Shop	PERC/1997/E/077		130,033		-	59,153			-	-
Vernal Diesel	PERC/1997/E/078		1,408		-	5,593			-	-
Salt Lake Terminal Oil Spill	PERC/1997/E/079		9,756		-	10,170			-	-
Bridger Coal Fuel Oil Spill	PERC/1997/E/080		502,094		61,512	446,235			227,000	327,000
Bors Property	PERC/1997/E/081		15,873		-	20,016			-	-
Coal Creek	PERC/1997/E/082		1,415		-	3,867			-	-
Ekotek / PetroChem	PERC/1997/E/083		35,779		-	214,515			-	-
Environmental Pacific	PERC/1997/E/084		1,611		-	10,008			-	-
Mountaineer Refinery	PERC/1997/E/085		39		-	102			-	-
Northwest Triangle Property	PERC/1997/E/086		388		-	10,008			-	-
Pinedale	PERC/1997/E/087		113,985		-	105,061			-	-
PCB, Inc.	PERC/1997/E/088		143,312		-	10,007			-	-
Portable Equipment GW	PERC/1997/E/089		(259,086)		-	106,844			-	-
Idaho Falls Pole Yard	PERC/1997/E/090 / 091		2,978,082		178,125	3,583,678			620,000	80,000
Astoria Steam Plant	PERC/1997/E/092		529,908		-	435,322			-	-
Bear River Erosion Control	PERC/1997/E/093		3,394		-	33,409			-	-
Beaver Bay Drainfield Cleanup	PERC/1998/E/094		20,264		-	19,693			-	-
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095		2,340		-	199,834			-	-
Bridger Coal Warehouse Spill	PERC/1998/E/097		2,278		-	146,835			-	-
Bridger Oil Spill (New Releases)	PERC/1998/E/098		525,304		66,526	213,899			53,333	53,333
Cedar Steam Plant	PERC/1998/E/099		3,533		-	76,423			-	-
Centralia Mine Pond Reclamation	PERC/1998/E/100		503,287		-	695,377			-	-
Cougar Shore Line Repair	PERC/1998/E/101		29,921		-	38,695			-	-
Mining Central Warehouse Cleanup	PERC/1998/E/102		65,101		17,527	261,632			67,303	-
Deer Creek Terrace Stabilization	PERC/1998/E/103		12,778		-	265,063			-	-
Domestic Water System Testing and Review	PERC/1998/E/104		64,768		-	180,935			-	-
Hale Plant Cleanup	PERC/1998/E/105		300,828		-	443,703			-	-
Huntington Ash Storm Runoff Pond	PERC/1998/E/106		33,455		-	36,470			-	-
Huntington Lead Paint Removal	PERC/1998/E/107		143,979		-	145,951			-	-
Lead Paint Removal (1998 Funds)	PERC/1998/E/108		9,591		-	127,715			-	-
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109		290,538		-	300,580			-	-
Lifton Pumping Station Cleanup	PERC/1998/E/110		401		-	19,742			-	-
Merwin Oil House Removal	PERC/1998/E/111		20,022		-	19,348			-	-
Naughton South Ash Pond Reclam	PERC/1998/E/112		239,493		-	245,301			-	-
Ogden Pole Treating Remediation	PERC/1998/E113		-		-	1,000,000			-	-
Speelyai Well	PERC/1998/E/114		176		-	10,020			-	-
Big Fork PCB Soil Cleanup	PERC/2003/E/123		103,407		-	122,000			-	-
Pwr Delivery UST Compliance Audit	PERC/2003/E/124		12,123		-	47,000			-	-
Bridger FGD Pond 1 Closure	PERC/2007/E/126		93,625		83,882	(83,882)			2,490,363	1,202,862
Huntington Plant Fuel and Lube Oil Tank Farm	PERC/2007/E/127		21,679		92,251	(92,251)			-	-
Olympia, WA	PERC/2007/E/128		-		7,151	(7,151)			25,000	-
Powerdale Cleanup	PERC/2007/E/129		13,944		-	-			-	-
Lincoln Steam Plant	PERC/2008/E/130		5,568		50,638	(50,638)			-	-
Portland Harbor Source Control	PERC/2008/E/131		-		3,463	(3,463)			487,500	-
Astoria Young's Bay	Order 401980		2,313,081		-	-			-	-
Silver Bell / Telluride (hits cost center)	Order 401981		525,275		-	-			-	-
Attorney contingency fee received			-		-	56,000			-	-
REGULATED TOTAL		38,624,232	27,895,452	**10,728,780**	927,920	**37,696,312**	**28,823,372**	**9,800,860**	6,261,947	2,449,355

	Dec 31,2008
Remaining Cash	**9,800,860**
	Ref 8.4

June 30, 2009	June 30, 2010
6,669,887	**2,314,236**
Ref 8.4	**Ref 8.4**

June 2009/2010 Average Remaining Cash **4,492,062**
Ref 8.4

Rocky Mountain Power
Utah General Rate Case - June 2010
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Customer Advances	252	1	3,947,940	CN	47.814%	1,887,650	
Customer Advances	252	1	(134,694)	ID	0.000%	-	
Customer Advances	252	1	(940,123)	OR	0.000%	-	
Customer Advances	252	1	(851,913)	UT	100.000%	(851,913)	
Customer Advances	252	1	3,166,036	WYP	0.000%	-	
Customer Advances	252	1	34,175	WYU	0.000%	-	
Customer Advances	252	1	(2,841,030)	WY-All	0.000%	-	
Customer Advances	252	1	60,799	NUTIL	0.000%	-	
Customer Advances	252	1	(48,889)	CA	0.000%	-	
Customer Advances	252	1	(361,600)	WA	0.000%	-	
Customer Advances	252	1	(2,030,702)	SG	41.130%	(835,236)	
			0			200,500	8.5.1

Description of Adjustment:

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

Rocky Mountain Power
Utah General Rate Case - June 2010
Customer Advances for Construction

Balance as of December 2008:

Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(3,947,940)	-	3,947,940
252IDU	(15,632)	(150,326)	(134,694)
252OR	(131,108)	(1,071,231)	(940,123)
252UT	(6,421,788)	(7,273,702)	(851,913)
252WYP	(3,166,036)	-	3,166,036
252WYU	(34,175)	-	34,175
252WY-All	-	(2,841,030)	(2,841,030)
252NUTIL	-	60,799	60,799
252CA	(3,438)	(52,327)	(48,889)
252WA	(4,465)	(366,064)	(361,600)
252SG	(6,534,995)	(8,565,697)	(2,030,702)
Total	**(20,259,578)**	**(20,259,578)**	**0**

Rocky Mountain Power
Utah General Rate Case - June 2010
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense							
UT Customer Service Deposit Interest	4311	1	608,561	UT	100.000%	608,561	8.6.1
Adjustment to Rate Base							
UT Customer Service Deposits	235	1	(10,056,592)	UT	100.000%	(10,056,592)	8.6.1

Description of Adjustment:

Utah requires the Company to include customer service deposits as a reduction to rate base. This adjustment also includes the interest paid on the customer service deposits. This treatment was stipulated in Utah Docket No. 97-035-01 and has been upheld in subsequent dockets.

Rocky Mountain Power
Utah General Rate Case - June 2010
Customer Service Deposits

Month/Year	Deposit Balance	Interest Paid
Dec-07	10,253,363	-
Jan-08	10,334,693	52,043
Feb-08	10,267,492	47,314
Mar-08	10,296,277	53,873
Apr-08	10,355,084	43,546
May-08	10,344,710	50,339
Jun-08	10,259,394	55,556
Jul-08	10,344,910	47,621
Aug-08	10,067,984	52,594
Sep-08	10,009,274	32,186
Oct-08	10,080,993	68,732
Nov-08	10,080,232	52,413
Dec-08	**10,056,592**	52,345
	Ref 8.6	**608,561**
		Ref 8.6

Rocky Mountain Power
Utah General Rate Case - June 2010
Miscellaneous Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
1 - Cash	OWC131	1	(11,667,121)	SNP	42.581%	(4,968,003)	2.33
2 - Fuel Stock	151	3	34,836,966	SE	41.001%	14,283,402	8.7.1
2 - Fuel Stock	151	3	(828,996)	SSECH	40.508%	(335,812)	8.7.1
			34,007,970			13,947,591	
2 - Working Capital Deposit	25316	3	(985,500)	SE	41.001%	(404,062)	8.7.1
2 - Working Capital Deposit	25317	3	(131,845)	SE	41.001%	(54,057)	8.7.1
3 - Prepayments	186M	1	4,802,619	SG	41.130%	1,975,338	8.7.1
4 - Chehalis Rate Base	OP	1	(1,500,000)	SG	41.130%	(616,956)	8.7.1
4 - Chehalis Rate Base	OP	1	(935,567)	SG	41.130%	(384,803)	8.7.1
			(2,435,567)			(1,001,759)	

Description of Adjustment:

1 - In order to avoid earning a return on the Company's cash balance, the Company is removing the cash balance from rate base via this adjustment.

2 - The cost of the Company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results.

3 - In order to avoid earning a double return on rate base, the Company is adjusting the prepaid balances for the Lake Side and Chehalis gas plants to reflect the prepaid overhaul costs capitalized into plant in service as of July 2009 and October, 2009 respectively.

4 - This adjustment corrects the rate base balance in FERC 102 to remove amounts related to Asset Retirement Obligation (ARO) timing and a payment to the Energy Facility Site Evaluation Council (EFSEC) that has not yet been made. The Company is awaiting approval from FERC before transferring Chehalis related balances to the various FERC accounts where they will reside permanently.

Rocky Mountain Power
Utah General Rate Case - June 2010
Miscellaneous Rate Base

Coal Fuel Stock Balances

Plant	Account	Factor	Actuals Dec-2008 Balance	Pro Forma Jun-2009 Balance	Pro Forma Jun-2010 Balance	Jun-2010 Beg/End Avg Balance	Adjustment to Rate Base	Ref
Bridger	151	SE	12,867,022	16,762,751	22,179,498	19,471,124	6,604,103	
Carbon	151	SE	1,408,168	1,707,764	1,641,423	1,674,593	266,425	
Cholla	151	SSECH	11,294,251	11,741,325	9,189,184	10,465,255	(828,996)	
Colstrip	151	SE	718,984	923,301	948,824	936,062	217,078	
Craig	151	SE	5,179,501	4,943,047	3,975,624	4,459,336	(720,166)	
Hayden	151	SE	1,707,555	2,054,552	1,730,990	1,892,771	185,216	
Hunter	151	SE	38,068,206	45,371,633	71,208,344	58,289,989	20,221,783	
Huntington	151	SE	22,404,769	22,052,408	23,109,887	22,581,148	176,379	
Johnston	151	SE	4,644,622	5,604,884	5,299,275	5,452,080	807,457	
Naughton	151	SE	9,526,931	11,252,669	8,887,615	10,070,142	543,211	
Deer Creek	151	SE	341,252	298,394	293,801	296,097	(45,155)	
Prep Plant	151	SE	16,542,556	15,555,441	30,888,997	23,222,219	6,679,663	
Rock Garden	151	SE	2,663,228	2,564,201	2,564,201	2,564,201	(99,028)	
			127,367,047	140,832,370	181,917,663	161,375,016	**34,007,970**	**To 8.7**
UAMPS Working Capital Deposit	25316	SE	(874,000)	(1,379,000)	(2,340,000)	(1,859,500)	**(985,500)**	**To 8.7**
DPEC Working Capital Deposit	25317	SE	(1,694,878)	(1,758,544)	(1,894,901)	(1,826,723)	**(131,845)**	**To 8.7**

Overhaul Prepayments

Plant	Account	Factor	Actuals Dec-2008 Balance	Pro Forma Jun-2009 Balance	Pro Forma Jun-2010 Balance	Jun-2010 Beg/End Avg Balance	Adjustment to Rate Base	Ref
Lakeside	186M	SG	6,077,531	9,595,942	13,152,088	11,374,015	5,296,483	
Chehalis	186M	SG	6,274,592	8,026,712	3,534,744	5,780,728	(493,864)	
			12,352,123	17,622,654	16,686,832	17,154,743	**4,802,619**	**To 8.7**

Chehalis Rate Base

Plant	Account	Factor	Actuals Dec-2008 Balance	*Adjustment to Rate Base	Ref
Chehalis (EFSEC Payment)	102	SG	1,500,000	**(1,500,000)**	**To 8.7**
Chehalis (ARO)	102	SG	935,567	**(935,567)**	**To 8.7**
			2,435,567	(2,435,567)	

* This adjustment corrects the rate base balance in FERC 102 to remove amounts related to Asset Retirement Obligation (ARO) timing and a payment to the Energy Facility Site Evaluation Council (EFSEC) that has not yet been made. The Company is awaiting approval from FERC before transferring Chehalis related balances to the various FERC accounts where they will reside permanently.

Rocky Mountain Power
Utah General Rate Case - June 2010
Powerdale Hydro Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Hydro Operation and Maintenance	539	1	(40,255)	SG-P	41.130%	(16,557)	8.8.1
Adjustment to Unrecovered Plant:							
Unrecovered Plant Amortization	407	1	(3,437,028)	SG-P	41.130%	(1,413,664)	8.8.2
Unrecovered Plant Amortization	404IP	3	2,654,642	SG-P	41.130%	1,091,865	8.8.3
Powerdale Unrecovered Plant Reg Asset	182M	3	(2,654,642)	SG-P	41.130%	(1,091,865)	8.8.3
Adjustment to Tax*:							
Schedule M Addition	SCHMAT	1	(4,365,260)	SG	41.130%	(1,795,450)	
Deferred Income Tax Expense	41110	1	1,656,660	SG	41.130%	681,391	
Deferred Income Tax Balance	283	1	2,319,652	SG	41.130%	954,083	
Schedule M Addition	SCHMAT	3	2,654,642	SG	41.130%	1,091,865	
Deferred Income Tax Expense	41110	3	(1,007,464)	SG	41.130%	(414,374)	
Deferred Income Tax Balance	283	3	(1,007,461)	SG	41.130%	(414,373)	
Decommissioning Reg Asset:							
Decommissioning Amortization	404IP	3	2,132,923	SG-P	41.130%	877,280	8.8.5
Decommissioning Reg Asset	182M	3	2,132,923	SG-P	41.130%	877,280	8.8.4
Regulatory Offset	182M	3	(4,111,895)	SG-P	41.130%	(1,691,240)	8.8.4
Adjustment to Tax*:							
Schedule M Addition	SCHMDT	3	689,547	SG	41.130%	283,614	
Deferred Income Tax Expense	41010	3	261,690	SG	41.130%	107,634	
Deferred Income Tax Balance	283	3	751,039	SG	41.130%	308,905	

Description of Adjustment:

This adjustment reflects the treatment of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. In Docket No. 07-035-14, the Company requested permission to transfer the net book value (including an offset for insurance proceeds) of the assets to an unrecovered plant regulatory asset and asked the Commission to establish an amortization period for the asset. In that Docket, the Commission authorized the Company to defer future decommissioning costs to a regulatory asset. In the order on Docket No. 07-035-93, the Commission specified that the regulatory asset for the decommissioning costs may be amortized over three years beginning January 1, 2008. Implementing the Commission's orders, this adjustment reflects the plant balances and amortization expense in the test period, June 30, 2010.

*These tax items are included in Adjustments 7.4 - 7.6 and are shown in this adjustment for informational purposes only.

Rocky Mountain Power
Utah General Rate Case - June 2010
Powerdale Removal

Description	Account	Factor	12 Months Ended Dec 2008 Expense	Ongoing Expense	Expense to Remove	Ref
Operation & Maintenance						
Oper Superv & Eng	535	SG-P	6,492	-	6,492	
Hydro/Oth Rec Fac	537	SG-P	15,942	-	15,942	
Msc Hyd Pwr Gen Ex	539	SG-P	156,394	150,000	6,394	
Rents (Hydro Gen)	540	SG-P	138	-	138	
Access Elec Equip	544	SG-P	249	-	249	
Maint Hydro-Other	545	SG-P	11,040	-	11,040	
			190,255	150,000	**40,255**	**To 8.8**

Powerdale Unrecovered Plant Amortization

G/L Account Balance Display

Document currency | Document currency | Document currency | Busin

Account number	566930	Amrt Of Prprty Lsses
Company code	1000	PacifiCorp
Business area		
Fiscal year	2009	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	247,064.12		247,064.12	247,064.12
2	289,996.76		289,996.76	537,060.88
3	289,996.76		289,996.76	827,057.64
4	289,996.76		289,996.76	1,117,054.40
5	289,996.76		289,996.76	1,407,051.16
6	289,996.76		289,996.76	1,697,047.92
7	289,996.76		289,996.76	1,987,044.68
8	289,996.76		289,996.76	2,277,041.44
9	289,996.76		289,996.76	2,567,038.20
10	289,996.76		289,996.76	2,857,034.96
11	289,996.76		289,996.76	3,147,031.72
12	289,996.76		289,996.76	3,437,028.48
13				3,437,028.48
14				3,437,028.48
15				3,437,028.48
16				3,437,028.48
Total	3,437,028.48		3,437,028.48	3,437,028.48

Jan-08	247,064
Feb-08	289,997
Mar-08	289,997
Apr-08	289,997
May-08	289,997
Jun-08	289,997
Jul-08	289,997
Aug-08	289,997
Sep-08	289,997
Oct-08	289,997
Nov-08	289,997
Dec-08	289,997
Total	**3,437,028**

To 8.8

Rocky Mountain Power
Utah General Rate Case - June 2010
Powerdale Removal

Unrecovered Plant Adjustment:

December 2008 Balance	5,309,283	
Jan - June 2009 Amortization	1,327,321	
June 2009 Balance	3,981,963	
12 ME June 2010 Amortization	**2,654,642**	**To 8.8**
June 2010 Balance	1,327,321	
June 2009 - June 2010 Avg Balance	2,654,642	
Adj to June 2010 Avg Balance	**(2,654,642)**	**To 8.8**

Unrecovered Plant Amortization Schedule:

Beg Balance	8,796,061
Amort May 07 - Dec 07	(832,136)
Balance Remaining to Amortize	7,963,925
Monthly Amort Exp	221,220

	Amort	Balance
May-07	104,017	8,692,044
Jun-07	104,017	8,588,027
Jul-07	104,017	8,484,010
Aug-07	104,017	8,379,993
Sep-07	104,017	8,275,976
Oct-07	104,017	8,171,959
Nov-07	104,017	8,067,942
Dec-07	104,017	7,963,925
Jan-08	221,220	7,742,705
Feb-08	221,220	7,521,485
Mar-08	221,220	7,300,265
Apr-08	221,220	7,079,044
May-08	221,220	6,857,824
Jun-08	221,220	6,636,604
Jul-08	221,220	6,415,384
Aug-08	221,220	6,194,164
Sep-08	221,220	5,972,944
Oct-08	221,220	5,751,724
Nov-08	221,220	5,530,503
Dec-08	**221,220**	**5,309,283**
Jan-09	221,220	5,088,063
Feb-09	221,220	4,866,843
Mar-09	221,220	4,645,623
Apr-09	221,220	4,424,403
May-09	221,220	4,203,183
Jun-09	**221,220**	**3,981,963**
Jul-09	221,220	3,760,742
Aug-09	221,220	3,539,522
Sep-09	221,220	3,318,302
Oct-09	221,220	3,097,082
Nov-09	221,220	2,875,862
Dec-09	221,220	2,654,642
Jan-10	221,220	2,433,422
Feb-10	221,220	2,212,201
Mar-10	221,220	1,990,981
Apr-10	221,220	1,769,761
May-10	221,220	1,548,541
Jun-10	**221,220**	**1,327,321**
Jul-10	221,220	1,106,101
Aug-10	221,220	884,881
Sep-10	221,220	663,660
Oct-10	221,220	442,440
Nov-10	221,220	221,220
Dec-10	221,220	(0)
	8,796,061	

Rocky Mountain Power
Utah General Rate Case - June 2010
Powerdale Removal

Regulatory Treatment of Powerdale Decommissioning Costs:
Amortize total decommissioning costs over 3 years, beginning January 1, 2008.
Docket Nos. 07-035-14 and 07-035-93

	Total	Average	
Beginning Balance January 1, 2008	6,323,966		
1 year amortization (12 ME December 2008)	(2,058,120)		
December 31, 2008 Balance	4,265,846	5,294,906	
6 mos amortization (January - June 2009)	(1,066,461)		
June 30, 2009 Balance	3,199,384	3,732,615	
1 year amortization (12 ME June 2010)	(2,132,923)		**Ref 8.8.5**
June 30, 2010 Balance	1,066,461	**2,132,923**	**Ref 8.8**

Cash Spend	Annual	Accumulated
CY 2007	38,236	38,236
CY 2008	360,854	399,090
Jan 1, 2009 - June 30, 2009	401,746	800,836
July 1, 2009 - June 30, 2010	2,822,470	3,623,306
July 1, 2010 - June 30, 2011	2,466,936	6,090,242
July 1, 2011 - June 30, 2012	139,968	6,230,210
July 1, 2012 - June 30, 2013	93,756	6,323,966

Regulatory offset for decommissioning costs not yet incurred

June 30, 2009 Balance	(5,523,130)	
June 30, 2010 Balance	(2,700,660)	
Average Balance	**(4,111,895)**	**Ref 8.8**

Rocky Mountain Power
Utah General Rate Case - June 2010
Regulatory Treatment of Decommissioning Costs
Amortization Schedule - Utah

Decommissioning Estimate

Jan 2008 Estimate	5,949,952
June 2008 Estimate	6,323,966
12 ME June 2010 Amortization	**2,132,923**

Ref 8.8

	January 2008 Estimate		**June 2008 Estimate**		**TOTAL**	
Amt to Amortize		5,949,952		374,014		6,323,966
	Amort Exp	*Cumm Bal*	*Amort Exp*	*Cumm Bal*	*Amort Exp*	*Cumm Bal*
Jan-08	165,276	5,784,676	-	-	165,276	5,784,676
Feb-08	165,276	5,619,399	-	-	165,276	5,619,399
Mar-08	165,276	5,454,123	-	-	165,276	5,454,123
Apr-08	165,276	5,288,846	-	-	165,276	5,288,846
May-08	165,276	5,123,570	-	-	165,276	5,123,570
Jun-08	165,276	4,958,293	-	-	165,276	4,958,293
Jul-08	165,276	4,793,017	12,467	361,547	177,744	5,154,564
Aug-08	165,276	4,627,740	12,467	349,080	177,744	4,976,820
Sep-08	165,276	4,462,464	12,467	336,613	177,744	4,799,077
Oct-08	165,276	4,297,188	12,467	324,145	177,744	4,621,333
Nov-08	165,276	4,131,911	12,467	311,678	177,744	4,443,589
Dec-08	**165,276**	**3,966,635**	**12,467**	**299,211**	**177,744**	**4,265,846**
Jan-09	165,276	3,801,358	12,467	286,744	177,744	4,088,102
Feb-09	165,276	3,636,082	12,467	274,277	177,744	3,910,359
Mar-09	165,276	3,470,805	12,467	261,810	177,744	3,732,615
Apr-09	165,276	3,305,529	12,467	249,343	177,744	3,554,872
May-09	165,276	3,140,252	12,467	236,876	177,744	3,377,128
Jun-09	165,276	2,974,976	12,467	224,408	177,744	3,199,384
Jul-09	165,276	2,809,700	12,467	211,941	**177,744**	3,021,641
Aug-09	165,276	2,644,423	12,467	199,474	**177,744**	2,843,897
Sep-09	165,276	2,479,147	12,467	187,007	**177,744**	2,666,154
Oct-09	165,276	2,313,870	12,467	174,540	**177,744**	2,488,410
Nov-09	165,276	2,148,594	12,467	162,073	**177,744**	2,310,667
Dec-09	165,276	1,983,317	12,467	149,606	**177,744**	2,132,923
Jan-10	165,276	1,818,041	12,467	137,138	**177,744**	1,955,179
Feb-10	165,276	1,652,764	12,467	124,671	**177,744**	1,777,436
Mar-10	165,276	1,487,488	12,467	112,204	**177,744**	1,599,692
Apr-10	165,276	1,322,212	12,467	99,737	**177,744**	1,421,949
May-10	165,276	1,156,935	12,467	87,270	**177,744**	1,244,205
Jun-10	**165,276**	**991,659**	**12,467**	**74,803**	**177,744**	**1,066,461**
Jul-10	165,276	826,382	12,467	62,336	177,744	888,718
Aug-10	165,276	661,106	12,467	49,869	177,744	710,974
Sep-10	165,276	495,829	12,467	37,401	177,744	533,231
Oct-10	165,276	330,553	12,467	24,934	177,744	355,487
Nov-10	165,276	165,276	12,467	12,467	177,744	177,744
Dec-10	165,276	0	12,467	(0)	177,744	0
TOTAL	5,949,952		374,014		6,323,966	

Rocky Mountain Power
Utah General Rate Case - June 2010
Goose Creek Transmission

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Transmission Plant In Service	350	1	(432,913)	SG	41.130%	(178,059)	8.9.1
Accum. Prov. for Depr	108TP	1	237,197	SG	41.130%	97,560	8.9.1
Gain on Sale of Transmission Assets:							
Reverse Amount as Booked	254	1	1,019,355	UT	100.000%	1,019,355	8.9.1

Description of Adjustment:

On April 1, 2008, the Company sold 13.85 miles of transmission line, running from the Company's Goose Creek switching station and extending north to the Decker 230 kV substation near Decker, Montana. The assets sold included structures, miscellaneous support equipment, easements and rights-of-way associated with the transmission line. The sale of the transmission line resulted in the Goose Creek switching station no longer being useful to the Company. The Company plans to remove the Goose Creek switching station including all above ground facilities. The stipulation in Docket No. 08-035-38 stated that "the Company may write off Utah's portion of the Goose Creek regulatory liability." This adjustment reduces rate base by the net book value of a remaining future asset retirement and also removes the property sale gain from results as allowed in the stipulation. Depreciation expense for the base period is removed in Adjustment No. 6.1.

Rocky Mountain Power
Utah General Rate Case - June 2010
Goose Creek Transmission Sale

Electric Plant In Service

	FERC Account	Allocation Factor	Balance Dec 2008	Reference
Switching Station	350	SG	432,913	Page 8.9
Switching Station Accum Depr	108TP	SG	(237,197)	Page 8.9
Switching Station Book Value			195,716	

Utah Portion of Gain on Sale - Entry as Booked

	FERC Account	Allocation Factor	Amount	Postg Date	Reference
Goose Creek Sale-UT	254	UT	(1,019,355)	07/15/2008	Page 8.9
Goose Creek Sale-UT	108.2	NUTIL	1,019,355	07/15/2008	

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Additions	312	3	294,158,609	SG	41.130%	120,988,689	
Steam Plant Additions	312	3	14,148,552	SSGCH	40.039%	5,664,876	
			308,307,161			126,653,564	
Hydro Plant Additions	332	3	44,404,472	SG-P	41.130%	18,263,749	
Hydro Plant Additions	332	3	6,424,433	SG-U	41.130%	2,642,397	
			50,828,905			20,906,145	
Other Plant Additions	343	3	540,772,728	SG	41.130%	222,422,126	
Other Plant Additions	343	3	2,660,167	SSGCT	44.631%	1,187,263	
			543,432,895			223,609,390	
Transmission Plant Additions	355	3	210,517,512	SG	41.130%	86,586,749	
Distribution Plant Additions	364	3	10,180,593	CA	0.000%	-	
Distribution Plant Additions	364	3	11,226,519	ID	0.000%	-	
Distribution Plant Additions	364	3	73,510,679	OR	0.000%	-	
Distribution Plant Additions	364	3	117,628,318	UT	100.000%	117,628,318	
Distribution Plant Additions	364	3	13,405,957	WA	0.000%	-	
Distribution Plant Additions	364	3	17,168,886	WYP	0.000%	-	
			243,120,952			117,628,318	
General Plant Additions	397	3	1,838,646	CA	0.000%	-	
General Plant Additions	397	3	203,272	SE	41.001%	83,343	
General Plant Additions	397	3	2,549,202	ID	0.000%	-	
General Plant Additions	397	3	12,542,351	OR	0.000%	-	
General Plant Additions	397	3	11,549,111	SG	41.130%	4,750,198	
General Plant Additions	397	3	21,811,002	SO	41.315%	9,011,286	
General Plant Additions	397	3	224,411	SSGCH	40.039%	89,851	
General Plant Additions	397	3	4,448,271	UT	100.000%	4,448,271	
General Plant Additions	397	3	2,298,892	WA	0.000%	-	
General Plant Additions	397	3	4,276,536	WYP	0.000%	-	
			61,741,695			18,382,950	
Intangible Plant Additions	303	3	1,647,379	CN	47.814%	787,670	
Intangible Plant Additions	302	3	12,338,271	SG	41.130%	5,074,783	
Intangible Plant Additions	303	3	18,198,079	SO	41.315%	7,518,595	
Intangible Plant Additions	303	3	126,871	SE	41.001%	52,018	
			32,310,599			13,433,066	
Mining Plant Additions	399	3	20,376,037	SE	41.001%	8,354,319	
Total Plant Additions			1,470,635,757			615,554,502	8.10.4

Description of Adjustment:

This adjustment adds to rate base plant additions scheduled to go into service prior to June 2010. This adjustment reflects the 13-month averaging methodology. The associated depreciation expense and reserve impacts are accounted for in adjustments 6.1 and 6.2, respectively. The Company will seek recovery for two projects that are scheduled to be placed into service prior to June 2010 through a single item rate case: Ben Lomond to Terminal Transmission Line Segment, set to be placed in service June 2010 and the Dave Johnston Scrubber Project, set to be placed in service May 2010.

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Plant Additions 13 Month Average Calculation

Function	Factor	Dec-08 Balance	Jan-09 Plant Adds	Jan-09 Cumulative Adds	Feb-09 Plant Adds	Feb-09 Cumulative Adds	Mar-09 Plant Adds	Mar-09 Cumulative Adds	Apr-09 Plant Adds	Apr-09 Cumulative Adds	May-09 Plant Adds	May-09 Cumulative Adds
Steam Production												
	SG	-	7,294,200	7,294,200	4,433,251	11,727,450	29,981,126	41,708,576	53,594,264	95,302,840	36,623,883	131,926,724
	SSGCH	-	1,073,230	1,073,230	1,469,264	2,542,494	4,593,729	7,136,223	179,384	7,315,607	105,867	7,421,474
Total		-	8,367,430	8,367,430	5,902,514	14,269,944	34,574,855	48,844,799	53,773,648	102,618,447	36,729,750	139,348,197
Hydro Production												
	SG-U	-	351,332	351,332	60,338	411,670	120,421	532,091	337,479	869,570	92,250	961,820
	SG-P	-	1,221,272	1,221,272	2,779,253	4,000,525	2,803,192	6,803,716	7,159,814	13,963,530	1,310,403	15,273,933
Total		-	1,572,604	1,572,604	2,839,591	4,412,195	2,923,613	7,335,807	7,497,293	14,833,100	1,402,653	16,235,754
Other Production												
	SG	-	674,545	674,545	209,356	883,902	85,300	969,202	94,930	1,064,132	590,005	1,654,137
	SSGCT	-	379	379	-	379	-	379	1,391,045	1,391,424	-	1,391,424
Total		-	674,925	674,925	209,356	884,281	85,300	969,581	1,485,975	2,455,556	590,005	3,045,562
Other Production - Wind												
	SG	-	292,282,821	292,282,821	11,067,892	303,350,713	(559,171)	302,791,542	1,139,320	303,930,862	26,234	303,957,097
Total		-	292,282,821	292,282,821	11,067,892	303,350,713	(559,171)	302,791,542	1,139,320	303,930,862	26,234	303,957,097
Transmission Plant												
	SG	-	11,570,823	11,570,823	2,815,793	14,386,616	5,029,698	19,416,314	8,224,777	27,641,090	12,712,638	40,353,728
Total		-	11,570,823	11,570,823	2,815,793	14,386,616	5,029,698	19,416,314	8,224,777	27,641,090	12,712,638	40,353,728
Distribution Plant												
	CA	-	449,287	449,287	467,293	916,580	541,697	1,458,277	482,855	1,941,132	498,285	2,439,417
	ID	-	728,093	728,093	843,419	1,571,512	1,082,796	2,654,308	861,104	3,515,412	941,362	4,456,774
	OR	-	14,547,837	14,547,837	3,703,555	18,251,392	5,350,175	23,601,567	4,003,827	27,605,394	4,150,869	31,756,263
	UT	-	5,934,739	5,934,739	3,818,681	9,753,420	4,852,358	14,605,778	3,786,864	18,392,642	42,175,646	60,568,288
	WA	-	949,426	949,426	970,469	1,919,895	1,193,916	3,113,811	1,147,710	4,261,521	1,095,407	5,356,928
	WYP	-	896,916	896,916	1,077,096	1,974,011	1,378,053	3,352,065	1,055,095	4,407,160	1,142,995	5,550,155
Total		-	23,506,298	23,506,298	10,880,514	34,386,812	14,398,995	48,785,807	11,337,454	60,123,261	50,004,563	110,127,824
General Plant												
	CA	-	54,143	54,143	68,210	122,353	69,604	191,957	68,209	260,166	60,327	320,494
	SE		103,812	103,812	-	103,812	-	103,812	-	103,812	98,663	202,475
	ID	-	177,164	177,164	244,086	421,249	245,036	666,285	140,086	806,371	97,179	903,549
	OR	-	418,565	418,565	421,653	840,218	471,699	1,311,917	459,428	1,771,344	512,499	2,283,844
	SG		901,548	901,548	1,933,002	2,834,549	1,211,414	4,045,963	18,721	4,064,683	172,092	4,236,775
	SO	-	2,330,403	2,330,403	2,451,419	4,781,822	2,581,272	7,363,094	1,778,651	9,141,745	1,492,027	10,633,772
	SSGCH		-	-	-	-	224,411	224,411	-	224,411	-	224,411
	UT	-	160,802	160,802	183,502	344,303	174,376	518,679	148,590	667,269	125,778	793,048
	WA	-	149,433	149,433	151,195	300,628	149,433	450,061	151,195	601,256	149,433	750,688
	WYP	-	194,208	194,208	233,507	427,715	262,080	689,795	142,474	832,269	98,153	930,422
Total		-	4,490,077	4,490,077	5,686,573	10,176,650	5,389,323	15,565,973	2,907,354	18,473,327	2,806,151	21,279,478
Intangible Plant												
	CN		138,169	138,169	153,309	291,477	168,299	459,776	138,708	598,483	121,311	719,794
	SG	-	183,285	183,285	208,057	391,342	449,380	840,722	631,579	1,472,301	3,727,018	5,199,319
	SE	-	-	-	126,871	126,871	-	126,871	-	126,871	-	126,871
	SO	-	694,292	694,292	812,461	1,506,753	930,058	2,436,811	649,212	3,086,023	683,745	3,769,769
	SG-P	-	-	-	-	-	-	-	-	-	-	-
Total		-	1,015,746	1,015,746	1,300,698	2,316,443	1,547,737	3,864,180	1,419,499	5,283,679	4,532,074	9,815,752
Mining Plant												
	SE	-	302,292	302,292	238,570	540,862	601,547	1,142,409	113,300	1,255,709	780,358	2,036,067
Total		-	302,292	302,292	238,570	540,862	601,547	1,142,409	113,300	1,255,709	780,358	2,036,067
Total Plant Additions		-	343,783,015	343,783,015	40,941,501	384,724,515	63,991,898	448,716,413	87,898,619	536,615,033	109,584,427	646,199,459

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Plant Additions 13 Month Average Calculation

Function	Factor	Jun-09 Plant Adds	Jun-09 Cumulative Adds	Jul-09 Plant Adds	Jul-09 Cumulative Adds	Aug-09 Plant Adds	Aug-09 Cumulative Adds	Sep-09 Plant Adds	Sep-09 Cumulative Adds	Oct-09 Plant Adds	Oct-09 Cumulative Adds
Steam Production											
	SG	62,430,916	194,357,640	42,753,709	237,111,349	4,878,290	241,989,639	5,327,541	247,317,179	2,379,164	249,696,343
	SSGCH	638,349	8,059,823	55,805	8,115,628	375,822	8,491,450	57,259	8,548,709	82,649	8,631,358
Total		63,069,265	202,417,463	42,809,514	245,226,977	5,254,112	250,481,089	5,384,799	255,865,888	2,461,813	258,327,701
Hydro Production											
	SG-U	929,067	1,890,887	778,237	2,669,124	774,882	3,444,006	1,357,217	4,801,223	53,300	4,854,523
	SG-P	332,791	15,606,724	652,756	16,259,480	3,290,446	19,549,926	3,676,124	23,226,050	3,806,291	27,032,341
Total		1,261,858	17,497,611	1,430,993	18,928,604	4,065,328	22,993,932	5,033,341	28,027,273	3,859,591	31,886,864
Other Production											
	SG	572,535	2,226,672	10,380,961	12,607,633	195,929	12,803,563	55,642	12,859,205	2,325,532	15,184,737
	SSGCT	-	1,391,424	-	1,391,424	-	1,391,424	-	1,391,424	-	1,391,424
Total		572,535	3,618,096	10,380,961	13,999,057	195,929	14,194,987	55,642	14,250,629	2,325,532	16,576,161
Other Production - Wind											
	SG	145,299	304,102,396	26,234	304,128,631	26,234	304,154,865	26,234	304,181,099	312,575,828	616,756,928
Total		145,299	304,102,396	26,234	304,128,631	26,234	304,154,865	26,234	304,181,099	312,575,828	616,756,928
Transmission Plant											
	SG	85,500,336	125,854,065	18,076,447	143,930,512	3,714,636	147,645,148	21,509,353	169,154,501	3,317,558	172,472,059
Total		85,500,336	125,854,065	18,076,447	143,930,512	3,714,636	147,645,148	21,509,353	169,154,501	3,317,558	172,472,059
Distribution Plant											
	CA	4,783,488	7,222,905	443,902	7,666,807	568,204	8,235,010	465,623	8,700,633	509,244	9,209,878
	ID	996,752	5,453,526	896,077	6,349,603	1,051,921	7,401,524	929,463	8,330,986	958,725	9,289,712
	OR	18,091,230	49,847,492	3,365,658	53,213,151	4,650,967	57,864,117	3,316,367	61,180,484	4,115,560	65,296,045
	UT	14,827,117	75,395,405	4,269,855	79,665,260	5,497,276	85,162,536	4,655,134	89,817,670	11,016,566	100,834,235
	WA	1,160,189	6,517,117	895,663	7,412,781	1,290,792	8,703,572	899,741	9,603,314	1,116,673	10,719,987
	WYP	4,202,764	9,752,919	1,156,409	10,909,328	1,488,763	12,398,091	1,243,581	13,641,672	1,273,715	14,915,387
Total		44,061,540	154,189,364	11,027,565	165,216,929	14,547,922	179,764,850	11,509,909	191,274,759	18,990,483	210,265,243
General Plant											
	CA	86,113	406,607	107,454	514,061	114,219	628,279	142,283	770,562	110,353	880,915
	SE	0	202,475	-	202,475	-	202,475	-	202,475	-	202,475
	ID	142,573	1,046,123	109,626	1,155,748	87,578	1,243,327	226,070	1,469,397	195,696	1,665,092
	OR	3,526,671	5,810,515	520,858	6,331,373	617,138	6,948,511	513,338	7,461,849	536,158	7,998,006
	SG	351,722	4,588,497	45,865	4,634,361	74,352	4,708,714	852,024	5,560,738	22,802	5,583,540
	SO	1,342,865	11,976,637	1,290,069	13,266,706	1,468,627	14,735,333	1,646,906	16,382,239	1,851,609	18,233,848
	SSGCH	-	224,411	-	224,411	-	224,411	-	224,411	-	224,411
	UT	151,748	944,796	129,335	1,074,131	139,037	1,213,168	180,432	1,393,600	170,068	1,563,667
	WA	149,433	900,121	149,432	1,049,553	149,433	1,198,986	151,195	1,350,181	149,433	1,499,614
	WYP	121,653	1,052,075	129,752	1,181,827	95,076	1,276,904	225,066	1,501,969	194,548	1,696,517
Total		5,872,778	27,152,256	2,482,390	29,634,646	2,745,460	32,380,107	3,937,314	36,317,421	3,230,666	39,548,087
Intangible Plant											
	CN	107,015	826,809	95,920	922,729	101,625	1,024,354	116,108	1,140,462	130,572	1,271,033
	SG	1,297,229	6,496,548	810,609	7,307,157	297,198	7,604,355	191,237	7,795,592	215,059	8,010,651
	SE	-	126,871	-	126,871	-	126,871	-	126,871	-	126,871
	SO	747,802	4,517,570	831,617	5,349,188	900,418	6,249,606	1,233,672	7,483,278	1,838,215	9,321,493
	SG-P	-	-	-	-	-	-	-	-	-	-
Total		2,152,047	11,967,799	1,738,146	13,705,944	1,299,242	15,005,186	1,541,017	16,546,203	2,183,845	18,730,048
Mining Plant											
	SE	2,020,879	4,056,946	161,697	4,218,643	119,651	4,338,294	142,655	4,480,949	164,800	4,645,749
Total		2,020,879	4,056,946	161,697	4,218,643	119,651	4,338,294	142,655	4,480,949	164,800	4,645,749
Total Plant Additions		204,656,538	850,855,997	88,133,947	938,989,944	31,968,514	970,958,457	49,140,265	1,020,098,722	349,110,117	1,369,208,840

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Plant Additions 13 Month Average Calculation

Function	Factor	Nov-09 Plant Adds	Nov-09 Cumulative Adds	Dec-09 Plant Adds	Dec-09 Cumulative Adds	Jan-10 Plant Adds	Jan-10 Cumulative Adds	Feb-10 Plant Adds	Feb-10 Cumulative Adds	Mar-10 Plant Adds	Mar-10 Cumulative Adds
Steam Production											
	SG	1,186,628	250,882,971	54,028,481	304,911,452	21,481	304,932,933	53,436	304,986,368	1,217,859	306,204,227
	SSGCH	57,392	8,688,750	10,097,086	18,785,836	304,604	19,090,440	2,519	19,092,959	2,755	19,095,714
Total		1,244,020	259,571,721	64,125,567	323,697,288	326,084	324,023,372	55,954	324,079,327	1,220,614	325,299,941
Hydro Production											
	SG-U	210,393	5,064,916	1,869,136	6,934,052	-	6,934,052	1,296,357	8,230,409	891,812	9,122,221
	SG-P	6,770,369	33,802,710	28,064,352	61,867,062	281,969	62,149,031	126,325	62,275,357	124,022	62,399,378
Total		6,980,762	38,867,626	29,933,488	68,801,114	281,969	69,083,083	1,422,683	70,505,766	1,015,833	71,521,599
Other Production											
	SG	1,309,625	16,494,362	3,997,797	20,492,159	-	20,492,159	-	20,492,159	-	20,492,159
	SSGCT	-	1,391,424	1,318,700	2,710,124	-	2,710,124	-	2,710,124	1,815,689	4,525,813
Total		1,309,625	17,885,786	5,316,496	23,202,282	-	23,202,282	-	23,202,282	1,815,689	25,017,971
Other Production - Wind											
	SG	5,360,310	622,117,238	541,504	622,658,741	-	622,658,741	-	622,658,741	-	622,658,741
Total		5,360,310	622,117,238	541,504	622,658,741	-	622,658,741	-	622,658,741	-	622,658,741
Transmission Plant											
	SG	25,128,560	197,600,619	12,158,984	209,759,603	1,957,365	211,716,968	2,050,648	213,767,616	6,659,486	220,427,102
Total		25,128,560	197,600,619	12,158,984	209,759,603	1,957,365	211,716,968	2,050,648	213,767,616	6,659,486	220,427,102
Distribution Plant											
	CA	466,953	9,676,831	509,210	10,186,041	456,494	10,642,535	483,476	11,126,011	551,392	11,677,403
	ID	877,576	10,167,288	1,695,576	11,862,864	635,951	12,498,815	728,210	13,227,025	854,773	14,081,797
	OR	3,671,859	68,967,904	3,927,708	72,895,612	3,806,657	76,702,268	3,787,573	80,489,841	4,667,621	85,157,463
	UT	4,732,264	105,566,499	15,087,042	120,653,541	3,324,650	123,978,191	3,838,366	127,816,557	4,687,759	132,504,317
	WA	946,158	11,666,144	993,921	12,660,065	1,112,968	13,773,033	1,144,151	14,917,184	1,466,263	16,383,448
	WYP	1,219,178	16,134,564	1,465,484	17,600,048	861,336	18,461,384	1,057,839	19,519,223	1,261,049	20,780,272
Total		11,913,988	222,179,230	23,678,941	245,858,171	10,198,055	256,056,226	11,039,616	267,095,842	13,488,858	280,584,700
General Plant											
	CA	1,412,121	2,293,035	56,269	2,349,304	81,275	2,430,579	99,929	2,530,508	101,615	2,632,123
	SE	-	202,475	1,481	203,956	-	203,956	-	203,956	-	203,956
	ID	1,150,842	2,815,934	186,859	3,002,794	127,669	3,130,463	155,479	3,285,942	176,078	3,462,020
	OR	6,303,674	14,301,681	443,522	14,745,203	495,542	15,240,744	499,784	15,740,528	513,473	16,254,001
	SG	3,228,621	8,812,162	7,434,796	16,246,958	2,437	16,249,395	322,345	16,571,740	12,937	16,584,677
	SO	1,938,553	20,172,402	1,983,808	22,156,210	1,923,518	24,079,728	1,729,930	25,809,658	1,533,582	27,343,240
	SSGCH	-	224,411	-	224,411	-	224,411	-	224,411	-	224,411
	UT	4,403,426	5,967,093	162,741	6,129,834	126,034	6,255,868	149,516	6,405,384	135,716	6,541,099
	WA	1,016,708	2,516,322	149,433	2,665,754	128,484	2,794,238	130,031	2,924,269	128,484	3,052,753
	WYP	3,869,133	5,565,650	204,243	5,769,894	137,494	5,907,387	165,449	6,072,836	185,903	6,258,740
Total		23,323,078	62,871,165	10,623,153	73,494,317	3,022,452	76,516,770	3,252,464	79,769,233	2,787,788	82,557,021
Intangible Plant											
	CN	144,795	1,415,828	170,649	1,586,477	194,589	1,781,066	189,551	1,970,617	175,428	2,146,045
	SG	238,486	8,249,136	1,091,421	9,340,558	320,499	9,661,057	312,027	9,973,084	288,592	10,261,676
	SE	-	126,871	-	126,871	-	126,871	-	126,871	-	126,871
	SO	2,701,363	12,022,856	11,110,376	23,133,233	1,638,870	24,772,103	1,504,216	26,276,319	1,309,225	27,585,543
	SG-P	-	-	-	-	-	-	-	-	-	-
Total		3,084,644	21,814,692	12,372,447	34,187,139	2,153,958	36,341,097	2,005,794	38,346,891	1,773,244	40,120,135
Mining Plant											
	SE	56,650	4,702,399	18,885,530	23,587,929	2,358,000	25,945,929	4,716,000	30,661,929	2,596,000	33,257,929
Total		56,650	4,702,399	18,885,530	23,587,929	2,358,000	25,945,929	4,716,000	30,661,929	2,596,000	33,257,929
Total Plant Additions		78,401,636	1,447,610,476	177,636,110	1,625,246,586	20,297,883	1,645,544,469	24,543,158	1,670,087,628	31,357,511	1,701,445,139

Rocky Mountain Power
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Plant Additions 13 Month Average Calculation

Function	Factor	Apr-10 Plant Adds	Apr-10 Cumulative Adds	May-10 Plant Adds	May-10 Cumulative Adds	Jun-10 Plant Adds	Jun-10 Cumulative Adds	13 Mo Avg Plant Adds June 2010	
Steam Production									
	SG	10,695,718	316,899,945	73,256,598	390,156,543	84,458,789	474,615,332	294,158,609	
	SSGCH	7,228	19,102,942	7,228	19,110,170	7,228	19,117,399	14,148,552	
Total		10,702,946	336,002,887	73,263,826	409,266,713	84,466,017	493,732,730	308,307,161	Ref. 8.10.6
Hydro Production									
	SG-U	205,000	9,327,221	351,575	9,678,796	887,405	10,566,201	6,424,433	
	SG-P	1,008,546	63,407,924	106,800	63,514,724	2,652,706	66,167,430	44,404,472	
Total		1,213,546	72,735,145	458,375	73,193,520	3,540,111	76,733,631	50,828,905	Ref. 8.10.7
Other Production									
	SG	-	20,492,159	185,919	20,678,078	-	20,678,078	16,614,856	
	SSGCT	-	4,525,813	-	4,525,813	-	4,525,813	2,660,167	
Total		-	25,017,971	185,919	25,203,891	-	25,203,891	19,275,022	Ref. 8.10.8
Other Production - Wind									
	SG	-	622,658,741	-	622,658,741	-	622,658,741	524,157,873	
Total		-	622,658,741	-	622,658,741	-	622,658,741	524,157,873	Ref. 8.10.9
Transmission Plant									
	SG	4,272,489	224,699,591	96,807,545	321,507,135	56,685,601	378,192,737	210,517,512	
Total		4,272,489	224,699,591	96,807,545	321,507,135	56,685,601	378,192,737	210,517,512	Ref. 8.10.10
Distribution Plant									
	CA	486,912	12,164,315	498,598	12,662,913	513,512	13,176,425	10,180,593	
	ID	807,112	14,888,910	864,056	15,752,965	886,771	16,639,736	11,226,519	
	OR	3,826,517	88,983,980	6,205,771	95,189,751	4,660,971	99,850,721	73,510,679	
	UT	3,936,745	136,441,062	36,970,074	173,411,136	4,510,584	177,921,720	117,628,318	
	WA	1,223,781	17,607,229	3,849,491	21,456,719	1,400,129	22,856,848	13,405,957	
	WYP	1,092,799	21,873,072	1,165,633	23,038,705	1,132,151	24,170,855	17,168,886	
Total		11,373,867	291,958,566	49,553,622	341,512,189	13,104,116	354,616,305	243,120,952	Ref. 8.10.12
General Plant									
	CA	99,929	2,732,052	89,411	2,821,463	91,445	2,912,908	1,838,646	
	SE	-	203,956	-	203,956	-	203,956	203,272	
	ID	91,736	3,553,757	61,922	3,615,679	77,670	3,693,349	2,549,202	
	OR	574,560	16,828,561	577,491	17,406,052	577,491	17,983,542	12,542,351	
	SG	12,937	16,597,614	12,937	16,610,551	778,944	17,389,495	11,549,111	
	SO	1,304,247	28,647,487	1,175,684	29,823,171	1,093,195	30,916,366	21,811,002	
	SSGCH	-	224,411	-	224,411	-	224,411	224,411	
	UT	122,591	6,663,690	108,283	6,771,973	131,248	6,903,221	4,448,271	
	WA	130,031	3,182,784	128,484	3,311,268	128,484	3,439,751	2,298,892	
	WYP	101,582	6,360,321	71,457	6,431,778	87,297	6,519,075	4,276,536	
Total		2,437,613	84,994,634	2,225,668	87,220,302	2,965,773	90,186,075	61,741,695	Ref. 8.10.13
Intangible Plant									
	CN	160,722	2,306,767	145,565	2,452,332	119,071	2,571,403	1,647,379	
	SG	14,698,155	24,959,831	291,568	25,251,399	235,078	25,486,477	12,338,271	
	SE	-	126,871	-	126,871	-	126,871	126,871	
	SO	1,109,687	28,695,231	931,513	29,626,743	1,915,121	31,541,865	18,198,079	
	SG-P	-	-	-	-	-	-	-	
Total		15,968,564	56,088,699	1,368,646	57,457,345	2,269,270	59,726,615	32,310,599	Ref. 8.10.14
Mining Plant									
	SE	4,824,000	38,081,929	3,605,000	41,686,929	3,536,000	45,222,929	20,376,037	
Total		4,824,000	38,081,929	3,605,000	41,686,929	3,536,000	45,222,929	20,376,037	Ref. 8.10.15
Total Plant Additions		50,793,026	1,752,238,165	227,468,601	1,979,706,766	166,566,888	2,146,273,654	1,470,635,757	

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
301 Turbine Upgrade HP/IP/LP	312	SG	May-10	31,314,200	4,575,346	8.10.16
U4-Boiler Economizer/Low Temp SH Upgrade	312	SG	Jul-09	22,647,491	20,904,952	8.10.16
JB U1 Turbine Upgrade HP/IP/LP	312	SG	Jun-10	19,977,770	1,536,752	8.10.16
NAUGHTON / Steam Plant	312	SG	various	19,174,404	18,375,277	
BL U3 Proj Dev and Well Intregration	312	SG	Dec-09	19,098,842	10,283,992	8.10.16
JB / Steam Plant	312	SG	various	18,792,450	13,116,375	
DJ / Steam Plant	312	SG	various	18,481,057	15,870,189	
JB U1 S02 & PM Em Cntrl Upgrades	312	SG	Jun-10	15,143,070	1,164,852	8.10.16
JB U2 S02 & PM Em Cntrl Upgrades	312	SG	Jun-09	14,706,788	14,627,315	8.10.17
U3 Low Nox Burners	312	SG	May-10	14,177,732	2,168,880	8.10.17
CHOLLA / Steam Plant	312	SSGCH	various	12,056,376	9,616,364	
HUNTER / Steam Plant	312	SG	various	11,252,038	5,433,650	
U4 - BLR CNTRLS/TURBINE CTRLS	312	SG	Jul-09	11,148,849	10,291,245	8.10.18
U3 - Replace Boiler/Turbine Controls	312	SG	May-10	11,143,285	1,566,640	8.10.18
HUNTINGTON / Steam Plant	312	SG	various	10,721,157	6,326,799	
U4 - REPLACE REHEATER	312	SG	Jun-09	10,660,218	10,660,218	8.10.18
301 Main Controls Replacement	312	SG	Apr-10	10,075,623	2,039,116	8.10.18
CARBON / Steam Plant	312	SG	various	9,997,923	9,483,304	
Htg Water Efficiency Mgt Project	312	SG	Jun-10	9,080,714	698,516	8.10.18
Dave Johnston U4 NOX	312	SG	May-09	8,907,462	8,747,777	8.10.19
U1 Reheater Replacement 10	312	SG	Jun-10	7,584,559	583,428	8.10.19
WYODAK / Steam Plant	312	SG	various	7,197,782	6,336,629	
JB U1 Clean Air - NOx	312	SG	Jun-10	6,677,884	513,683	8.10.19
301 Economizer Replacement	312	SG	May-10	6,177,900	950,446	8.10.19
U4 - Cooling Tower Rebuild	312	SG	May-09	5,841,166	5,802,265	8.10.20
U1 Generator Rewind	312	SG	Jun-10	5,749,784	442,291	8.10.20
301 Low Temp. SH Replacement	312	SG	May-10	5,337,124	821,096	8.10.20
U3 OH Cooling Tower Rebuild & Upgrade	312	SG	Apr-09	5,011,846	5,011,846	8.10.20
U4 - BOILER WW TUBE PANEL REPLACEMENT	312	SG	Jun-09	4,682,417	4,682,417	
COLSTRIP / Steam Plant	312	SG	various	4,430,937	3,298,543	
U2 Reheater Outlet Terminal Tubes	312	SG	Jun-09	4,027,714	4,027,714	
U3 OH Base Turbine Overhaul HP/IP/LP	312	SG	Apr-09	3,833,325	3,833,325	
Soda Liquor Storage	312	SG	Apr-09	3,773,438	3,773,438	
U3 OH Boiler Waterwall Tube Replacement	312	SG	Apr-09	3,550,378	3,550,310	
U4 - REPLACE BOILER COUTANT SLOPE	312	SG	Jun-09	3,431,827	3,431,827	
U4 - Generator Refurbishment	312	SG	May-09	3,174,240	2,825,303	
U3 OH Generator Rotor Replacement (Seed	312	SG	Apr-09	3,169,717	3,169,717	
DJ / Steam Plant (Clean Air)	312	SG	various	3,132,287	3,132,287	
HAYDEN / Steam Plant	312	SG	various	3,055,602	2,066,801	
U4 - Turbine Inspection	312	SG	May-09	2,979,981	2,912,045	
NAUGHTON / Steam Plant (Clean Air)	312	SG	various	2,896,396	2,742,319	
CRAIG / Steam Plant	312	SG	various	2,784,473	2,061,897	
U2 Excitation Control Replacement	312	SG	Jun-09	2,722,791	2,714,324	
U2 Steam Coil Air Preheaters	312	SG	Mar-09	2,689,130	2,687,152	
GADSBY / Steam Plant	312	SG	various	2,597,471	1,864,165	
CHOLLA / Steam Plant (Clean Air)	312	SSGCH	various	2,480,635	1,345,565	
U0 - INSTALL FIRE PROTECTION PUMP	312	SG	Apr-09	2,420,753	2,420,753	
U3 OH Coutant Slope Tubing Replacement	312	SG	Apr-09	2,411,825	2,411,825	
U3 - SSH ASSEMBLY/HEADER REPLACE	312	SG	May-10	2,375,483	348,558	
U4 - REPLACE A H BASKETS	312	SG	Jun-09	2,331,303	2,331,303	
HUNTER / Steam Plant (Clean Air)	312	SG	various	2,330,508	2,270,146	
BLUNDELL / Steam Plant	312	SG	various	2,326,155	2,105,427	
U1 APH Baskets 10	312	SG	Jun-10	2,256,309	173,562	
U3 OH Replace Rotating Exciter	312	SG	Apr-09	2,196,024	2,196,024	
U3 OH APH Replacement	312	SG	Apr-09	2,168,391	2,168,391	
U3 OH Replace 3 LP FWHs	312	SG	Apr-09	2,152,793	2,152,793	
U0 FLY ASH HANDLING SYSTEM	312	SG	Apr-09	2,043,296	2,043,296	
U2 Coutant Slope Replacement 09	312	SG	Jun-09	2,027,829	2,027,829	
U1 Condenser Re-Tube	312	SG	Apr-09	2,007,957	2,007,957	
U0 DJ Plant Security Project	312	SG	Sep-09	1,988,130	1,529,331	
Cholla Com:BA Water System Capacity Imp	312	SSGCH	Dec-09	1,962,088	1,056,509	
U1 Base Turbine Maintenance HP/IP/LP	312	SG	Apr-10	1,945,109	403,314	
U0 - Construct Training Wall In N. Platt	312	SG	Dec-09	1,844,204	993,033	
U0 JB Plant Security Project	312	SG	Sep-09	1,833,308	1,410,237	
U0 NERC CIPs Physical Security	312	SG	Jul-09	1,808,071	1,668,989	
U0 - REPLACE/EXPAND CET SHOP	312	SG	Apr-09	1,750,218	1,750,218	
WYODAK / Steam Plant (Clean Air)	312	SG	various	1,712,034	1,586,552	
303 High Fidelity Simulator	312	SG	Dec-09	1,688,858	909,385	
U1 Coutant Slope Replacement 10	312	SG	Jun-10	1,682,051	129,389	
CARBON / Steam Plant (Clean Air)	312	SG	various	1,636,368	1,636,368	

Rocky Mountain Power
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Pro Forma Plant Additions Adjustment
Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
U2 SO3 Flue Gas Conditioning System	312	SG	May-09	1,598,051	1,275,368	
U1 BTFR: WATER WALL REBUILD CY 2009	312	SG	Apr-09	1,588,055	1,588,055	
U3 OH Burner Corner Tube Replacements	312	SG	Apr-09	1,550,311	1,550,311	
U3 OH HSH, SH, RH, FSH Tube Replacement	312	SG	Apr-09	1,549,414	1,549,414	
U3 OH Burner Replacement	312	SG	Apr-09	1,519,340	1,519,340	
Fan Bay Road Paving/Regrade 07	312	SG	Jan-09	1,516,175	1,516,175	
Blundell Bottoming Cycle	312	SG	Dec-07	1,390,050	1,390,050	
U4 - W W BRNR CROTCH TUBE	312	SG	Jun-09	1,343,467	1,343,467	
HUNTINGTON / Steam Plant (Clean Air)	312	SG	various	1,342,499	1,342,499	
Cholla Comm: Well Field Int Water	312	SSGCH	Dec-09	1,341,774	853,588	
U3 - TURBINE/GENERATOR MAJOR -2010	312	SG	May-10	1,336,123	188,428	
U1 - Replacement / Install New Barge	312	SG	Jun-09	1,285,031	1,285,710	
CHOLU4 CAI Environmental Projects	312	SSGCH	May-08	1,276,526	1,276,526	
U2 Burners - Major 09	312	SG	Jul-09	1,268,921	1,171,311	
U2 Replace Upper Arch 09	312	SG	Jun-09	1,230,514	1,230,514	
300 Reverse Osmosis System	312	SG	Dec-09	1,195,970	643,984	
U2 Burner Crotch Replacement 09	312	SG	Jun-09	1,149,815	1,149,815	
DJ U3 Mercury CEMS	312	SG	May-09	1,119,569	1,119,569	
DJ U1 Mercury CEMS	312	SG	May-09	1,086,224	1,086,224	
U1 SO3 Flue Gas Conditioning System	312	SG	May-09	1,076,314	968,862	
U0 - COAL LOAD-IN WASHDOWN SYSTEM	312	SG	Feb-09	1,062,041	1,062,041	
01 Surge Bin and Feeder Modifications	312	SG	Jun-10	1,028,290	79,099	
U1 Replace Upper Arch 10	312	SG	Jun-10	1,005,027	77,310	
Projects Less Than $1million	312	SG	various	7,425,915	3,239,922	
				493,732,730	308,307,161	8.10.4

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Hydro Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Lemolo 2 Overhaul	332	SG-P	Dec-09	11,621,257	6,085,077	8.10.21
INU 14.2 Lemolo 2 Canal Shutoff & Drain	332	SG-P	Dec-09	8,008,866	4,312,466	8.10.21
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	332	SG-P	Nov-09	5,051,029	3,108,325	8.10.21
INU 14.2 CW2 Canal Shutoff & Drain	332	SG-P	Apr-09	4,492,393	4,492,393	
HYDRO / Hydro Plant	332	SG-P	various	4,278,405	2,227,563	
INU 11.5 Lemolo 1 Forebay Expansion & We	332	SG-P	Oct-09	3,928,440	2,677,128	
ILR 10.2 Swift Land Fund	332	SG-P	Dec-09	3,872,145	2,085,001	
Lewis River Highflow Incident	332	SG-P	Aug-09	3,217,662	2,718,334	
ILR 6.1.2 Lewis River Upper Flow Release	332	SG-P	Sep-09	2,802,955	2,154,936	
HYDRO / Hydro Plant	332	SG-P	various	2,642,202	1,897,017	
INU 14.2 Fish Creek Canal Shutoff & Drai	332	SG-P	Apr-09	2,592,362	2,592,362	
NERC/CIPS Security Remediation 2008	332	SG-P	Mar-09	2,433,997	2,433,997	
HYDRO / Hydro Plant	332	SG-P	various	2,430,964	1,292,426	
HYDRO / Hydro Plant	332	SG-U	various	2,168,757	1,115,668	
Lemolo 1 Overhaul	332	SG-P	Jun-10	1,602,885	123,299	
HYDRO / Hydro Plant	332	SG-U	various	1,389,011	751,192	
Lifton Pump #2 Motor Rewind	332	SG-U	Sep-09	1,298,792	999,071	
Merwin 350 Ton Gantry Crane Improvements	332	SG-P	Feb-09	1,166,771	1,166,771	
IBR Soda Johnson Vlv Cntrls Minimum Flow	332	SG-U	Feb-10	1,148,351	441,674	
HYDRO / Hydro Plant	332	SG-P	various	1,049,074	633,894	
INU 10.6/11.2 Aq Con/Wildlife Crossings	332	SG-P	May-09	1,004,386	1,004,386	
Projects Less Than $1million	332	SG-P	various	3,971,638	3,399,097	
Projects Less Than $1million	332	SG-U	various	4,561,290	3,116,829	
				76,733,631	50,828,905	**8.10.4**

Rocky Mountain Power
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Pro Forma Plant Additions Adjustment
Other Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
U1Hot Gas Path Inspection - CT1	343	SG	Jul-09	10,348,070	9,552,065	8.10.21
GADSBY / Other Plant	343	SSGCT	various	4,525,813	2,660,167	
CURRANTCK / Other Plant	343	SG	various	3,701,173	2,767,292	
CHEHALIS / Other Plant	343	SG	various	1,824,132	1,105,341	
LAKESIDE / Other Plant	343	SG	various	1,647,732	991,363	
U2 Combustion Overhaul-CY2009	343	SG	Oct-09	1,159,146	802,486	
U1 Combustion Overhaul -CY2009	343	SG	Oct-09	1,147,057	794,116	
Projects Less Than $1million	343	SG	various	850,768	602,193	
				25,203,891	19,275,022	**8.10.4**

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Other Wind Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
High Plains Wind Plant Project	343	SG	Oct-09	245,508,239	169,967,242	8.10.21
Rolling Hills Wind Project	343	SG	Jan-09	208,287,505	208,287,505	8.10.22
Glenrock III Wind Plant Project	343	SG	Jan-09	88,498,539	88,498,539	8.10.22
McFadden Ridge I Wind Project	343	SG	Oct-09	70,167,000	48,166,841	8.10.22
Glenrock Wind Plant	343	SG	Dec-08	7,893,128	7,893,128	8.10.22
GSU Trnsfrmr Capital Spare	343	SG	Oct-09	2,208,430	1,528,913	
Marengo II Wind Expansion	343	SG	Jul-08	1,887,764	1,887,764	
Seven Mile Hill II Wind Plant	343	SG	Dec-08	1,506,946	1,506,946	
Projects Less Than $1million	343	SG	various	(3,298,810)	(3,579,005)	
				622,658,741	524,157,873	**8.10.4**

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Three Peaks Sub: Install 345 kV Sub - Phase 2	355	SG	Jun-10	49,360,543	3,796,965	8.10.23
Dave Johnston Casper 230kV Rebuild	355	SG	May-10	41,518,575	6,387,473	8.10.23
Camp Williams SVC Installation	355	SG	Jun-09	40,640,755	40,640,755	8.10.23
Oquirrh New 345-138kV Substation	355	SG	Jun-09	26,919,899	26,919,899	8.10.24
St George-Red Butte 138kV Line	355	SG	May-10	22,841,682	3,514,105	8.10.24
Chappel Crk 230kV Cimarex Energy 20 MW - Phase 1	355	SG	Nov-09	22,401,276	13,785,401	8.10.24
Pinto 345kV Series Capacitors	355	SG	May-10	20,180,336	3,104,667	8.10.24
Three Mile Knoll Sub: New 345-138kV Sub	355	SG	Jul-09	11,874,419	10,961,002	8.10.24
Three Peaks Sub: Install 345 kV Sub - Phase 1	355	SG	Sep-09	10,422,838	8,017,568	8.10.23
Wine Country New 230-115kV Sub	355	SG	May-09	9,902,701	9,902,701	8.10.25
Microwave	355	SG	Dec-09	7,698,125	4,145,144	8.10.25
McClelland-Emigration Tap 1.4Mi OH Line	355	SG	Jun-09	7,380,503	7,380,503	8.10.26
Parrish Gap Const Nw 230-69kV Sub	355	SG	May-10	7,149,521	1,099,926	8.10.26
Glenrock Wind Interconnection	355	SG	Jun-09	6,101,042	6,101,042	8.10.26
Copco II Sub Repl Exist 115-69kV Trnsfmr	355	SG	Apr-09	5,516,406	5,516,406	8.10.26
Jim Bridger: Repl RAS A&B Scheme Project	355	SG	Sep-09	4,929,137	3,791,644	
Little Mtn Build New 138kV Sub	355	SG	Jun-10	4,703,279	361,791	
Burns Cap Bank Repl Spark Gap Arrestors	355	SG	Mar-10	4,287,407	1,319,202	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	3,959,370	2,622,981	
Hurricane Twin Cities 69kV Ln Purchase	355	SG	Jul-09	3,184,213	2,939,273	
Shute Creek To Mona System Upgrade	355	SG	Sep-09	2,726,735	2,097,488	
M1--Mandated - Highway Relocations	355	SG	various	2,304,766	1,477,322	
RI--Replace - Storm and Casualty	355	SG	various	2,140,087	1,609,264	
Casper Platt Junct Sandhills 69-115 Conv	355	SG	Jan-09	2,081,226	2,081,226	
Line 46 115kV Replace BO Poles	355	SG	Jan-09	2,046,244	2,046,244	
Mona Substation Instl New 345kV Cap Bank	355	SG	Mar-09	1,989,867	1,989,867	
Threemile Knoll Inst 138-46kV 75mva Trns	355	SG	Apr-10	1,932,280	445,911	
R1--Replace - Substation - Switchgear, Breakers, Reclrs	355	SG	various	1,830,180	1,409,197	
Outlook Punkin Ctr 115kV Recond 5 67 mi	355	SG	May-10	1,828,371	281,288	
Meridian-Malin 500KV Repair Slide Damage	355	SG	Jan-09	1,791,565	1,791,565	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,714,622	1,129,207	
Meridian Sub Repl Failed 500kV Rctr s691	355	SG	Dec-09	1,652,192	889,642	
Ponderosa Prineville 115kV Recon 8.6 Mi	355	SG	Jan-09	1,616,502	1,616,502	
Blue Mountain 230kV Rebuild	355	SG	Jan-09	1,542,409	1,542,409	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,499,711	1,024,752	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,499,711	1,024,752	
RI--Replace - Storm and Casualty	355	SG	various	1,353,152	908,355	
RF--Replace - Overhead Transmission Lines - Other	355	SG	various	1,316,812	830,665	
R4--Replace - Substation - Transformers	355	SG	various	1,266,846	503,757	
R2--Replace - Substation - Meters and Relays	355	SG	various	1,265,137	1,004,340	
Malin Sub CKB Repl ITE 500kV CKB4591	355	SG	Jun-09	1,205,900	1,205,900	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,165,539	803,098	
RE--Replace - Overhead Transmission Lines - Poles	355	SG	various	1,124,783	768,564	
U3--Functional Upgrade - Transmission Improvement	355	SG	various	1,098,872	721,018	
M3--Mandated - Environmental	355	SG	various	1,061,747	889,351	
RF--Replace - Overhead Transmission Lines - Other	355	SG	various	1,003,584	729,453	
RF--Replace - Overhead Transmission Lines - Other	355	SG	various	1,003,584	729,453	
Projects Less Than $1million	355	SG	various	24,158,287	16,658,477	
				378,192,737	210,517,512	8.10.4

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
N1--N1--New Revenue/Connection - Residential	364	UT	various	22,568,616	15,072,238	
N1--N1--New Revenue/Connection - Residential	364	OR	various	20,008,906	13,364,208	
N2--N2--New Revenue/Connection - Commercial	364	UT	various	16,412,418	10,878,156	
N2--N2--New Revenue/Connection - Commercial	364	OR	various	13,389,330	9,107,887	
Yew Avenue Sub Const New Sub(Tetherow)	364	OR	Jan-09	9,924,953	9,924,953	
Gold Rush New 138-12.5kV 30MVA Sub	364	UT	Jun-09	9,632,467	9,632,467	8.10.26
Shoreline New 138-12.5kV Sub Transf&Fdrs	364	UT	May-09	8,216,002	8,216,002	8.10.27
Saratoga Add 2nd Trnsf Rebld Tran Jumper	364	UT	May-10	7,654,312	1,177,586	8.10.27
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	364	UT	May-10	6,872,169	1,057,257	8.10.27
City Creek Ctr New 40 MW Dev for PRI - Phase 1	364	UT	Dec-09	6,716,376	3,616,510	8.10.27
RD--Replace - Overhead Distribution Lines - Other	364	OR	various	6,554,946	4,279,019	
Green River UT New 138-12 5kV Sub	364	UT	May-10	6,493,199	998,954	8.10.28
Decade 1 & 2 New 138-12.5kV 60 MVA Sub	364	UT	May-09	6,437,110	6,437,110	8.10.28
Snyderville Add 2nd Transformer	364	UT	Oct-09	6,172,854	4,273,514	8.10.28
N1--N1--New Revenue/Connection - Residential	364	WA	various	6,025,379	4,020,626	
N7--New Revenue/System Reinforcement - Feeder	364	UT	various	6,013,176	3,599,221	
Copper Hills New 138-12 5kV Sub	364	UT	May-10	5,922,710	911,186	8.10.28
Dowell Sub Const New 115kV Substation	364	OR	Jun-09	5,896,134	5,896,134	
Herriman Purch Sub Prop & Trans ROW	364	UT	May-09	5,099,748	5,099,748	8.10.29
E Layton Install 2nd 30MVA Trnsmr-Dist	364	UT	May-09	4,872,706	4,872,706	
N1--N1--New Revenue/Connection - Residential	364	WYP	various	4,494,994	3,001,940	
RI--Replace - Storm and Casualty	364	OR	various	4,388,371	2,828,683	
RC--Replace - Overhead Distribution Lines - Poles	364	UT	various	4,351,446	3,403,811	
RC--Replace - Overhead Distribution Lines - Poles	364	OR	various	4,328,339	2,773,426	
Morrison Crk Sub Const New Substation	364	CA	Jun-09	4,272,413	4,272,413	
Pine Cnyn 2-2nd 138-12.5kV Transfmr-Fdrs	364	UT	May-09	4,247,127	4,247,127	
RI--Replace - Storm and Casualty	364	UT	various	4,202,084	3,352,081	
Farmington Add 2nd 138-12.5 kV Transfmr	364	UT	May-10	3,957,774	608,888	
M1--Mandated - Highway Relocations	364	OR	various	3,760,003	2,421,402	
N2--N2--New Revenue/Connection - Commercial	364	WYP	various	3,614,640	2,395,784	
White Rock Install New 138-12.5kV Sub	364	UT	May-09	3,610,211	3,610,211	
M1--Mandated - Highway Relocations	364	UT	various	3,533,971	2,111,664	
N7--New Revenue/System Reinforcement - Feeder	364	OR	various	3,527,007	2,435,360	
N6--New Revenue/Connection - Street Light & Other & Meters	364	OR	various	3,382,936	2,240,784	
N3--N3--New Revenue/Connection - Industrial	364	UT	various	3,333,894	2,107,583	
Stevens Road Sub Add 2nd Xfmr & 3rd Fdr	364	OR	Jun-09	3,144,503	3,144,503	
Casper WY Automated Meter Reading Proj	364	WYP	Jun-09	3,046,179	3,046,179	
N1--N1--New Revenue/Connection - Residential	364	ID	various	2,809,371	1,876,212	
N3--N3--New Revenue/Connection - Industrial	364	WYP	various	2,786,588	1,743,714	
N6--New Revenue/Connection - Street Light & Other & Meters	364	UT	various	2,777,337	1,795,637	
Texum Repl with New Substation 25MVA	364	OR	Jun-09	2,741,476	2,741,476	
South Park 1 Conv 138-12 5kV Trans& Fdr	364	UT	May-09	2,546,795	2,546,795	
River Rd Sub Incr Capacity 25 MVA	364	WA	May-10	2,538,043	390,468	
N2--N2--New Revenue/Connection - Commercial	364	WA	various	2,521,172	1,673,750	
Pleasant Grove Sub Conv to 138kV and 2nd	364	UT	Jan-09	2,454,037	2,454,037	
U1--Functional Upgrade - Feeder Improvements	364	OR	various	2,433,544	1,626,038	
RA--Replace - Underground Cable	364	UT	various	2,319,108	1,606,714	
N1--N1--New Revenue/Connection - Residential	364	CA	various	2,305,501	1,539,773	
RD--Replace - Overhead Distribution Lines - Other	364	UT	various	2,252,049	1,519,450	
RJ--Replace - Customer Meters	364	ID	various	2,210,886	1,451,874	
U1--Functional Upgrade - Feeder Improvements	364	UT	various	2,107,040	1,343,477	
RC--Replace - Overhead Distribution Lines - Poles	364	ID	various	1,958,047	1,608,270	
RC--Replace - Overhead Distribution Lines - Poles	364	WYP	various	1,909,156	1,555,280	
M9--Mandated - Public Accommodations & Other	364	UT	various	1,833,585	1,079,734	
South Jordan Instl 2nd 138-12 5kV Trnsfmr	364	UT	May-10	1,813,933	279,067	
Granger 1 Incr Cap of 46-12.5kV Dist Fdr	364	UT	May-09	1,807,743	1,807,743	
RD--Replace - Overhead Distribution Lines - Other	364	WA	various	1,779,243	1,217,831	
Medford Mobile T-3737 Rewind	364	OR	Jun-09	1,682,919	1,682,919	
M1--Mandated - Highway Relocations	364	WA	various	1,633,025	923,145	
Summit Crk 1-138-12.5kV Incr Capacity	364	UT	Dec-09	1,592,753	857,636	
Judge 13 Feeder 3500kW Svc to Montage	364	UT	Dec-09	1,543,711	831,229	
RC--Replace - Overhead Distribution Lines - Poles	364	WA	various	1,449,955	876,276	
RA--Replace - Underground Cable	364	OR	various	1,410,011	978,871	
N4--N4--New Revenue/Connection - Irrigation	364	OR	various	1,264,334	710,286	
RD--Replace - Overhead Distribution Lines - Other	364	ID	various	1,195,725	873,945	
North East 2 Incr Cap Convert to 12.5kV	364	UT	May-09	1,174,469	1,174,469	
N2--N2--New Revenue/Connection - Commercial	364	ID	various	1,074,623	712,260	
N6--New Revenue/Connection - Street Light & Other & Meters	364	WYP	various	1,040,875	673,026	

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Bend Plt Sub Increase Capacity 25MVA	364	OR	May-10	1,015,886	156,290	
U1--Functional Upgrade - Feeder Improvements	364	CA	various	1,000,643	744,682	
Projects Less Than $1million	364	CA	various	5,597,867	3,623,725	
Projects Less Than $1million	364	ID	various	7,391,083	4,703,959	
Projects Less Than $1million	364	UT	various	7,378,790	5,048,307	
Projects Less Than $1million	364	OR	various	10,997,123	7,198,440	
Projects Less Than $1million	364	WA	various	6,910,031	4,303,861	
Projects Less Than $1million	364	WYP	various	7,278,424	4,752,963	
				354,616,305	243,120,952	8.10.4

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
General Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
Other Technology Obsolescence	397	SO	various	24,788,403	16,896,932	
Oregon Mobile Radio Repl Project	397	OR	various	5,862,824	3,607,892	
Mobile Radio Replacement Project	397	SG	Dec-09	5,637,246	3,035,440	8.10.29
Utah Mobile Radio Repl Project	397	UT	various	4,263,289	2,623,562	
Wyoming Mobile Radio Repl Project	397	WYP	various	3,771,370	2,320,843	
INU NU Communications Watson Ridge	397	SG	Nov-09	3,340,381	2,045,245	
IT Capacity Growth	397	SO	various	3,264,907	2,208,774	
Mobile Radio Purch-Implemnt VHF Spectrum	397	OR	Jun-09	2,946,299	2,946,299	
RV--Replace - Vehicles	397	OR	various	2,923,961	1,815,064	
RQ--Replace - Other General Plant	397	OR	various	2,835,355	1,895,456	
IP Telephony	397	SO	various	2,223,219	2,070,303	
HYDRO / General Plant	397	SG	various	1,778,106	1,012,302	
RV--Replace - Vehicles	397	ID	various	1,393,130	1,001,323	
RV--Replace - Vehicles	397	WYP	various	1,393,130	1,001,323	
California Mobile Radio Repl Project	397	CA	various	1,354,540	833,563	
R8--Replace - Microwave/Fiber Communications	397	OR	various	1,271,520	922,591	
U0 - PURCHASE 70-TON HAUL TRUCK	397	SG	Feb-09	1,184,229	1,184,229	
Idaho Mobile Radio Repl Project	397	ID	various	1,074,931	661,496	
RT--Replace - Tools	397	UT	various	1,060,050	705,152	
RV--Replace - Vehicles	397	WA	various	1,049,125	678,444	
CHEHALIS / General Plant	397	SG	various	1,047,536	752,105	
Projects Less Than $1million	397	CA	various	1,558,368	1,005,083	
Projects Less Than $1million	397	ID	various	1,225,287	886,383	
Projects Less Than $1million	397	WA	various	2,390,626	1,620,448	
Projects Less Than $1million	397	UT	various	1,579,882	1,119,556	
Projects Less Than $1million	397	OR	various	2,143,583	1,355,050	
Projects Less Than $1million	397	WYP	various	1,354,575	954,370	
Projects Less Than $1million	397	SG	various	4,401,996	3,519,790	
Projects Less Than $1million	397	SO	various	639,837	634,994	
Projects Less Than $1million	397	SE	various	203,956	203,272	
Projects Less Than $1million	397	SSGCH	various	224,411	224,411	
				90,186,075	61,741,695	8.10.4

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
TrIP II Energy Trading Systems CAPITAL	302	SG	Apr-10	14,526,318	3,342,057	8.10.29
SAP Upgrade	303	SO	various	8,289,762	4,804,939	
Control Ctrs Disaster Recovery Improvmnt	303	SO	Dec-09	4,093,871	2,204,392	
Transmission Scheduling Project KWH	302	SG	May-09	3,547,164	3,547,164	
PacifiCorp Energy	302	SG	various	2,941,961	1,854,874	
Enterprise Applications	303	SO	various	2,706,097	2,141,853	
Customer Service	303	CN	various	2,571,403	1,647,379	
IT / Intangible Plant	302	SG	various	2,241,099	1,814,455	
IT Projects <$1M RMP	303	SO	various	2,104,120	1,132,988	
SAP license and Maintenance enhancements	303	SO	various	2,099,139	1,307,404	
Unassigned / Unallocated Projects	303	SO	various	1,507,505	1,074,164	
Bring Epay In House ACH Pay Web & IVR	303	SO	Jun-10	1,236,719	95,132	
KWH Replacement	302	SG	Jun-09	1,138,378	1,138,378	
Power Distribution	303	SO	various	1,096,673	663,997	
Power Transmission	302	SG	various	1,052,364	619,688	
Projects Less Than $1million	302	SG	various	39,193	21,654	
Projects Less Than $1million	303	SO	various	8,407,979	4,773,211	
Projects Less Than $1million	303	SE	various	126,871	126,871	
				59,726,615	32,310,599	**8.10.4**

Rocky Mountain Power
Utah General Rate Case - June 2010
Pro Forma Plant Additions Adjustment
Mining Plant Additions

Project Description	FERC Account	Factor	Inservice Date	Jan 09 to June 10 Plant Adds	Test Period 13 Month Avg. Plant Adds	Ref.
MINING / Mining Plant	399	SE	various	43,346,250	18,499,358	
BUSINESS SYSTEM UPGRADE	399	SE	Jun-09	1,876,679	1,876,679	
				45,222,929	20,376,037	**8.10.4**

Rocky Mountain Power
Utah General Rate Case – June 2010
Pro Forma Plant Addition Descriptions
Projects Greater Than $5 Million

STEAM PLANT ADDITIONS:

Hunter Unit 1 (301) Turbine Upgrade HP/IP/LP: **(Reference page 8.10.5)**
This project is for the retrofit of the Hunter Unit 1 steam turbine with a new steam turbine utilizing the latest "dense pack" design technologies. These design technologies improve the efficiency of converting steam to mechanical work thereby increasing electrical generation capability without additional unit heat input or steam flow. This project will replace the high, intermediate and low pressure turbine rotors and corresponding inner shells increasing the electrical generation output. The steam turbine will be installed in the currently scheduled spring 2010 outage.

Dave Johnston U4 Boiler Economizer/Low Temp SH Upgrade: **(Reference page 8.10.5)**
This project is to upgrade the Dave Johnston Unit 4 boiler economizer and low-temperature super-heater which will eliminate unit curtailments by significantly increasing economizer surface area, which will lower the exit flue gas temperature. This change in economizer size requires the reconfiguration and replacement of the low-temperature super-heater. The replacement of the economizer and low-temperature super-heater will also reduce boiler tube failures in these components. Economizer and low-temperature super-heater tubing, which has been damaged by internal pitting and corrosion fatigue, will be eliminated. Also, the new low-temperature super-heater reconfiguration will reduce ash plugging in this component by increasing spacing between assemblies.

Jim Bridger Unit 1 Turbine Upgrade HP/IP/LP: **(Reference page 8.10.5)**
This project is for the retrofit of the Jim Bridger Unit 1 steam turbine with a new steam turbine utilizing the latest "dense pack" design technologies. These design technologies improve the efficiency of converting steam to mechanical work thereby increasing electrical generation capability without additional unit heat input or steam flow. This project will replace the high, intermediate and low pressure turbine rotors and corresponding inner shells increasing the electrical generation output. The steam turbine will be installed in the currently scheduled spring 2010 outage.

Blundell Unit 3 Proj Dev and Well Integration: **(Reference page 8.10.5)**
The Blundell Well Integration project is to integrate two geothermal wells drilled during the Blundell Unit 3 development project. This project was created as part of a contingency plan during the Blundell Unit 3 Development Project. The Unit 3 development work included drilling two geothermal wells, one production and one injection, for resource confirmation.

Jim Bridger U1 S02 & PM Emission Control Upgrades: **(Reference page 8.10.5)**
This project is for development and implementation work associated with a project to design and install upgraded sulfur dioxide (SO2) and particulate matter (PM) emissions control equipment on Jim Bridger Unit 1. Project development activities include: 1) completing a study that

analyses upgrade options and requirements, 2) preparing a project plan, 3) preparing bid documents and technical specifications, 4) bidding the work to qualified engineering, procurement, and construction (EPC) contractors, 5) evaluating and negotiating an EPC contract, 6) preparing a final project cost estimate, schedule, and cash flow, and 7) preparing all internal project approval documents necessary to sign the EPC contract.

The final project scope of work will include: 1) implementing upgrade recommendations on the existing Unit 2 FGD system to meet new plant SO2 emissions standards, 2) implementing upgrade recommendations on potential baghouse modifications and/or additions to meet particulate matter emissions standards.

This project is being developed in response to the best available retrofit review (BART) process as required by the State of Wyoming and to conform to MEHC environmental merger commitments. Proposed emissions controls have been submitted to the State of Wyoming as BART.

Jim Bridger U2 SO2 & PM Emission Control Upgrades: **(Reference page 8.10.5)**
This project is for development and implementation work associated with a project to design and install upgraded sulfur dioxide (SO2) and particulate matter (PM) emissions control equipment on Jim Bridger Unit 2. Project development activities include: 1) completing a study that analyses upgrade options and requirements, 2) preparing a project plan, 3) preparing bid documents and technical specifications, 4) bidding the work to qualified engineering, procurement, and construction (EPC) contractors, 5) evaluating and negotiating an EPC contract, 6) preparing a final project cost estimate, schedule, and cash flow, and 7) preparing all internal project approval documents necessary to sign the EPC contract.

The final project scope of work will include: 1) implementing upgrade recommendations on the existing Unit 2 FGD system to meet new plant SO2 emissions standards, 2) implementing upgrade recommendations on potential baghouse modifications and/or additions to meet particulate matter emissions standards.

This project is being developed in response to the best available retrofit review (BART) process as required by the State of Wyoming and to conform to MEHC environmental merger commitments. Proposed emissions controls have been submitted to the State of Wyoming as BART, and with the concurrence of the Wyoming Department of Environmental Quality, will need to be installed before the end of 2009.

Dave Johnston Unit 3 Low NOX Burners: **(Reference page 8.10.5)**
This project is to install low nitrogen oxide burners (LNBs) at the Dave Johnston Unit 3 including separated over-fired air (SOFA) in the boiler. This in-furnace combustion modification is designed to reduce NOx emissions produced in the boiler during the coal combustion process. The project consists of engineering, design, fabrication and installation of over-fire air, wind box and burner cell modifications and components related to combustion and installation of low NOx burners.

This project is in response to the State of Wyoming's review of the Best Available Retrofit

Technology (BART). This review will require installation of appropriate emission controls. As part of the review, the company submitted a BART analysis recommending low nitrogen oxide burners as BART emission controls for Dave Johnston Unit 3.

Dave Johnston U4 – Replace Boiler/Turbine Controls: (Reference page 8.10.5)
This project is to replace the obsolete Bailey 820 Analog system with a new technology distributive control system (DCS) and to replace the current boiler furnace supervisory and safety system. This project replaces the main controls (boiler, data acquisition, burner management, motor, cooling tower, annunciator, and scrubber) as well as controls for the low NOx system. The control room will be upgraded and various field devices and instrumentation will be replaced as well.

Dave Johnston U3 - Replace Boiler/Turbine Controls: (Reference page 8.10.5)
The project consists of replacing Dave Johnston 3 analog and outdated controls (includes an upgrade to both turbine and boiler controls) with a new distributive control system. The control room will also be upgraded by replacing the boiler turbine generator board and integrating the room changes for Unit 3 into what is being done on Unit 4. Various field devices and instrumentation will be replaced as well. The addition of a new Ovation distributive control system will facilitate controlling the new system of low NOx burners, the new dry scrubber, the new induced draft fans and the new particulate bag house.

Dave Johnston Unit 4–Replace Reheater: (Reference page 8.10.5)
Replace the reheater on Dave Johnston U4 boiler. There are several active failure mechanisms that need to be addressed (long-term overheat, sootblower/ash erosion and tube-to-tube misalignment). The unit has had four forced outages due to ash fouling and pluggage. The new reheater will be designed to reduce this issue.

Hunter Unit 1 (301) Main Controls Replacement: (Reference page 8.10.5)
Replace the Hunter Unit 1 analog and relay control systems and associated equipment with a modern control system. Systems to be modernized include:

- Analog Combustion Controls
- Digital Motor controls
- Main Turbine Control
- Burner Management
- Data Acquisition System
- Scrubber analog controls
- Factory Acceptance Test Simulator (FAT)
- Switchyard System Controland Data Acquisition (SCADA)
- Logic Controller (PLC)
- Common Network
- Replace Boiler-Turbine-Generator (BTG) control board with new console "soft desk"
- Field device additions and improvements
- U3 Control room upgrades and additions

Huntington Water Efficiency Mgt Project: (Reference page 8.10.5)
This project will improve the Huntington Creek drainage by working with the Huntington

Cleveland Irrigation Company (HCIC) to upgrade the open canal and ditch flood irrigation system to a pressurized piped system. This will include significant funding commitments to and working closely with Huntington Cleveland Irrigation Company (HCIC) to update operating agreements and to install an off-plant pressurized pipe irrigation and stock watering system in place of HCIC's existing open ditch-flood irrigation system. Participation in this project, in connection with entering into long-term water management agreements with HCIC, will allow the plant to re-secure a long term firm water supply.

Dave Johnston U4 NOX: **(Reference page 8.10.5)**
This project will modify Dave Johnston Unit #4 to utilize the latest in low-NOx combustion technology by installing Low-NOx Burners (LNB) and Separated Over-fire Air (SOFA) during the 2009 outage. Reducing NOx emissions on this unit will support the Company CAI program. This project utilizes combustion modeling and testing techniques performed by the Original Equipment Manufacturer.

Jim Bridger Unit 1 Reheater Replacement: **(Reference page 8.10.5)**
This project replaces the reheater inlet and outlet loops with T304 stainless steel (SS). The T304 SS was chosen because it has the high temperature creep resistance to last the life of the plant. It resists slagging and provides better resistance to erosion. Additionally, the oxidation resistance of stainless steel will reduce solid particle erosion in the intermediate pressure turbine. Redesign of the rear reheater increases the free area between pendants. The increased area decreases the fouling potential in this area of the boiler.

This project also replaces the outlet header, including the outlet terminal tubes. This is a better alternative than merely replacing the stub tubes and performing post-weld heat treatment (PWHT) on the entire header assembly.

Jim Bridger Unit 1 Clean Air – NOX: **(Reference page 8.10.5)**
This project encompasses the engineering, fabrication and installation of low NOx burners (LNB) which include separated over fired air (SOFA) registers and ductwork, modifications of wind-box components and additional distributed control system (DCS) equipment to control operating variables to effectively operate the low NOx equipment. This in-furnace combustion modification is designed to reduce NOx emissions as permitted by the Wyoming Department of Environmental Quality.

This project is in response to MidAmerican Energy Holding Company's commitment to reduce criteria pollutants including nitrogen oxides associated with Jim Bridger Plant operations as a part of the purchase of PacifiCorp. Additionally, the State of Wyoming has initiated a Best Available Retrofit Technology (BART) review which will require installation of BART emission controls. This project is consistent with PacifiCorp's commitments made in the BART documents submitted to the State of Wyoming.

Hunter 301 Economizer Replacement: **(Reference page 8.10.5)**
The Hunter Unit 1 economizer assembly has sustained significant flyash and sootblower erosion to the assemblies. This erosion extends across all elements, particularly, on the front and rear tube bends on both the upper and lower bundles. Typical tube wall loss is known to be in the 30-

60% range. These areas are extremely difficult to inspect and repair because of the spiral finned tubing and the very limited or no accessibility to the tube bends. This economizer has suffered eight tube leaks over the last six years. Based on present conditions, it can be estimated that tube leaks will continue to increase as this assembly further deteriorates.

Dave Johnston U4 – Cooling Tower Rebuild: (Reference page 8.10.5)
This project is to rebuild the Unit #4 Cooling Tower during the scheduled 56 day unit outage in 2009. The existing structure was originally built in the early 1970's, again in 1987, and the most recent reconstruction was made in 2004. The proposed replacement tower will be constructed from FRP material, which is expected to be more resilient to the expansion and contraction encountered annually when the tower is cycled as required.

Jim Bridger Unit 1 Generator Rewind: (Reference page 8.10.5)
This project is to rewind Unit 1 generator in 2010. The rewind will mitigate the potential for stator winding failures that are a result of stator bar end clip brazing crevice corrosion.

The generators at the Jim Bridger plant are all part of the fleet of GE machines that have had stator winding failures that are a result of stator bar end clip brazing crevice corrosion. The crevice corrosion at the end clip can result in water leakage from the end clip, which leads to deterioration of the stator bar winding insulation system. If the stator bar leakage is not detected and repaired in time, the result is a failure on the stator winding insulation system.

Industry experience has shown that the best solution for long term, reliable operation is to replace the existing winding with a new winding. New manufacturing methods have virtually eliminated the possibility of stator winding failures as a result of crevice corrosion related stator bar winding insulation degradation.

Hunter Unit 1 (301) Low Temp. Super-Heater Replacement: (Reference page 8.10.5)
The Hunter Unit 1 LTSH assembly has sustained significant flyash and sootblower erosion to the assemblies. This erosion extends across all elements, particularly, on the rear tube bends on the horizontal section and the middle tube bends on the vertical section. Typical tube wall loss is known to be in the 30-60% range. These areas are extremely difficult to inspect and repair because of the very limited or no accessibility to the tubes and tube bends. This LTSH has suffered seven tube leaks over the last six years. Based on present conditions, it can be estimated that tube leaks will continue to increase as this assembly further deteriorates.

Naughton Unit 3 Cooling Tower Rebuild & Upgrade: (Reference page 8.10.5)
This project is to overhaul and upgrade the Unit 3 cooling tower and address some known problems. The basic structural integrity of the tower was tested in 2007 concluding that the base structure is sound.

Based on this information, plans to build a new tower were modified to upgrade and refurbish the existing tower and correct known problems. The issues to be corrected include the "wounded knee" design problem, install a fire protection system, replace louvers and end-wall casings, replace hot deck nozzles, install and improve tower drains, refurbish the distribution header system, and address other problems.

HYDRO PLANT ADDITIONS:

Lemolo 2 Overhaul: (Reference page 8.10.7)

This project is to perform a major overhaul and refurbishment of the Lemolo 2 hydroelectric facility. Replacing the main operating components at this plant is one of the top priority capital improvement projects as determined by the Hydro Risk Assessment Study.

Major operating components include: runner, generator stator windings, generator breaker, exciter, protective relays, governor, control system, butterfly valve upgrade, station service transformer, and generator step-up transformer (GSU) at the Lemolo 2 hydro plant. Installation of a new emergency generator is also part of this project.

INU 14.2 Lemolo 2 Canal Shutoff & Drain: (Reference page 8.10.7)

This project includes the design and construction of a canal shutoff and drainage system along the Lemolo 2 canal for the North Umpqua hydroelectric project. The project monitors water level within the conveyance system to detect the occurrence of flume failures or canal blockage. When a flume failure or canal blockage is detected, a system of gates and discharge pipes will control and evacuate water from the conveyance system to reduce the severity of erosion events associated with canal failures. This facility is specifically required by the Federal Energy Regulatory Commissions license.

ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn: (Reference page 8.10.7)

Upgrades to the Lewis River Hatchery are required to comply with the terms of the Lewis River Settlement Agreement that was finalized November 30, 2004. This agreement stipulates that upgrades be made to pond 15 that will provide enhanced collection, handling, sorting and transport of adult fish. Unanticipated "Second Tier" negotiations with the agencies and tribes have resulted in a significantly increased scope of work after the initial budget approval process. The primary drivers for the construction scope increase were: 1) Stricter criteria for fish handling requiring a more sophisticated holding and crowding facility. 2) A larger volume of water in the holding ponds, requiring a larger facility footprint and components. 3) Additional fish sorting criteria, requiring a more sophisticated and larger sorting facility.

OTHER PLANT ADDITIONS:

Chehalis Unit 1 Hot Gas Path Inspection (Overhaul): (Reference page 8.10.8)

This project is to perform the routine hot gas path inspection (overhaul) of the Chehalis combustion turbine unit one. This will include the removal and replacement of all stage-one power turbine hardware and the inspection of stage-two and stage-three of the power turbine. Stage-two and stage-three parts will be replaced if necessary. Additionally, all combustion hardware (fuel nozzles, end caps, flow liner, transition pieces) will be replaced.

OTHER WIND PLANT ADDITIONS:

High Plains Wind Project: (Reference page 8.10.9)

The purpose of the project is to provide reliable cost-effective renewable energy to meet the renewable resource component of the 2007 Integrated Resource Plan (IRP) and to comply with expected renewable portfolio standards (RPS) requirements. The 99-megawatt (MW) High

Plains wind project in Wyoming has a planned commercial operation date in 2009 and will utilize General Electric wind turbines. The High Plains wind project will help fulfill PacifiCorp's commitment to add up to 1,400 MW of economic renewable resources to its generation portfolio above January 2003 levels, and to economically procure an RPS-compliant resource type included in the IRP preferred portfolio.

Rolling Hills Wind Project: **(Reference page 8.10.9)**
The purpose of the project is to provide reliable cost-effective renewable energy to meet the renewable resource component of the 2007 Integrated Resource Plan (IRP) and to comply with expected renewable portfolio standards (RPS) requirements. The 99-megawatt (MW) Rolling Hills wind project in Wyoming was placed in-service in January 2009 and utilizes General Electric wind turbines. This project helps fulfill PacifiCorp's commitment to add up to 1,400 MW of economic renewable resources to its generation portfolio above January 2003 levels, and to economically procure an RPS-compliant resource type included in the IRP preferred portfolio.

Glenrock III Wind Project: **(Reference page 8.10.9)**
The purpose of the project is to provide reliable cost-effective renewable energy to meet the renewable resource component of the 2007 Integrated Resource Plan (IRP) and to comply with renewable portfolio standards (RPS) requirements. The 39-megawatt (MW) Glenrock III wind project was placed in-service January 2009 and utilizes General Electric wind turbines. The project will help fulfill PacifiCorp's commitment to add up to 1,400 MW of economic renewable resources to its generation portfolio above January 2003 levels, and to economically procure an RPS-compliant resource type included in the IRP preferred portfolio.

McFadden Ridge I Wind Project: **(Reference page 8.10.9)**
This project is to construct Phase I of the McFadden Ridge wind plant located in Wyoming. This phase will consist of 19 wind turbine generators, 28.5-megawatts, with planned in-service in 2009.

The purpose of the project is to provide reliable cost-effective renewable energy to meet the renewable resource component of the 2007 Integrated Resource Plan (IRP) and to comply with expected renewable portfolio standards (RPS) requirements. The project will utilize General Electric wind turbines. The McFadden Ridge wind plant will help fulfill PacifiCorp's commitment to add up to 1,400 MW of economic renewable resources to its generation portfolio above January 2003 levels, and to economically procure an RPS-compliant resource type included in the IRP preferred portfolio.

Glenrock Wind Plant: **(Reference page 8.10.9)**
The Glenrock wind project is a 99-megawatt wind generation facility on PacifiCorp owned property that includes the site of the old Glenrock coal mine. The project was placed in-service in December 2008 with final project completion costs incurred in 2009. The project includes turbines, towers, roads, cables, meteorological towers, operations and maintenance facilities, communications and control, transmission lines, substations and all other equipment and construction for a fully functioning wind plant. The project will help fulfill PacifiCorp's commitment to add up to 1,400 megawatts of economic renewable resources to its generation portfolio since January 2003 and to economically procure a resource type in the IRP preferred

portfolio that is also compliant with renewable portfolio standards.

TRANSMISSION PLANT ADDITIONS:

Three Peaks: Install a 345 kV Substation - Phase 1: (Reference page 8.10.10)
This project will design and construct a new Three Peaks 345 kV substation based on scopes from detailed engineering. Acquire right of way between the existing Parowan-West Cedar 230 kV line and Three Peaks to tap the 230 kV line (this will be energized at 138 kV in the future). Acquire right of way, permit, and construct a 138 kV line between Three Peaks and the West Cedar-WECCO 138 kV line. Acquire and permit additional property adjacent to the Parowan substation and install six 138 kV circuit breakers and 33 megavolt-ampere-reactive (Mvar) of capacitors (two steps). Re-align transmission at West Cedar and install a 138 kV breaker by-pass switch. Install 345 kV line transpositions in the Sigurd to Red Butte 345 kV line near Red Butte sub, at Three Peaks sub, and near Circleville, Utah. Install fiber and microwave communication equipment and modify the existing Huntington remedial action scheme. This will also require work at Red Butte, Sigurd and Pinto substations.

Three Peaks: Install a 345 kV Substation - Phase 2: (Reference page 8.10.10)
See the description above for phase 1. Phase 2 two includes all the work remaining to complete the project.

Dave Johnston Casper 230kV Rebuild: (Reference page 8.10.10)
Rebuild approximately 30.8 miles of the Dave Johnston – Casper 230 kilovolt line and re-conductor approximately 30.2 miles of the Dave Johnston – Casper 230 kilovolt line. In order to operate the Dave Johnson - Casper # 1 line within Western Electricity Coordinating Council transmission line clearance criteria, a 9 mile section of line that parallels the # 2 line will be relocated away from the existing corridor with a new line section approximately 12 miles with attendant new easements. Also the Dave Johnston – Spence 230 kilovolt line will be looped into the Casper substation to minimize the impacts to the Dave Johnston plant while the #1 and #2 lines are being rebuilt and increase TOT4A transfer capability.

Camp Williams Static Var Compensator: (Reference page 8.10.10)
This project includes the installation of a -125/+350 megavolt-ampere-reactive, 345 kilovolt, static volt-ampere reactive compensator facility at the Camp Williams Substation which will provide steady-state voltage support. The facility will include two additional 345 kilovolt, 200 megavolt-ampere-reactive, mechanically switched capacitor banks. The static volt-ampere reactive compensator yard will be located in the existing decommissioned 230 kilovolt yard. Three existing 345 kilovolt line towers will be relocated from the 230 kilovolt yard location. One new mechanically switched capacitor and associated breaker will be connected on the north 345 kilovolt bus, and the second new mechanically switched capacitor and associated breaker will be connected on the south 345 kilovolt bus. Additional facility equipment will include all breakers, switches, transformers, all bus work, bus supports, foundations, conduits, cable trench, cables, grounding, grading, control house and storage facility. Also included are supervisory control and data acquisition, relaying, and communication support equipment, and the upgrading of the two existing 160 megavolt-ampere-reactive, mechanically switched capacitors to a 200 megavolt-ampere-reactive rating.

Oquirrh – New 345-138 Kilovolt Substation: **(Reference page 8.10.10)**
Construct the new 345-138 kilovolt substation that loops into the east line of the double circuit Camp Williams – Terminal 345 kilovolt line. The substation will consist of one 345-138 kilovolt, 700 megavolt-ampere transformer, one 345 kilovolt three breaker, breaker-and-a-half protection scheme, a 138 kilovolt switchyard with three 138 kilovolt, breaker-and-a-half and one two-breaker, breaker-and-a-half protection scheme. The project will also require relocating 4-138 kilovolt lines into the new switchyard with two tie-lines connecting the old 138 kilovolt switchyard with the new switchyard. This project is a result of supporting load growth in the transmission network resulting in overloads during the loss of any of the six 345-138 kV transformers located in pairs at Terminal, Midvalley and Ninety South Substations.

Red Butte -St George 138 kv line: **(Reference page 8.10.10)**
Replace the PacifiCorp St. George-Red Butte 138kV transmission line with a new 20 mile double circuit 345kV line. The line would initially be operated as a single circuit 138kV line, converted to 138kV double circuit and then ultimately converted to 345kV double circuit operation, depending upon projected load growth in the area. The line will be rebuilt generally in the same alignment as the existing line. In order to eliminate an existing crossing with the UAMPS 138kV double circuit line at the Red Butte and Central substations, UAMPS and PacifiCorp line terminations will be relocated.

Chappel Creek 230 Kilovolt Cimarex Energy 20 MW – Phase 1: **(Reference page 8.10.10)**
This project includes the following components:

- Construct approximately 32 miles of single-circuit 230 kilovolt, 1272 ACSR line from the existing Chappel Creek substation to a new proposed Cimarex facility near Big Piney, Wyoming.
- Construct the new Chimney Butte 230-69 kilovolt, 75 megavolt-amperes substation that includes an 8.4 megavolt-amperes 69-25 kilovolt transformer and a 25 kilovolt feeder position.
- Construct approximately three miles of double-circuit monopole line between Chimney Butte and the existing Big Piney substations, 230 kilovolt 1272 ACSR on one side and 69 kilovolt 796 ACSR on the other.
- Construct about four miles of 25 kilovolt distribution circuit construction out of the Chimney Butte substation.

Pinto 345 kV Series Capacitor: **(Reference page 8.10.10)**
This project involves installing a 345 kilovolt two-segment series capacitor bank (1350 ampere continuous / 1600 ampere emergency, 28.5 ohms each segment) at the Pinto substation on the 345 kV line to the Huntington power plant. The new equipment will be installed on existing PacifiCorp owned property to the east of the Pinto substation and will require expansion of the existing yard. A suitably rated 345 kV series capacitor bank at Pinto, in the line to Huntington, will provide steady-state and dynamic voltage support for the load and transfer requirements when the Pinto area load exceeds 60 MW.

Threemile Knoll Sub: New 345 – 138 Kilovolt Sub: **(Reference page 8.10.10)**
Construct a new 345-138 kilovolt substation that loops into the Bridger - Goshen 345 kilovolt line. The substation will consist of one 345-138 kilovolt, 700 megavolt-ampere transformer,

three 345 kilovolt breakers, breaker-and-a-half protection scheme, and a 138 kilovolt switchyard. This project will also require relocating 5-138 kilovolt lines into the new substation from the existing Caribou substation. The addition of the 345 kV Three Mile Knoll Substation significantly increases system stiffness in the area. Installing a new transformer utilizing the 132 kV center tap will result in a sub transmission system that has the same N-1 reliability level as did the pre Three Mile Knoll system as well as keep the 46 kV bus within 1.04 p.u. and 0.95 p.u. as the 345 kV bus swings between 1.04 p.u. and 0.95 p.u.

Wine Country Substation: New 230-115 Kilovolt Substation: **(Reference page 8.10.10)**
This project will consist of a new 230-115 kilovolt, 250 megavolt-ampere substation near Grandview, WA. This substation will contain (1) 230-115 kilovolt, 250 megavolt-ampere load tap changer transformer, (3) 230 kilovolt, 2000 ampere, 40 kilovolt-ampere breakers, (4) 115 kilovolt, 2000 ampere, 40 kilovolt-ampere breakers, and all related bus and equipment. BPA's Midway-Big Eddy 230 kilovolt line and the Sunnyside-Grandview 115 kilovolt line will be looped into the substation. The Sulphur Creek substation will be fed radially from the 115 kilovolt ring bus.

Microwave: **(Reference page 8.10.10)**
This microwave project is associated with the Populus to Terminal 345kV transmission project. Bulk transmission line protection and special protection systems call for use of redundant and diverse communications. In order to meet this criteria, Rocky Mountain Power is implementing a combination of fiber optic, power line carrier and microwave communications transport to carry the supervisory control, line protection and special protection circuits. The overall scope of the communications transport associated with this project is:

- Where available, use existing Rocky Mountain Power owned and operated digital microwave and fiber transport to carry necessary communications from Jim Bridger Substation, Terminal Substation and Ben Lomond Substation to the Populus, Borah and Kinport Substations.
- Use a combination of new and existing power line carrier communications at Jim Bridger Substation, Populus Substation, Kinport Substation and Borah Substation to provide necessary redundant communications.
- Install new fiber optic digital communications from Populus Substation to Ben Lomond Substation and to Terminal Substation along with the new transmission lines being built in order to provide the primary route for necessary communications circuits.
- Replace the existing Rocky Mountain Power owned and operated analog microwave system from Cutler Communications Site to Brady Substation (RMP's existing interface with Idaho Power) with a new digital microwave system from Cutler Communications site to Populus Substation and to the Idaho Power Pocatello Service Center.

The new digital microwave being installed by Rocky Mountain Power for use on this project will be routed as follows: Treasureton Substation – Cutler Communications Site – Preston Service Center – Red Rock Communications Site – Chinese Peak Communications Site – East Butte Communications Site – Idaho Power Company Pocatello Service Center and an additional link from the Red Rock Communications Site - Populus Substation.

McClelland-Emigration Tap 1.4 Mile Overhead Line: **(Reference page 8.10.10)**
The University of Utah, Research Park, LDS Hospital, University Hospital, Children's Medical Center, Veteran's Hospital and others are served from two feeds from the McClelland Substation. These lines are operated on a looped system and a third source from the Jordan-Northwest 46 kilovolt line. During peak summer conditions, the loss of any of the three sources will overload the others. There is about 8 miles of line exposure around the McClelland-U of U-Medical loop. To solve these overloads, this project will rebuild an existing 46 kilovolt overhead line (constructed 138 kilovolts) from McClelland to the Emigration Tap. In addition, it is proposed to re-conductor (ACCC) 1 mile of line from the Medical Tap to the Medical line to provide a continuous 795 AAC line from McClelland to the Medical line and back to the McClelland line.

Parrish Gap Construct New 230-69 kilovolt Substation: **(Reference page 8.10.10)**
Construct a new 230-69 kilovolt substation with 150 megavolt-ampere transformer and three 230 kilovolt breakers and two 69 kilovolt breakers. The substation will include two 230 kilovolt line positions, and two 69 kilovolt line positions. The new substation is required to prevent overloading of the Santiam 230-69 kV transformer. It also provides back-up for an outage of the Santiam 230-69 kV transformer or loss of the Hazelwood 115-69 kV source.

Glenrock Wind Generation Interconnection: **(Reference page 8.10.10)**
The Glenrock Wind Generation project will be interconnecting 297 megawatts of new generation to PacifiCorp's 230 kilovolt transmission system near the Dave Johnston substation in Carbon County, Wyoming. The generation for the project will consist of 198 General Electric 1.5 megawatt wind turbine generators for a total project output of 297 megawatts. The point of interconnection is a new substation located approximately where the Dave Johnston-Yellowcake 230 kV line crosses the Glenrock 69 kV approximately 2.3 line miles from the Dave Johnston Substation.

COPCO II – Sub Repl Exist 115-69kV Trnfrmr: **(Reference page 8.10.10)**
COPCO II Substation is the only 230-115 kilovolt substation serving northern California. The project includes the installation of a second 230-115 kilovolt transformer along with the required 230 kilovolt and 115 kilovolt circuit breakers and bus work. The second transformer is required to prevent the existing transformer from overloading during peak load conditions combined with low levels of local hydro generation. In addition, the second transformer provides backup transmission service in the event of a failure to the existing transformer.

DISTRIBUTION PLANT ADDITIONS:

Gold Rush New 138-12.5kV 30MVA Sub: **(Reference page 8.10.11)**
Build about two miles of 138 kV line tapping onto the Honeyville-Lampo 138 kV line about six miles from the Honeyville substation. At the tap point, install a 138 kV 3-way switch with one bottle per phase. Build the 138 kV line capable of double circuit 138 kV and single circuit distribution underbuild. Initially construct only one 138 kV circuit using 1272 ACSR conductor. Initially construct the distribution underbuild with 4/0 AAC conductor but capable of upgrading to 795 AAC conductor. Build a standard 138-12.5 kV, 30 MVA substation near the Procter & Gamble plant providing two 12.5 kV feeders to supply the customer's load and build a third get-away to connect to the distribution underbuild. The substation property to be purchased should

be large enough for a future 138 kV ring bus and four 138-12.5 kV transformers.

Shoreline New 138-12.5kV Substation, Transmission & Feeders: (Reference page 8.10.11)
This project will install a new 138-12.5 kV substation at approximately 50 South 1800 West in Lindon, UT by looping in and out the #2 or easterly line of the 138 kV double circuit lines between the new Dynamo 138 kV substation and the Try City 138 kV substation. An existing ~1.4 acre parcel of land was purchased by Rocky Mountain Power at this location to accommodate this substation. A dead-end structure exists on the double circuit Dynamo-Tri City 138 kV line just west of the parcel of land on 2000 West that was designed to accommodate a loop in and out. A new structure will be required to tie the substation bus work to the existing dead end on the line. The substation will include two new 138-12.5 kV 30 MVA rated transformers, two metal clad switch gears, two distribution capacitor banks and five new distribution circuits.

Saratoga – Add 2nd Transformer, Rebuild Transmission to Jumbers: (Reference page 8.10.11)
This project will install a second 138-12.5 kV, LTC, 30 MVA transformer, 1-138 kV motor operated transrupter, 12.5 kV 3-CB metal clad switchgear (3-Feeder CB's) and 5.4 MVAR cap bank (2-step, 2.7 MVAR each) at the Saratoga substation located in Saratoga Springs, UT. Rebuild approximately 3.6 miles of existing 46 kV line from the Saratoga Sub south to the newly proposed Jumbers Pt. substation at 138 kV 1272 ACSR. The first 1.6 miles will be built with a double circuit 795 3-phase distribution underbuild for Saratoga 12 and 14 circuits. The remaining 2 miles will be single circuit distribution underbuild for Saratoga 14 circuit continuing to Jumbers Pt. The rebuilt transmission line will be energized temporarily at 46 kV to continue feeding the 46 kV loop from Olmstead to Pelican Pt. and then it is anticipated by 2011 to be energized at 138 kV to serve the Jumbers Pt. proposed substation dictated by load growth. Saratoga 12 circuit will be re-conductored from the Sub for about 2 miles to 795 AAC (underbuilt on transmission). Saratoga 13 circuit will be rebuilt to 795 AAC from the Sub for about 0.5 miles as underbuild on transmission and 2 miles as new double circuit distribution. Saratoga 14 circuit will be new construction 0.5 miles 1000 UG MCM with an additional 1.6 miles of 795 AAC underbuilt on the transmission. Saratoga 15 circuit will be new construction of about 1.7 miles of UG 1000 MCM. Saratoga 16 circuit will be new construction of 0.5 miles UG 1000 MCM with an additional 2 miles of 795 AAC on a new double circuit distribution line with Saratoga 13.

Northeast Install 2nd 46-12 kV Transformer & Convert 4 kV to 12 kV: (Reference page 8.10.11)
This project will install a 2nd 46-12.5 kV 25 MVA transformer at Northeast Substation to transfer load from North Bench Sub. However, Northeast has a 4.2 kV transformer with distribution feeder that prevents ties to North Bench. To solve this tie, it is proposed to remove the 46-4.2 kV transformer and convert the 4.2 kV to 12.5 kV. The 4.2 kV conversion at the substation will allow removal of the 46-4.2 kV transformer, all 4 kV bus and CB's which would be required to provide space for the 2nd 46-12.5 kV transformer. To re-orient the 46 kV bus to serve both transformers, it is also proposed to rebuild the 46 kV bus, replace 46 kV ABS' and CB's and with 4-MOABS's and ABS.

City Creek Ctr New 40 MW Dev for PRI - Phase 1: (Reference page 8.10.11)
This project will convert the existing 46-12.5 kV Third West substation to 138-12.5 kV,

including conversion to 138 kV of the Gadsby-Third West 46kV and Jordan-Third West 46kV lines. Reconfigure existing 12.5kV circuits to new switchgear and extend 4-12.5 kV circuits to the City Creek Center. Add #2 138-12.5 kV, 30 MVA transformer with associated metal clad switchgear at Morton Court. Extend two new 12.5 kV circuits to City Creek Center from Morton Court. Construct new 12.5 kV circuits with associated duct banks, vaults, and secondary system at City Creek Center.

Green River UT New 138-12 5kV Sub: **(Reference page 8.10.11)**
This project will install a new 138-12.47 kV distribution substation in Green River, UT northeast of where the Green River crosses under the I-70 freeway by looping the Helper-Moab 138 kV line into the new proposed substation. Install a 138-12.47 kV 22.4 MVA system spare transformer. Install a #1 metal clad switch gear. Construct several miles of double circuit distribution line to connect the existing Green River 11 and 12 circuits to the new substation. Remove or reclaim the existing Green River 46-12.47 kV substation and bypass the 46 kV line in order to maintain the 46 kV looped system.

Decade 1 & 2 New 138-12.5kV 60 MVA Sub: **(Reference page 8.10.11)**
This project will install two 138-12.5 kV, LTC, 30 MVA XFMR's, 2-138 kV motor operated transrupters; 1-138 kV MOABS's with loop opening with 1-bottle for each switch, no line dropping required, 1-138 kV, 40 ka, CB on Ridgeland side of 138 kV bus to communicate between Midvalley and Terminal; 2-138 kV PT's and auto-sectionalizing, communications required for SCADA, two 12.5 kV Metal Clad Switchgear (1 - 4 Feeder & 1 - 3 Feeder) and two 5.4 MVAR cap bank (2-step, 2.7MV ea.). Install 138 kV bus in transmission line alignment with two 138 kV dead-end structures.

Snyderville Add 2nd Transformer: **(Reference page 8.10.11)**
This project will include the following work at the Snyderville substation: install a 2nd 138-12.5 kV, 30 MVA transformer, add a 138 kV transruptor, extend the 138 kV bus, extend the 12.5 kV operate and transfer buses, add a 12.5 kV-5.4 MVAR (two step) capacitor, add three 12.5 kV breakers, convert the existing #12 CB to a bus tie breaker (B10), reconnect the existing 12.5 kV capacitor, add 138 kV and 12.5 kV switches for new mobile connections, install a new control building, and purchase a 50' X 200' piece of property to the south of the substation to allow moving the fence to the south about 30 feet for one of the new mobile connections. The #12 feeder needs to be relocated to one of the new CB's connected to the 2nd transformer. The existing #14 feeder needs to be transferred to the 2nd transformer to CB 15. This project also requires building two new 12.5 kV feeders which involves installing about 1.2 miles of 1000 underground conductor, building 0.4 miles of 477 overhead line, and double circuiting (overhead) about 1.5 miles of the existing #11 feeder using 795 conductor on the new half of the line.

Copper Hills New 138-12 5kV Sub: **(Reference page 8.10.11)**
This project will include the purchase of 1.44 acres of additional land for the future construction of a 138 -12.5 kV substation near the existing 138 kV line at 7200 W and 8600 South in West Jordan, and line easement & access. Install 138-12.5 kV, LTC, 30 MVA XFMR, 1-138 kV motor operated transrupter, 2-138 kV MOABS's, 2-138 kV PT's and auto-sectionalizing, install microwave communications required for SCADA, 12.5 kV 4 feeder - 7 CB metal clad

switchgear and 5.4 MVAR cap bank (2-step, 2.7MV ea.). Install 138 kV loop (1272 ACSR) in and out. Copper Hills 11: Install vault, 5400' of 1000 AL UG cable, an airbreak switch (FP# 350901), and one PMH-11.Copper Hills 13: Install vault, 3600' of 1000 AL UG cable, two PMH-11, and one PMH-12. Relocate one PMH-9. Copper Hills 15: Install spare conduit to vault. Copper Hills 17: Install spare conduit to vault. Perform fuse coordination work on circuits 11 and 13.

Herriman Purchase Substation Property & Transmssion ROW: **(Reference page 8.10.11)**
This project includes purchasing the land and ROW for the line that will energize the new 138-12.5kV substation in Herriman.

GENERAL PLANT ADDITIONS:

Mobile Radio Replacement Project: **(Reference page 8.10.13)**
This project is PacifiCorp Energy's share of a corporate wide project. This project is made up of three parts: (1) Overall mobile radio system design / build-out costs, and acquisition of spectrum; (2) Replacement of fixed location radios which monitor and control field operations such as: river level and flow monitoring, pumping station control, switching, and Supervisory Control and Data Acquisition (SCADA); and (3) Acquisition of dedicated Very High Frequency Public Coast (VPC) spectrum needed to finish constructing a compliant system.
The Federal Communications Commission (FCC) mandated that certain wideband radio systems must change to narrowband technology by December 31, 2012. Continued operation of PacifiCorp's wideband radio systems after this date would be illegal.
Most of the radio systems in use by PacifiCorp employ wideband radio technology. The company must replace these systems to become compliant and assure service continuity. The majority of PacifiCorp's work is to replace the various non-compliant legacy systems with a company-wide compliant voice radio system. The directive is to provide a reliable and cost-effective field communications system with an estimated useful life of at least 20 years.

INTANGIBLE PLANT ADDITIONS:

Commercial & Trading TrIP Energy Trading Systems Capital: **(Reference page 8.10.14)**
Replacement of existing systems used in the commercial & trading business unit related to trade capture, scheduling, risk management, credit, profit and loss reporting, checkout and settlement.
Many of the PacifiCorp Energy commercial & trading existing systems are based on outdated technology, are fragmented across business functions, and require a significant amount of manual integration between systems that negatively impact business process efficiency and effectiveness. The goal of this project is to purchase and implement an integrated energy trading system which will replace over 30 existing systems that support trades, scheduling and energy accounting functions.

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant Retirements	312	3	(12,888,662)	SG	41.130%	(5,301,162)	
Steam Plant Retirements	312	3	(12,571,816)	SG	41.130%	(5,170,842)	
Steam Plant Retirements	312	3	(14,760,751)	SG	41.130%	(6,071,160)	
Steam Plant Retirements	312	3	(7,370,643)	SSGCH	40.039%	(2,951,099)	
Hydro Plant Retirements	332	3	(769,580)	SG-P	41.130%	(316,532)	
Hydro Plant Retirements	332	3	(199,415)	SG-U	41.130%	(82,020)	
Hydro Plant Retirements	332	3	(264,406)	SG-P	41.130%	(108,751)	
Hydro Plant Retirements	332	3	(39,712)	SG-U	41.130%	(16,334)	
Other Plant Retirements	343	3	(26,227)	SG	41.130%	(10,787)	
Other Plant Retirements	343	3	(25,598,507)	SG	41.130%	(10,528,775)	
Other Plant Retirements	343	3	(100,926)	SSGCT	44.631%	(45,044)	
Transmission Plant Retirements	355	3	(2,789,235)	SG	41.130%	(1,147,224)	
Transmission Plant Retirements	355	3	(2,953,294)	SG	41.130%	(1,214,702)	
Transmission Plant Retirements	355	3	(6,262,231)	SG	41.130%	(2,575,682)	
Distribution Plant Retirements	364	3	(998,670)	CA	0.000%	-	
Distribution Plant Retirements	364	3	(10,250,119)	OR	0.000%	-	
Distribution Plant Retirements	364	3	(2,495,238)	WA	0.000%	-	
Distribution Plant Retirements	364	3	(3,355,217)	WYP	0.000%	-	
Distribution Plant Retirements	364	3	(16,518,059)	UT	100.000%	(16,518,059)	
Distribution Plant Retirements	364	3	(2,370,357)	ID	0.000%	-	
Distribution Plant Retirements	364	3	(641,150)	WYU	0.000%	-	
General Plant Retirements	397	3	(588,950)	CA	0.000%	-	
General Plant Retirements	397	3	(6,374,216)	OR	0.000%	-	
General Plant Retirements	397	3	(1,391,592)	WA	0.000%	-	
General Plant Retirements	397	3	(2,406,897)	WYP	0.000%	-	
General Plant Retirements	397	3	(7,347,816)	UT	100.000%	(7,347,816)	
General Plant Retirements	397	3	(1,250,436)	ID	0.000%	-	
General Plant Retirements	397	3	(581,927)	WYU	0.000%	-	
General Plant Retirements	397	3	(705,463)	SG	41.130%	(290,160)	
General Plant Retirements	397	3	(1,611,456)	SG	41.130%	(662,799)	
General Plant Retirements	397	3	(5,449,066)	SG	41.130%	(2,241,224)	
General Plant Retirements	397	3	(17,392,118)	SO	41.315%	(7,185,610)	
General Plant Retirements	397	3	(235,671)	SSGCH	40.039%	(94,359)	
General Plant Retirements	397	3	(7,308)	SSGCT	44.631%	(3,262)	
General Plant Retirements	397	3	(1,255,720)	CN	47.814%	(600,404)	
General Plant Retirements	397	3	(95,723)	SE	41.001%	(39,247)	
Mining Plant Retirements	399	3	(4,602,517)	SE	41.001%	(1,887,064)	
Intangible Plant Retirements	303	3	(243,829)	CN	47.814%	(116,583)	
Intangible Plant Retirements	302	3	(59,994)	SG	41.130%	(24,676)	
Intangible Plant Retirements	303	3	(102,703)	OR	0.000%	-	
Intangible Plant Retirements	302	3	(4,704,005)	SG	41.130%	(1,934,777)	
Intangible Plant Retirements	302	3	(1,244,189)	SG-P	41.130%	(511,740)	
Intangible Plant Retirements	303	3	(2,365,724)	SO	41.315%	(977,407)	
Intangible Plant Retirements	303	3	(693)	UT	100.000%	(693)	
Intangible Plant Retirements	303	3	(687)	WA	0.000%	-	
			(183,242,914)			(75,975,994)	8.11.4

Description of Adjustment:

Plant retirements are calculated on pro forma plant balances included in this filing. This adjustment reflects the retirements of gross electric plant in service into results.

Rocky Mountain Power
Utah General Rate Case - June 2010
Monthly Plant Retirements Summary

Description	Factor	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Steam Production Plant:												
Pre-merger Pacific	DGP	(1,075,627)	(2,151,254)	(3,226,880)	(4,302,507)	(5,378,134)	(6,453,761)	(7,529,388)	(8,605,014)	(9,680,641)	(10,756,268)	(11,831,895)
Pre-merger Utah	DGU	(1,049,004)	(2,098,009)	(3,147,013)	(4,196,017)	(5,245,022)	(6,294,026)	(7,343,030)	(8,392,035)	(9,441,039)	(10,490,043)	(11,539,048)
Post-merger	SG	(1,193,047)	(2,386,094)	(3,579,140)	(4,772,187)	(5,965,234)	(7,158,281)	(8,351,327)	(9,544,374)	(10,737,421)	(11,930,468)	(13,123,515)
Renewable - Blundell	SG	(14,285)	(28,571)	(42,856)	(57,142)	(71,427)	(85,712)	(99,998)	(114,283)	(128,569)	(142,854)	(157,139)
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SSGCH	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SSGCH	(612,362)	(1,224,725)	(1,837,087)	(2,449,450)	(3,061,812)	(3,674,175)	(4,286,537)	(4,898,899)	(5,511,262)	(6,123,624)	(6,735,987)
Total Steam Plant		(3,944,326)	(7,888,651)	(11,832,977)	(15,777,303)	(19,721,629)	(23,665,954)	(27,610,280)	(31,554,606)	(35,498,932)	(39,443,257)	(43,387,583)
Hydro Production Plant:												
Pre-merger Pacific	DGP	(64,161)	(128,322)	(192,483)	(256,644)	(320,805)	(384,966)	(449,127)	(513,288)	(577,449)	(641,610)	(705,771)
Pre-merger Utah	DGU	(16,628)	(33,256)	(49,884)	(66,511)	(83,139)	(99,767)	(116,395)	(133,023)	(149,651)	(166,279)	(182,906)
Post-merger	SG-P	(21,258)	(42,516)	(63,774)	(85,032)	(106,290)	(127,548)	(148,806)	(170,064)	(191,322)	(212,580)	(233,838)
Post-merger	SG-U	(3,269)	(6,538)	(9,808)	(13,077)	(16,346)	(19,615)	(22,885)	(26,154)	(29,423)	(32,692)	(35,962)
Total Hydro Plant		(105,316)	(210,632)	(315,948)	(421,264)	(526,580)	(631,896)	(737,212)	(842,529)	(947,845)	(1,053,161)	(1,158,477)
Other Production Plant:												
Pre-merger Utah	DGU	(2,192)	(4,384)	(6,576)	(8,768)	(10,959)	(13,151)	(15,343)	(17,535)	(19,727)	(21,919)	(24,111)
Post-merger	SG	(1,418,049)	(2,836,098)	(4,254,147)	(5,672,197)	(7,090,246)	(8,508,295)	(9,926,344)	(11,344,393)	(12,762,442)	(14,180,491)	(15,598,540)
Post-merger Wind	SG	(716,499)	(1,432,999)	(2,149,498)	(2,865,997)	(3,582,497)	(4,298,996)	(5,015,495)	(5,731,995)	(6,448,494)	(7,164,993)	(7,881,493)
Post-merger	SSGCT	(8,372)	(16,744)	(25,115)	(33,487)	(41,859)	(50,231)	(58,602)	(66,974)	(75,346)	(83,718)	(92,090)
Total Other Plant		(2,145,112)	(4,290,224)	(6,435,336)	(8,580,449)	(10,725,561)	(12,870,673)	(15,015,785)	(17,160,897)	(19,306,009)	(21,451,121)	(23,596,233)
Transmission Plant:												
Pre-merger Pacific	DGP	(232,586)	(465,172)	(697,758)	(930,344)	(1,162,930)	(1,395,516)	(1,628,101)	(1,860,687)	(2,093,273)	(2,325,859)	(2,558,445)
Pre-merger Utah	DGU	(246,256)	(492,511)	(738,767)	(985,022)	(1,231,278)	(1,477,534)	(1,723,789)	(1,970,045)	(2,216,300)	(2,462,556)	(2,708,811)
Post-merger	SG	(514,056)	(1,028,113)	(1,542,169)	(2,056,226)	(2,570,282)	(3,084,339)	(3,598,395)	(4,112,452)	(4,626,508)	(5,140,565)	(5,654,621)
Total Transmission Plant		(992,898)	(1,985,796)	(2,978,694)	(3,971,592)	(4,964,490)	(5,957,388)	(6,950,286)	(7,943,184)	(8,936,082)	(9,928,980)	(10,921,878)
Distribution Plant:												
California	CA	(82,725)	(165,450)	(248,175)	(330,900)	(413,625)	(496,350)	(579,075)	(661,800)	(744,525)	(827,250)	(909,975)
Oregon	OR	(849,709)	(1,699,419)	(2,549,128)	(3,398,838)	(4,248,547)	(5,098,257)	(5,947,966)	(6,797,675)	(7,647,385)	(8,497,094)	(9,346,804)
Washington	WA	(207,188)	(414,375)	(621,563)	(828,751)	(1,035,938)	(1,243,126)	(1,450,314)	(1,657,501)	(1,864,689)	(2,071,877)	(2,279,064)
Eastern Wyoming	WYP	(278,360)	(556,719)	(835,079)	(1,113,438)	(1,391,798)	(1,670,157)	(1,948,517)	(2,226,876)	(2,505,236)	(2,783,596)	(3,061,955)
Utah	UT	(1,367,575)	(2,735,150)	(4,102,724)	(5,470,299)	(6,837,874)	(8,205,449)	(9,573,024)	(10,940,598)	(12,308,173)	(13,675,748)	(15,043,323)
Idaho	ID	(196,546)	(393,091)	(589,637)	(786,183)	(982,728)	(1,179,274)	(1,375,820)	(1,572,365)	(1,768,911)	(1,965,457)	(2,162,003)
Western Wyoming	WYU	(53,487)	(106,973)	(160,460)	(213,946)	(267,433)	(320,919)	(374,406)	(427,892)	(481,379)	(534,866)	(588,352)
Total Distribution Plant		(3,035,589)	(6,071,177)	(9,106,766)	(12,142,355)	(15,177,943)	(18,213,532)	(21,249,121)	(24,284,709)	(27,320,298)	(30,355,887)	(33,391,475)

Rocky Mountain Power
Utah General Rate Case - June 2010
Monthly Plant Retirements Summary

Description	Factor	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
General Plant:												
California	CA	(48,160)	(96,320)	(144,479)	(192,639)	(240,799)	(288,959)	(337,118)	(385,278)	(433,438)	(481,598)	(529,757)
Oregon	OR	(527,200)	(1,054,399)	(1,581,599)	(2,108,799)	(2,635,998)	(3,163,198)	(3,690,398)	(4,217,597)	(4,744,797)	(5,271,997)	(5,799,196)
Washington	WA	(115,484)	(230,968)	(346,452)	(461,936)	(577,420)	(692,905)	(808,389)	(923,873)	(1,039,357)	(1,154,841)	(1,270,325)
Eastern Wyoming	WYP	(198,982)	(397,964)	(596,946)	(795,928)	(994,910)	(1,193,892)	(1,392,874)	(1,591,856)	(1,790,838)	(1,989,820)	(2,188,802)
Utah	UT	(612,933)	(1,225,867)	(1,838,800)	(2,451,734)	(3,064,667)	(3,677,600)	(4,290,534)	(4,903,467)	(5,516,401)	(6,129,334)	(6,742,267)
Idaho	ID	(103,472)	(206,945)	(310,417)	(413,890)	(517,362)	(620,834)	(724,307)	(827,779)	(931,252)	(1,034,724)	(1,138,196)
Western Wyoming	WYU	(48,829)	(97,658)	(146,486)	(195,315)	(244,144)	(292,973)	(341,802)	(390,630)	(439,459)	(488,288)	(537,117)
Pre-merger Pacific	DGP	(59,386)	(118,773)	(178,159)	(237,545)	(296,931)	(356,318)	(415,704)	(475,090)	(534,477)	(593,863)	(653,249)
Pre-merger Utah	DGU	(135,873)	(271,747)	(407,620)	(543,494)	(679,367)	(815,241)	(951,114)	(1,086,988)	(1,222,861)	(1,358,734)	(1,494,608)
Post-merger	SG	(449,759)	(899,518)	(1,349,277)	(1,799,036)	(2,248,796)	(2,698,555)	(3,148,314)	(3,598,073)	(4,047,832)	(4,497,591)	(4,947,350)
General Office	SO	(1,445,482)	(2,890,964)	(4,336,445)	(5,781,927)	(7,227,409)	(8,672,891)	(10,118,372)	(11,563,854)	(13,009,336)	(14,454,818)	(15,900,299)
General Office	SSGCH	(19,646)	(39,293)	(58,939)	(78,585)	(98,232)	(117,878)	(137,525)	(157,171)	(176,817)	(196,464)	(216,110)
General Office	SSGCT	(612)	(1,224)	(1,836)	(2,448)	(3,060)	(3,672)	(4,284)	(4,896)	(5,508)	(6,120)	(6,732)
Customer Service	CN	(105,325)	(210,651)	(315,976)	(421,302)	(526,627)	(631,953)	(737,278)	(842,604)	(947,929)	(1,053,255)	(1,158,580)
Fuel Related	SE	(7,862)	(15,723)	(23,585)	(31,447)	(39,308)	(47,170)	(55,032)	(62,893)	(70,755)	(78,616)	(86,478)
Total General Plant		(3,879,006)	(7,758,012)	(11,637,019)	(15,516,025)	(19,395,031)	(23,274,037)	(27,153,044)	(31,032,050)	(34,911,056)	(38,790,062)	(42,669,068)
Mining Plant:												
Coal Mine	SE	(379,973)	(759,947)	(1,139,920)	(1,519,894)	(1,899,867)	(2,279,841)	(2,659,814)	(3,039,788)	(3,419,761)	(3,799,735)	(4,179,708)
Total Mining Plant		(379,973)	(759,947)	(1,139,920)	(1,519,894)	(1,899,867)	(2,279,841)	(2,659,814)	(3,039,788)	(3,419,761)	(3,799,735)	(4,179,708)
Intangible Plant:												
California	CA	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	(20,287)	(40,575)	(60,862)	(81,149)	(101,437)	(121,724)	(142,011)	(162,299)	(182,586)	(202,873)	(223,161)
Pre-merger Pacific	DGP	(5,122)	(10,245)	(15,367)	(20,490)	(25,612)	(30,735)	(35,857)	(40,980)	(46,102)	(51,225)	(56,347)
Pre-merger Utah	DGU	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(8,789)	(17,578)	(26,367)	(35,156)	(43,944)	(52,733)	(61,522)	(70,311)	(79,100)	(87,889)	(96,678)
Fuel Related	SE	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(389,043)	(778,086)	(1,167,129)	(1,556,172)	(1,945,215)	(2,334,258)	(2,723,301)	(3,112,344)	(3,501,388)	(3,890,431)	(4,279,474)
Hydro Relicensing	SG-P	(103,858)	(207,715)	(311,573)	(415,430)	(519,288)	(623,146)	(727,003)	(830,861)	(934,718)	(1,038,576)	(1,142,433)
Hydro Relicensing	SG-U	-	-	-	-	-	-	-	-	-	-	-
General Office	SO	(195,634)	(391,269)	(586,903)	(782,538)	(978,172)	(1,173,806)	(1,369,441)	(1,565,075)	(1,760,710)	(1,956,344)	(2,151,978)
Cholla Intangible	SSGCH	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	(58)	(115)	(173)	(231)	(289)	(346)	(404)	(462)	(520)	(577)	(635)
Washington	WA	(60)	(120)	(179)	(239)	(299)	(359)	(418)	(478)	(538)	(598)	(657)
Eastern Wyoming	WYP	-	-	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(722,851)	(1,445,703)	(2,168,554)	(2,891,405)	(3,614,256)	(4,337,108)	(5,059,959)	(5,782,810)	(6,505,661)	(7,228,513)	(7,951,364)
Total		(15,205,072)	(30,410,143)	(45,615,215)	(60,820,286)	(76,025,358)	(91,230,429)	(106,435,501)	(121,640,572)	(136,845,644)	(152,050,716)	(167,255,787)

Rocky Mountain Power
Utah General Rate Case - June 2010
Monthly Plant Retirements Summar

Description	Factor	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Test Period Average
Steam Production Plant:										
Pre-merger Pacific	DGP	(12,907,522)	(13,971,474)	(15,035,426)	(16,099,378)	(17,163,330)	(18,227,282)	(19,291,234)	(20,355,186)	(12,888,662)
Pre-merger Utah	DGU	(12,588,052)	(13,627,005)	(14,665,959)	(15,704,913)	(16,743,866)	(17,782,820)	(18,821,774)	(19,860,727)	(12,571,816)
Post-merger	SG	(14,316,561)	(15,641,020)	(16,965,479)	(18,289,937)	(19,614,396)	(20,938,855)	(22,263,314)	(23,587,772)	(14,528,842)
Renewable - Blundell	SG	(171,425)	(197,523)	(223,621)	(249,719)	(275,817)	(301,915)	(328,014)	(354,112)	(190,507)
Pollution Control Equipment	SG	-	(25,630)	(51,260)	(76,889)	(102,519)	(128,149)	(153,779)	(179,408)	(41,402)
Pollution Control Equipment	SSGCH	-	(4,534)	(9,067)	(13,601)	(18,135)	(22,668)	(27,202)	(31,735)	(7,324)
Post-merger	SSGCH	(7,348,349)	(7,969,979)	(8,591,609)	(9,213,239)	(9,834,869)	(10,456,499)	(11,078,129)	(11,699,759)	(7,363,320)
Total Steam Plant		(47,331,909)	(51,437,165)	(55,542,421)	(59,647,676)	(63,752,932)	(67,858,188)	(71,963,444)	(76,068,700)	(47,591,873)
Hydro Production Plant:										
Pre-merger Pacific	DGP	(769,932)	(833,875)	(897,819)	(961,762)	(1,025,705)	(1,089,649)	(1,153,592)	(1,217,536)	(769,580)
Pre-merger Utah	DGU	(199,534)	(216,088)	(232,642)	(249,196)	(265,749)	(282,303)	(298,857)	(315,411)	(199,415)
Post-merger	SG-P	(255,096)	(282,117)	(309,138)	(336,159)	(363,180)	(390,201)	(417,222)	(444,243)	(264,406)
Post-merger	SG-U	(39,231)	(42,798)	(46,365)	(49,932)	(53,499)	(57,067)	(60,634)	(64,201)	(39,712)
Total Hydro Plant		(1,263,793)	(1,374,878)	(1,485,964)	(1,597,049)	(1,708,134)	(1,819,220)	(1,930,305)	(2,041,391)	(1,273,113)
Other Production Plant:										
Pre-merger Utah	DGU	(26,303)	(28,448)	(30,593)	(32,738)	(34,882)	(37,027)	(39,172)	(41,317)	(26,227)
Post-merger	SG	(17,016,590)	(18,440,206)	(19,863,822)	(21,287,437)	(22,711,053)	(24,134,669)	(25,558,285)	(26,981,901)	(17,025,582)
Post-merger Wind	SG	(8,597,992)	(9,298,973)	(9,999,955)	(10,700,936)	(11,401,918)	(12,102,899)	(12,803,880)	(13,504,862)	(8,572,924)
Post-merger	SSGCT	(100,461)	(109,121)	(117,780)	(126,439)	(135,098)	(143,758)	(152,417)	(161,076)	(100,926)
Total Other Plant		(25,741,346)	(27,876,747)	(30,012,149)	(32,147,550)	(34,282,952)	(36,418,353)	(38,553,755)	(40,689,157)	(25,725,659)
Transmission Plant:										
Pre-merger Pacific	DGP	(2,791,031)	(3,022,505)	(3,253,980)	(3,485,454)	(3,716,928)	(3,948,402)	(4,179,876)	(4,411,351)	(2,789,235)
Pre-merger Utah	DGU	(2,955,067)	(3,200,225)	(3,445,383)	(3,690,541)	(3,935,699)	(4,180,857)	(4,426,016)	(4,671,174)	(2,953,294)
Post-merger	SG	(6,168,678)	(6,740,648)	(7,312,618)	(7,884,589)	(8,456,559)	(9,028,530)	(9,600,500)	(10,172,471)	(6,262,231)
Total Transmission Plant		(11,914,776)	(12,963,378)	(14,011,981)	(15,060,584)	(16,109,187)	(17,157,789)	(18,206,392)	(19,254,995)	(12,004,760)
Distribution Plant:										
California	CA	(992,699)	(1,079,121)	(1,165,542)	(1,251,963)	(1,338,384)	(1,424,805)	(1,511,226)	(1,597,648)	(998,670)
Oregon	OR	(10,196,513)	(11,079,407)	(11,962,301)	(12,845,195)	(13,728,089)	(14,610,984)	(15,493,878)	(16,376,772)	(10,250,119)
Washington	WA	(2,486,252)	(2,699,003)	(2,911,753)	(3,124,504)	(3,337,255)	(3,550,005)	(3,762,756)	(3,975,506)	(2,495,238)
Eastern Wyoming	WYP	(3,340,315)	(3,627,899)	(3,915,484)	(4,203,069)	(4,490,653)	(4,778,238)	(5,065,823)	(5,353,407)	(3,355,217)
Utah	UT	(16,410,898)	(17,844,810)	(19,278,723)	(20,712,636)	(22,146,548)	(23,580,461)	(25,014,374)	(26,448,287)	(16,518,059)
Idaho	ID	(2,358,548)	(2,562,404)	(2,766,260)	(2,970,115)	(3,173,971)	(3,377,827)	(3,581,683)	(3,785,538)	(2,370,357)
Western Wyoming	WYU	(641,839)	(694,899)	(747,960)	(801,020)	(854,080)	(907,141)	(960,201)	(1,013,262)	(641,150)
Total Distribution Plant		(36,427,064)	(39,587,543)	(42,748,023)	(45,908,502)	(49,068,982)	(52,229,461)	(55,389,940)	(58,550,420)	(36,628,811)

Rocky Mountain Power
Utah General Rate Case - June 2010
Monthly Plant Retirements Summar

Description	Factor	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Test Period Average
General Plant:										
California	CA	(577,917)	(632,907)	(687,897)	(742,887)	(797,876)	(852,866)	(907,856)	(962,846)	(588,950)
Oregon	OR	(6,326,396)	(6,883,199)	(7,440,001)	(7,996,804)	(8,553,606)	(9,110,409)	(9,667,212)	(10,224,014)	(6,374,216)
Washington	WA	(1,385,809)	(1,504,873)	(1,623,937)	(1,743,001)	(1,862,065)	(1,981,128)	(2,100,192)	(2,219,256)	(1,391,592)
Eastern Wyoming	WYP	(2,387,784)	(2,598,598)	(2,809,412)	(3,020,226)	(3,231,040)	(3,441,853)	(3,652,667)	(3,863,481)	(2,406,897)
Utah	UT	(7,355,201)	(7,963,563)	(8,571,924)	(9,180,286)	(9,788,648)	(10,397,010)	(11,005,372)	(11,613,734)	(7,347,816)
Idaho	ID	(1,241,669)	(1,350,569)	(1,459,468)	(1,568,368)	(1,677,268)	(1,786,168)	(1,895,067)	(2,003,967)	(1,250,436)
Western Wyoming	WYU	(585,946)	(632,286)	(678,627)	(724,968)	(771,309)	(817,650)	(863,991)	(910,332)	(581,927)
Pre-merger Pacific	DGP	(712,635)	(767,581)	(822,528)	(877,474)	(932,420)	(987,366)	(1,042,312)	(1,097,258)	(705,463)
Pre-merger Utah	DGU	(1,630,481)	(1,754,577)	(1,878,673)	(2,002,769)	(2,126,865)	(2,250,961)	(2,375,057)	(2,499,153)	(1,611,456)
Post-merger	SG	(5,397,109)	(5,879,032)	(6,360,955)	(6,842,877)	(7,324,800)	(7,806,723)	(8,288,645)	(8,770,568)	(5,449,066)
General Office	SO	(17,345,781)	(18,819,947)	(20,294,114)	(21,768,280)	(23,242,447)	(24,716,613)	(26,190,779)	(27,664,946)	(17,392,118)
General Office	SSGCH	(235,756)	(255,350)	(274,943)	(294,537)	(314,130)	(333,724)	(353,317)	(372,911)	(235,671)
General Office	SSGCT	(7,344)	(7,934)	(8,524)	(9,113)	(9,703)	(10,293)	(10,882)	(11,472)	(7,308)
Customer Service	CN	(1,263,906)	(1,364,164)	(1,464,422)	(1,564,680)	(1,664,938)	(1,765,196)	(1,865,454)	(1,965,713)	(1,255,720)
Fuel Related	SE	(94,340)	(103,057)	(111,775)	(120,493)	(129,211)	(137,928)	(146,646)	(155,364)	(95,723)
Total General Plant		(46,548,075)	(50,517,638)	(54,487,200)	(58,456,763)	(62,426,326)	(66,395,889)	(70,365,452)	(74,335,015)	(46,694,358)
Mining Plant:										
Coal Mine	SE	(4,559,682)	(4,966,172)	(5,372,662)	(5,779,152)	(6,185,643)	(6,592,133)	(6,998,623)	(7,405,113)	(4,602,517)
Total Mining Plant		(4,559,682)	(4,966,172)	(5,372,662)	(5,779,152)	(6,185,643)	(6,592,133)	(6,998,623)	(7,405,113)	(4,602,517)
Intangible Plant:										
California	CA	-	-	-	-	-	-	-	-	-
Customer Service	CN	(243,448)	(263,971)	(284,495)	(305,018)	(325,542)	(346,065)	(366,588)	(387,112)	(243,829)
Pre-merger Pacific	DGP	(61,470)	(65,678)	(69,887)	(74,096)	(78,304)	(82,513)	(86,722)	(90,930)	(59,994)
Pre-merger Utah	DGU	-	-	-	-	-	-	-	-	-
Idaho	ID	-	-	-	-	-	-	-	-	-
Oregon	OR	(105,467)	(112,545)	(119,623)	(126,700)	(133,778)	(140,856)	(147,934)	(155,012)	(102,703)
Fuel Related	SE	-	-	-	-	-	-	-	-	-
Post-merger	SG	(4,668,517)	(5,079,528)	(5,490,540)	(5,901,552)	(6,312,564)	(6,723,576)	(7,134,588)	(7,545,599)	(4,704,005)
Hydro Relicensing	SG-P	(1,246,291)	(1,348,847)	(1,451,404)	(1,553,960)	(1,656,516)	(1,759,072)	(1,861,629)	(1,964,185)	(1,244,189)
Hydro Relicensing	SG-U	-	-	-	-	-	-	-	-	-
General Office	SO	(2,347,613)	(2,554,459)	(2,761,305)	(2,968,152)	(3,174,998)	(3,381,844)	(3,588,690)	(3,795,536)	(2,365,724)
Cholla Intangible	SSGCH	-	-	-	-	-	-	-	-	-
Utah	UT	(693)	(751)	(808)	(866)	(924)	(982)	(1,039)	(1,097)	(693)
Washington	WA	(717)	(758)	(800)	(841)	(882)	(923)	(965)	(1,006)	(687)
Eastern Wyoming	WYP	-	-	-	-	-	-	-	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(8,674,215)	(9,426,538)	(10,178,862)	(10,931,185)	(11,683,508)	(12,435,831)	(13,188,155)	(13,940,478)	(8,721,824)
Total		(182,460,859)	(198,150,060)	(213,839,261)	(229,528,462)	(245,217,664)	(260,906,865)	(276,596,066)	(292,285,267)	**(183,242,914)**

Ref 8.11

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Dec 2008	Retirements Dec 2008	Adjustments	Adjusted EPIS Balance Jan 2009	Retirements Jan 2009	Adjustments	Adjusted EPIS Balance Feb 2009
Steam Production Plant:									
Pre-merger Pacific	DGP	-1.085%	1,189,201,309	(1,075,627)	-	1,188,125,682	(1,075,627)	-	1,187,050,055
Pre-merger Utah	DGU	-0.958%	1,313,829,824	(1,049,004)	-	1,312,780,819	(1,049,004)	-	1,311,731,815
Post-merger	SG	-0.698%	2,051,997,337	(1,193,047)	6,943,161	2,057,747,451	(1,193,047)	4,393,338	2,060,947,742
Renewable - Blundell	SG	-0.698%	24,570,374	(14,285)	289,579	24,845,668	(14,285)	19,413	24,850,795
Pollution Control Equipment	SG	-0.698%	-	-	61,459	61,459	-	20,500	81,960
Pollution Control Equipment	SSGCH	-1.448%	-	-	446,116	446,116	-	851,728	1,297,844
Post-merger	SSGCH	-1.448%	507,484,017	(612,362)	627,114	507,498,769	(612,362)	617,536	507,503,943
Total Steam Plant			5,087,082,860	(3,944,326)	8,367,430	5,091,505,964	(3,944,326)	5,902,514	5,093,464,153
Hydro Production Plant:									
Pre-merger Pacific	DGP	-0.339%	227,083,376	(64,161)	-	227,019,215	(64,161)	-	226,955,054
Pre-merger Utah	DGU	-0.445%	44,795,890	(16,628)	-	44,779,262	(16,628)	-	44,762,634
Post-merger	SG-P	-0.112%	227,268,285	(21,258)	1,221,272	228,468,299	(21,258)	2,779,253	231,226,294
Post-merger	SG-U	-0.052%	75,656,799	(3,269)	351,332	76,004,862	(3,269)	60,338	76,061,930
Total Hydro Plant			574,804,349	(105,316)	1,572,604	576,271,637	(105,316)	2,839,591	579,005,912
Other Production Plant:									
Pre-merger Utah	DGU	-2.141%	1,228,273	(2,192)	-	1,226,081	(2,192)	-	1,223,889
Post-merger	SG	-1.922%	885,337,697	(1,418,049)	674,545	884,594,193	(1,418,049)	209,356	883,385,500
Post-merger Wind	SG	-1.922%	447,335,601	(716,499)	(1,647,545)	444,971,556	(716,499)	904,414	445,159,471
Post-merger	SSGCT	-0.132%	76,002,334	(8,372)	379	75,994,342	(8,372)	-	75,985,970
Total Other Plant			1,409,903,904	(2,145,112)	(972,620)	1,406,786,171	(2,145,112)	1,113,770	1,405,754,830
Transmission Plant:									
Pre-merger Pacific	DGP	-0.478%	583,925,178	(232,586)	-	583,692,592	(232,586)	-	583,460,007
Pre-merger Utah	DGU	-0.446%	663,055,525	(246,256)	-	662,809,269	(246,256)	-	662,563,014
Post-merger	SG	-0.341%	1,807,115,333	(514,056)	11,570,823	1,818,172,100	(514,056)	2,815,793	1,820,473,836
Total Transmission Plant			3,054,096,037	(992,898)	11,570,823	3,064,673,962	(992,898)	2,815,793	3,066,496,857
Distribution Plant:									
California	CA	-0.482%	205,756,572	(82,725)	449,287	206,123,135	(82,725)	467,293	206,507,703
Oregon	OR	-0.635%	1,605,440,834	(849,709)	14,547,837	1,619,138,962	(849,709)	3,703,555	1,621,992,808
Washington	WA	-0.656%	378,917,086	(207,188)	949,426	379,659,324	(207,188)	970,469	380,422,605
Eastern Wyoming	WYP	-0.776%	430,276,456	(278,360)	896,916	430,895,013	(278,360)	1,077,096	431,693,749
Utah	UT	-0.764%	2,148,991,999	(1,367,575)	5,934,739	2,153,559,163	(1,367,575)	3,818,681	2,156,010,270
Idaho	ID	-0.923%	255,543,398	(196,546)	728,093	256,074,945	(196,546)	843,419	256,721,819
Western Wyoming	WYU	-0.797%	80,563,961	(53,487)	-	80,510,475	(53,487)	-	80,456,988
Total Distribution Plant			5,105,490,307	(3,035,589)	23,506,298	5,125,961,016	(3,035,589)	10,880,514	5,133,805,941

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Dec 2008	Retirements Dec 2008	Adjustments	Adjusted EPIS Balance Jan 2009	Retirements Jan 2009	Adjustments	Adjusted EPIS Balance Feb 2009
General Plant:									
California	CA	-4.627%	12,490,312	(48,160)	54,143	12,496,295	(48,160)	68,210	12,516,345
Oregon	OR	-4.220%	149,930,502	(527,200)	418,565	149,821,867	(527,200)	421,653	149,716,321
Washington	WA	-3.356%	41,290,948	(115,484)	149,433	41,324,896	(115,484)	151,195	41,360,608
Eastern Wyoming	WYP	-4.198%	56,878,319	(198,982)	194,208	56,873,545	(198,982)	233,507	56,908,069
Utah	UT	-4.477%	164,290,308	(612,933)	160,802	163,838,176	(612,933)	183,502	163,408,744
Idaho	ID	-3.698%	33,575,824	(103,472)	177,164	33,649,515	(103,472)	244,086	33,790,128
Western Wyoming	WYU	-5.095%	11,500,156	(48,829)	-	11,451,327	(48,829)	-	11,402,498
Pre-merger Pacific	DGP	-7.477%	9,531,265	(59,386)	-	9,471,879	(59,386)	-	9,412,493
Pre-merger Utah	DGU	-8.668%	18,810,450	(135,873)	-	18,674,576	(135,873)	-	18,538,703
Post-merger	SG	-3.557%	151,718,856	(449,759)	901,548	152,170,644	(449,759)	1,933,002	153,653,886
General Office	SO	-7.156%	242,408,270	(1,445,482)	2,330,403	243,293,192	(1,445,482)	2,451,419	244,299,129
General Office	SSGCH	-5.590%	4,217,197	(19,646)	-	4,197,551	(19,646)	-	4,177,905
General Office	SSGCT	-3.662%	200,572	(612)	-	199,959	(612)	-	199,347
Customer Service	CN	-4.811%	26,270,426	(105,325)	-	26,165,100	(105,325)	-	26,059,775
Fuel Related	SE	-9.372%	1,006,626	(7,862)	103,812	1,102,576	(7,862)	-	1,094,715
Total General Plant			924,120,029	(3,879,006)	4,490,077	924,731,099	(3,879,006)	5,686,573	926,538,666
Mining Plant:									
Coal Mine	SE	-1.672%	272,666,677	(379,973)	302,292	272,588,996	(379,973)	238,570	272,447,592
Total Mining Plant			272,666,677	(379,973)	302,292	272,588,996	(379,973)	238,570	272,447,592
Intangible Plant:									
California	CA	0.000%	-	-	-	-	-	-	-
Customer Service	CN	-0.211%	115,423,472	(20,287)	138,169	115,541,353	(20,287)	153,309	115,674,375
Pre-merger Pacific	DGP	-17.839%	344,575	(5,122)	-	339,453	(5,122)	-	334,330
Pre-merger Utah	DGU	0.000%	600,993	-	-	600,993	-	-	600,993
Idaho	ID	0.000%	2,841,581	-	-	2,841,581	-	-	2,841,581
Oregon	OR	-19.468%	541,754	(8,789)	-	532,965	(8,789)	-	524,176
Fuel Related	SE	0.000%	3,646,994	-	-	3,646,994	-	126,871	3,773,865
Post-merger	SG	-5.643%	82,736,853	(389,043)	183,285	82,531,095	(389,043)	208,057	82,350,109
Hydro Relicensing	SG-P	-1.253%	99,466,930	(103,858)	-	99,363,072	(103,858)	-	99,259,215
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742
General Office	SO	-0.647%	362,686,869	(195,634)	694,292	363,185,527	(195,634)	812,461	363,802,354
Cholla Intangible	SSGCH	0.000%	-	-	-	-	-	-	-
Utah	UT	-0.078%	890,552	(58)	-	890,494	(58)	-	890,436
Washington	WA	-30.969%	2,316	(60)	-	2,256	(60)	-	2,196
Eastern Wyoming	WYP	0.000%	246,394	-	-	246,394	-	-	246,394
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-
Total Intangible Plant			678,670,024	(722,851)	1,015,746	678,962,919	(722,851)	1,300,698	679,540,765
Total			17,106,834,187	(15,205,072)	49,852,649	17,141,481,764	(15,205,072)	30,778,022	17,157,054,715

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Retirements Feb 2009	Adjustments	Adjusted EPIS Balance Mar 2009	Retirements Mar 2009	Adjustments	Adjusted EPIS Balance Apr 2009	Retirements Apr 2009	Adjustments	Adjusted EPIS Balance May 2009	Retirements May 2009
Steam Production Plant:												
Pre-merger Pacific	DGP	-1.085%	(1,075,627)	-	1,185,974,428	(1,075,627)	-	1,184,898,801	(1,075,627)	-	1,183,823,175	(1,075,627)
Pre-merger Utah	DGU	-0.958%	(1,049,004)	-	1,310,682,811	(1,049,004)	-	1,309,633,806	(1,049,004)	-	1,308,584,802	(1,049,004)
Post-merger	SG	-0.698%	(1,193,047)	23,119,650	2,082,874,345	(1,193,047)	52,097,225	2,133,778,523	(1,193,047)	19,683,280	2,152,268,757	(1,193,047)
Renewable - Blundell	SG	-0.698%	(14,285)	154,000	24,990,509	(14,285)	454,011	25,430,235	(14,285)	255,000	25,670,949	(14,285)
Pollution Control Equipment	SG	-0.698%	-	6,707,476	6,789,436	-	1,043,028	7,832,464	-	16,685,603	24,518,067	-
Pollution Control Equipment	SSGCH	-1.448%	-	-	1,297,844	-	-	1,297,844	-	-	1,297,844	-
Post-merger	SSGCH	-1.448%	(612,362)	4,593,729	511,485,309	(612,362)	179,384	511,052,331	(612,362)	105,867	510,545,835	(612,362)
Total Steam Plant			(3,944,326)	34,574,855	5,124,094,682	(3,944,326)	53,773,648	5,173,924,004	(3,944,326)	36,729,750	5,206,709,429	(3,944,326)
Hydro Production Plant:												
Pre-merger Pacific	DGP	-0.339%	(64,161)	-	226,890,893	(64,161)	-	226,826,732	(64,161)	-	226,762,571	(64,161)
Pre-merger Utah	DGU	-0.445%	(16,628)	-	44,746,006	(16,628)	-	44,729,378	(16,628)	-	44,712,750	(16,628)
Post-merger	SG-P	-0.112%	(21,258)	2,803,192	234,008,227	(21,258)	7,159,814	241,146,783	(21,258)	1,310,403	242,435,928	(21,258)
Post-merger	SG-U	-0.052%	(3,269)	120,421	76,179,082	(3,269)	337,479	76,513,292	(3,269)	92,250	76,602,273	(3,269)
Total Hydro Plant			(105,316)	2,923,613	581,824,209	(105,316)	7,497,293	589,216,185	(105,316)	1,402,653	590,513,522	(105,316)
Other Production Plant:												
Pre-merger Utah	DGU	-2.141%	(2,192)	-	1,221,697	(2,192)	-	1,219,505	(2,192)	-	1,217,313	(2,192)
Post-merger	SG	-1.922%	(1,418,049)	85,300	882,052,751	(1,418,049)	94,930	880,729,632	(1,418,049)	590,005	879,901,588	(1,418,049)
Post-merger Wind	SG	-1.922%	(716,499)	(3,426,123)	441,016,849	(716,499)	26,234	440,326,584	(716,499)	26,234	439,636,319	(716,499)
Post-merger	SSGCT	-0.132%	(8,372)	-	75,977,598	(8,372)	1,391,045	77,360,271	(8,372)	-	77,351,899	(8,372)
Total Other Plant			(2,145,112)	(3,340,822)	1,400,268,895	(2,145,112)	1,512,209	1,399,635,992	(2,145,112)	616,240	1,398,107,120	(2,145,112)
Transmission Plant:												
Pre-merger Pacific	DGP	-0.478%	(232,586)	-	583,227,421	(232,586)	-	582,994,835	(232,586)	-	582,762,249	(232,586)
Pre-merger Utah	DGU	-0.446%	(246,256)	-	662,316,758	(246,256)	-	662,070,503	(246,256)	-	661,824,247	(246,256)
Post-merger	SG	-0.341%	(514,056)	5,029,698	1,824,989,478	(514,056)	8,224,777	1,832,700,198	(514,056)	12,712,638	1,844,898,779	(514,056)
Total Transmission Plant			(992,898)	5,029,698	3,070,533,656	(992,898)	8,224,777	3,077,765,535	(992,898)	12,712,638	3,089,485,275	(992,898)
Distribution Plant:												
California	CA	-0.482%	(82,725)	541,697	206,966,675	(82,725)	482,855	207,366,804	(82,725)	498,285	207,782,364	(82,725)
Oregon	OR	-0.635%	(849,709)	5,350,175	1,626,493,273	(849,709)	4,003,827	1,629,647,390	(849,709)	4,150,869	1,632,948,550	(849,709)
Washington	WA	-0.656%	(207,188)	1,193,916	381,409,334	(207,188)	1,147,710	382,349,856	(207,188)	1,095,407	383,238,075	(207,188)
Eastern Wyoming	WYP	-0.776%	(278,360)	1,378,053	432,793,442	(278,360)	1,055,095	433,570,178	(278,360)	1,142,995	434,434,813	(278,360)
Utah	UT	-0.764%	(1,367,575)	4,852,358	2,159,495,053	(1,367,575)	3,786,864	2,161,914,342	(1,367,575)	42,175,646	2,202,722,414	(1,367,575)
Idaho	ID	-0.923%	(196,546)	1,082,796	257,608,069	(196,546)	861,104	258,272,627	(196,546)	941,362	259,017,443	(196,546)
Western Wyoming	WYU	-0.797%	(53,487)	-	80,403,502	(53,487)	-	80,350,015	(53,487)	-	80,296,528	(53,487)
Total Distribution Plant			(3,035,589)	14,398,995	5,145,169,348	(3,035,589)	11,337,454	5,153,471,213	(3,035,589)	50,004,563	5,200,440,188	(3,035,589)

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Retirements Feb 2009	Adjustments	Adjusted EPIS Balance Mar 2009	Retirements Mar 2009	Adjustments	Adjusted EPIS Balance Apr 2009	Retirements Apr 2009	Adjustments	Adjusted EPIS Balance May 2009	Retirements May 2009
General Plant:												
California	CA	-4.627%	(48,160)	69,604	12,537,789	(48,160)	68,209	12,557,839	(48,160)	60,327	12,570,007	(48,160)
Oregon	OR	-4.220%	(527,200)	471,699	149,660,820	(527,200)	459,428	149,593,048	(527,200)	512,499	149,578,347	(527,200)
Washington	WA	-3.356%	(115,484)	149,433	41,394,556	(115,484)	151,195	41,430,267	(115,484)	149,433	41,464,216	(115,484)
Eastern Wyoming	WYP	-4.198%	(198,982)	262,080	56,971,167	(198,982)	142,474	56,914,660	(198,982)	98,153	56,813,831	(198,982)
Utah	UT	-4.477%	(612,933)	174,376	162,970,186	(612,933)	148,590	162,505,843	(612,933)	125,778	162,018,688	(612,933)
Idaho	ID	-3.698%	(103,472)	245,036	33,931,692	(103,472)	140,086	33,968,305	(103,472)	97,179	33,962,011	(103,472)
Western Wyoming	WYU	-5.095%	(48,829)	-	11,353,670	(48,829)	-	11,304,841	(48,829)	-	11,256,012	(48,829)
Pre-merger Pacific	DGP	-7.477%	(59,386)	-	9,353,106	(59,386)	-	9,293,720	(59,386)	-	9,234,334	(59,386)
Pre-merger Utah	DGU	-8.668%	(135,873)	-	18,402,829	(135,873)	-	18,266,956	(135,873)	-	18,131,082	(135,873)
Post-merger	SG	-3.557%	(449,759)	1,211,414	154,415,541	(449,759)	18,721	153,984,502	(449,759)	172,092	153,706,835	(449,759)
General Office	SO	-7.156%	(1,445,482)	2,581,272	245,434,919	(1,445,482)	1,778,651	245,768,089	(1,445,482)	1,492,027	245,814,634	(1,445,482)
General Office	SSGCH	-5.590%	(19,646)	224,411	4,382,670	(19,646)	-	4,363,023	(19,646)	-	4,343,377	(19,646)
General Office	SSGCT	-3.662%	(612)	-	198,735	(612)	-	198,123	(612)	-	197,511	(612)
Customer Service	CN	-4.811%	(105,325)	-	25,954,449	(105,325)	-	25,849,124	(105,325)	-	25,743,798	(105,325)
Fuel Related	SE	-9.372%	(7,862)	-	1,086,853	(7,862)	-	1,078,991	(7,862)	98,663	1,169,793	(7,862)
Total General Plant			(3,879,006)	5,389,323	928,048,983	(3,879,006)	2,907,354	927,077,331	(3,879,006)	2,806,151	926,004,476	(3,879,006)
Mining Plant:												
Coal Mine	SE	-1.672%	(379,973)	601,547	272,669,165	(379,973)	113,300	272,402,492	(379,973)	780,358	272,802,876	(379,973)
Total Mining Plant			(379,973)	601,547	272,669,165	(379,973)	113,300	272,402,492	(379,973)	780,358	272,802,876	(379,973)
Intangible Plant:												
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	-0.211%	(20,287)	168,299	115,822,386	(20,287)	138,708	115,940,806	(20,287)	121,311	116,041,829	(20,287)
Pre-merger Pacific	DGP	-17.839%	(5,122)	-	329,208	(5,122)	-	324,085	(5,122)	-	318,963	(5,122)
Pre-merger Utah	DGU	0.000%	-	-	600,993	-	-	600,993	-	-	600,993	-
Idaho	ID	0.000%	-	-	2,841,581	-	-	2,841,581	-	-	2,841,581	-
Oregon	OR	-19.468%	(8,789)	-	515,387	(8,789)	-	506,598	(8,789)	-	497,809	(8,789)
Fuel Related	SE	0.000%	-	-	3,773,865	-	-	3,773,865	-	-	3,773,865	-
Post-merger	SG	-5.643%	(389,043)	449,380	82,410,447	(389,043)	631,579	82,652,982	(389,043)	3,727,018	85,990,957	(389,043)
Hydro Relicensing	SG-P	-1.253%	(103,858)	-	99,155,357	(103,858)	-	99,051,499	(103,858)	-	98,947,642	(103,858)
Hydro Relicensing	SG-U	0.000%	-	-	9,240,742	-	-	9,240,742	-	-	9,240,742	-
General Office	SO	-0.647%	(195,634)	930,058	364,536,777	(195,634)	649,212	364,990,355	(195,634)	683,745	365,478,466	(195,634)
Cholla Intangible	SSGCH	0.000%	-	-	-	-	-	-	-	-	-	-
Utah	UT	-0.078%	(58)	-	890,378	(58)	-	890,321	(58)	-	890,263	(58)
Washington	WA	-30.969%	(60)	-	2,136	(60)	-	2,077	(60)	-	2,017	(60)
Eastern Wyoming	WYP	0.000%	-	-	246,394	-	-	246,394	-	-	246,394	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			(722,851)	1,547,737	680,365,651	(722,851)	1,419,499	681,062,298	(722,851)	4,532,074	684,871,520	(722,851)
Total			(15,205,072)	61,124,946	17,202,974,589	(15,205,072)	86,785,533	17,274,555,051	(15,205,072)	109,584,427	17,368,934,406	(15,205,072)

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjustments	Adjusted EPIS Balance Jun 2009	Retirements Jun 2009	Adjustments	Adjusted EPIS Balance Jul 2009	Retirements Jul 2009	Adjustments	Adjusted EPIS Balance Aug 2009	Retirements Aug 2009	Adjustments
Steam Production Plant:												
Pre-merger Pacific	DGP	-1.085%	-	1,182,747,548	(1,075,627)	-	1,181,671,921	(1,075,627)	-	1,180,596,294	(1,075,627)	-
Pre-merger Utah	DGU	-0.958%	-	1,307,535,798	(1,049,004)	-	1,306,486,793	(1,049,004)	-	1,305,437,789	(1,049,004)	-
Post-merger	SG	-0.698%	47,403,245	2,198,478,954	(1,193,047)	41,892,930	2,239,178,838	(1,193,047)	4,224,808	2,242,210,599	(1,193,047)	4,951,880
Renewable - Blundell	SG	-0.698%	218,047	25,874,711	(14,285)	-	25,860,426	(14,285)	-	25,846,140	(14,285)	-
Pollution Control Equipment	SG	-0.698%	14,809,624	39,327,692	-	860,779	40,188,471	-	653,482	40,841,953	-	375,660
Pollution Control Equipment	SSGCH	-1.448%	-	1,297,844	-	-	1,297,844	-	-	1,297,844	-	-
Post-merger	SSGCH	-1.448%	638,349	510,571,822	(612,362)	55,805	510,015,265	(612,362)	375,822	509,778,724	(612,362)	57,259
Total Steam Plant			63,069,265	5,265,834,368	(3,944,326)	42,809,514	5,304,699,557	(3,944,326)	5,254,112	5,306,009,343	(3,944,326)	5,384,799
Hydro Production Plant:												
Pre-merger Pacific	DGP	-0.339%	-	226,698,410	(64,161)	-	226,634,249	(64,161)	-	226,570,088	(64,161)	-
Pre-merger Utah	DGU	-0.445%	-	44,696,123	(16,628)	-	44,679,495	(16,628)	-	44,662,867	(16,628)	-
Post-merger	SG-P	-0.112%	332,791	242,747,461	(21,258)	652,756	243,378,959	(21,258)	3,290,446	246,648,147	(21,258)	3,676,124
Post-merger	SG-U	-0.052%	929,067	77,528,070	(3,269)	778,237	78,303,038	(3,269)	774,882	79,074,651	(3,269)	1,357,217
Total Hydro Plant			1,261,858	591,670,064	(105,316)	1,430,993	592,995,741	(105,316)	4,065,328	596,955,753	(105,316)	5,033,341
Other Production Plant:												
Pre-merger Utah	DGU	-2.141%	-	1,215,121	(2,192)	-	1,212,929	(2,192)	-	1,210,737	(2,192)	-
Post-merger	SG	-1.922%	572,535	879,056,074	(1,418,049)	10,380,961	888,018,986	(1,418,049)	195,929	886,796,866	(1,418,049)	55,642
Post-merger Wind	SG	-1.922%	145,299	439,065,119	(716,499)	26,234	438,374,854	(716,499)	26,234	437,684,589	(716,499)	26,234
Post-merger	SSGCT	-0.132%	-	77,343,527	(8,372)	-	77,335,156	(8,372)	-	77,326,784	(8,372)	-
Total Other Plant			717,834	1,396,679,842	(2,145,112)	10,407,195	1,404,941,925	(2,145,112)	222,164	1,403,018,977	(2,145,112)	81,877
Transmission Plant:												
Pre-merger Pacific	DGP	-0.478%	-	582,529,663	(232,586)	-	582,297,077	(232,586)	-	582,064,491	(232,586)	-
Pre-merger Utah	DGU	-0.446%	-	661,577,991	(246,256)	-	661,331,736	(246,256)	-	661,085,480	(246,256)	-
Post-merger	SG	-0.341%	85,500,336	1,929,885,059	(514,056)	18,076,447	1,947,447,450	(514,056)	3,714,636	1,950,648,029	(514,056)	21,509,353
Total Transmission Plant			85,500,336	3,173,992,714	(992,898)	18,076,447	3,191,076,263	(992,898)	3,714,636	3,193,798,001	(992,898)	21,509,353
Distribution Plant:												
California	CA	-0.482%	4,783,488	212,483,127	(82,725)	443,902	212,844,304	(82,725)	568,204	213,329,783	(82,725)	465,623
Oregon	OR	-0.635%	18,091,230	1,650,190,070	(849,709)	3,365,658	1,652,706,019	(849,709)	4,650,967	1,656,507,276	(849,709)	3,316,367
Washington	WA	-0.656%	1,160,189	384,191,077	(207,188)	895,663	384,879,552	(207,188)	1,290,792	385,963,157	(207,188)	899,741
Eastern Wyoming	WYP	-0.776%	4,202,764	438,359,218	(278,360)	1,156,409	439,237,267	(278,360)	1,488,763	440,447,671	(278,360)	1,243,581
Utah	UT	-0.764%	14,827,117	2,216,181,956	(1,367,575)	4,269,855	2,219,084,236	(1,367,575)	5,497,276	2,223,213,937	(1,367,575)	4,655,134
Idaho	ID	-0.923%	996,752	259,817,649	(196,546)	896,077	260,517,181	(196,546)	1,051,921	261,372,556	(196,546)	929,463
Western Wyoming	WYU	-0.797%	-	80,243,042	(53,487)	-	80,189,555	(53,487)	-	80,136,069	(53,487)	-
Total Distribution Plant			44,061,540	5,241,466,139	(3,035,589)	11,027,565	5,249,458,115	(3,035,589)	14,547,922	5,260,970,448	(3,035,589)	11,509,909

Rocky Mountain Power
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Plant Retirements

Description	Factor	Annual Retirement Rate	Adjustments	Adjusted EPIS Balance Jun 2009	Retirements Jun 2009	Adjustments	Adjusted EPIS Balance Jul 2009	Retirements Jul 2009	Adjustments	Adjusted EPIS Balance Aug 2009	Retirements Aug 2009	Adjustments
General Plant:												
California	CA	-4.627%	86,113	12,607,960	(48,160)	107,454	12,667,254	(48,160)	114,219	12,733,313	(48,160)	142,283
Oregon	OR	-4.220%	3,526,671	152,577,819	(527,200)	520,858	152,571,477	(527,200)	617,138	152,661,415	(527,200)	513,338
Washington	WA	-3.356%	149,433	41,498,165	(115,484)	149,432	41,532,113	(115,484)	149,433	41,566,062	(115,484)	151,195
Eastern Wyoming	WYP	-4.198%	121,653	56,736,502	(198,982)	129,752	56,667,272	(198,982)	95,076	56,563,366	(198,982)	225,066
Utah	UT	-4.477%	151,748	161,557,503	(612,933)	129,335	161,073,904	(612,933)	139,037	160,600,008	(612,933)	180,432
Idaho	ID	-3.698%	142,573	34,001,112	(103,472)	109,626	34,007,266	(103,472)	87,578	33,991,371	(103,472)	226,070
Western Wyoming	WYU	-5.095%	-	11,207,183	(48,829)	-	11,158,354	(48,829)	-	11,109,526	(48,829)	-
Pre-merger Pacific	DGP	-7.477%	-	9,174,947	(59,386)	-	9,115,561	(59,386)	-	9,056,175	(59,386)	-
Pre-merger Utah	DGU	-8.668%	-	17,995,209	(135,873)	-	17,859,336	(135,873)	-	17,723,462	(135,873)	-
Post-merger	SG	-3.557%	351,722	153,608,798	(449,759)	45,865	153,204,903	(449,759)	74,352	152,829,496	(449,759)	852,024
General Office	SO	-7.156%	1,342,865	245,712,016	(1,445,482)	1,290,069	245,556,604	(1,445,482)	1,468,627	245,579,749	(1,445,482)	1,646,906
General Office	SSGCH	-5.590%	-	4,323,731	(19,646)	-	4,304,084	(19,646)	-	4,284,438	(19,646)	-
General Office	SSGCT	-3.662%	-	196,899	(612)	-	196,287	(612)	-	195,675	(612)	-
Customer Service	CN	-4.811%	-	25,638,473	(105,325)	-	25,533,148	(105,325)	-	25,427,822	(105,325)	-
Fuel Related	SE	-9.372%	0	1,161,931	(7,862)	-	1,154,069	(7,862)	-	1,146,208	(7,862)	-
Total General Plant			5,872,778	927,998,248	(3,879,006)	2,482,390	926,601,632	(3,879,006)	2,745,460	925,468,086	(3,879,006)	3,937,314
Mining Plant:												
Coal Mine	SE	-1.672%	2,020,879	274,443,782	(379,973)	161,697	274,225,505	(379,973)	119,651	273,965,183	(379,973)	142,655
Total Mining Plant			2,020,879	274,443,782	(379,973)	161,697	274,225,505	(379,973)	119,651	273,965,183	(379,973)	142,655
Intangible Plant:												
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	-0.211%	107,015	116,128,558	(20,287)	95,920	116,204,190	(20,287)	101,625	116,285,527	(20,287)	116,108
Pre-merger Pacific	DGP	-17.839%	-	313,841	(5,122)	-	308,718	(5,122)	-	303,596	(5,122)	-
Pre-merger Utah	DGU	0.000%	-	600,993	-	-	600,993	-	-	600,993	-	-
Idaho	ID	0.000%	-	2,841,581	-	-	2,841,581	-	-	2,841,581	-	-
Oregon	OR	-19.468%	-	489,020	(8,789)	-	480,231	(8,789)	-	471,442	(8,789)	-
Fuel Related	SE	0.000%	-	3,773,865	-	-	3,773,865	-	-	3,773,865	-	-
Post-merger	SG	-5.643%	1,297,229	86,899,143	(389,043)	810,609	87,320,709	(389,043)	297,198	87,228,864	(389,043)	191,237
Hydro Relicensing	SG-P	-1.253%	-	98,843,784	(103,858)	-	98,739,927	(103,858)	-	98,636,069	(103,858)	-
Hydro Relicensing	SG-U	0.000%	-	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-
General Office	SO	-0.647%	747,802	366,030,633	(195,634)	831,617	366,666,616	(195,634)	900,418	367,371,400	(195,634)	1,233,672
Cholla Intangible	SSGCH	0.000%	-	-	-	-	-	-	-	-	-	-
Utah	UT	-0.078%	-	890,205	(58)	-	890,147	(58)	-	890,090	(58)	-
Washington	WA	-30.969%	-	1,957	(60)	-	1,897	(60)	-	1,838	(60)	-
Eastern Wyoming	WYP	0.000%	-	246,394	-	-	246,394	-	-	246,394	-	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			2,152,047	686,300,716	(722,851)	1,738,146	687,316,010	(722,851)	1,299,242	687,892,400	(722,851)	1,541,017
Total			204,656,538	17,558,385,872	(15,205,072)	88,133,947	17,631,314,748	(15,205,072)	31,968,514	17,648,078,190	(15,205,072)	49,140,265

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Sep 2009	Retirements Sep 2009	Adjustments	Adjusted EPIS Balance Oct 2009	Retirements Oct 2009	Adjustments	Adjusted EPIS Balance Nov 2009	Retirements Nov 2009	Adjustments	Adjusted EPIS Balance Dec 2009
Steam Production Plant:												
Pre-merger Pacific	DGP	-1.085%	1,179,520,667	(1,075,627)	-	1,178,445,041	(1,075,627)	-	1,177,369,414	(1,075,627)	-	1,176,293,787
Pre-merger Utah	DGU	-0.958%	1,304,388,785	(1,049,004)	-	1,303,339,780	(1,049,004)	-	1,302,290,776	(1,049,004)	-	1,301,241,772
Post-merger	SG	-0.698%	2,245,969,433	(1,193,047)	1,847,309	2,246,623,695	(1,193,047)	878,561	2,246,309,209	(1,193,047)	32,904,912	2,278,021,074
Renewable - Blundell	SG	-0.698%	25,831,855	(14,285)	-	25,817,569	(14,285)	-	25,803,284	(14,285)	19,098,842	44,887,840
Pollution Control Equipment	SG	-0.698%	41,217,613	-	531,855	41,749,468	-	308,067	42,057,535	-	2,024,727	44,082,262
Pollution Control Equipment	SSGCH	-1.448%	1,297,844	-	-	1,297,844	-	-	1,297,844	-	2,459,318	3,757,161
Post-merger	SSGCH	-1.448%	509,223,620	(612,362)	82,649	508,693,908	(612,362)	57,392	508,138,937	(612,362)	7,637,768	515,164,343
Total Steam Plant			5,307,449,816	(3,944,326)	2,461,813	5,305,967,304	(3,944,326)	1,244,020	5,303,266,998	(3,944,326)	64,125,567	5,363,448,239
Hydro Production Plant:												
Pre-merger Pacific	DGP	-0.339%	226,505,927	(64,161)	-	226,441,766	(64,161)	-	226,377,605	(64,161)	-	226,313,444
Pre-merger Utah	DGU	-0.445%	44,646,239	(16,628)	-	44,629,611	(16,628)	-	44,612,983	(16,628)	-	44,596,355
Post-merger	SG-P	-0.112%	250,303,013	(21,258)	3,806,291	254,088,046	(21,258)	6,770,369	260,837,157	(21,258)	28,064,352	288,880,251
Post-merger	SG-U	-0.052%	80,428,599	(3,269)	53,300	80,478,629	(3,269)	210,393	80,685,753	(3,269)	1,869,136	82,551,620
Total Hydro Plant			601,883,778	(105,316)	3,859,591	605,638,053	(105,316)	6,980,762	612,513,499	(105,316)	29,933,488	642,341,671
Other Production Plant:												
Pre-merger Utah	DGU	-2.141%	1,208,546	(2,192)	-	1,206,354	(2,192)	-	1,204,162	(2,192)	-	1,201,970
Post-merger	SG	-1.922%	885,434,459	(1,418,049)	2,325,532	886,341,943	(1,418,049)	1,309,625	886,233,518	(1,418,049)	3,997,797	888,813,266
Post-merger Wind	SG	-1.922%	436,994,324	(716,499)	2,234,664	438,512,489	(716,499)	26,234	437,822,225	(716,499)	541,504	437,647,229
Post-merger	SSGCT	-0.132%	77,318,412	(8,372)	-	77,310,040	(8,372)	-	77,301,668	(8,372)	1,318,700	78,611,996
Total Other Plant			1,400,955,741	(2,145,112)	4,560,197	1,403,370,826	(2,145,112)	1,335,859	1,402,561,573	(2,145,112)	5,858,000	1,406,274,461
Transmission Plant:												
Pre-merger Pacific	DGP	-0.478%	581,831,905	(232,586)	-	581,599,319	(232,586)	-	581,366,733	(232,586)	-	581,134,147
Pre-merger Utah	DGU	-0.446%	660,839,225	(246,256)	-	660,592,969	(246,256)	-	660,346,714	(246,256)	-	660,100,458
Post-merger	SG	-0.341%	1,971,643,326	(514,056)	3,317,558	1,974,446,828	(514,056)	25,128,560	1,999,061,331	(514,056)	12,158,984	2,010,706,259
Total Transmission Plant			3,214,314,456	(992,898)	3,317,558	3,216,639,116	(992,898)	25,128,560	3,240,774,778	(992,898)	12,158,984	3,251,940,864
Distribution Plant:												
California	CA	-0.482%	213,712,681	(82,725)	509,244	214,139,200	(82,725)	466,953	214,523,428	(82,725)	509,210	214,949,914
Oregon	OR	-0.635%	1,658,973,934	(849,709)	4,115,560	1,662,239,785	(849,709)	3,671,859	1,665,061,934	(849,709)	3,927,708	1,668,139,933
Washington	WA	-0.656%	386,655,710	(207,188)	1,116,673	387,565,196	(207,188)	946,158	388,304,165	(207,188)	993,921	389,090,898
Eastern Wyoming	WYP	-0.776%	441,412,892	(278,360)	1,273,715	442,408,248	(278,360)	1,219,178	443,349,065	(278,360)	1,465,484	444,536,190
Utah	UT	-0.764%	2,226,501,496	(1,367,575)	11,016,566	2,236,150,486	(1,367,575)	4,732,264	2,239,515,176	(1,367,575)	15,087,042	2,253,234,643
Idaho	ID	-0.923%	262,105,473	(196,546)	958,725	262,867,653	(196,546)	877,576	263,548,683	(196,546)	1,695,576	265,047,714
Western Wyoming	WYU	-0.797%	80,082,582	(53,487)	-	80,029,096	(53,487)	-	79,975,609	(53,487)	-	79,922,123
Total Distribution Plant			5,269,444,768	(3,035,589)	18,990,483	5,285,399,663	(3,035,589)	11,913,988	5,294,278,062	(3,035,589)	23,678,941	5,314,921,414

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjusted EPIS Balance Sep 2009	Retirements Sep 2009	Adjustments	Adjusted EPIS Balance Oct 2009	Retirements Oct 2009	Adjustments	Adjusted EPIS Balance Nov 2009	Retirements Nov 2009	Adjustments	Adjusted EPIS Balance Dec 2009
General Plant:												
California	CA	-4.627%	12,827,436	(48,160)	110,353	12,889,629	(48,160)	1,412,121	14,253,589	(48,160)	56,269	14,261,698
Oregon	OR	-4.220%	152,647,553	(527,200)	536,158	152,656,512	(527,200)	6,303,674	158,432,986	(527,200)	443,522	158,349,308
Washington	WA	-3.356%	41,601,773	(115,484)	149,433	41,635,721	(115,484)	1,016,708	42,536,945	(115,484)	149,433	42,570,893
Eastern Wyoming	WYP	-4.198%	56,589,450	(198,982)	194,548	56,585,016	(198,982)	3,869,133	60,255,167	(198,982)	204,243	60,260,428
Utah	UT	-4.477%	160,167,507	(612,933)	170,068	159,724,641	(612,933)	4,403,426	163,515,133	(612,933)	162,741	163,064,941
Idaho	ID	-3.698%	34,113,969	(103,472)	195,696	34,206,192	(103,472)	1,150,842	35,253,562	(103,472)	186,859	35,336,949
Western Wyoming	WYU	-5.095%	11,060,697	(48,829)	-	11,011,868	(48,829)	-	10,963,039	(48,829)	-	10,914,210
Pre-merger Pacific	DGP	-7.477%	8,996,789	(59,386)	-	8,937,402	(59,386)	-	8,878,016	(59,386)	-	8,818,630
Pre-merger Utah	DGU	-8.668%	17,587,589	(135,873)	-	17,451,715	(135,873)	-	17,315,842	(135,873)	-	17,179,968
Post-merger	SG	-3.557%	153,231,761	(449,759)	22,802	152,804,805	(449,759)	3,228,621	155,583,667	(449,759)	7,434,796	162,568,704
General Office	SO	-7.156%	245,781,174	(1,445,482)	1,851,609	246,187,301	(1,445,482)	1,938,553	246,680,373	(1,445,482)	1,983,808	247,218,699
General Office	SSGCH	-5.590%	4,264,791	(19,646)	-	4,245,145	(19,646)	-	4,225,499	(19,646)	-	4,205,852
General Office	SSGCT	-3.662%	195,063	(612)	-	194,451	(612)	-	193,839	(612)	-	193,227
Customer Service	CN	-4.811%	25,322,497	(105,325)	-	25,217,171	(105,325)	-	25,111,846	(105,325)	-	25,006,520
Fuel Related	SE	-9.372%	1,138,346	(7,862)	-	1,130,485	(7,862)	-	1,122,623	(7,862)	1,481	1,116,242
Total General Plant			925,526,394	(3,879,006)	3,230,666	924,878,053	(3,879,006)	23,323,078	944,322,125	(3,879,006)	10,623,153	951,066,272
Mining Plant:												
Coal Mine	SE	-1.672%	273,727,864	(379,973)	164,800	273,512,691	(379,973)	56,650	273,189,367	(379,973)	18,885,530	291,694,924
Total Mining Plant			273,727,864	(379,973)	164,800	273,512,691	(379,973)	56,650	273,189,367	(379,973)	18,885,530	291,694,924
Intangible Plant:												
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	-0.211%	116,381,348	(20,287)	130,572	116,491,632	(20,287)	144,795	116,616,140	(20,287)	170,649	116,766,502
Pre-merger Pacific	DGP	-17.839%	298,473	(5,122)	-	293,351	(5,122)	-	288,228	(5,122)	-	283,106
Pre-merger Utah	DGU	0.000%	600,993	-	-	600,993	-	-	600,993	-	-	600,993
Idaho	ID	0.000%	2,841,581	-	-	2,841,581	-	-	2,841,581	-	-	2,841,581
Oregon	OR	-19.468%	462,654	(8,789)	-	453,865	(8,789)	-	445,076	(8,789)	-	436,287
Fuel Related	SE	0.000%	3,773,865	-	-	3,773,865	-	-	3,773,865	-	-	3,773,865
Post-merger	SG	-5.643%	87,031,058	(389,043)	215,059	86,857,073	(389,043)	238,486	86,706,516	(389,043)	1,091,421	87,408,894
Hydro Relicensing	SG-P	-1.253%	98,532,212	(103,858)	-	98,428,354	(103,858)	-	98,324,496	(103,858)	-	98,220,639
Hydro Relicensing	SG-U	0.000%	9,240,742	-	-	9,240,742	-	-	9,240,742	-	-	9,240,742
General Office	SO	-0.647%	368,409,438	(195,634)	1,838,215	370,052,018	(195,634)	2,701,363	372,557,747	(195,634)	11,110,376	383,472,489
Cholla Intangible	SSGCH	0.000%	-	-	-	-	-	-	-	-	-	-
Utah	UT	-0.078%	890,032	(58)	-	889,974	(58)	-	889,916	(58)	-	889,859
Washington	WA	-30.969%	1,778	(60)	-	1,718	(60)	-	1,658	(60)	-	1,599
Eastern Wyoming	WYP	0.000%	246,394	-	-	246,394	-	-	246,394	-	-	246,394
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			688,710,565	(722,851)	2,183,845	690,171,559	(722,851)	3,084,644	692,533,352	(722,851)	12,372,447	704,182,948
Total			17,682,013,383	(15,205,072)	38,768,953	17,705,577,265	(15,205,072)	73,067,561	17,763,439,754	(15,205,072)	177,636,110	17,925,870,793

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Retirements Dec 2009	Adjustments	Adjusted EPIS Balance Jan 2010	Retirements Jan 2010	Adjustments	Adjusted EPIS Balance Feb 2010	Retirements Feb 2010	Adjustments	Adjusted EPIS Balance Mar 2010	Retirements Mar 2010
Steam Production Plant:												
Pre-merger Pacific	DGP	-1.085%	(1,063,952)	-	1,175,229,835	(1,063,952)	-	1,174,165,883	(1,063,952)	-	1,173,101,931	(1,063,952)
Pre-merger Utah	DGU	-0.958%	(1,038,954)	-	1,300,202,818	(1,038,954)	-	1,299,163,864	(1,038,954)	-	1,298,124,911	(1,038,954)
Post-merger	SG	-0.698%	(1,324,459)	21,481	2,276,718,096	(1,324,459)	53,436	2,275,447,073	(1,324,459)	1,217,859	2,275,340,473	(1,324,459)
Renewable - Blundell	SG	-0.698%	(26,098)	-	44,861,742	(26,098)	-	44,835,644	(26,098)	-	44,809,546	(26,098)
Pollution Control Equipment	SG	-0.698%	(25,630)	-	44,056,632	(25,630)	-	44,031,002	(25,630)	-	44,005,373	(25,630)
Pollution Control Equipment	SSGCH	-1.448%	(4,534)	-	3,752,628	(4,534)	-	3,748,094	(4,534)	-	3,743,560	(4,534)
Post-merger	SSGCH	-1.448%	(621,630)	304,604	514,847,317	(621,630)	2,519	514,228,205	(621,630)	2,755	513,609,330	(621,630)
Total Steam Plant			(4,105,256)	326,084	5,359,669,068	(4,105,256)	55,954	5,355,619,766	(4,105,256)	1,220,614	5,352,735,124	(4,105,256)
Hydro Production Plant:												
Pre-merger Pacific	DGP	-0.339%	(63,943)	-	226,249,501	(63,943)	-	226,185,557	(63,943)	-	226,121,614	(63,943)
Pre-merger Utah	DGU	-0.445%	(16,554)	-	44,579,802	(16,554)	-	44,563,248	(16,554)	-	44,546,694	(16,554)
Post-merger	SG-P	-0.112%	(27,021)	281,969	289,135,199	(27,021)	126,325	289,234,503	(27,021)	124,022	289,331,504	(27,021)
Post-merger	SG-U	-0.052%	(3,567)	-	82,548,053	(3,567)	1,296,357	83,840,843	(3,567)	891,812	84,729,088	(3,567)
Total Hydro Plant			(111,085)	281,969	642,512,554	(111,085)	1,422,683	643,824,152	(111,085)	1,015,833	644,728,899	(111,085)
Other Production Plant:												
Pre-merger Utah	DGU	-2.141%	(2,145)	-	1,199,825	(2,145)	-	1,197,680	(2,145)	-	1,195,535	(2,145)
Post-merger	SG	-1.922%	(1,423,616)	-	887,389,650	(1,423,616)	-	885,966,034	(1,423,616)	-	884,542,418	(1,423,616)
Post-merger Wind	SG	-1.922%	(700,981)	-	436,946,248	(700,981)	-	436,245,266	(700,981)	-	435,544,285	(700,981)
Post-merger	SSGCT	-0.132%	(8,659)	-	78,603,337	(8,659)	-	78,594,678	(8,659)	1,815,689	80,401,707	(8,659)
Total Other Plant			(2,135,402)	-	1,404,139,059	(2,135,402)	-	1,402,003,658	(2,135,402)	1,815,689	1,401,683,945	(2,135,402)
Transmission Plant:												
Pre-merger Pacific	DGP	-0.478%	(231,474)	-	580,902,673	(231,474)	-	580,671,199	(231,474)	-	580,439,725	(231,474)
Pre-merger Utah	DGU	-0.446%	(245,158)	-	659,855,300	(245,158)	-	659,610,142	(245,158)	-	659,364,984	(245,158)
Post-merger	SG	-0.341%	(571,970)	1,957,365	2,012,091,653	(571,970)	2,050,648	2,013,570,331	(571,970)	6,659,486	2,019,657,846	(571,970)
Total Transmission Plant			(1,048,603)	1,957,365	3,252,849,626	(1,048,603)	2,050,648	3,253,851,672	(1,048,603)	6,659,486	3,259,462,554	(1,048,603)
Distribution Plant:												
California	CA	-0.482%	(86,421)	456,494	215,319,986	(86,421)	483,476	215,717,041	(86,421)	551,392	216,182,012	(86,421)
Oregon	OR	-0.635%	(882,894)	3,806,657	1,671,063,696	(882,894)	3,787,573	1,673,968,374	(882,894)	4,667,621	1,677,753,102	(882,894)
Washington	WA	-0.656%	(212,751)	1,112,968	389,991,116	(212,751)	1,144,151	390,922,516	(212,751)	1,466,263	392,176,029	(212,751)
Eastern Wyoming	WYP	-0.776%	(287,585)	861,336	445,109,941	(287,585)	1,057,839	445,880,196	(287,585)	1,261,049	446,853,660	(287,585)
Utah	UT	-0.764%	(1,433,913)	3,324,650	2,255,125,380	(1,433,913)	3,838,366	2,257,529,833	(1,433,913)	4,687,759	2,260,783,680	(1,433,913)
Idaho	ID	-0.923%	(203,856)	635,951	265,479,809	(203,856)	728,210	266,004,163	(203,856)	854,773	266,655,080	(203,856)
Western Wyoming	WYU	-0.797%	(53,060)	-	79,869,062	(53,060)	-	79,816,002	(53,060)	-	79,762,941	(53,060)
Total Distribution Plant			(3,160,479)	10,198,055	5,321,958,990	(3,160,479)	11,039,616	5,329,838,126	(3,160,479)	13,488,858	5,340,166,504	(3,160,479)

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Retirements Dec 2009	Adjustments	Adjusted EPIS Balance Jan 2010	Retirements Jan 2010	Adjustments	Adjusted EPIS Balance Feb 2010	Retirements Feb 2010	Adjustments	Adjusted EPIS Balance Mar 2010	Retirements Mar 2010
General Plant:												
California	CA	-4.627%	(54,990)	81,275	14,287,984	(54,990)	99,929	14,332,923	(54,990)	101,615	14,379,548	(54,990)
Oregon	OR	-4.220%	(556,803)	495,542	158,288,047	(556,803)	499,784	158,231,029	(556,803)	513,473	158,187,699	(556,803)
Washington	WA	-3.356%	(119,064)	128,484	42,580,313	(119,064)	130,031	42,591,281	(119,064)	128,484	42,600,700	(119,064)
Eastern Wyoming	WYP	-4.198%	(210,814)	137,494	60,187,108	(210,814)	165,449	60,141,743	(210,814)	185,903	60,116,833	(210,814)
Utah	UT	-4.477%	(608,362)	126,034	162,582,613	(608,362)	149,516	162,123,767	(608,362)	135,716	161,651,121	(608,362)
Idaho	ID	-3.698%	(108,900)	127,669	35,355,718	(108,900)	155,479	35,402,298	(108,900)	176,078	35,469,476	(108,900)
Western Wyoming	WYU	-5.095%	(46,341)	-	10,867,870	(46,341)	-	10,821,529	(46,341)	-	10,775,188	(46,341)
Pre-merger Pacific	DGP	-7.477%	(54,946)	-	8,763,684	(54,946)	-	8,708,738	(54,946)	-	8,653,792	(54,946)
Pre-merger Utah	DGU	-8.668%	(124,096)	-	17,055,872	(124,096)	-	16,931,776	(124,096)	-	16,807,680	(124,096)
Post-merger	SG	-3.557%	(481,923)	2,437	162,089,218	(481,923)	322,345	161,929,641	(481,923)	12,937	161,460,655	(481,923)
General Office	SO	-7.156%	(1,474,166)	1,923,518	247,668,051	(1,474,166)	1,729,930	247,923,815	(1,474,166)	1,533,582	247,983,230	(1,474,166)
General Office	SSGCH	-5.590%	(19,594)	-	4,186,259	(19,594)	-	4,166,665	(19,594)	-	4,147,072	(19,594)
General Office	SSGCT	-3.662%	(590)	-	192,638	(590)	-	192,048	(590)	-	191,458	(590)
Customer Service	CN	-4.811%	(100,258)	-	24,906,262	(100,258)	-	24,806,004	(100,258)	-	24,705,746	(100,258)
Fuel Related	SE	-9.372%	(8,718)	-	1,107,525	(8,718)	-	1,098,807	(8,718)	-	1,090,089	(8,718)
Total General Plant			(3,969,563)	3,022,452	950,119,161	(3,969,563)	3,252,464	949,402,062	(3,969,563)	2,787,788	948,220,287	(3,969,563)
Mining Plant:												
Coal Mine	SE	-1.672%	(406,490)	2,358,000	293,646,434	(406,490)	4,716,000	297,955,943	(406,490)	2,596,000	300,145,453	(406,490)
Total Mining Plant			(406,490)	2,358,000	293,646,434	(406,490)	4,716,000	297,955,943	(406,490)	2,596,000	300,145,453	(406,490)
Intangible Plant:												
California	CA	0.000%	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	-0.211%	(20,523)	194,589	116,940,567	(20,523)	189,551	117,109,594	(20,523)	175,428	117,264,499	(20,523)
Pre-merger Pacific	DGP	-17.839%	(4,209)	-	278,897	(4,209)	-	274,688	(4,209)	-	270,480	(4,209)
Pre-merger Utah	DGU	0.000%	-	-	600,993	-	-	600,993	-	-	600,993	-
Idaho	ID	0.000%	-	-	2,841,581	-	-	2,841,581	-	-	2,841,581	-
Oregon	OR	-19.468%	(7,078)	-	429,209	(7,078)	-	422,131	(7,078)	-	415,053	(7,078)
Fuel Related	SE	0.000%	-	-	3,773,865	-	-	3,773,865	-	-	3,773,865	-
Post-merger	SG	-5.643%	(411,012)	320,499	87,318,382	(411,012)	312,027	87,219,397	(411,012)	288,592	87,096,977	(411,012)
Hydro Relicensing	SG-P	-1.253%	(102,556)	-	98,118,082	(102,556)	-	98,015,526	(102,556)	-	97,912,970	(102,556)
Hydro Relicensing	SG-U	0.000%	-	-	9,240,742	-	-	9,240,742	-	-	9,240,742	-
General Office	SO	-0.647%	(206,846)	1,638,870	384,904,513	(206,846)	1,504,216	386,201,883	(206,846)	1,309,225	387,304,261	(206,846)
Cholla Intangible	SSGCH	0.000%	-	-	-	-	-	-	-	-	-	-
Utah	UT	-0.078%	(58)	-	889,801	(58)	-	889,743	(58)	-	889,686	(58)
Washington	WA	-30.969%	(41)	-	1,557	(41)	-	1,516	(41)	-	1,475	(41)
Eastern Wyoming	WYP	0.000%	-	-	246,394	-	-	246,394	-	-	246,394	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant			(752,323)	2,153,958	705,584,583	(752,323)	2,005,794	706,838,053	(752,323)	1,773,244	707,858,975	(752,323)
Total			(15,689,201)	20,297,883	17,930,479,475	(15,689,201)	24,543,158	17,939,333,432	(15,689,201)	31,357,511	17,955,001,742	(15,689,201)

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjustments	Adjusted EPIS Balance Apr 2010	Retirements Apr 2010	Adjustments	Adjusted EPIS Balance May 2010	Retirements May 2010	Adjustments	Adjusted EPIS Balance Jun 2010	Retirements Jun 2010
Steam Production Plant:											
Pre-merger Pacific	DGP	-1.085%	-	1,172,037,979	(1,063,952)	-	1,170,974,027	(1,063,952)	-	1,169,910,075	(1,063,952)
Pre-merger Utah	DGU	-0.958%	-	1,297,085,957	(1,038,954)	-	1,296,047,004	(1,038,954)	-	1,295,008,050	(1,038,954)
Post-merger	SG	-0.698%	10,695,718	2,284,711,732	(1,324,459)	59,238,889	2,342,626,162	(1,324,459)	62,477,812	2,403,779,516	(1,324,459)
Renewable - Blundell	SG	-0.698%	-	44,783,448	(26,098)	-	44,757,350	(26,098)	-	44,731,252	(26,098)
Pollution Control Equipment	SG	-0.698%	-	43,979,743	(25,630)	14,017,709	57,971,822	(25,630)	21,980,976	79,927,169	(25,630)
Pollution Control Equipment	SSGCH	-1.448%	-	3,739,027	(4,534)	-	3,734,493	(4,534)	-	3,729,960	(4,534)
Post-merger	SSGCH	-1.448%	7,228	512,994,929	(621,630)	7,228	512,380,527	(621,630)	7,228	511,766,126	(621,630)
Total Steam Plant			10,702,946	5,359,332,815	(4,105,256)	73,263,826	5,428,491,385	(4,105,256)	84,466,017	5,508,852,147	(4,105,256)
Hydro Production Plant:											
Pre-merger Pacific	DGP	-0.339%	-	226,057,671	(63,943)	-	225,993,727	(63,943)	-	225,929,784	(63,943)
Pre-merger Utah	DGU	-0.445%	-	44,530,140	(16,554)	-	44,513,586	(16,554)	-	44,497,033	(16,554)
Post-merger	SG-P	-0.112%	1,008,546	290,313,029	(27,021)	106,800	290,392,808	(27,021)	2,652,706	293,018,492	(27,021)
Post-merger	SG-U	-0.052%	205,000	84,930,520	(3,567)	351,575	85,278,528	(3,567)	887,405	86,162,366	(3,567)
Total Hydro Plant			1,213,546	645,831,360	(111,085)	458,375	646,178,650	(111,085)	3,540,111	649,607,675	(111,085)
Other Production Plant:											
Pre-merger Utah	DGU	-2.141%	-	1,193,390	(2,145)	-	1,191,245	(2,145)	-	1,189,100	(2,145)
Post-merger	SG	-1.922%	-	883,118,802	(1,423,616)	185,919	881,881,105	(1,423,616)	-	880,457,489	(1,423,616)
Post-merger Wind	SG	-1.922%	-	434,843,303	(700,981)	-	434,142,322	(700,981)	-	433,441,341	(700,981)
Post-merger	SSGCT	-0.132%	-	80,393,048	(8,659)	-	80,384,389	(8,659)	-	80,375,730	(8,659)
Total Other Plant			-	1,399,548,544	(2,135,402)	185,919	1,397,599,061	(2,135,402)	-	1,395,463,660	(2,135,402)
Transmission Plant:											
Pre-merger Pacific	DGP	-0.478%	-	580,208,250	(231,474)	-	579,976,776	(231,474)	-	579,745,302	(231,474)
Pre-merger Utah	DGU	-0.446%	-	659,119,826	(245,158)	-	658,874,668	(245,158)	-	658,629,509	(245,158)
Post-merger	SG	-0.341%	4,272,489	2,023,358,365	(571,970)	96,807,545	2,119,593,939	(571,970)	56,685,601	2,175,707,570	(571,970)
Total Transmission Plant			4,272,489	3,262,686,441	(1,048,603)	96,807,545	3,358,445,383	(1,048,603)	56,685,601	3,414,082,381	(1,048,603)
Distribution Plant:											
California	CA	-0.482%	486,912	216,582,503	(86,421)	498,598	216,994,679	(86,421)	513,512	217,421,770	(86,421)
Oregon	OR	-0.635%	3,826,517	1,680,696,725	(882,894)	6,205,771	1,686,019,601	(882,894)	4,660,971	1,689,797,678	(882,894)
Washington	WA	-0.656%	1,223,781	393,187,060	(212,751)	3,849,491	396,823,800	(212,751)	1,400,129	398,011,178	(212,751)
Eastern Wyoming	WYP	-0.776%	1,092,799	447,658,875	(287,585)	1,165,633	448,536,923	(287,585)	1,132,151	449,381,489	(287,585)
Utah	UT	-0.764%	3,936,745	2,263,286,513	(1,433,913)	36,970,074	2,298,822,674	(1,433,913)	4,510,584	2,301,899,345	(1,433,913)
Idaho	ID	-0.923%	807,112	267,258,336	(203,856)	864,056	267,918,536	(203,856)	886,771	268,601,451	(203,856)
Western Wyoming	WYU	-0.797%	-	79,709,881	(53,060)	-	79,656,820	(53,060)	-	79,603,760	(53,060)
Total Distribution Plant			11,373,867	5,348,379,892	(3,160,479)	49,553,622	5,394,773,035	(3,160,479)	13,104,116	5,404,716,672	(3,160,479)

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Retirements

Description	Factor	Annual Retirement Rate	Adjustments	Adjusted EPIS Balance Apr 2010	Retirements Apr 2010	Adjustments	Adjusted EPIS Balance May 2010	Retirements May 2010	Adjustments	Adjusted EPIS Balance Jun 2010	Retirements Jun 2010
General Plant:											
California	CA	-4.627%	99,929	14,424,487	(54,990)	89,411	14,458,908	(54,990)	91,445	14,495,364	(54,990)
Oregon	OR	-4.220%	574,560	158,205,456	(556,803)	577,491	158,226,144	(556,803)	577,491	158,246,832	(556,803)
Washington	WA	-3.356%	130,031	42,611,668	(119,064)	128,484	42,621,087	(119,064)	128,484	42,630,507	(119,064)
Eastern Wyoming	WYP	-4.198%	101,582	60,007,600	(210,814)	71,457	59,868,243	(210,814)	87,297	59,744,727	(210,814)
Utah	UT	-4.477%	122,591	161,165,350	(608,362)	108,283	160,665,271	(608,362)	131,248	160,188,157	(608,362)
Idaho	ID	-3.698%	91,736	35,452,313	(108,900)	61,922	35,405,335	(108,900)	77,670	35,374,105	(108,900)
Western Wyoming	WYU	-5.095%	-	10,728,847	(46,341)	-	10,682,506	(46,341)	-	10,636,165	(46,341)
Pre-merger Pacific	DGP	-7.477%	-	8,598,845	(54,946)	-	8,543,899	(54,946)	-	8,488,953	(54,946)
Pre-merger Utah	DGU	-8.668%	-	16,683,584	(124,096)	-	16,559,488	(124,096)	-	16,435,392	(124,096)
Post-merger	SG	-3.557%	12,937	160,991,669	(481,923)	12,937	160,522,684	(481,923)	778,944	160,819,705	(481,923)
General Office	SO	-7.156%	1,304,247	247,813,310	(1,474,166)	1,175,684	247,514,828	(1,474,166)	1,093,195	247,133,857	(1,474,166)
General Office	SSGCH	-5.590%	-	4,127,478	(19,594)	-	4,107,885	(19,594)	-	4,088,291	(19,594)
General Office	SSGCT	-3.662%	-	190,869	(590)	-	190,279	(590)	-	189,689	(590)
Customer Service	CN	-4.811%	-	24,605,488	(100,258)	-	24,505,230	(100,258)	-	24,404,971	(100,258)
Fuel Related	SE	-9.372%	-	1,081,371	(8,718)	-	1,072,654	(8,718)	-	1,063,936	(8,718)
Total General Plant			2,437,613	946,688,337	(3,969,563)	2,225,668	944,944,442	(3,969,563)	2,965,773	943,940,652	(3,969,563)
Mining Plant:											
Coal Mine	SE	-1.672%	4,824,000	304,562,963	(406,490)	3,605,000	307,761,473	(406,490)	3,536,000	310,890,983	(406,490)
Total Mining Plant			4,824,000	304,562,963	(406,490)	3,605,000	307,761,473	(406,490)	3,536,000	310,890,983	(406,490)
Intangible Plant:											
California	CA	0.000%	-	-	-	-	-	-	-	-	-
Customer Service	CN	-0.211%	160,722	117,404,697	(20,523)	145,565	117,529,739	(20,523)	119,071	117,628,286	(20,523)
Pre-merger Pacific	DGP	-17.839%	-	266,271	(4,209)	-	262,062	(4,209)	-	257,854	(4,209)
Pre-merger Utah	DGU	0.000%	-	600,993	-	-	600,993	-	-	600,993	-
Idaho	ID	0.000%	-	2,841,581	-	-	2,841,581	-	-	2,841,581	-
Oregon	OR	-19.468%	-	407,975	(7,078)	-	400,897	(7,078)	-	393,819	(7,078)
Fuel Related	SE	0.000%	-	3,773,865	-	-	3,773,865	-	-	3,773,865	-
Post-merger	SG	-5.643%	14,698,155	101,384,121	(411,012)	291,568	101,264,677	(411,012)	235,078	101,088,743	(411,012)
Hydro Relicensing	SG-P	-1.253%	-	97,810,414	(102,556)	-	97,707,857	(102,556)	-	97,605,301	(102,556)
Hydro Relicensing	SG-U	0.000%	-	9,240,742	-	-	9,240,742	-	-	9,240,742	-
General Office	SO	-0.647%	1,109,687	388,207,102	(206,846)	931,513	388,931,769	(206,846)	1,915,121	390,640,044	(206,846)
Cholla Intangible	SSGCH	0.000%	-	-	-	-	-	-	-	-	-
Utah	UT	-0.078%	-	889,628	(58)	-	889,570	(58)	-	889,512	(58)
Washington	WA	-30.969%	-	1,434	(41)	-	1,392	(41)	-	1,351	(41)
Eastern Wyoming	WYP	0.000%	-	246,394	-	-	246,394	-	-	246,394	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Total Intangible Plant			15,968,564	723,075,216	(752,323)	1,368,646	723,691,538	(752,323)	2,269,270	725,208,484	(752,323)
Total			50,793,026	17,990,105,566	(15,689,201)	227,468,601	18,201,884,967	(15,689,201)	166,566,888	18,352,762,653	(15,689,201)

Rocky Mountain Power
Utah General Rate Case - June 2010
Reduction to Generation Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant	312	3	(8,076,923)	SG	41.130%	(3,322,073)	8.12.1
Adjustment to Depreciation Expense:							
Steam Plant	403SP	3	(175,824)	SG	41.130%	(72,317)	8.12.1
Adjustment to Depreciation Reserve:							
Steam Plant	108SP	3	34,188	SG	41.130%	14,062	8.12.1

Description of Adjustment:

This adjustment reduces the amount of steam capital additions that are being included in the rate case. After the capital was submitted for the Utah Rate Case, the capital amount planned for the future has been reduced. This adjustment will bring the total steam capital additions included in the case in line with the current level projected.

Rocky Mountain Power
Utah General Rate Case - June 2010
Reduction to Generation Plant Additions

Amount of Decrease	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
Per Month	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)

Capital Addition Piece

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
Steam SG	(5,000,000)	(10,000,000)	(15,000,000)	(20,000,000)	(25,000,000)	(30,000,000)

	Capital Addition	
	13 Month Average	
Adjustment:	**(8,076,923)**	**Ref. 8.12**

Depreciation Pieces

	Depreciation Rate*	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
Steam SG		(5,000,000)	(10,000,000)	(15,000,000)	(20,000,000)	(25,000,000)	(30,000,000)
Depreciation Expense	2.344%	(4,884)	(14,652)	(24,420)	(34,188)	(43,956)	(53,724)
Depreciation Reserve		4,884	19,536	43,956	78,144	122,100	175,824

	Depreciation Expense	
	2010 Amount	
Adjustment:	**(175,824)**	**Ref. 8.12**
	Depreciation Reserve	
	13 Month Average	
Adjustment:	**34,188**	**Ref. 8.12**

*Composite Rate

Rocky Mountain Power
Utah General Rate Case - June 2010
Plant Held For Future Use

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Plant Held for Future Use	105	1	1,091,392	SG	41.130%	448,894	8.13.1

Description of Adjustment:

The construction of a new 138 to 12.5 kV substation has been deemed necessary and approved for construction due to the overall load growth in the Herriman, Utah area. Preliminary survey & investigation charges related to the construction of the transmission line to the substation have been re-allocated to FERC 105 (PHFU) to allow for recovery of the costs.

Rocky Mountain Power
Utah General Rate Case - June 2010
FERC 183 - Plant Held for Future Use

G/L Account	FERC Acct	Loc	Sec	Transaction Relates To:	Dec - 2008 Bal	Adjustment to Rate Base
184750	1830000	0	5402	Project Costs	830,194	830,194
184750	1830000	0	5402	Capital Surcharge	95,090	95,090
184750	1830000	0	5402	Interest Expense	166,108	166,108
				Total Adjustment to Rate Base		**1,091,392**
						Ref 8.13

9. ROLLED-IN

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDING JUNE 30, 2010
FILE:	UT JAM Jun 2010 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	6/15/2009
TIME:	11:18:11 AM
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

TAX RATE ASSUMPTIONS:	TAX RATE
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.617
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	48.70%	5.98%	2.912%
PREFERRED	0.30%	5.41%	0.016%
COMMON	51.00%	11.00%	5.610%
	100.00%		8.538%

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see the testimony of Mr. Bruce Williams.
For information and support regarding return on common equity, see the testimony of Dr. Sam Hadaway.

ROLLED-IN
Thirteen Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	9.3	3,444,033,189	1,421,492,765	3,509,748,084	1,472,091,082
3	Interdepartmental	9.3	0	0	0	0
4	Special Sales	9.3	860,950,758	350,565,344	772,413,456	314,148,981
5	Other Operating Revenues	9.4	189,602,040	61,681,406	193,493,351	64,243,054
6	Total Operating Revenues	9.4	4,494,585,986	1,833,739,514	4,475,654,891	1,850,483,117
7						
8	Operating Expenses:					
9	Steam Production	9.5	894,912,140	367,266,172	929,868,715	381,616,216
10	Nuclear Production	9.6	0	0	0	0
11	Hydro Production	9.7	37,594,583	15,462,812	38,076,732	15,661,122
12	Other Power Supply	9.9	1,322,716,164	545,375,364	1,096,176,755	449,741,469
13	Transmission	9.10	174,010,394	71,566,326	194,713,172	80,085,122
14	Distribution	9.12	215,364,277	89,536,971	218,685,838	92,426,120
15	Customer Accounting	9.12	99,309,086	41,433,842	98,778,309	39,947,951
16	Customer Service & Infor	9.13	14,039,833	6,810,532	13,980,278	6,681,236
17	Sales	9.13	0	0	0	0
18	Administrative & General	9.14	170,044,138	68,197,131	177,636,836	67,013,548
19						
20	Total O & M Expenses	9.14	2,927,990,614	1,205,649,151	2,767,916,636	1,133,172,784
21						
22	Depreciation	9.16	408,039,444	162,503,662	477,103,588	191,259,988
23	Amortization	9.17	57,142,964	21,298,852	56,209,608	20,815,965
24	Taxes Other Than Income	9.17	112,424,490	36,139,599	125,956,211	41,732,343
25	Income Taxes - Federal	9.20	17,427,661	9,911,718	(33,491,971)	(12,011,250)
26	Income Taxes - State	9.20	5,099,705	2,571,159	199,148	257,008
27	Income Taxes - Def Net	9.19	261,104,676	100,368,738	272,480,469	112,934,093
28	Investment Tax Credit Adj.	9.17	(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
29	Misc Revenue & Expense	9.4	(7,004,252)	(3,041,895)	(12,011,767)	(4,931,488)
30						
31	Total Operating Expenses	9.20	3,780,351,097	1,533,869,476	3,652,487,717	1,481,697,936
32						
33	Operating Revenue for Return		714,234,890	299,870,038	823,167,174	368,785,180
34						
35	Rate Base:					
36	Electric Plant in Service	9.30	18,152,112,711	7,495,470,203	19,607,332,092	8,103,832,224
37	Plant Held for Future Use	9.31	15,074,557	6,999,414	16,165,949	7,448,308
38	Misc Deferred Debits	9.33	165,268,755	29,529,367	163,031,890	28,612,456
39	Elec Plant Acq Adj	9.31	66,346,260	27,288,499	66,346,260	27,288,499
40	Nuclear Fuel	9.31	0	0	0	0
41	Prepayments	9.32	38,677,859	16,587,887	38,677,859	16,587,887
42	Fuel Stock	9.32	134,234,004	55,036,891	167,124,630	68,522,280
43	Material & Supplies	9.32	169,802,369	71,693,772	169,802,369	71,693,772
44	Working Capital	9.33	64,811,171	28,846,975	50,383,263	22,478,123
45	Weatherization Loans	9.31	19,364,629	5,878,177	19,364,629	5,878,177
46	Miscellaneous Rate Base	9.34	3,479,179	1,724,615	3,479,179	1,724,615
47						
48	Total Electric Plant		18,829,171,494	7,739,055,801	20,301,708,119	8,354,066,343
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	9.38	(6,315,912,512)	(2,459,536,014)	(6,627,832,641)	(2,582,012,789)
52	Accum Prov For Amort	9.39	(409,551,156)	(167,979,622)	(438,494,722)	(179,727,625)
53	Accum Def Income Taxes	9.35	(1,623,738,326)	(693,483,025)	(1,969,643,530)	(848,564,390)
54	Unamortized ITC	9.35	(8,918,674)	(161,778)	(6,481,996)	(141,519)
55	Customer Adv for Const	9.34	(20,259,578)	(10,997,310)	(20,320,377)	(10,796,809)
56	Customer Service Deposits	9.34	0	0	(10,056,592)	(10,056,592)
57	Misc. Rate Base Deductions	9.34	(56,446,768)	(22,324,686)	(75,822,379)	(29,683,160)
58						
59	Total Rate Base Deductions		(8,434,827,014)	(3,354,482,435)	(9,148,652,236)	(3,660,982,884)
60						
61	Total Rate Base		10,394,344,479	4,384,573,366	11,153,055,883	4,693,083,459
62						
63	Return on Rate Base		6.871%	6.839%	7.381%	7.858%
64						
65	Return on Equity		7.731%	7.668%	8.730%	9.666%
66	Net Power Costs		1,107,954,703	454,158,549	999,143,848	409,443,092
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		85,434,345	36,038,170	91,670,430	38,573,910
69	Rate Base Decrease		(718,174,083)	(304,268,541)	(720,861,268)	(286,024,882)

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,345,013,663	545,561,262	1,358,852,162	572,600,312
73									
74					B1	1,345,013,663	545,561,262	1,358,852,162	572,600,312
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,060,710,026	846,881,987	2,112,664,127	869,905,798
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,060,710,026	846,881,987	2,112,664,127	869,905,798
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,865,594	10,605,611	19,337,532	10,690,708
86			0	SO		-	-	-	-
87					B1	19,865,594	10,605,611	19,337,532	10,690,708
88									
89	445	Other Sales to Public Authority							
90			0	S		18,443,905	18,443,905	18,894,264	18,894,264
91									
92					B1	18,443,905	18,443,905	18,894,264	18,894,264
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**3,444,033,189**	**1,421,492,765**	**3,509,748,084**	**1,472,091,082**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			WSF	S		8,626,127	-	8,626,127	-
105						8,626,127	-	8,626,127	-
106									
107	447NPC	Sales for Resale-NPC							
108			WSF	SG		852,781,657	350,752,728	763,787,329	314,148,981
109			WSF	SE		(457,026)	(187,384)	(0)	(0)
110			WSF	SG		-	-	-	-
111						852,324,631	350,565,344	763,787,328	314,148,981
112									
113		Total Sales for Resale			B1	860,950,758	350,565,344	772,413,456	314,148,981
114									
115	449	Provision for Rate Refund							
116			WSF	S		-	-	-	-
117			WSF	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**4,304,983,947**	**1,772,058,108**	**4,282,161,540**	**1,786,240,063**
123	450	Forfeited Discounts & Interest							
124			CUST	S		7,486,736	2,900,904	7,486,736	2,900,904
125			CUST	SO		-	-	-	-
126					B1	7,486,736	2,900,904	7,486,736	2,900,904
127									
128	451	Misc Electric Revenue							
129			CUST	S		7,051,612	3,794,961	7,051,612	3,794,961
130			GP	SG		-	-	-	-
131			GP	SO		28,158	11,638	28,158	11,638
132					B1	7,079,770	3,806,599	7,079,770	3,806,599
133									
134	453	Water Sales							
135			P	SG		26,405	10,861	26,405	10,861
136					B1	26,405	10,861	26,405	10,861
137									
138	454	Rent of Electric Property							
139			DPW	S		11,890,427	3,475,404	11,890,427	3,475,404
140			T	SG		5,426,451	2,231,922	5,426,451	2,231,922
141			GP	SO		3,262,547	1,348,431	3,262,547	1,348,431
142					B1	20,579,425	7,055,758	20,579,425	7,055,758
143									
144									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
145									
146	456	Other Electric Revenue							
147			DMSC	S		37,234,750	(274,872)	34,486,629	(443,752)
148			CUST	CN		-	-	-	-
149			OTHSE	SE		16,625,527	6,816,584	16,855,924	6,911,048
150			OTHSO	SO		469,412	194,011	469,412	194,011
151			OTHSGR	SG		100,100,013	41,171,562	106,509,049	43,807,625
152									
153									
154					B1	154,429,703	47,907,284	158,321,014	50,468,932
155									
156	**Total Other Electric Revenues**				**B1**	**189,602,040**	**61,681,406**	**193,493,351**	**64,243,054**
157									
158	**Total Electric Operating Revenues**				**B1**	**4,494,585,986**	**1,833,739,514**	**4,475,654,891**	**1,850,483,117**
159									
160	Summary of Revenues by Factor								
161		S				3,516,322,840	1,431,389,162	3,579,289,615	1,481,818,599
162		CN				-	-	-	-
163		SE				16,168,501	6,629,200	16,855,924	6,911,048
164		SO				3,760,118	1,554,080	3,760,118	1,554,080
165		SG				958,334,527	394,167,073	875,749,234	360,199,390
166		DGP				-	-	-	-
167									
168	Total Electric Operating Revenues					4,494,585,986	1,833,739,514	4,475,654,891	1,850,483,117
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					B1	-	-	-	-
177									
178	41170	Loss on Sale of Utility Plant							
179			DPW	S		-	-	-	-
180			T	SG		-	-	-	-
181					B1	-	-	-	-
182									
183	4118	Gain from Emission Allowances							
184			P	S		-	-	-	-
185			P	SE		(4,889,027)	(2,004,536)	(10,505,103)	(4,307,167)
186					B1	(4,889,027)	(2,004,536)	(10,505,103)	(4,307,167)
187									
188	41181	Gain from Disposition of NOX Credits							
189			P	SE		-	-	-	-
190					B1	-	-	-	-
191									
192	4194	Impact Housing Interest Income							
193			P	SG		-	-	-	-
194					B1	-	-	-	-
195									
196	421	(Gain) / Loss on Sale of Utility Plant							
197			DPW	S		(344,622)	(310,282)	128,449	(310,282)
198			T	SG		-	-	-	-
199			T	SG		(378,094)	(155,512)	(378,094)	(155,512)
200			PTD	CN		2,169	1,037	2,169	1,037
201			PTD	SO		516,915	213,644	43,844	18,121
202			P	SG		(1,911,594)	(786,247)	(1,911,594)	(786,247)
203					B1	(2,115,225)	(1,037,359)	(2,115,225)	(1,232,883)
204									
205	**Total Miscellaneous Revenues**					**(7,004,252)**	**(3,041,895)**	**(12,620,328)**	**(5,540,049)**
206	Miscellaneous Expenses								
207	4311	Interest on Customer Deposits							
208			CUST	S		-	-	608,561	608,561
209					B1	-	-	608,561	608,561
210	**Total Miscellaneous Expenses**					-	-	**608,561**	**608,561**
211									
212	**Net Misc Revenue and Expense**				**B1**	**(7,004,252)**	**(3,041,895)**	**(12,011,767)**	**(4,931,488)**
213									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
214	500	Operation Supervision & Engineering							
215			P	SNPPS		20,414,209	8,396,451	21,177,226	8,710,283
216			P	SNPPS		1,424,208	585,783	1,423,376	585,440
217					B2	21,838,417	8,982,234	22,600,602	9,295,724
218									
219	501	Fuel Related-Non NPC							
220			P	SE		13,030,759	5,342,703	13,067,908	5,357,935
221			P	SE		-	-	-	-
222			P	SE		-	-	-	-
223			P	SE		-	-	-	-
224			P	SE		2,171,201	890,208	2,169,933	889,688
225					B2	15,201,960	6,232,911	15,237,841	6,247,623
226									
227	501NPC	Fuel Related-NPC							
228			P	SE		562,030,147	230,436,333	576,147,262	236,224,450
229			P	SE		-	-	-	-
230			P	SE		-	-	-	-
231			P	SE		-	-	-	-
232			P	SE		47,679,955	19,549,119	54,384,462	22,298,014
233					B2	609,710,102	249,985,452	630,531,724	258,522,464
234									
235		Total Fuel Related				624,912,062	256,218,363	645,769,566	264,770,087
236									
237	502	Steam Expenses							
238			P	SNPPS		32,863,919	13,517,070	33,760,346	13,885,774
239			P	SNPPS		4,623,599	1,901,706	4,620,898	1,900,595
240					B2	37,487,518	15,418,776	38,381,244	15,786,369
241									
242	503	Steam From Other Sources-Non-NPC							
243			P	SE		-	-	4,260	1,747
244					B2	-	-	4,260	1,747
245									
246	503NPC	Steam From Other Sources-NPC							
247			P	SE		3,371,385	1,382,292	3,897,089	1,597,834
248					B2	3,371,385	1,382,292	3,897,089	1,597,834
249									
250	505	Electric Expenses							
251			P	SNPPS		2,737,130	1,125,793	2,812,424	1,156,762
252			P	SNPPS		1,566,174	644,174	1,565,259	643,798
253					B2	4,303,303	1,769,967	4,377,683	1,800,560
254									
255	506	Misc. Steam Expense							
256			P	SNPPS		40,299,217	16,575,239	42,071,860	17,304,335
257			P	SE		-	-	-	-
258			P	SNPPS		3,273,208	1,346,284	3,271,109	1,345,421
259					B2	43,572,425	17,921,524	45,342,969	18,649,756
260									
261	507	Rents							
262			P	SNPPS		277,611	114,182	277,448	114,116
263			P	SNPPS		3,770	1,551	3,768	1,550
264					B2	281,381	115,733	281,216	115,666
265									
266	510	Maint Supervision & Engineering							
267			P	SNPPS		3,996,072	1,643,601	12,463,235	5,126,181
268			P	SNPPS		2,012,831	827,886	2,002,078	823,463
269					B2	6,008,903	2,471,488	14,465,312	5,949,645
270									
271									
272									
273	511	Maintenance of Structures							
274			P	SNPPS		23,718,380	9,755,471	23,958,057	9,854,051
275			P	SNPPS		1,115,728	458,904	1,109,482	456,335
276					B2	24,834,108	10,214,374	25,067,539	10,310,386
277									
278	512	Maintenance of Boiler Plant							
279			P	SNPPS		80,611,372	33,155,801	81,585,195	33,556,338
280			P	SNPPS		6,064,085	2,494,184	6,017,130	2,474,871
281					B2	86,675,457	35,649,985	87,602,324	36,031,209
282									
283	513	Maintenance of Electric Plant							
284			P	SNPPS		27,262,127	11,213,029	27,667,776	11,379,874
285			P	SNPPS		1,611,953	663,003	1,603,340	659,461
286					B2	28,874,080	11,876,032	29,271,117	12,039,335
287									
288	514	Maintenance of Misc. Steam Plant							
289			P	SNPPS		9,219,334	3,791,951	9,298,843	3,824,654
290			P	SNPPS		3,533,767	1,453,453	3,508,951	1,443,246
291					B2	12,753,101	5,245,405	12,807,794	5,267,900
292									
293	**Total Steam Power Generation**				**B2**	**894,912,140**	**367,266,172**	**929,868,715**	**381,616,216**

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
294	517	Operation Super & Engineering							
295			P	SNPPN		-	-	-	-
296					B2	-	-	-	-
297									
298	518	Nuclear Fuel Expense							
299			P	SE		-	-	-	-
300									
301					B2	-	-	-	-
302									
303	519	Coolants and Water							
304			P	SNPPN		-	-	-	-
305					B2	-	-	-	-
306									
307	520	Steam Expenses							
308			P	SNPPN		-	-	-	-
309					B2	-	-	-	-
310									
311									
312									
313	523	Electric Expenses							
314			P	SNPPN		-	-	-	-
315					B2	-	-	-	-
316									
317	524	Misc. Nuclear Expenses							
318			P	SNPPN		-	-	-	-
319					B2	-	-	-	-
320									
321	528	Maintenance Super & Engineering							
322			P	SNPPN		-	-	-	-
323					B2	-	-	-	-
324									
325	529	Maintenance of Structures							
326			P	SNPPN		-	-	-	-
327					B2	-	-	-	-
328									
329	530	Maintenance of Reactor Plant							
330			P	SNPPN		-	-	-	-
331					B2	-	-	-	-
332									
333	531	Maintenance of Electric Plant							
334			P	SNPPN		-	-	-	-
335					B2	-	-	-	-
336									
337	532	Maintenance of Misc Nuclear							
338			P	SNPPN		-	-	-	-
339					B2	-	-	-	-
340									
341	**Total Nuclear Power Generation**				**B2**	-	-	-	-
342									
343	535	Operation Super & Engineering							
344			P	DGP		-	-	-	-
345			P	SNPPH		7,893,949	3,246,815	8,014,523	3,296,408
346			P	SNPPH		932,247	383,437	1,194,383	491,255
347									
348					B2	8,826,196	3,630,252	9,208,906	3,787,662
349									
350	536	Water For Power							
351			P	DGP		-	-	-	-
352			P	SNPPH		292,471	120,295	291,211	119,776
353			P	SNPPH		8,916	3,667	8,706	3,581
354									
355					B2	301,387	123,962	299,917	123,357
356									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
357	537	Hydraulic Expenses							
358			P	DGP		-	-	-	-
359			P	SNPPH		3,695,558	1,519,999	3,638,907	1,496,698
360			P	SNPPH		394,896	162,422	392,033	161,245
361									
362					B2	4,090,454	1,682,421	4,030,940	1,657,943
363									
364	538	Electric Expenses							
365			P	DGP		-	-	-	-
366			P	SNPPH		-	-	-	-
367			P	SNPPH		-	-	-	-
368									
369					B2	-	-	-	-
370									
371	539	Misc. Hydro Expenses							
372			P	DGP		-	-	-	-
373			P	SNPPH		11,978,982	4,927,006	11,954,405	4,916,898
374			P	SNPPH		5,866,793	2,413,037	5,962,459	2,452,385
375									
376									
377					B2	17,845,775	7,340,043	17,916,864	7,369,283
378									
379	540	Rents (Hydro Generation)							
380			P	DGP		-	-	-	-
381			P	SNPPH		141,883	58,357	137,741	56,653
382			P	SNPPH		(645)	(265)	(630)	(259)
383									
384					B2	141,238	58,092	137,111	56,394
385									
386	541	Maint Supervision & Engineering							
387			P	DGP		-	-	-	-
388			P	SNPPH		2,681	1,103	2,688	1,106
389			P	SNPPH		-	-	-	-
390									
391					B2	2,681	1,103	2,688	1,106
392									
393	542	Maintenance of Structures							
394			P	DGP		-	-	-	-
395			P	SNPPH		1,136,789	467,566	1,143,137	470,177
396			P	SNPPH		88,380	36,351	90,220	37,108
397									
398					B2	1,225,169	503,917	1,233,357	507,285
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404			P	DGP		-	-	-	-
405			P	SNPPH		992,623	408,270	1,004,733	413,251
406			P	SNPPH		444,661	182,891	455,062	187,169
407									
408					B2	1,437,284	591,161	1,459,795	600,420
409									
410	544	Maintenance of Electric Plant							
411			P	DGP		-	-	-	-
412			P	SNPPH		1,056,967	434,735	1,088,740	447,803
413			P	SNPPH		515,650	212,089	526,648	216,613
414									
415					B2	1,572,616	646,824	1,615,387	664,416
416									
417	545	Maintenance of Misc. Hydro Plant							
418			P	DGP		-	-	-	-
419			P	SNPPH		1,448,329	595,704	1,463,939	602,124
420			P	SNPPH		703,452	289,333	707,825	291,132
421									
422					B2	2,151,781	885,037	2,171,765	893,256
423									
424	**Total Hydraulic Power Generation**				**B2**	**37,594,583**	**15,462,812**	**38,076,732**	**15,661,122**

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
425									
426	546	Operation Super & Engineering							
427			P	SNPPO		218,466	89,856	223,743	92,027
428			P	SNPPO		-	-	-	-
429					B2	218,466	89,856	223,743	92,027
430									
431	547	Fuel-Non-NPC							
432			P	SE		-	-	-	-
433			P	SE		-	-	-	-
434					B2	-	-	-	-
435									
436	547NPC	Fuel-NPC							
437			P	SE		431,973,414	177,112,153	454,528,115	186,359,740
438			P	SE		34,989,341	14,345,877	12,350,504	5,063,794
439					B2	466,962,755	191,458,030	466,878,620	191,423,534
440									
441	548	Generation Expense							
442			P	SNPPO		13,283,098	5,463,395	13,662,196	5,619,320
443			P	SNPPO		4,561,937	1,876,344	1,633,470	671,853
444					B2	17,845,036	7,339,739	15,295,666	6,291,173
445									
446	549	Miscellaneous Other							
447			P	SNPPO		10,943,849	4,501,252	27,600,536	11,352,218
448			P	SNPPO		-	-	-	-
449					B2	10,943,849	4,501,252	27,600,536	11,352,218
450									
451									
452									
453									
454	550	Rents							
455			P	SNPPO		2,156,539	886,993	2,201,166	905,349
456			P	SNPPO		4,583,304	1,885,133	0	0
457					B2	6,739,843	2,772,126	2,201,167	905,349
458									
459	551	Maint Supervision & Engineering							
460			P	SNPPO		-	-	-	-
461					B2	-	-	-	-
462									
463	552	Maintenance of Structures							
464			P	SNPPO		1,000,631	411,564	1,000,414	411,474
465			P	SNPPO		279,717	115,049	120,458	49,545
466					B2	1,280,348	526,613	1,120,872	461,019
467									
468	553	Maint of Generation & Electric Plant							
469			P	SNPPO		5,023,341	2,066,122	9,045,595	3,720,492
470			P	SNPPO		887,917	365,204	706,581	290,620
471					B2	5,911,258	2,431,326	9,752,176	4,011,112
472									
473	554	Maintenance of Misc. Other							
474			P	SNPPO		140,290	57,702	140,456	57,770
475			P	SNPPO		342,636	140,928	224,644	92,397
476					B2	482,926	198,629	365,099	150,167
477									
478	**Total Other Power Generation**				**B2**	**510,384,480**	**209,317,571**	**523,437,879**	**214,686,599**
479									
480									
481	555	Purchased Power-Non NPC							
482			DMSC	S		(4,878,060)	-	(4,878,060)	-
483						(4,878,060)	-	(4,878,060)	-
484									
485	555NPC	Purchased Power-NPC							
486			P	SG		650,037,045	267,363,005	451,260,980	185,605,563
487			P	SE		109,030,864	44,703,425	61,045,450	25,029,066
488		Seasonal Co	P	SG		-	-	7,467,740	3,071,513
489				DGP		-	-	-	-
490						759,067,909	312,066,430	519,774,169	213,706,142
491									
492		Total Purchased Power			B2	754,189,849	312,066,430	514,896,109	213,706,142
493									
494	556	System Control & Load Dispatch							
495			P	SG		1,997,891	821,741	2,059,610	847,126
496									
497					B2	1,997,891	821,741	2,059,610	847,126
498									
499									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
500									
501	557	Other Expenses							
502			P	S		(183,792)	-	5,942,241	-
503			P	SG		55,161,624	22,688,211	48,694,229	20,028,144
504			P	SGCT		1,122,425	463,443	1,145,653	473,033
505			P	SE		-	-	-	-
506			P	SG		43,687	17,969	1,034	425
507			P	TROJP		-	-	-	-
508									
509					B2	56,143,944	23,169,622	55,783,156	20,501,602
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**				**B2**	**812,331,684**	**336,057,794**	**572,738,876**	**235,054,871**
522									
523	**Total Production Expense**				**B2**	**2,255,222,887**	**928,104,348**	**2,064,122,202**	**847,018,808**
524									
525									
526	Summary of Production Expense by Factor								
527		S				(5,061,852)	-	1,064,181	-
528		SG				707,240,247	290,890,926	509,483,593	209,552,772
529		SE				1,204,277,066	493,762,110	1,177,594,984	482,822,268
530		SNPPH				37,594,583	15,462,812	38,076,732	15,661,122
531		TROJP				-	-	-	-
532		SGCT				1,122,425	463,443	1,145,653	473,033
533		DGP				-	-	-	-
534		DEU				-	-	-	-
535		DEP				-	-	-	-
536		SNPPS				266,628,693	109,665,517	280,197,801	115,246,549
537		SNPPO				43,421,725	17,859,540	56,559,260	23,263,064
538		DGU				-	-	-	-
539		MC				-	-	-	-
540		SSGCT				-	-	-	-
541		SSECT				-	-	-	-
542		SSGC				-	-	-	-
543		SSGCH				-	-	-	-
544		SSECH				-	-	-	-
545	Total Production Expense by Factor					2,255,222,887	928,104,348	2,064,122,202	847,018,808
546	560	Operation Supervision & Engineering							
547			T	SNPT		7,808,710	3,211,756	8,097,499	3,330,536
548									
549					B2	7,808,710	3,211,756	8,097,499	3,330,536
550									
551	561	Load Dispatching							
552			T	SNPT		8,536,145	3,510,953	8,900,190	3,660,686
553									
554					B2	8,536,145	3,510,953	8,900,190	3,660,686
555	562	Station Expense							
556			T	SNPT		1,869,851	769,078	1,934,397	795,626
557									
558					B2	1,869,851	769,078	1,934,397	795,626
559									
560	563	Overhead Line Expense							
561			T	SNPT		93,337	38,390	97,267	40,006
562									
563					B2	93,337	38,390	97,267	40,006
564									
565	564	Underground Line Expense							
566			T	SNPT		-	-	-	-
567									
568					B2	-	-	-	-
569									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
570	565	Transmission of Electricity by Others							
571			T	SG		-	-	-	-
572			T	SE		-	-	-	-
573						-	-	-	-
574									
575	565NPC	Transmission of Electricity by Others-NPC							
576			T	SG		117,397,550	48,286,112	140,897,457	57,951,724
577			T	SE		3,769,633	1,545,576	952,117	390,375
578						121,167,183	49,831,688	141,849,574	58,342,099
579									
580		Total Transmission of Electricity by Others			B2	121,167,183	49,831,688	141,849,574	58,342,099
581									
582	566	Misc. Transmission Expense							
583			T	SNPT		1,795,131	738,345	1,126,411	463,298
584									
585					B2	1,795,131	738,345	1,126,411	463,298
586									
587	567	Rents - Transmission							
588			T	SNPT		822,667	338,366	844,180	347,215
589									
590					B2	822,667	338,366	844,180	347,215
591									
592	568	Maint Supervision & Engineering							
593			T	SNPT		9,822	4,040	10,590	4,356
594									
595					B2	9,822	4,040	10,590	4,356
596									
597	569	Maintenance of Structures							
598			T	SNPT		4,128,899	1,698,234	4,203,220	1,728,802
599									
600					B2	4,128,899	1,698,234	4,203,220	1,728,802
601									
602	570	Maintenance of Station Equipment							
603			T	SNPT		11,093,119	4,562,647	11,317,057	4,654,754
604									
605					B2	11,093,119	4,562,647	11,317,057	4,654,754
606									
607	571	Maintenance of Overhead Lines							
608			T	SNPT		16,204,998	6,665,185	15,864,334	6,525,068
609									
610					B2	16,204,998	6,665,185	15,864,334	6,525,068
611									
612	572	Maintenance of Underground Lines							
613			T	SNPT		-	-	-	-
614									
615					B2	-	-	-	-
616									
617	573	Maint of Misc. Transmission Plant							
618			T	SNPT		480,533	197,645	468,452	192,676
619									
620					B2	480,533	197,645	468,452	192,676
621									
622	**Total Transmission Expense**				**B2**	**174,010,394**	**71,566,326**	**194,713,172**	**80,085,122**
623									
624	Summary of Transmission Expense by Factor								
625		SE				3,769,633	1,545,576	952,117	390,375
626		SG				117,397,550	48,286,112	140,897,457	57,951,724
627		SNPT				52,843,211	21,734,638	52,863,598	21,743,023
628	Total Transmission Expense by Factor					174,010,394	71,566,326	194,713,172	80,085,122
629	580	Operation Supervision & Engineering							
630			DPW	S		176,450	108,143	176,343	108,067
631			DPW	SNPD		20,120,363	9,487,282	21,155,981	9,975,603
632					B2	20,296,814	9,595,425	21,332,324	10,083,669
633									
634	581	Load Dispatching							
635			DPW	S		-	-	-	-
636			DPW	SNPD		12,782,671	6,027,366	13,379,322	6,308,703
637					B2	12,782,671	6,027,366	13,379,322	6,308,703
638									
639	582	Station Expense							
640			DPW	S		4,548,284	1,957,803	4,663,531	2,000,627
641			DPW	SNPD		25,883	12,204	26,910	12,689
642					B2	4,574,167	1,970,007	4,690,441	2,013,316
643									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
644	583	Overhead Line Expenses							
645			DPW	S		5,378,951	1,438,270	5,590,973	1,490,908
646			DPW	SNPD		13,397	6,317	13,941	6,574
647					B2	5,392,347	1,444,586	5,604,914	1,497,482
648									
649	584	Underground Line Expense							
650			DPW	S		403	-	403	-
651			DPW	SNPD		-	-	-	-
652					B2	403	-	403	-
653									
654	585	Street Lighting & Signal Systems							
655			DPW	S		-	-	-	-
656			DPW	SNPD		222,030	104,693	236,475	111,504
657					B2	222,030	104,693	236,475	111,504
658									
659	586	Meter Expenses							
660			DPW	S		6,033,669	1,602,958	6,271,612	1,666,294
661			DPW	SNPD		1,171,018	552,166	1,216,399	573,564
662					B2	7,204,688	2,155,124	7,488,011	2,239,858
663									
664	587	Customer Installation Expenses							
665			DPW	S		11,063,638	4,634,365	11,507,372	4,817,768
666			DPW	SNPD		-	-	-	-
667					B2	11,063,638	4,634,365	11,507,372	4,817,768
668									
669	588	Misc. Distribution Expenses							
670			DPW	S		2,878,136	1,410,644	2,976,738	1,460,881
671			DPW	SNPD		5,511,145	2,598,650	4,458,125	2,102,124
672					B2	8,389,281	4,009,294	7,434,863	3,563,005
673									
674	589	Rents							
675			DPW	S		2,775,451	341,472	2,778,477	342,286
676			DPW	SNPD		262,718	123,879	262,452	123,753
677					B2	3,038,169	465,351	3,040,929	466,039
678									
679	590	Maint Supervision & Engineering							
680			DPW	S		655,797	181,543	671,721	187,116
681			DPW	SNPD		5,766,096	2,718,866	6,221,913	2,933,796
682					B2	6,421,892	2,900,409	6,893,635	3,120,913
683									
684	591	Maintenance of Structures							
685			DPW	S		1,794,408	724,790	1,694,950	684,617
686			DPW	SNPD		235,753	111,164	222,686	105,002
687					B2	2,030,161	835,953	1,917,636	789,619
688									
689	592	Maintenance of Station Equipment							
690			DPW	S		9,638,957	3,269,249	10,114,492	3,722,834
691			DPW	SNPD		1,908,269	899,799	2,064,334	973,388
692					B2	11,547,226	4,169,048	12,178,826	4,696,222
693	593	Maintenance of Overhead Lines							
694			DPW	S		83,473,495	31,374,170	83,545,177	32,494,388
695			DPW	SNPD		1,527,842	720,418	1,506,424	710,318
696					B2	85,001,337	32,094,588	85,051,600	33,204,706
697									
698	594	Maintenance of Underground Lines							
699			DPW	S		23,522,169	12,789,051	24,034,608	13,237,599
700			DPW	SNPD		17,740	8,365	17,880	8,431
701					B2	23,539,909	12,797,416	24,052,488	13,246,029
702									
703	595	Maintenance of Line Transformers							
704			DPW	S		-	-	(43)	(43)
705			DPW	SNPD		1,116,622	526,517	1,135,286	535,317
706					B2	1,116,622	526,517	1,135,243	535,275
707									
708	596	Maint of Street Lighting & Signal Sys.							
709			DPW	S		4,138,856	2,426,694	4,079,450	2,326,152
710			DPW	SNPD		-	-	-	-
711					B2	4,138,856	2,426,694	4,079,450	2,326,152
712									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
713	597	Maintenance of Meters							
714			DPW	S		4,232,548	1,636,333	4,356,741	1,679,749
715			DPW	SNPD		979,626	461,920	985,185	464,541
716					B2	5,212,174	2,098,253	5,341,925	2,144,290
717									
718	598	Maint of Misc. Distribution Plant							
719			DPW	S		3,853,384	1,499,487	3,659,585	1,421,701
720			DPW	SNPD		(461,493)	(217,606)	(339,605)	(160,133)
721					B2	3,391,891	1,281,880	3,319,980	1,261,569
722									
723	**Total Distribution Expense**				**B2**	**215,364,277**	**89,536,971**	**218,685,838**	**92,426,120**
724									
725									
726	Summary of Distribution Expense by Factor								
727		S				164,164,596	65,394,972	166,122,130	67,640,945
728		SNPD				51,199,681	24,142,000	52,563,708	24,785,174
729									
730	Total Distribution Expense by Factor					215,364,277	89,536,971	218,685,838	92,426,120
731									
732	901	Supervision							
733			CUST	S		168,874	7,790	170,414	8,055
734			CUST	CN		2,309,075	1,104,050	2,387,189	1,141,400
735					B2	2,477,949	1,111,841	2,557,603	1,149,455
736									
737	902	Meter Reading Expense							
738			CUST	S		23,763,080	7,541,780	22,432,006	5,558,152
739			CUST	CN		1,526,632	729,937	1,588,952	759,734
740					B2	25,289,712	8,271,717	24,020,958	6,317,886
741									
742	903	Customer Receipts & Collections							
743			CUST	S		6,381,549	2,746,257	6,347,383	2,850,587
744			CUST	CN		50,255,601	24,028,982	51,881,631	24,806,444
745					B2	56,637,149	26,775,239	58,229,014	27,657,031
746									
747	904	Uncollectible Accounts							
748			CUST	S		14,663,103	5,164,020	14,703,553	5,178,265
749			P	SG		-	-	-	-
750			CUST	CN		11,611	5,552	11,643	5,567
751					B2	14,674,714	5,169,571	14,715,196	5,183,832
752									
753	905	Misc. Customer Accounts Expense							
754			CUST	S		8,966	-	8,991	-
755			CUST	CN		220,595	105,474	(753,453)	(360,253)
756					B2	229,561	105,474	(744,463)	(360,253)
757									
758	**Total Customer Accounts Expense**				**B2**	**99,309,086**	**41,433,842**	**98,778,309**	**39,947,951**
759									
760	Summary of Customer Accts Exp by Factor								
761		S				44,985,572	15,459,847	43,662,346	13,595,059
762		CN				54,323,514	25,973,995	55,115,963	26,352,893
763		SG				-	-	-	-
764	Total Customer Accounts Expense by Factor					99,309,086	41,433,842	98,778,309	39,947,951
765									
766	907	Supervision							
767			CUST	S		-	-	-	-
768			CUST	CN		247,987	118,571	259,136	123,902
769					B2	247,987	118,571	259,136	123,902
770									
771	908	Customer Assistance							
772			CUST	S		7,089,335	3,550,764	7,227,841	3,585,761
773			CUST	CN		2,537,065	1,213,061	2,645,652	1,264,980
774									
775									
776					B2	9,626,400	4,763,824	9,873,493	4,850,740
777									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
778	909	Informational & Instructional Adv							
779			CUST	S		127,723	(2,442)	274,850	(1,689)
780			CUST	CN		3,973,866	1,900,046	3,509,029	1,677,791
781					B2	4,101,589	1,897,604	3,783,879	1,676,102
782									
783	910	Misc. Customer Service							
784			CUST	S		-	-	-	-
785			CUST	CN		63,857	30,532	63,771	30,491
786									
787					B2	63,857	30,532	63,771	30,491
788									
789	**Total Customer Service Expense**				**B2**	**14,039,833**	**6,810,532**	**13,980,278**	**6,681,236**
790									
791									
792	Summary of Customer Service Exp by Factor								
793		S				7,217,058	3,548,322	7,502,691	3,584,072
794		CN				6,822,775	3,262,210	6,477,587	3,097,164
795									
796	Total Customer Service Expense by Factor				B2	14,039,833	6,810,532	13,980,278	6,681,236
797									
798									
799	911	Supervision							
800			CUST	S		-	-	-	-
801			CUST	CN		-	-	-	-
802					B2	-	-	-	-
803									
804	912	Demonstration & Selling Expense							
805			CUST	S		-	-	-	-
806			CUST	CN		-	-	-	-
807					B2	-	-	-	-
808									
809	913	Advertising Expense							
810			CUST	S		-	-	-	-
811			CUST	CN		-	-	-	-
812					B2	-	-	-	-
813									
814	916	Misc. Sales Expense							
815			CUST	S		-	-	-	-
816			CUST	CN		-	-	-	-
817					B2	-	-	-	-
818									
819	**Total Sales Expense**				**B2**	**-**	**-**	**-**	**-**
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**				**B2**	**14,039,833**	**6,810,532**	**13,980,278**	**6,681,236**
828	920	Administrative & General Salaries							
829			PTD	S		1,567,043	573,991	(1,433,786)	(4,927,035)
830			CUST	CN		-	-	-	-
831			PTD	SO		65,633,747	27,126,835	73,893,361	30,540,585
832					B2	67,200,789	27,700,826	72,459,575	25,613,551
833									
834	921	Office Supplies & expenses							
835			PTD	S		(1,003,755)	(1,004,351)	(1,034,138)	(1,034,751)
836			CUST	CN		-	-	-	-
837			PTD	SO		12,474,744	5,155,889	12,839,509	5,306,649
838					B2	11,470,988	4,151,538	11,805,372	4,271,898
839									
840	922	A&G Expenses Transferred							
841			PTD	S		-	-	-	-
842			CUST	CN		-	-	-	-
843			PTD	SO		(21,538,493)	(8,901,993)	(22,197,056)	(9,174,181)
844					B2	(21,538,493)	(8,901,993)	(22,197,056)	(9,174,181)
845									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
846	923	Outside Services							
847			PTD	S		2,442	2,442	2,516	2,516
848			CUST	CN		-	-	-	-
849			PTD	SO		11,888,434	4,913,564	12,004,723	4,961,627
850					B2	11,890,876	4,916,006	12,007,239	4,964,142
851									
852	924	Property Insurance							
853			PTD	SO		31,882,383	13,177,187	33,276,675	13,753,456
854					B2	31,882,383	13,177,187	33,276,675	13,753,456
855									
856	925	Injuries & Damages							
857			PTD	SO		9,475,122	3,916,127	10,789,977	4,459,564
858					B2	9,475,122	3,916,127	10,789,977	4,459,564
859									
860	926	Employee Pensions & Benefits							
861			LABOR	S		-	-	-	-
862			CUST	CN		-	-	-	-
863			LABOR	SO		-	-	-	-
864					B2	-	-	-	-
865									
866	927	Franchise Requirements							
867			DMSC	S		-	-	-	-
868			DMSC	SO		-	-	-	-
869					B2	-	-	-	-
870									
871	928	Regulatory Commission Expense							
872			DMSC	S		9,727,505	3,753,722	10,021,948	3,867,344
873			CUST	CN		-	-	-	-
874			DMSC	SO		2,819	1,165	2,904	1,200
875			FERC	SG		1,899,938	781,453	1,957,448	805,107
876					B2	11,630,262	4,536,340	11,982,299	4,673,651
877									
878	929	Duplicate Charges							
879			LABOR	S		-	-	-	-
880			LABOR	SO		(3,987,182)	(1,647,927)	(4,115,191)	(1,700,834)
881					B2	(3,987,182)	(1,647,927)	(4,115,191)	(1,700,834)
882									
883	930	Misc General Expenses							
884			PTD	S		5,465,839	1,503,872	5,631,284	1,549,392
885			CUST	CN		4,500	2,152	4,636	2,217
886			LABOR	SO		13,105,319	5,416,510	12,150,196	5,021,751
887					B2	18,575,658	6,922,533	17,786,116	6,573,360
888									
889	931	Rents							
890			PTD	S		934,443	(276)	962,728	(284)
891			PTD	SO		5,384,260	2,225,348	5,527,919	2,284,723
892					B2	6,318,703	2,225,072	6,490,647	2,284,439
893									
894	935	Maintenance of General Plant							
895			G	S		23,039	-	23,986	-
896			CUST	CN		-	-	-	-
897			G	SO		27,101,992	11,201,422	27,327,198	11,294,501
898					B2	27,125,031	11,201,422	27,351,184	11,294,501
899									
900	**Total Administrative & General Expense**				**B2**	**170,044,138**	**68,197,131**	**177,636,836**	**67,013,548**
901									
902	Summary of A&G Expense by Factor								
903		S				16,716,555	4,829,400	14,174,537	(542,818)
904		SO				151,423,144	62,584,126	161,500,215	66,749,043
905		SG				1,899,938	781,453	1,957,448	805,107
906		CN				4,500	2,152	4,636	2,217
907	Total A&G Expense by Factor					170,044,138	68,197,131	177,636,836	67,013,548
908									
909	**Total O&M Expense**				**B2**	**2,927,990,614**	**1,205,649,151**	**2,767,916,636**	**1,133,172,784**

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
910	403SP	Steam Depreciation							
911			P	SG		23,444,765	9,642,932	22,975,359	9,449,863
912			P	SG		26,153,806	10,757,172	25,838,694	10,627,565
913			P	SG		48,167,206	19,811,377	54,977,227	22,612,368
914			P	SG		7,258,124	2,985,297	7,754,904	3,189,625
915					B3	105,023,901	43,196,778	111,546,183	45,879,420
916									
917	403NP	Nuclear Depreciation							
918			P	SG		-	-	-	-
919					B3	-	-	-	-
920									
921	403HP	Hydro Depreciation							
922			P	SG		3,842,758	1,580,543	3,906,746	1,606,861
923			P	SG		1,032,617	424,720	998,212	410,569
924			P	SG		7,010,380	2,883,399	8,141,278	3,348,542
925			P	SG		3,092,147	1,271,813	3,573,695	1,469,876
926					B3	14,977,901	6,160,475	16,619,931	6,835,848
927									
928	403OP	Other Production Depreciation							
929			P	SG		125,965	51,810	123,149	50,652
930			P	SG		51,340,909	21,116,735	100,169,950	41,200,327
931			P	SG		2,521,119	1,036,947	2,607,303	1,072,395
932			P	SG		-	-	-	-
933					B3	53,987,993	22,205,492	102,900,403	42,323,374
934									
935	403TP	Transmission Depreciation							
936			T	SG		11,375,581	4,678,825	11,245,130	4,625,170
937			T	SG		12,624,038	5,192,321	12,535,912	5,156,074
938			T	SG		34,235,508	14,081,210	40,862,600	16,806,962
939					B3	58,235,127	23,952,356	64,643,642	26,588,205
940									
941									
942									
943	403	Distribution Depreciation							
944	360	Land & Land Right	DPW	S		278,131	119,335	278,131	119,335
945	361	Structures	DPW	S		906,304	471,598	906,304	471,598
946	362	Station Equipment	DPW	S		16,347,160	8,191,425	16,347,160	8,191,425
947	363	Storage Battery Eq	DPW	S		91,113	91,113	91,113	91,113
948	364	Poles & Towers	DPW	S		32,093,095	9,664,541	40,583,731	13,482,860
949	365	OH Conductors	DPW	S		18,328,255	5,880,589	18,328,255	5,880,589
950	366	UG Conduit	DPW	S		7,213,537	3,316,414	7,213,537	3,316,414
951	367	UG Conductor	DPW	S		16,692,267	9,818,073	16,692,267	9,818,073
952	368	Line Trans	DPW	S		25,531,690	7,565,700	25,531,690	7,565,700
953	369	Services	DPW	S		10,936,723	3,435,887	10,936,723	3,435,887
954	370	Meters	DPW	S		6,445,250	2,574,142	6,445,250	2,574,142
955	371	Inst Cust Prem	DPW	S		497,587	276,347	497,587	276,347
956	372	Leased Property	DPW	S		162	146	162	146
957	373	Street Lighting	DPW	S		2,192,792	1,119,407	2,192,792	1,119,407
958					B3	137,554,066	52,524,716	146,044,701	56,343,035
959									
960	403GP	General Depreciation							
961			G-SITUS	S		13,352,607	4,082,688	12,167,640	3,612,074
962			G-DGP	SG		573,517	235,890	330,584	135,971
963			G-DGU	SG		1,211,376	498,244	583,816	240,126
964			P	SE		34,771	14,256	31,584	12,950
965			CUST	CN		1,549,132	740,695	1,687,374	806,793
966			G-SG	SG		4,889,513	2,011,077	5,031,456	2,069,459
967			PTD	SO		16,468,319	6,806,459	15,396,235	6,363,360
968			G-SG	SG		8,619	3,545	6,323	2,601
969			G-SG	SG		172,600	70,991	113,715	46,772
970					B3	38,260,455	14,463,846	35,348,728	13,290,105
971									
972	403GV0	General Vehicles							
973			G-SG	SG		-	-	-	-
974					B3	-	-	-	-
975									
976	403MP	Mining Depreciation							
977			P	SE		-	-	-	-
978					B3	-	-	-	-
979									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
980	403EP	Experimental Plant Depreciation							
981			P	SG		-	-	-	-
982			P	SG		-	-	-	-
983					B3	-	-	-	-
984	4031	ARO Depreciation							
985			P	S		-	-	-	-
986					B3	-	-	-	-
987									
988									
989	**Total Depreciation Expense**				**B3**	**408,039,444**	**162,503,662**	**477,103,588**	**191,259,988**
990									
991	Summary	S				150,906,673	56,607,404	158,212,342	59,955,110
992		DGP				-	-	-	-
993		DGU				-	-	-	-
994		SG				239,080,549	98,334,848	301,776,054	124,121,776
995		SO				16,468,319	6,806,459	15,396,235	6,363,360
996		CN				1,549,132	740,695	1,687,374	806,793
997		SE				34,771	14,256	31,584	12,950
998		SSGCH				-	-	-	-
999		SSGCT				-	-	-	-
1000	Total Depreciation Expense By Factor					408,039,444	162,503,662	477,103,588	191,259,988
1001									
1002	404GP	Amort of LT Plant - Capital Lease Gen							
1003			I-SITUS	S		1,220,394	725	1,315,774	729
1004			I-SG	SG		-	-	-	-
1005			PTD	SO		1,097,914	453,775	883,805	365,282
1006			I-DGU	SG		-	-	-	-
1007			CUST	CN		234,320	112,037	240,238	114,866
1008			I-DGP	SG		-	-	-	-
1009					B4	2,552,628	566,536	2,439,817	480,877
1010									
1011	404SP	Amort of LT Plant - Cap Lease Steam							
1012			P	SG		-	-	-	-
1013			P	SG		-	-	-	-
1014					B4	-	-	-	-
1015									
1016	404IP	Amort of LT Plant - Intangible Plant							
1017			I-SITUS	S		71,714	3,991	73,829	3,080
1018			P	SE		10,380	4,256	262,062	107,447
1019			I-SG	SG		8,136,385	3,346,530	3,358,715	1,381,454
1020			PTD	SO		21,539,117	8,902,251	24,470,417	10,113,775
1021			CUST	CN		5,843,372	2,793,923	4,893,262	2,339,642
1022			I-SG	SG		2,073,941	853,021	7,368,933	3,030,874
1023			I-SG	SG		309,688	127,376	310,432	127,682
1024			I-DGP	SG		-	-	-	-
1025			I-SG	SG		-	-	-	-
1026			I-SG	SG		21,850	8,987	-	-
1027			I-DGU	SG		16,678	6,860	16,758	6,893
1028					B4	38,023,124	16,047,194	40,754,408	17,110,847
1029									
1030	404MP	Amort of LT Plant - Mining Plant							
1031			P	SE		-	-	-	-
1032					B4	-	-	-	-
1033									
1034	404OP	Amort of LT Plant - Other Plant							
1035			P	SG		115,060	47,325	-	-
1036					B4	115,060	47,325	-	-
1037									
1038									
1039	404HP	Amortization of Other Electric Plant							
1040			P	SG		2,279	937	2,283	939
1041			P	SG		39,066	16,068	39,321	16,173
1042			P	SG		-	-	-	-
1043					B4	41,345	17,005	41,604	17,112
1044									
1045	**Total Amortization of Limited Term Plant**				**B4**	**40,732,157**	**16,678,059**	**43,235,830**	**17,608,836**
1046									
1047									
1048	405	Amortization of Other Electric Plant							
1049			GP	S		-	-	-	-
1050									
1051					B4	-	-	-	-
1052									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1053	406	Amortization of Plant Acquisition Adj							
1054			P	S		-	-	-	-
1055			P	SG		-	-	-	-
1056			P	SG		-	-	-	-
1057			P	SG		5,479,353	2,253,681	5,479,353	2,253,681
1058			P	SO		-	-	-	-
1059					B4	5,479,353	2,253,681	5,479,353	2,253,681
1060	407	Amort of Prop Losses, Unrec Plant, etc							
1061			DPW	S		5,175,354	-	5,175,354	-
1062			GP	SO		-	-	-	-
1063			P	SG		3,437,028	1,413,664	0	0
1064			P	SE		-	-	-	-
1065			P	SG		305,346	125,590	305,346	125,590
1066			P	TROJP		2,013,725	827,857	2,013,725	827,857
1067					B4	10,931,454	2,367,112	7,494,426	953,447
1068									
1069	**Total Amortization Expense**				**B4**	**57,142,964**	**21,298,852**	**56,209,608**	**20,815,965**
1070									
1071									
1072									
1073	Summary of Amortization Expense by Factor								
1074		S				6,467,462	4,715	6,564,958	3,809
1075		SE				10,380	4,256	262,062	107,447
1076		TROJP				2,013,725	827,857	2,013,725	827,857
1077		DGP				-	-	-	-
1078		DGU				-	-	-	-
1079		SO				22,637,031	9,356,026	25,354,222	10,479,058
1080		SSGCT				-	-	-	-
1081		SSGCH				-	-	-	-
1082		CN				6,077,693	2,905,960	5,133,500	2,454,508
1083		SG				19,936,673	8,200,039	16,881,142	6,943,286
1084	Total Amortization Expense by Factor					57,142,964	21,298,852	56,209,608	20,815,965
1085	408	Taxes Other Than Income							
1086			DMSC	S		25,128,171	62,241	25,128,171	62,241
1087			GP	GPS		77,529,279	32,043,333	91,061,000	37,636,077
1088			GP	SO		8,932,612	3,691,904	8,932,612	3,691,904
1089			P	SE		834,427	342,121	834,427	342,121
1090			P	SG		-	-	-	-
1091			DMSC	OPRV-ID		-	-	-	-
1092			GP	EXCTAX		-	-	-	-
1093			GP	SG		-	-	-	-
1094									
1095									
1096									
1097	**Total Taxes Other Than Income**				**B5**	**112,424,490**	**36,139,599**	**125,956,211**	**41,732,343**
1098									
1099									
1100	41140	Deferred Investment Tax Credit - Fed							
1101			PTD	DGU		(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
1102									
1103					B7	(1,874,204)	(1,531,508)	(1,874,204)	(1,531,508)
1104									
1105	41141	Deferred Investment Tax Credit - Idaho							
1106			PTD	DGU		-	-	-	-
1107									
1108					B7	-	-	-	-
1109									
1110	**Total Deferred ITC**				**B7**	**(1,874,204)**	**(1,531,508)**	**(1,874,204)**	**(1,531,508)**
1111									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1112									
1113	427	Interest on Long-Term Debt							
1114			GP	S		299,762,645	127,690,176	321,955,346	136,674,792
1115			GP	SNP		-	-	-	-
1116					B6	299,762,645	127,690,176	321,955,346	136,674,792
1117									
1118	428	Amortization of Debt Disc & Exp							
1119			GP	SNP		-	-	-	-
1120					B6	-	-	-	-
1121									
1122	429	Amortization of Premium on Debt							
1123			GP	SNP		-	-	-	-
1124					B6	-	-	-	-
1125									
1126	431	Other Interest Expense							
1127			NUTIL	OTH		-	-	-	-
1128			GP	SO		-	-	-	-
1129			GP	SNP		-	-	-	-
1130					B6	-	-	-	-
1131									
1132	432	AFUDC - Borrowed							
1133			GP	SNP		-	-	-	-
1134						-	-	-	-
1135									
1136		Total Elec. Interest Deductions for Tax			B6	299,762,645	127,690,176	321,955,346	136,674,792
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			B6	299,762,645	127,690,176	321,955,346	136,674,792
1147									
1148									
1149	419	Interest & Dividends							
1150			GP	S		-	-	-	-
1151			GP	SNP		(46,616,392)	(19,857,185)	(114,549,555)	(48,794,674)
1152		Total Operating Deductions for Tax			B6	(46,616,392)	(19,857,185)	(114,549,555)	(48,794,674)
1153									
1154									
1155	41010	Deferred Income Tax - Federal-DR							
1156			GP	S		518,758,661	199,327,745	7,808,399	3,684,247
1157			P	TROJD		-	-	-	-
1158			PT	DGP		368	-	0	-
1159			LABOR	SO		33,483,751	13,839,042	0	0
1160			GP	SNP		-	-	66,040,214	28,131,150
1161			P	SE		14,696,870	6,025,821	5,358,619	2,197,072
1162			PT	SG		11,550,960	4,750,959	533,358	219,373
1163			GP	GPS		70,380	29,088	10,893,375	4,502,299
1164			DITEXP	DITEXP		-	-	-	-
1165			CUST	BADDEBT		-	-	-	-
1166			CUST	CN		23,817	11,388	(0)	(0)
1167			P	IBT		214,379	108,085	0	0
1168			P	CIAC		-	-	-	-
1169			P	SCHMDEXP		-	-	-	-
1170			P	TAXDEPR		-	-	505,993,500	208,376,219
1171			DPW	SNPD		85,117	40,135	(0)	(0)
1172					B7	578,884,303	224,132,263	596,627,465	247,110,360
1173									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1174									
1175									
1176	41110	Deferred Income Tax - Federal-CR							
1177			GP	S		(271,085,647)	(104,491,468)	(39,855,632)	(17,229,820)
1178			P	SE		(13,365,892)	(5,480,110)	(3,898,250)	(1,598,310)
1179			PT	DGP		-	-	-	-
1180			GP	SNP		(1,602,752)	(682,724)	(51,074,991)	(21,756,414)
1181			PT	SG		(3,849,639)	(1,583,373)	(2,667,846)	(1,097,297)
1182			GP	GPS		-	-	-	-
1183			LABOR	SO		(26,337,587)	(10,885,488)	(507,050)	(209,567)
1184			PT	SNPD		-	-	-	-
1185			CUST	BADDEBT		(334,769)	(117,931)	0	0
1186			P	SGCT		(356,220)	(147,081)	(356,221)	(147,082)
1187			DITEXP	DITEXP		-	-	-	-
1188			P	TROJD		(555,830)	(228,486)	(633,784)	(260,531)
1189			P	IBT		(291,290)	(146,862)	(0)	(0)
1190			P	CIAC		-	-	(22,908,101)	(10,801,774)
1191			P	SCHMDEXP		-	-	(202,245,120)	(81,075,473)
1192			P	TAXDEPR		-	-	-	-
1193					B7	(317,779,627)	(123,763,525)	(324,146,996)	(134,176,267)
1194									
1195	**Total Deferred Income Taxes**				**B7**	**261,104,676**	**100,368,738**	**272,480,469**	**112,934,093**
1196	SCHMAF	Additions - Flow Through							
1197			SCHMAF	S		-	-	-	-
1198			SCHMAF	SNP		-	-	-	-
1199			SCHMAF	SO		-	-	-	-
1200			SCHMAF	SE		-	-	-	-
1201			SCHMAF	TROJP		-	-	-	-
1202			SCHMAF	SG		-	-	-	-
1203					B6	-	-	-	-
1204									
1205	SCHMAP	Additions - Permanent							
1206			P	S		-	-	-	-
1207			P	SE		84,185	34,517	45,000	18,450
1208			LABOR	SNP		-	-	-	-
1209			SCHMAP-SO	SO		9,298,119	3,842,970	9,133,450	3,774,912
1210			SCHMAP	SG		-	-	-	-
1211			DPW	BADDEBT		-	-	-	-
1212					B6	9,382,305	3,877,487	9,178,451	3,793,362
1213									
1214	SCHMAT	Additions - Temporary							
1215			SCHMAT-SITUS	S		81,206,348	20,635,857	43,351,121	1,339,419
1216			P	SGCT		938,632	387,556	938,633	387,556
1217			DPW	CIAC		65,247,545	30,765,938	60,362,313	28,462,422
1218			SCHMAT-SNP	SNP		65,237,720	27,789,312	134,581,409	57,327,643
1219			P	TROJD		1,464,600	602,056	1,670,006	686,493
1220			P	SG		-	-	-	-
1221			SCHMAT-SE	SE		31,701,999	12,998,044	10,271,796	4,211,509
1222			P	SG		3,959,859	1,628,707	2,654,641	1,091,865
1223			SCHMAT-GPS	GPS		-	-	-	-
1224			SCHMAT-SO	SO		12,249,451	5,062,774	1,336,066	552,205
1225			SCHMAT-SNP	SNPD		2,196,309	1,035,618	-	-
1226			CUST	BADDEBT		882,108	310,747	(0)	(0)
1227			P	TAXDEPR		-	-	-	-
1228			BOOKDEPR	SCHMDEXP		485,189,989	194,501,643	532,911,174	213,631,981
1229					B6	750,274,561	295,718,251	788,077,160	307,691,094
1230									
1231	TOTAL SCHEDULE - M ADDITIONS				B6	759,656,866	299,595,738	797,255,611	311,484,456
1232									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1233	SCHMDF	Deductions - Flow Through							
1234			SCHMDF	S		-	-	-	-
1235			SCHMDF	DGP		-	-	-	-
1236			SCHMDF	DGU		-	-	-	-
1237					B6	-	-	-	-
1238	SCHMDP	Deductions - Permanent							
1239			SCHMDP	S		-	-	-	-
1240			P	SE		2,592,202	1,062,821	282,084	115,656
1241			PTD	SNP		381,063	162,321	381,063	162,321
1242			SCHMDP	IBT		-	-	-	-
1243			P	SG		(0)	(0)	(0)	(0)
1244			SCHMDP-SO	SO		12,093,788	4,998,438	14,400,500	5,951,816
1245					B6	15,067,053	6,223,580	15,063,647	6,229,794
1246									
1247	SCHMDT	Deductions - Temporary							
1248			GP	S		62,893,744	615,184	12,110,316	9,707,905
1249			DPW	BADDEBT		-	-	-	-
1250			SCHMDT-SNP	SNP		74,407,631	31,695,419	174,014,423	74,124,924
1251			SCHMDT	CN		62,756	30,006	0	0
1252			SCHMDT	TROJD		-	-	-	-
1253			CUST	DGP		970	-	-	-
1254			P	SE		45,523,602	18,664,999	14,119,833	5,789,231
1255			SCHMDT-SG	SG		18,480,740	7,601,207	1,405,387	578,042
1256			SCHMDT-GPS	GPS		81,662,106	33,751,456	28,703,791	11,863,455
1257			SCHMDT-SO	SO		53,669,546	22,181,957	(0)	(0)
1258			TAXDEPR	TAXDEPR		1,095,617,890	451,192,977	1,333,281,074	549,066,479
1259			DPW	SNPD		224,280	105,754	0	0
1260					B6	1,432,543,265	565,838,958	1,563,634,824	651,130,036
1261									
1262	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,447,610,318	572,062,538	1,578,698,471	657,359,830
1263									
1264	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(687,953,452)**	**(272,466,800)**	**(781,442,860)**	**(345,875,374)**
1265									
1266									
1267									
1268	40911	State Income Taxes							
1269			IBT	IBT		5,099,705	2,571,159	1,885,333	950,544
1270			IBT	IBT		-	-	-	-
1271		REC	P	SG		-	-	(1,686,185)	(693,535)
1272			IBT	IBT		-	-	-	-
1273	**Total State Tax Expense**					**5,099,705**	**2,571,159**	**199,148**	**257,008**
1274									
1275									
1276	Calculation of Taxable Income:								
1277		Operating Revenues				4,494,585,986	1,833,739,514	4,475,654,891	1,850,483,117
1278		Operating Deductions:							
1279		O & M Expenses				2,927,990,614	1,205,649,151	2,767,916,636	1,133,172,784
1280		Depreciation Expense				408,039,444	162,503,662	477,103,588	191,259,988
1281		Amortization Expense				57,142,964	21,298,852	56,209,608	20,815,965
1282		Taxes Other Than Income				112,424,490	36,139,599	125,956,211	41,732,343
1283		Interest & Dividends (AFUDC-Equity)				(46,616,392)	(19,857,185)	(114,549,555)	(48,794,674)
1284		Misc Revenue & Expense				(7,004,252)	(3,041,895)	(12,011,767)	(4,931,488)
1285		Total Operating Deductions				3,451,976,867	1,402,692,184	3,300,624,721	1,333,254,918
1286		Other Deductions:							
1287		Interest Deductions				299,762,645	127,690,176	321,955,346	136,674,792
1288		Interest on PCRBS				-	-	-	-
1289		Schedule M Adjustments				(687,953,452)	(272,466,800)	(781,442,860)	(345,875,374)
1290									
1291		Income Before State Taxes				54,893,022	30,890,354	71,631,964	34,678,033
1292									
1293		State Income Taxes				5,099,705	2,571,159	199,148	257,008
1294									
1295	Total Taxable Income					49,793,317	28,319,195	71,432,816	34,421,024
1296									
1297	Tax Rate					35.0%	35.0%	35.0%	35.0%
1298									
1299	Federal Income Tax - Calculated					17,427,661	9,911,718	25,001,486	12,047,358
1300									
1301	Adjustments to Calculated Tax:								
1302	40910	PMI	P	SE		-	-	-	-
1303	40910	REC	P	SG		-	-	(58,493,457)	(24,058,608)
1304	40910		P	SO		-	-	-	-
1305	40910	IRS Settle	LABOR	S		-	-	-	-
1306	**Federal Income Tax Expense**					**17,427,661**	**9,911,718**	**(33,491,971)**	**(12,011,250)**
1307									
1308	**Total Operating Expenses**					**3,780,351,097**	**1,533,869,476**	**3,652,487,717**	**1,481,697,936**

ROLLED-IN
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1309	310	Land and Land Rights							
1310			P	SG		2,329,517	958,140	2,329,517	958,140
1311			P	SG		34,798,446	14,312,749	34,798,446	14,312,749
1312			P	SG		56,303,435	23,157,843	56,303,435	23,157,843
1313			P	S		-	-	-	-
1314			P	SG		2,415,102	993,342	2,415,102	993,342
1315					B8	95,846,500	39,422,074	95,846,500	39,422,074
1316									
1317	311	Structures and Improvements							
1318			P	SG		234,877,017	96,605,918	234,877,017	96,605,918
1319			P	SG		326,027,802	134,096,624	326,027,802	134,096,624
1320			P	SG		199,554,905	82,077,782	199,554,905	82,077,782
1321			P	SG		55,364,139	22,771,506	55,364,139	22,771,506
1322					B8	815,823,864	335,551,830	815,823,864	335,551,830
1323									
1324	312	Boiler Plant Equipment							
1325			P	SG		715,636,141	294,344,193	702,747,478	289,043,031
1326			P	SG		664,499,770	273,311,586	651,927,954	268,140,744
1327			P	SG		1,280,786,097	526,792,777	1,552,107,032	638,388,233
1328			P	SG		318,191,866	130,873,670	324,969,775	133,661,453
1329					B8	2,979,113,874	1,225,322,225	3,231,752,240	1,329,233,461
1330									
1331	314	Turbogenerator Units							
1332			P	SG		143,451,709	59,002,299	143,451,709	59,002,299
1333			P	SG		144,201,510	59,310,695	144,201,510	59,310,695
1334			P	SG		453,192,965	186,400,197	453,192,965	186,400,197
1335			P	SG		63,438,406	26,092,487	63,438,406	26,092,487
1336					B8	804,284,590	330,805,678	804,284,590	330,805,678
1337									
1338	315	Accessory Electric Equipment							
1339			P	SG		87,991,119	36,191,122	87,991,119	36,191,122
1340			P	SG		139,006,394	57,173,922	139,006,394	57,173,922
1341			P	SG		70,531,112	29,009,747	70,531,112	29,009,747
1342			P	SG		64,911,564	26,698,403	64,911,564	26,698,403
1343					B8	362,440,189	149,073,194	362,440,189	149,073,194
1344									
1345									
1346									
1347	316	Misc Power Plant Equipment							
1348			P	SG		4,915,806	2,021,892	4,915,806	2,021,892
1349			P	SG		5,295,901	2,178,227	5,295,901	2,178,227
1350			P	SG		13,086,246	5,382,429	13,086,246	5,382,429
1351			P	SG		3,162,939	1,300,930	3,162,939	1,300,930
1352					B8	26,460,892	10,883,478	26,460,892	10,883,478
1353									
1354	317	Steam Plant ARO							
1355			P	S		-	-	-	-
1356					B8	-	-	-	-
1357									
1358	SP	Unclassified Steam Plant - Account 300							
1359			P	SG		3,112,950	1,280,370	3,112,950	1,280,370
1360					B8	3,112,950	1,280,370	3,112,950	1,280,370
1361									
1362									
1363	**Total Steam Production Plant**				**B8**	**5,087,082,860**	**2,092,338,847**	**5,339,721,225**	**2,196,250,082**
1364									
1365									
1366	Summary of Steam Production Plant by Factor								
1367		S				-	-	-	-
1368		DGP				-	-	-	-
1369		DGU				-	-	-	-
1370		SG				5,087,082,860	2,092,338,847	5,339,721,225	2,196,250,082
1371		SSGCH				-	-	-	-
1372	Total Steam Production Plant by Factor					5,087,082,860	2,092,338,847	5,339,721,225	2,196,250,082
1373	320	Land and Land Rights							
1374			P	SG		-	-	-	-
1375			P	SG		-	-	-	-
1376					B8	-	-	-	-
1377									
1378	321	Structures and Improvements							
1379			P	SG		-	-	-	-
1380			P	SG	B8	-	-	-	-
1381						-	-	-	-

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1382									
1383	322	Reactor Plant Equipment							
1384			P	SG		-	-	-	-
1385			P	SG		-	-	-	-
1386					B8	-	-	-	-
1387									
1388	323	Turbogenerator Units							
1389			P	SG		-	-	-	-
1390			P	SG		-	-	-	-
1391					B8	-	-	-	-
1392									
1393	324	Land and Land Rights							
1394			P	SG		-	-	-	-
1395			P	SG		-	-	-	-
1396					B8	-	-	-	-
1397									
1398	325	Misc. Power Plant Equipment							
1399			P	SG		-	-	-	-
1400			P	SG		-	-	-	-
1401					B8	-	-	-	-
1402									
1403									
1404	NP	Unclassified Nuclear Plant - Acct 300							
1405			P	SG		-	-	-	-
1406					B8	-	-	-	-
1407									
1408									
1409	**Total Nuclear Production Plant**				**B8**	-	-	-	-
1410									
1411									
1412									
1413	Summary of Nuclear Production Plant by Factor								
1414		DGP				-	-	-	-
1415		DGU				-	-	-	-
1416		SG				-	-	-	-
1417									
1418	Total Nuclear Plant by Factor					-	-	-	-
1419									
1420	330	Land and Land Rights							
1421			P	SG		10,626,875	4,370,879	10,626,875	4,370,879
1422			P	SG		5,307,562	2,183,023	5,307,562	2,183,023
1423			P	SG		3,122,699	1,284,379	3,122,699	1,284,379
1424			P	SG		635,700	261,466	635,700	261,466
1425					B8	19,692,835	8,099,747	19,692,835	8,099,747
1426									
1427	331	Structures and Improvements							
1428			P	SG		21,446,832	8,821,173	21,446,832	8,821,173
1429			P	SG		5,315,407	2,186,249	5,315,407	2,186,249
1430			P	SG		52,712,221	21,680,761	52,712,221	21,680,761
1431			P	SG		7,393,543	3,040,996	7,393,543	3,040,996
1432					B8	86,868,003	35,729,179	86,868,003	35,729,179
1433									
1434	332	Reservoirs, Dams & Waterways							
1435			P	SG		151,554,869	62,335,163	150,785,289	62,018,631
1436			P	SG		20,313,759	8,355,136	20,114,344	8,273,115
1437			P	SG		88,106,174	36,238,445	132,246,241	54,393,442
1438			P	SG		36,171,983	14,877,691	42,556,704	17,503,754
1439					B8	296,146,785	121,806,434	345,702,578	142,188,943
1440									
1441	333	Water Wheel, Turbines, & Generators							
1442			P	SG		32,897,569	13,530,910	32,897,569	13,530,910
1443			P	SG		8,946,125	3,679,579	8,946,125	3,679,579
1444			P	SG		36,001,226	14,807,458	36,001,226	14,807,458
1445			P	SG		25,048,207	10,302,434	25,048,207	10,302,434
1446					B8	102,893,127	42,320,382	102,893,127	42,320,382
1447									
1448	334	Accessory Electric Equipment							
1449			P	SG		4,694,161	1,930,728	4,694,161	1,930,728
1450			P	SG		3,889,665	1,599,836	3,889,665	1,599,836
1451			P	SG		37,854,833	15,569,854	37,854,833	15,569,854
1452			P	SG		5,768,179	2,372,477	5,768,179	2,372,477
1453					B8	52,206,839	21,472,895	52,206,839	21,472,895
1454									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1455									
1456									
1457	335	Misc. Power Plant Equipment							
1458			P	SG		1,173,713	482,753	1,173,713	482,753
1459			P	SG		194,397	79,956	194,397	79,956
1460			P	SG		995,385	409,406	995,385	409,406
1461			P	SG		14,474	5,953	14,474	5,953
1462					B8	2,377,968	978,068	2,377,968	978,068
1463									
1464	336	Roads, Railroads & Bridges							
1465			P	SG		4,689,357	1,928,752	4,689,357	1,928,752
1466			P	SG		828,976	340,961	828,976	340,961
1467			P	SG		8,475,746	3,486,111	8,475,746	3,486,111
1468			P	SG		624,714	256,947	624,714	256,947
1469					B8	14,618,793	6,012,772	14,618,793	6,012,772
1470									
1471	337	Hydro Plant ARO							
1472			P	S		-	-	-	-
1473					B8	-	-	-	-
1474									
1475	HP	Unclassified Hydro Plant - Acct 300							
1476			P	S		-	-	-	-
1477			P	SG		-	-	-	-
1478			P	SG		-	-	-	-
1479			P	SG		-	-	-	-
1480					B8	-	-	-	-
1481									
1482	**Total Hydraulic Production Plant**				**B8**	**574,804,349**	**236,419,477**	**624,360,142**	**256,801,986**
1483									
1484	Summary of Hydraulic Plant by Factor								
1485		S				-	-	-	-
1486		SG				574,804,349	236,419,477	624,360,142	256,801,986
1487		DGP				-	-	-	-
1488		DGU				-	-	-	-
1489	Total Hydraulic Plant by Factor					574,804,349	236,419,477	624,360,142	256,801,986
1490									
1491	340	Land and Land Rights							
1492			P	SG		21,542,917	8,860,694	21,542,917	8,860,694
1493			P	SG		-	-	-	-
1494			P	SG		-	-	-	-
1495					B8	21,542,917	8,860,694	21,542,917	8,860,694
1496									
1497	341	Structures and Improvements							
1498			P	SG		103,830,672	42,705,998	103,830,672	42,705,998
1499			P	SG		166,099	68,317	166,099	68,317
1500			P	SG		4,121,643	1,695,249	4,121,643	1,695,249
1501					B8	108,118,414	44,469,564	108,118,414	44,469,564
1502									
1503	342	Fuel Holders, Producers & Accessories							
1504			P	SG		6,788,799	2,792,262	6,788,799	2,792,262
1505			P	SG		121,339	49,907	121,339	49,907
1506			P	SG		2,284,126	939,471	2,284,126	939,471
1507					B8	9,194,264	3,781,640	9,194,264	3,781,640
1508									
1509	343	Prime Movers							
1510			P	S		-	-	-	-
1511			P	SG		772,436	317,706	746,209	306,919
1512			P	SG		1,584,080,183	651,538,926	2,099,254,405	863,432,278
1513			P	SG		50,771,821	20,882,666	53,331,062	21,935,293
1514					B8	1,635,624,440	672,739,298	2,153,331,676	885,674,489
1515									
1516	344	Generators							
1517			P	S		-	-	-	-
1518			P	SG		-	-	-	-
1519			P	SG		219,348,069	90,218,795	219,348,069	90,218,795
1520			P	SG		15,873,643	6,528,897	15,873,643	6,528,897
1521					B8	235,221,712	96,747,692	235,221,712	96,747,692

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1522									
1523	345	Accessory Electric Plant							
1524			P	SG		131,936,992	54,266,247	131,936,992	54,266,247
1525			P	SG		156,586	64,405	156,586	64,405
1526			P	SG		2,951,101	1,213,800	2,951,101	1,213,800
1527					B8	135,044,678	55,544,451	135,044,678	55,544,451
1528									
1529									
1530									
1531	346	Misc. Power Plant Equipment							
1532			P	SG		7,172,206	2,949,959	7,172,206	2,949,959
1533			P	SG		11,813	4,859	11,813	4,859
1534					B8	7,184,019	2,954,818	7,184,019	2,954,818
1535									
1536	347	Other Production ARO							
1537			P	S		-	-	-	-
1538					B8	-	-	-	-
1539									
1540	OP	Unclassified Other Prod Plant-Acct 300							
1541			P	S		-	-	-	-
1542			P	SG		302,819,070	124,550,773	300,383,503	123,549,014
1543						302,819,070	124,550,773	300,383,503	123,549,014
1544									
1545	**Total Other Production Plant**				**B8**	**2,454,749,515**	**1,009,648,931**	**2,970,021,184**	**1,221,582,362**
1546									
1547	Summary of Other Production Plant by Factor								
1548		S				-	-	-	-
1549		DGU				-	-	-	-
1550		SG				2,454,749,515	1,009,648,931	2,970,021,184	1,221,582,362
1551		SSGCT				-	-	-	-
1552	Total of Other Production Plant by Factor					2,454,749,515	1,009,648,931	2,970,021,184	1,221,582,362
1553									
1554	Experimental Plant								
1555	103	Experimental Plant							
1556			P	SG		-	-	-	-
1557	**Total Experimental Production Plant**				**B8**	-	-	-	-
1558									
1559	**Total Production Plant**				**B8**	**8,116,636,725**	**3,338,407,254**	**8,934,102,551**	**3,674,634,430**
1560	350	Land and Land Rights							
1561			T	SG		21,182,942	8,712,634	21,182,942	8,712,634
1562			T	SG		48,519,153	19,956,134	48,519,153	19,956,134
1563			T	SG		25,648,460	10,549,321	25,215,547	10,371,262
1564					B8	95,350,555	39,218,089	94,917,642	39,040,030
1565									
1566	352	Structures and Improvements							
1567			T	S		-	-	-	-
1568			T	SG		7,717,846	3,174,383	7,717,846	3,174,383
1569			T	SG		18,343,017	7,544,561	18,343,017	7,544,561
1570			T	SG		44,586,897	18,338,781	44,586,897	18,338,781
1571					B8	70,647,760	29,057,724	70,647,760	29,057,724
1572									
1573	353	Station Equipment							
1574			T	SG		132,310,873	54,420,026	132,310,873	54,420,026
1575			T	SG		192,352,318	79,115,328	192,352,318	79,115,328
1576			T	SG		824,409,676	339,083,211	824,409,676	339,083,211
1577					B8	1,149,072,867	472,618,564	1,149,072,867	472,618,564
1578									
1579	354	Towers and Fixtures							
1580			T	SG		156,322,773	64,296,222	156,322,773	64,296,222
1581			T	SG		126,427,452	52,000,149	126,427,452	52,000,149
1582			T	SG		147,566,508	60,694,733	147,566,508	60,694,733
1583					B8	430,316,733	176,991,105	430,316,733	176,991,105
1584									
1585	355	Poles and Fixtures							
1586			T	SG		66,891,890	27,512,919	64,102,655	26,365,695
1587			T	SG		117,691,362	48,406,959	114,738,068	47,192,256
1588			T	SG		353,307,346	145,316,816	557,562,628	229,327,883
1589					B8	537,890,599	221,236,694	736,403,350	302,885,834
1590									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1591	356	Clearing and Grading							
1592			T	SG		197,629,452	81,285,835	197,629,452	81,285,835
1593			T	SG		158,102,507	65,028,235	158,102,507	65,028,235
1594			T	SG		360,143,628	148,128,608	360,143,628	148,128,608
1595					B8	715,875,587	294,442,678	715,875,587	294,442,678
1596									
1597	357	Underground Conduit							
1598			T	SG		6,371	2,620	6,371	2,620
1599			T	SG		91,651	37,696	91,651	37,696
1600			T	SG		3,111,560	1,279,798	3,111,560	1,279,798
1601					B8	3,209,582	1,320,115	3,209,582	1,320,115
1602									
1603	358	Underground Conductors							
1604			T	SG		-	-	-	-
1605			T	SG		1,087,552	447,315	1,087,552	447,315
1606			T	SG		6,402,623	2,633,426	6,402,623	2,633,426
1607					B8	7,490,175	3,080,741	7,490,175	3,080,741
1608									
1609	359	Roads and Trails							
1610			T	SG		1,863,032	766,273	1,863,032	766,273
1611			T	SG		440,513	181,185	440,513	181,185
1612			T	SG		9,149,902	3,763,394	9,149,902	3,763,394
1613					B8	11,453,447	4,710,851	11,453,447	4,710,851
1614									
1615	TP	Unclassified Trans Plant - Acct 300							
1616			T	SG		33,221,646	13,664,205	33,221,646	13,664,205
1617					B8	33,221,646	13,664,205	33,221,646	13,664,205
1618									
1619	TS0	Unclassified Trans Sub Plant - Acct 300							
1620			T	SG		-	-	-	-
1621					B8	-	-	-	-
1622									
1623	**Total Transmission Plant**				**B8**	**3,054,528,950**	**1,256,340,767**	**3,252,608,788**	**1,337,811,848**
1624	Summary of Transmission Plant by Factor								
1625		DGP				-	-	-	-
1626		DGU				-	-	-	-
1627		SG				3,054,528,950	1,256,340,767	3,252,608,788	1,337,811,848
1628	Total Transmission Plant by Factor					3,054,528,950	1,256,340,767	3,252,608,788	1,337,811,848
1629	360	Land and Land Rights							
1630			DPW	S		46,526,763	29,780,414	46,526,763	29,780,414
1631					B8	46,526,763	29,780,414	46,526,763	29,780,414
1632									
1633	361	Structures and Improvements							
1634			DPW	S		58,291,905	31,236,868	58,291,905	31,236,868
1635					B8	58,291,905	31,236,868	58,291,905	31,236,868
1636									
1637	362	Station Equipment							
1638			DPW	S		731,640,107	354,779,007	731,640,107	354,779,007
1639					B8	731,640,107	354,779,007	731,640,107	354,779,007
1640									
1641	363	Storage Battery Equipment							
1642			DPW	S		1,457,805	1,457,805	1,457,805	1,457,805
1643					B8	1,457,805	1,457,805	1,457,805	1,457,805
1644									
1645	364	Poles, Towers & Fixtures							
1646			DPW	S		867,851,049	279,646,351	1,074,343,190	380,756,610
1647					B8	867,851,049	279,646,351	1,074,343,190	380,756,610
1648									
1649	365	Overhead Conductors							
1650			DPW	S		617,282,118	189,408,672	617,282,118	189,408,672
1651					B8	617,282,118	189,408,672	617,282,118	189,408,672
1652									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1653	366	Underground Conduit							
1654			DPW	S		278,199,662	147,470,113	278,199,662	147,470,113
1655					B8	278,199,662	147,470,113	278,199,662	147,470,113
1656									
1657									
1658									
1659									
1660	367	Underground Conductors							
1661			DPW	S		672,609,814	426,168,354	672,609,814	426,168,354
1662					B8	672,609,814	426,168,354	672,609,814	426,168,354
1663									
1664	368	Line Transformers							
1665			DPW	S		1,014,141,977	370,913,898	1,014,141,977	370,913,898
1666					B8	1,014,141,977	370,913,898	1,014,141,977	370,913,898
1667									
1668	369	Services							
1669			DPW	S		534,943,523	194,726,412	534,943,523	194,726,412
1670					B8	534,943,523	194,726,412	534,943,523	194,726,412
1671									
1672	370	Meters							
1673			DPW	S		187,342,727	80,051,986	187,342,727	80,051,986
1674					B8	187,342,727	80,051,986	187,342,727	80,051,986
1675									
1676	371	Installations on Customers' Premises							
1677			DPW	S		8,813,849	4,517,121	8,813,849	4,517,121
1678					B8	8,813,849	4,517,121	8,813,849	4,517,121
1679									
1680	372	Leased Property							
1681			DPW	S		-	-	-	-
1682					B8	-	-	-	-
1683									
1684	373	Street Lights							
1685			DPW	S		61,496,138	26,226,122	61,496,138	26,226,122
1686					B8	61,496,138	26,226,122	61,496,138	26,226,122
1687									
1688	DP	Unclassified Dist Plant - Acct 300							
1689			DPW	S		24,892,870	12,608,877	24,892,870	12,608,877
1690					B8	24,892,870	12,608,877	24,892,870	12,608,877
1691									
1692	DS0	Unclassified Dist Sub Plant - Acct 300							
1693			DPW	S		-	-	-	-
1694					B8	-	-	-	-
1695									
1696									
1697	**Total Distribution Plant**				**B8**	**5,105,490,307**	**2,148,991,999**	**5,311,982,448**	**2,250,102,258**
1698									
1699	Summary of Distribution Plant by Factor								
1700		S				5,105,490,307	2,148,991,999	5,311,982,448	2,250,102,258
1701									
1702	Total Distribution Plant by Factor					5,105,490,307	2,148,991,999	5,311,982,448	2,250,102,258

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1703	389	Land and Land Rights							
1704			G-SITUS	S		9,366,146	3,912,173	9,366,146	3,912,173
1705			CUST	CN		1,128,506	539,579	1,128,506	539,579
1706			G-DGU	SG		332	137	332	137
1707			G-SG	SG		1,228	505	1,228	505
1708			PTD	SO		5,598,055	2,313,711	5,598,055	2,313,711
1709					B8	16,094,266	6,766,104	16,094,266	6,766,104
1710									
1711	390	Structures and Improvements							
1712			G-SITUS	S		110,061,168	36,639,636	110,061,168	36,639,636
1713			G-DGP	SG		358,127	147,299	358,127	147,299
1714			G-DGU	SG		1,573,572	647,217	1,573,572	647,217
1715			CUST	CN		12,129,443	5,799,516	12,129,443	5,799,516
1716			G-SG	SG		3,923,902	1,613,918	3,923,902	1,613,918
1717			PTD	SO		101,392,050	41,905,965	101,392,050	41,905,965
1718					B8	229,438,263	86,753,550	229,438,263	86,753,550
1719									
1720	391	Office Furniture & Equipment							
1721			G-SITUS	S		14,118,296	3,257,959	14,118,296	3,257,959
1722			G-DGP	SG		15,879	6,531	15,879	6,531
1723			G-DGU	SG		22,268	9,159	22,268	9,159
1724			CUST	CN		8,262,760	3,950,718	8,262,760	3,950,718
1725			G-SG	SG		4,661,186	1,917,166	4,661,186	1,917,166
1726			P	SE		111,675	45,788	111,675	45,788
1727			PTD	SO		61,775,601	25,532,240	61,775,601	25,532,240
1728			G-SG	SG		74,351	30,581	74,351	30,581
1729			G-SG	SG		-	-	-	-
1730					B8	89,042,015	34,750,140	89,042,015	34,750,140
1731									
1732	392	Transportation Equipment							
1733			G-SITUS	S		72,593,756	32,334,231	72,593,756	32,334,231
1734			PTD	SO		8,291,073	3,426,752	8,291,073	3,426,752
1735			G-SG	SG		16,345,083	6,722,802	16,345,083	6,722,802
1736			CUST	CN		-	-	-	-
1737			G-DGU	SG		930,695	382,799	930,695	382,799
1738			P	SE		655,378	268,710	655,378	268,710
1739			G-DGP	SG		120,286	49,474	120,286	49,474
1740			G-SG	SG		374,178	153,901	374,178	153,901
1741			G-DGU	SG		44,655	18,367	44,655	18,367
1742					B8	99,355,105	43,357,036	99,355,105	43,357,036
1743									
1744	393	Stores Equipment							
1745			G-SITUS	S		8,740,638	3,694,185	8,740,638	3,694,185
1746			G-DGP	SG		108,431	44,598	108,431	44,598
1747			G-DGU	SG		626,081	257,510	626,081	257,510
1748			PTD	SO		388,792	160,690	388,792	160,690
1749			G-SG	SG		3,726,427	1,532,695	3,726,427	1,532,695
1750			G-DGU	SG		53,971	22,198	53,971	22,198
1751					B8	13,644,341	5,711,877	13,644,341	5,711,877

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1752									
1753	394	Tools, Shop & Garage Equipment							
1754			G-SITUS	S		31,574,198	12,214,597	31,574,198	12,214,597
1755			G-DGP	SG		2,221,252	913,610	2,221,252	913,610
1756			G-SG	SG		19,573,475	8,050,654	19,573,475	8,050,654
1757			PTD	SO		4,068,324	1,681,464	4,068,324	1,681,464
1758			P	SE		7,106	2,914	7,106	2,914
1759			G-DGU	SG		3,564,506	1,466,097	3,564,506	1,466,097
1760			G-SG	SG		1,601,737	658,801	1,601,737	658,801
1761			G-SG	SG		86,334	35,510	86,334	35,510
1762					B8	62,696,933	25,023,646	62,696,933	25,023,646
1763									
1764	395	Laboratory Equipment							
1765			G-SITUS	S		26,812,171	7,551,417	26,812,171	7,551,417
1766			G-DGP	SG		165,008	67,868	165,008	67,868
1767			G-DGU	SG		179,178	73,697	179,178	73,697
1768			PTD	SO		5,443,122	2,249,676	5,443,122	2,249,676
1769			P	SE		42,438	17,400	42,438	17,400
1770			G-SG	SG		6,018,295	2,475,350	6,018,295	2,475,350
1771			G-SG	SG		253,001	104,060	253,001	104,060
1772			G-SG	SG		14,022	5,767	14,022	5,767
1773					B8	38,927,233	12,545,236	38,927,233	12,545,236
1774									
1775	396	Power Operated Equipment							
1776			G-SITUS	S		92,429,663	34,586,079	92,429,663	34,586,079
1777			G-DGP	SG		981,699	403,777	981,699	403,777
1778			G-SG	SG		28,644,522	11,781,614	28,644,522	11,781,614
1779			PTD	SO		1,574,391	650,706	1,574,391	650,706
1780			G-DGU	SG		1,800,488	740,548	1,800,488	740,548
1781			P	SE		73,823	30,268	73,823	30,268
1782			P	SG		-	-	-	-
1783			G-SG	SG		968,906	398,515	968,906	398,515
1784					B8	126,473,492	48,591,507	126,473,492	48,591,507
1785	397	Communication Equipment							
1786			COM_EQ	S		103,111,749	29,771,088	111,123,813	26,871,543
1787			COM_EQ	SG		5,548,505	2,282,124	4,843,042	1,991,964
1788			COM_EQ	SG		10,111,333	4,158,834	8,499,876	3,496,035
1789			COM_EQ	SO		50,263,508	20,774,220	54,682,392	22,600,572
1790			COM_EQ	CN		4,552,456	2,176,690	3,296,736	1,576,286
1791			COM_EQ	SG		67,235,889	27,654,408	73,335,934	30,163,382
1792			COM_EQ	SE		114,538	46,961	222,088	91,058
1793			COM_EQ	SG		945,024	388,692	933,764	384,061
1794			COM_EQ	SG		1,590	654	(5,718)	(2,352)
1795					B8	241,884,592	87,253,672	256,931,928	87,172,550
1796									
1797	398	Misc. Equipment							
1798			G-SITUS	S		1,148,583	328,942	1,148,583	328,942
1799			G-DGP	SG		12,079	4,968	12,079	4,968
1800			G-DGU	SG		1,997	821	1,997	821
1801			CUST	CN		197,260	94,317	197,260	94,317
1802			PTD	SO		3,406,366	1,407,872	3,406,366	1,407,872
1803			P	SE		1,668	684	1,668	684
1804			G-SG	SG		1,588,848	653,500	1,588,848	653,500
1805			G-SG	SG		-	-	-	-
1806					B8	6,356,801	2,491,105	6,356,801	2,491,105
1807									
1808	399	Coal Mine							
1809			P	SE		272,666,677	111,795,265	467,212,138	191,560,279
1810	MP		P	SE		-	-	-	-
1811					B8	272,666,677	111,795,265	467,212,138	191,560,279
1812									
1813	399L	WIDCO Capital Lease							
1814			P	SE	Tab 8	-	-	-	-
1815						-	-	-	-
1816									
1817		Remove Capital Leases				-	-	-	-
1818					Tab 8	-	-	-	-
1819									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1820	1011390	General Capital Leases							
1821			G-SITUS	S		18,984,156	11,714,234	18,984,156	11,714,234
1822			P	SG		17,063,032	7,018,098	17,063,032	7,018,098
1823			PTD	SO		12,902,451	5,332,663	12,902,451	5,332,663
1824					B9	48,949,638	24,064,995	48,949,638	24,064,995
1825									
1826		Remove Capital Leases				(48,949,638)	(24,064,995)	(48,949,638)	(24,064,995)
1827						-	-	-	-
1828									
1829	1011346	General Gas Line Capital Leases							
1830			P	SG		-	-	-	-
1831					B9	-	-	-	-
1832									
1833		Remove Capital Leases				-	-	-	-
1834						-	-	-	-
1835									
1836	GP	Unclassified Gen Plant - Acct 300							
1837			G-SITUS	S		-	-	-	-
1838			PTD	SO		206,988	85,549	206,988	85,549
1839			CUST	CN		-	-	-	-
1840			G-SG	SG		-	-	-	-
1841			G-DGP	SG		-	-	-	-
1842			G-DGU	SG		-	-	-	-
1843					B8	206,988	85,549	206,988	85,549
1844									
1845	399G	Unclassified Gen Plant - Acct 300							
1846			G-SITUS	S		-	-	-	-
1847			PTD	SO		-	-	-	-
1848			G-SG	SG		-	-	-	-
1849			G-DGP	SG		-	-	-	-
1850			G-DGU	SG		-	-	-	-
1851					B8	-	-	-	-
1852									
1853	**Total General Plant**				**B8**	**1,196,786,705**	**465,124,688**	**1,406,379,504**	**544,808,581**
1854									
1855	Summary of General Plant by Factor								
1856		S				488,940,523	176,004,542	496,952,588	173,104,997
1857		DGP				-	-	-	-
1858		DGU				-	-	-	-
1859		SG				201,541,371	82,894,824	205,305,929	84,443,203
1860		SO				255,310,721	105,521,508	259,729,605	107,347,860
1861		SE				273,673,303	112,207,989	468,326,314	192,017,099
1862		CN				26,270,426	12,560,820	25,014,706	11,960,416
1863		DEU				-	-	-	-
1864		SSGCT				-	-	-	-
1865		SSGCH				-	-	-	-
1866		Less Capital Leases				(48,949,638)	(24,064,995)	(48,949,638)	(24,064,995)
1867	Total General Plant by Factor					1,196,786,705	465,124,688	1,406,379,504	544,808,581
1868	301	Organization							
1869			I-SITUS	S		-	-	-	-
1870			PTD	SO		-	-	-	-
1871			I-SG	SG		-	-	-	-
1872					B8	-	-	-	-
1873	302	Franchise & Consent							
1874			I-SITUS	S		2,449,200	-	2,449,200	-
1875			I-SG	SG		7,761,786	3,192,456	15,396,052	6,332,462
1876			I-SG	SG		99,466,930	40,911,172	98,222,741	40,399,432
1877			I-SG	SG		9,240,742	3,800,756	9,240,742	3,800,756
1878			I-DGP	SG		-	-	(59,994)	(24,676)
1879			I-DGU	SG		600,993	247,191	600,993	247,191
1880					B8	119,519,650	48,151,575	125,849,734	50,755,165
1881									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1882	303	Miscellaneous Intangible Plant							
1883			I-SITUS	S		2,073,396	890,552	1,969,313	889,859
1884			I-SG	SG		74,975,068	30,837,565	74,975,068	30,837,565
1885			PTD	SO		362,686,869	149,900,737	378,519,224	156,444,348
1886			P	SE		3,646,994	1,495,293	3,773,865	1,547,311
1887			CUST	CN		115,423,472	55,188,047	116,827,021	55,859,134
1888			P	SG		344,575	141,725	344,575	141,725
1889			I-DGP	SG		-	-	-	-
1890					B8	559,150,374	238,453,920	576,409,066	245,719,942
1891	303	Less Non-Utility Plant							
1892			I-SITUS	S		-	-	-	-
1893						559,150,374	238,453,920	576,409,066	245,719,942
1894	IP	Unclassified Intangible Plant - Acct 300							
1895			I-SITUS	S		-	-	-	-
1896			I-SG	SG		-	-	-	-
1897			I-DGU	SG		-	-	-	-
1898			PTD	SO		-	-	-	-
1899						-	-	-	-
1900									
1901	**Total Intangible Plant**				**B8**	**678,670,024**	**286,605,495**	**702,258,800**	**296,475,107**
1902									
1903	Summary of Intangible Plant by Factor								
1904		S				4,522,596	890,552	4,418,513	889,859
1905		DGP				-	-	-	-
1906		DGU				-	-	-	-
1907		SG				192,390,093	79,130,865	198,720,177	81,734,455
1908		SO				362,686,869	149,900,737	378,519,224	156,444,348
1909		CN				115,423,472	55,188,047	116,827,021	55,859,134
1910		SSGCT				-	-	-	-
1911		SSGCH				-	-	-	-
1912		SE				3,646,994	1,495,293	3,773,865	1,547,311
1913	Total Intangible Plant by Factor					678,670,024	286,605,495	702,258,800	296,475,107
1914	Summary of Unclassified Plant (Account 106)								
1915		DP				24,892,870	12,608,877	24,892,870	12,608,877
1916		DS0				-	-	-	-
1917		GP				206,988	85,549	206,988	85,549
1918		HP				-	-	-	-
1919		NP				-	-	-	-
1920		OP				302,819,070	124,550,773	300,383,503	123,549,014
1921		TP				33,221,646	13,664,205	33,221,646	13,664,205
1922		TS0				-	-	-	-
1923		IP				-	-	-	-
1924		MP							
1925		SP				3,112,950	1,280,370	3,112,950	1,280,370
1926	Total Unclassified Plant by Factor					364,253,524	152,189,774	361,817,957	151,188,015
1927									
1928	**Total Electric Plant In Service**				**B8**	**18,152,112,711**	**7,495,470,203**	**19,607,332,092**	**8,103,832,224**

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
1929	Summary of Electric Plant by Factor								
1930		S				5,598,953,426	2,325,887,093	5,813,353,549	2,424,097,113
1931		SE				277,320,296	113,703,282	472,100,179	193,564,411
1932		DGU				-	-	-	-
1933		DGP				-	-	-	-
1934		SG				11,565,097,138	4,756,773,710	12,590,737,446	5,178,623,936
1935		SO				617,997,590	255,422,245	638,248,829	263,792,208
1936		CN				141,693,898	67,748,868	141,841,727	67,819,550
1937		DEU				-	-	-	-
1938		SSGCH				-	-	-	-
1939		SSGCT				-	-	-	-
1940		Less Capital Leases				(48,949,638)	(24,064,995)	(48,949,638)	(24,064,995)
1941						18,152,112,711	7,495,470,203	19,607,332,092	8,103,832,224
1942	105	Plant Held For Future Use							
1943			DPW	S		2,627,314	1,881,046	2,627,314	1,881,046
1944			P	SNPPS		-	-	-	-
1945			T	SNPT		2,570,927	1,057,433	3,662,319	1,506,328
1946			P	SNPP		8,923,302	3,670,192	8,923,302	3,670,192
1947			P	SE		953,014	390,742	953,014	390,742
1948			G	SNPG		-	-	-	-
1949									
1950									
1951	**Total Plant Held For Future Use**				**B10**	**15,074,557**	**6,999,414**	**16,165,949**	**7,448,308**
1952									
1953	114	Electric Plant Acquisition Adjustments							
1954			P	S		-	-	-	-
1955			P	SG		142,633,069	58,665,589	142,633,069	58,665,589
1956			P	SG		14,560,711	5,988,882	14,560,711	5,988,882
1957	**Total Electric Plant Acquisition Adjustment**				**B15**	**157,193,780**	**64,654,471**	**157,193,780**	**64,654,471**
1958									
1959	115	Accum Provision for Asset Acquisition Adjustments							
1960			P	S		-	-	-	-
1961			P	SG		(79,283,204)	(32,609,520)	(79,283,204)	(32,609,520)
1962			P	SG		(11,564,316)	(4,756,452)	(11,564,316)	(4,756,452)
1963					B15	(90,847,520)	(37,365,972)	(90,847,520)	(37,365,972)
1964									
1965	120	Nuclear Fuel							
1966			P	SE		-	-	-	-
1967	**Total Nuclear Fuel**				**B15**	**-**	**-**	**-**	**-**
1968									
1969	124	Weatherization							
1970			DMSC	S		3,344,206	5,234,833	3,344,206	5,234,833
1971			DMSC	SO		(2,464)	(1,018)	(2,464)	(1,018)
1972					B16	3,341,742	5,233,814	3,341,742	5,233,814
1973									
1974	182W	Weatherization							
1975			DMSC	S		16,022,887	644,363	16,022,887	644,363
1976			DMSC	SG		-	-	-	-
1977			DMSC	SGCT		-	-	-	-
1978			DMSC	SO		-	-	-	-
1979					B16	16,022,887	644,363	16,022,887	644,363
1980									
1981	186W	Weatherization							
1982			DMSC	S		-	-	-	-
1983			DMSC	CN		-	-	-	-
1984			DMSC	CNP		-	-	-	-
1985			DMSC	SG		-	-	-	-
1986			DMSC	SO		-	-	-	-
1987					B16	-	-	-	-
1988									
1989	**Total Weatherization**				**B16**	**19,364,629**	**5,878,177**	**19,364,629**	**5,878,177**

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
1990									
1991	151	Fuel Stock							
1992			P	DEU		-	-	-	-
1993			P	SE		125,508,634	51,459,427	160,345,600	65,742,829
1994			P	SE		-	-	-	-
1995			P	SE		11,294,248	4,630,722	10,465,252	4,290,827
1996	**Total Fuel Stock**				**B13**	**136,802,882**	**56,090,149**	**170,810,852**	**70,033,657**
1997									
1998	152	Fuel Stock - Undistributed							
1999			P	SE		-	-	-	-
2000						-	-	-	-
2001									
2002	25316	UAMPS Working Capital Deposit							
2003			P	SE		(874,000)	(358,346)	(1,859,500)	(762,408)
2004					B13	(874,000)	(358,346)	(1,859,500)	(762,408)
2005									
2006	25317	DG&T Working Capital Deposit							
2007			P	SE		(1,694,878)	(694,912)	(1,826,723)	(748,969)
2008					B13	(1,694,878)	(694,912)	(1,826,723)	(748,969)
2009									
2010	25319	Provo Working Capital Deposit							
2011			P	SE		-	-	-	-
2012						-	-	-	-
2013									
2014		Total Fuel Stock			B13	134,234,004	55,036,891	167,124,630	68,522,280
2015	154	Materials and Supplies							
2016			MSS	S		90,194,048	39,220,821	90,194,048	39,220,821
2017			MSS	SG		2,224,313	914,869	2,224,313	914,869
2018			MSS	SE		4,656,652	1,909,260	4,656,652	1,909,260
2019			MSS	SO		(138,028)	(57,048)	(138,028)	(57,048)
2020			MSS	SNPPS		76,721,287	31,555,792	76,721,287	31,555,792
2021			MSS	SNPPH		(1,860)	(765)	(1,860)	(765)
2022			MSS	SNPD		(4,383,329)	(2,066,855)	(4,383,329)	(2,066,855)
2023			MSS	SNPT		-	-	-	-
2024			MSS	SG		-	-	-	-
2025			MSS	SG		-	-	-	-
2026			MSS	SNPPS		-	-	-	-
2027			MSS	SNPPO		802,286	329,983	802,286	329,983
2028			MSS	SNPPS		-	-	-	-
2029	**Total Materials and Supplies**				**B13**	**170,075,369**	**71,806,058**	**170,075,369**	**71,806,058**
2030									
2031	163	Stores Expense Undistributed							
2032			MSS	SO		-	-	-	-
2033									
2034					B13	-	-	-	-
2035									
2036	25318	Provo Working Capital Deposit							
2037			MSS	SNPPS		(273,000)	(112,286)	(273,000)	(112,286)
2038									
2039					B13	(273,000)	(112,286)	(273,000)	(112,286)
2040									
2041		Total Materials & Supplies			B13	169,802,369	71,693,772	169,802,369	71,693,772
2042									
2043	165	Prepayments							
2044			DMSC	S		3,281,199	1,975,368	3,281,199	1,975,368
2045			GP	GPS		8,912,910	3,683,761	8,912,910	3,683,761
2046			PT	SG		3,813,910	1,568,678	3,813,910	1,568,678
2047			P	SE		2,880,958	1,181,213	2,880,958	1,181,213
2048			PTD	SO		19,788,882	8,178,868	19,788,882	8,178,868
2049	**Total Prepayments**				**B15**	**38,677,859**	**16,587,887**	**38,677,859**	**16,587,887**
2050									

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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2051	182M	Misc Regulatory Assets							
2052			DDS2	S		72,742,623	1,033,174	72,742,623	1,033,174
2053			DEFSG	SG		5,309,283	2,183,731	5,309,283	2,183,731
2054			P	SGCT		9,634,148	3,977,882	9,634,148	3,977,882
2055			DEFSG	SG		-	-	(4,633,614)	(1,905,825)
2056			P	SE		-	-	-	-
2057			P	SG		-	-	-	-
2058			DDSO2	SO		7,034,874	2,907,557	7,034,874	2,907,557
2059					B11	94,720,929	10,102,344	90,087,315	8,196,519
2060									
2061	186M	Misc Deferred Debits							
2062			LABOR	S		23,281,907	-	23,281,907	-
2063			P	SG		-	-	-	-
2064			P	SG		-	-	-	-
2065			DEFSG	SG		36,599,573	15,053,560	41,402,192	17,028,898
2066			LABOR	SO		56,186	23,222	56,186	23,222
2067			P	SE		10,610,160	4,350,241	8,204,290	3,363,817
2068			P	SNPPS		-	-	-	-
2069			GP	EXCTAX		-	-	-	-
2070	**Total Misc. Deferred Debits**				**B11**	**70,547,826**	**19,427,023**	**72,944,575**	**20,415,937**
2071									
2072	Working Capital								
2073	CWC	Cash Working Capital							
2074			CWC	S		42,047,455	19,257,271	39,286,667	17,858,263
2075			CWC	SO		-	-	-	-
2076			CWC	SE		-	-	-	-
2077					B14	42,047,455	19,257,271	39,286,667	17,858,263
2078									
2079	OWC	Other Work. Cap.							
2080	131	Cash	GP	SNP		11,667,121	4,969,844	0	0
2081	135	Working Funds	GP	SG		2,151	885	2,151	885
2082	141	Notes Receivabl	GP	SO		190,713	78,823	190,713	78,823
2083	143	Other A/R	GP	SO		26,532,240	10,965,940	26,532,240	10,965,940
2084	232	A/P	PTD	S		-	-	-	-
2085	232	A/P	PTD	SO		(5,452,206)	(2,253,431)	(5,452,206)	(2,253,431)
2086	232	A/P	P	SE		(1,332,966)	(546,525)	(1,332,966)	(546,525)
2087	253	Deferred Hedge	P	SG		-	-	-	-
2088	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2089	2533	Other Msc. Df. Crd.	P	SE		(5,835,725)	(2,392,688)	(5,835,725)	(2,392,688)
2090	230	Asset Retir. Oblig.	P	SE		(2,460,800)	(1,008,946)	(2,460,800)	(1,008,946)
2091	230	Asset Retir. Oblig.	P	S		-	-	-	-
2092	254105	ARO Reg Liability	P	S		-	-	-	-
2093	254105	ARO Reg Liability	P	SE		(546,812)	(224,197)	(546,812)	(224,197)
2094	2533	Cholla Reclamation	P	SE		-	-	-	-
2095					B14	22,763,716	9,589,704	11,096,595	4,619,861
2096									
2097	**Total Working Capital**				**B14**	**64,811,171**	**28,846,975**	**50,383,263**	**22,478,123**
2098	Miscellaneous Rate Base								
2099	18221	Unrec Plant & Reg Study Costs							
2100			P	S		-	-	-	-
2101									
2102					B15	-	-	-	-
2103									
2104	18222	Nuclear Plant - Trojan							
2105			P	S		(716,082)	-	(716,082)	-
2106			P	TROJP		1,702,432	699,882	1,702,432	699,882
2107			P	TROJD		2,492,828	1,024,733	2,492,828	1,024,733
2108					B16	3,479,179	1,724,615	3,479,179	1,724,615
2109									
2110									

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
2111									
2112	1869	Misc Deferred Debits-Trojan							
2113			P	S		-	-	-	-
2114			P	SNPPN		-	-	-	-
2115					B15	-	-	-	-
2116									
2117	**Total Miscellaneous Rate Base**				**B15**	**3,479,179**	**1,724,615**	**3,479,179**	**1,724,615**
2118									
2119	**Total Rate Base Additions**				**B15**	**677,058,783**	**243,585,598**	**694,376,027**	**250,234,118**
2120	235	Customer Service Deposits							
2121			CUST	S		-	-	(10,056,592)	(10,056,592)
2122			CUST	CN		-	-	-	-
2123	**Total Customer Service Deposits**				B15	-	-	**(10,056,592)**	**(10,056,592)**
2124									
2125	2281	Prop Ins	PTD	SO		-	-	-	-
2126	2282	Inj & Dam	PTD	SO		(8,501,565)	(3,513,750)	(8,501,565)	(3,513,750)
2127	2283	Pen & Ben	PTD	SO		(20,844,951)	(8,615,348)	(20,844,951)	(8,615,348)
2128	2283	Pen & Ben	PTD	SG		-	-	-	-
2129	254	Ins Prov	PTD	SE		(3,053,860)	(1,252,104)	(1,345,692)	(551,743)
2130					B15	(32,400,376)	(13,381,202)	(30,692,208)	(12,680,841)
2131									
2132	22844	Accum Hydro Relicensing Obligation							
2133			P	S		-	-	-	-
2134			P	SG		-	-	-	-
2135					B15	-	-	-	-
2136									
2137	22842	Prv-Trojan	P	TROJD		-	-	-	-
2138	230	ARO	P	TROJP		(2,044,864)	(840,658)	(2,044,864)	(840,658)
2139	254105	ARO	P	TROJP		(3,373,343)	(1,386,806)	(3,373,343)	(1,386,806)
2140	254		P	S		(2,350,066)	(1,019,355)	(1,330,711)	0
2141					B15	(7,768,273)	(3,246,819)	(6,748,918)	(2,227,464)
2142									
2143	252	Customer Advances for Construction							
2144			DPW	S		(9,776,643)	(6,421,788)	(11,754,680)	(7,273,701)
2145			DPW	SE		-	-	-	-
2146			T	SG		(6,534,995)	(2,687,871)	(8,565,697)	(3,523,108)
2147			DPW	SO		-	-	-	-
2148			CUST	CN		(3,947,941)	(1,887,650)	(1)	(0)
2149	**Total Customer Advances for Construction**				**B20**	**(20,259,578)**	**(10,997,310)**	**(20,320,377)**	**(10,796,809)**
2150									
2151	25398	SO2 Emissions							
2152			P	SE		-	-	(16,895,232)	(6,927,165)
2153					B19	-	-	(16,895,232)	(6,927,165)
2154									
2155	25399	Other Deferred Credits							
2156			P	S		(4,238,133)	(747,108)	(4,238,133)	(747,108)
2157			LABOR	SO		-	-	(4,492,062)	(1,856,597)
2158			P	SG		(10,082,237)	(4,146,867)	(10,798,077)	(4,441,295)
2159			P	SE		(1,957,749)	(802,691)	(1,957,749)	(802,691)
2160					B15	(16,278,118)	(5,696,665)	(21,486,020)	(7,847,690)

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2161									
2162	190	Accumulated Deferred Income Taxes							
2163			P	S		4,120,755	386,855	14,133,475	225,624
2164			CUST	CN		88,381	42,258	88,381	42,258
2165			LABOR	SO		41,384,116	17,104,312	27,988,109	11,567,659
2166			P	DGP		0	-	0	-
2167			PTD	IBT		-	-	-	-
2168			P	SG		-	-	-	-
2169			P	SG		-	-	-	-
2170			CUST	BADDEBT		3,174,265	1,118,222	3,174,265	1,118,222
2171			P	TROJD		137	56	(0)	(0)
2172			P	SG		38,405,253	15,796,244	40,540,073	16,674,305
2173			P	SE		11,176,783	4,582,560	16,661,709	6,831,419
2174			PTD	SNP		(0)	(0)	(0)	(0)
2175			DPW	SNPD		703,232	331,593	703,232	331,593
2176			P	SSGCT		(0)	(0)	(0)	(0)
2177	**Total Accum Deferred Income Taxes**				**B19**	**99,052,921**	**39,362,100**	**103,289,243**	**36,791,079**
2178									
2179	281	Accumulated Deferred Income Taxes							
2180			P	S		-	-	-	-
2181			PT	DGP		-	-	-	-
2182			T	SNPT		-	-	-	-
2183					B19	-	-	-	-
2184									
2185	282	Accumulated Deferred Income Taxes							
2186			GP	S		1,964,565	-	(1,581,364,504)	(683,825,006)
2187			ACCMDIT	DITBAL		(1,598,902,075)	(698,741,099)	(0)	(0)
2188			PT	SNP		-	-	(12,772,819)	(5,440,838)
2189			LABOR	SO		(12,326,963)	(5,094,810)	(12,326,962)	(5,094,810)
2190			PTD	GPS		-	-	(11,333,358)	(4,684,147)
2191			PTD	CIAC		-	-	25,274,347	11,917,521
2192			PTD	SNPD		-	-	-	-
2193			PTD	SCHMDEXP		-	-	200,636,284	80,430,528
2194			PTD	TAXDEPR		-	-	(582,879,921)	(240,039,278)
2195			PTD	DGP		-	-	(20)	-
2196			PTD	SG		-	-	(5,948,588)	(2,446,680)
2197			P	SE		(15,587,402)	(6,390,945)	(16,624,294)	(6,816,078)
2198			P	SG		(10,461,226)	(4,302,747)	(7,359,115)	(3,026,835)
2199					B19	(1,635,313,101)	(714,529,601)	(2,004,698,950)	(859,025,623)
2200									
2201	283	Accumulated Deferred Income Taxes							
2202			GP	S		(35,222,906)	3,306,240	(348,456)	1,701,368
2203			P	SG		(8,616,670)	(3,544,073)	(2,593,769)	(1,066,828)
2204			P	SE		(11,910,707)	(4,883,474)	(31,369,962)	(12,861,906)
2205			LABOR	SO		(7,696,973)	(3,181,207)	(10,880,751)	(4,497,082)
2206			GP	GPS		(15,874,138)	(6,560,880)	(15,874,138)	(6,560,880)
2207			PTD	SNP		(6,341,086)	(2,701,113)	(6,341,086)	(2,701,113)
2208			P	TROJD		735,880	302,500	1,369,665	563,032
2209			P	SG		-	-	-	-
2210			P	SGCT		(2,551,545)	(1,053,518)	(2,195,325)	(906,437)
2211			P	SG		-	-	-	-
2212					B19	(87,478,146)	(18,315,524)	(68,233,823)	(26,329,846)
2213									
2214	**Total Accum Deferred Income Tax**				**B19**	**(1,623,738,326)**	**(693,483,025)**	**(1,969,643,530)**	**(848,564,390)**
2215	255	Accumulated Investment Tax Credit							
2216			PTD	S		-	-	-	-
2217			PTD	ITC84		(2,327,081)	-	(1,454,405)	-
2218			PTD	ITC85		(3,722,974)	-	(2,704,876)	-
2219			PTD	ITC86		(1,726,383)	-	(1,356,447)	-
2220			PTD	ITC88		(251,874)	-	(207,432)	-
2221			PTD	ITC89		(545,680)	-	(457,318)	-
2222			PTD	ITC90		(344,682)	(161,778)	(301,518)	(141,519)
2223			PTD	DGU		-	-	-	-
2224	**Total Accumlated ITC**				**B19**	(8,918,674)	(161,778)	(6,481,996)	(141,519)
2225									
2226	**Total Rate Base Deductions**					**(1,709,363,346)**	**(726,966,799)**	**(2,082,324,874)**	**(899,242,470)**
2227									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2228									
2229									
2230	108SP	Steam Prod Plant Accumulated Depr							
2231			P	S		-	-	-	-
2232			P	SG		(845,064,611)	(347,578,674)	(855,264,830)	(351,774,067)
2233			P	SG		(931,616,738)	(383,177,932)	(944,996,202)	(388,680,963)
2234			P	SG		(514,593,541)	(211,654,515)	(553,385,188)	(227,609,685)
2235			P	SG		(151,972,289)	(62,506,850)	(152,318,445)	(62,649,225)
2236					B17	(2,443,247,179)	(1,004,917,971)	(2,505,964,665)	(1,030,713,940)
2237									
2238	108NP	Nuclear Prod Plant Accumulated Depr							
2239			P	SG		-	-	-	-
2240			P	SG		-	-	-	-
2241			P	SG		-	-	-	-
2242					B17	-	-	-	-
2243									
2244									
2245	108HP	Hydraulic Prod Plant Accum Depr							
2246			P	S		-	-	-	-
2247			P	SG		(147,030,466)	(60,474,257)	(150,173,626)	(61,767,052)
2248			P	SG		(28,389,687)	(11,676,799)	(29,190,498)	(12,006,176)
2249			P	SG		(56,338,994)	(23,172,468)	(62,130,335)	(25,554,471)
2250			P	SG		(10,467,920)	(4,305,500)	(13,869,302)	(5,704,503)
2251					B17	(242,227,067)	(99,629,024)	(255,363,762)	(105,032,203)
2252									
2253	108OP	Other Production Plant - Accum Depr							
2254			P	S		-	-	-	-
2255			P	SG		(1,254,848)	(516,124)	(1,352,981)	(556,487)
2256			P	SG		-	-	-	-
2257			P	SG		(132,715,023)	(54,586,254)	(201,063,089)	(82,698,105)
2258			P	SG		(18,092,000)	(7,441,317)	(20,555,097)	(8,454,399)
2259					B17	(152,061,872)	(62,543,695)	(222,971,167)	(91,708,991)
2260									
2261	108EP	Experimental Plant - Accum Depr							
2262			P	SG		-	-	-	-
2263			P	SG		-	-	-	-
2264						-	-	-	-
2265									
2266	**Total Production Plant Accum Depreciation**				**B17**	**(2,837,536,118)**	**(1,167,090,690)**	**(2,984,299,594)**	**(1,227,455,133)**
2267									
2268	Summary of Prod Plant Depreciation by Factor								
2269		S				-	-	-	-
2270		DGP				-	-	-	-
2271		DGU				-	-	-	-
2272		SG				(2,837,536,118)	(1,167,090,690)	(2,984,299,594)	(1,227,455,133)
2273		SSGCH				-	-	-	-
2274		SSGCT				-	-	-	-
2275	Total of Prod Plant Depreciation by Factor					(2,837,536,118)	(1,167,090,690)	(2,984,299,594)	(1,227,455,133)
2276									
2277									
2278	108TP	Transmission Plant Accumulated Depr							
2279			T	SG		(381,481,443)	(156,904,942)	(389,961,690)	(160,392,904)
2280			T	SG		(380,617,317)	(156,549,524)	(390,225,242)	(160,501,304)
2281			T	SG		(335,410,069)	(137,955,590)	(367,744,170)	(151,254,743)
2282	**Total Trans Plant Accum Depreciation**				**B17**	**(1,097,508,830)**	**(451,410,056)**	**(1,147,931,102)**	**(472,148,951)**

ROLLED-IN
Thirteen Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2283	108360	Land and Land Rights							
2284			DPW	S		(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2285					B17	(5,438,734)	(1,563,622)	(5,438,734)	(1,563,622)
2286									
2287	108361	Structures and Improvements							
2288			DPW	S		(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2289					B17	(12,623,218)	(6,179,519)	(12,623,218)	(6,179,519)
2290									
2291	108362	Station Equipment							
2292			DPW	S		(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2293					B17	(198,043,878)	(80,074,276)	(198,043,878)	(80,074,276)
2294									
2295	108363	Storage Battery Equipment							
2296			DPW	S		(670,027)	(670,027)	(670,027)	(670,027)
2297					B17	(670,027)	(670,027)	(670,027)	(670,027)
2298									
2299	108364	Poles, Towers & Fixtures							
2300			DPW	S		(445,211,215)	(125,170,752)	(552,189,394)	(163,840,599)
2301					B17	(445,211,215)	(125,170,752)	(552,189,394)	(163,840,599)
2302									
2303	108365	Overhead Conductors							
2304			DPW	S		(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2305					B17	(245,139,006)	(47,926,747)	(245,139,006)	(47,926,747)
2306									
2307	108366	Underground Conduit							
2308			DPW	S		(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2309					B17	(115,874,430)	(57,241,372)	(115,874,430)	(57,241,372)
2310									
2311	108367	Underground Conductors							
2312			DPW	S		(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2313					B17	(265,540,146)	(157,412,896)	(265,540,146)	(157,412,896)
2314									
2315	108368	Line Transformers							
2316			DPW	S		(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2317					B17	(345,661,924)	(85,064,497)	(345,661,924)	(85,064,497)
2318									
2319	108369	Services							
2320			DPW	S		(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2321					B17	(153,252,735)	(50,484,588)	(153,252,735)	(50,484,588)
2322									
2323	108370	Meters							
2324			DPW	S		(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2325					B17	(83,998,646)	(26,971,415)	(83,998,646)	(26,971,415)
2326									
2327									
2328									
2329	108371	Installations on Customers' Premises							
2330			DPW	S		(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2331					B17	(7,777,145)	(3,698,143)	(7,777,145)	(3,698,143)
2332									
2333	108372	Leased Property							
2334			DPW	S		-	-	-	-
2335					B17	-	-	-	-
2336									
2337	108373	Street Lights							
2338			DPW	S		(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2339					B17	(27,543,480)	(13,632,458)	(27,543,480)	(13,632,458)
2340									
2341	108D00	Unclassified Dist Plant - Acct 300							
2342			DPW	S		-	-	-	-
2343					B17	-	-	-	-
2344									
2345	108DS	Unclassified Dist Sub Plant - Acct 300							
2346			DPW	S		-	-	-	-
2347					B17	-	-	-	-
2348									
2349	108DP	Unclassified Dist Sub Plant - Acct 300							
2350			DPW	S		529,858	110,000	529,858	110,000
2351					B17	529,858	110,000	529,858	110,000
2352									
2353									
2354	**Total Distribution Plant Accum Depreciation**				**B17**	**(1,906,244,725)**	**(655,980,311)**	**(2,013,222,904)**	**(694,650,158)**
2355									
2356	Summary of Distribution Plant Depr by Factor								
2357		S				(1,906,244,725)	(655,980,311)	(2,013,222,904)	(694,650,158)
2358									
2359	Total Distribution Depreciation by Factor					(1,906,244,725)	(655,980,311)	(2,013,222,904)	(694,650,158)

ROLLED-IN
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	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	DECEMBER 2008 UNADJUSTED RESULTS UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	JUNE 2010 PRO FORMA RESULTS UTAH
2360	108GP	General Plant Accumulated Depr							
2361			G-SITUS	S		(151,636,338)	(51,818,818)	(153,687,316)	(52,155,084)
2362			G-DGP	SG		(6,817,701)	(2,804,149)	(6,521,458)	(2,682,304)
2363			G-DGU	SG		(13,235,337)	(5,443,751)	(12,397,726)	(5,099,237)
2364			G-SG	SG		(43,806,319)	(18,017,726)	(46,029,479)	(18,932,121)
2365			CUST	CN		(6,479,080)	(3,097,878)	(6,954,543)	(3,325,213)
2366			PTD	SO		(85,529,631)	(35,349,928)	(83,827,255)	(34,646,325)
2367			P	SE		(415,950)	(170,542)	(396,054)	(162,385)
2368			G-SG	SG		(25,312)	(10,411)	(27,140)	(11,163)
2369			G-SG	SG		(2,263,060)	(930,806)	(2,224,115)	(914,788)
2370					B17	(310,208,728)	(117,644,008)	(312,065,086)	(117,928,620)
2371									
2372									
2373	108MP	Mining Plant Accumulated Depr.							
2374			P	S		-	-	-	-
2375			P	SE		(164,414,111)	(67,410,948)	(170,313,956)	(69,829,926)
2376					B17	(164,414,111)	(67,410,948)	(170,313,956)	(69,829,926)
2377	108MP	Less Centralia Situs Depreciation							
2378			P	S		-	-	-	-
2379					B17	(164,414,111)	(67,410,948)	(170,313,956)	(69,829,926)
2380									
2381	1081390	Accum Depr - Capital Lease							
2382			PTD	SO	B17	-	-	-	-
2383						-	-	-	-
2384									
2385		Remove Capital Leases				-	-	-	-
2386					B17	-	-	-	-
2387									
2388	1081399	Accum Depr - Capital Lease							
2389			P	S		-	-	-	-
2390			P	SE	B17	-	-	-	-
2391						-	-	-	-
2392									
2393		Remove Capital Leases				-	-	-	-
2394					B17	-	-	-	-
2395									
2396									
2397	**Total General Plant Accum Depreciation**				**B17**	**(474,622,839)**	**(185,054,956)**	**(482,379,042)**	**(187,758,546)**
2398									
2399									
2400									
2401	Summary of General Depreciation by Factor								
2402		S				(151,636,338)	(51,818,818)	(153,687,316)	(52,155,084)
2403		DGP				-	-	-	-
2404		DGU				-	-	-	-
2405		SE				(164,830,061)	(67,581,490)	(170,710,010)	(69,992,311)
2406		SO				(85,529,631)	(35,349,928)	(83,827,255)	(34,646,325)
2407		CN				(6,479,080)	(3,097,878)	(6,954,543)	(3,325,213)
2408		SG				(66,147,729)	(27,206,843)	(67,199,918)	(27,639,613)
2409		DEU				-	-	-	-
2410		SSGCT				-	-	-	-
2411		SSGCH				-	-	-	-
2412		Remove Capital Leases				-	-	-	-
2413	Total General Depreciation by Factor					(474,622,839)	(185,054,956)	(482,379,042)	(187,758,546)
2414									
2415									
2416	**Total Accum Depreciation - Plant In Service**				**B17**	**(6,315,912,512)**	**(2,459,536,014)**	**(6,627,832,641)**	**(2,582,012,789)**
2417	111SP	Accum Prov for Amort-Steam							
2418			P	SG		-	-	-	-
2419			P	SG		-	-	-	-
2420					B18	-	-	-	-
2421									
2422									
2423	111GP	Accum Prov for Amort-General							
2424			G-SITUS	S		(15,707,848)	(10,287)	(17,023,623)	(11,016)
2425			CUST	CN		(2,203,734)	(1,053,683)	(2,443,972)	(1,168,550)
2426			I-SG	SG		-	-	-	-
2427			PTD	SO		(9,172,862)	(3,791,201)	(10,056,668)	(4,156,483)
2428			P	SE		-	-	-	-
2429					B18	(27,084,445)	(4,855,172)	(29,524,263)	(5,336,049)
2430									

	ROLLED-IN Thirteen Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2008 UNADJUSTED RESULTS TOTAL	UTAH	JUNE 2010 PRO FORMA RESULTS TOTAL	UTAH
2431									
2432	111HP	Accum Prov for Amort-Hydro							
2433			P	SG		(344,575)	(141,725)	(344,575)	(141,725)
2434			P	SG		-	-	-	-
2435			P	SG		(6,438)	(2,648)	(8,721)	(3,587)
2436			P	SG		(350,245)	(144,057)	(389,566)	(160,230)
2437					B18	(701,259)	(288,431)	(742,863)	(305,543)
2438									
2439									
2440	111IP	Accum Prov for Amort-Intangible Plant							
2441			I-SITUS	S		(782,116)	(8,812)	(752,965)	(11,200)
2442			I-DGP	SG		-	-	59,994	24,676
2443			I-DGU	SG		(315,880)	(129,923)	(332,638)	(136,815)
2444			P	SE		(1,103,164)	(452,305)	(1,364,125)	(559,301)
2445			I-SG	SG		(43,358,382)	(17,833,487)	(41,849,948)	(17,213,062)
2446			I-SG	SG		(8,839,749)	(3,635,826)	(10,191,672)	(4,191,878)
2447			I-SG	SG		(2,801,375)	(1,152,217)	(3,111,807)	(1,279,899)
2448			CUST	CN		(84,512,693)	(40,408,510)	(89,135,476)	(42,618,826)
2449			P	SG		-	-	-	-
2450			P	SG		(41,829)	(17,205)	(41,829)	(17,205)
2451			PTD	SO		(240,010,264)	(99,197,734)	(261,507,130)	(108,082,522)
2452					B18	(381,765,452)	(162,836,019)	(408,227,596)	(174,086,033)
2453	111IP	Less Non-Utility Plant							
2454			NUTIL	OTH		-	-	-	-
2455						(381,765,452)	(162,836,019)	(408,227,596)	(174,086,033)
2456									
2457	111390	Accum Amtr - Capital Lease							
2458			G-SITUS	S		(838,907)	701,025	(838,907)	701,025
2459			P	SG		(995,267)	(409,357)	(995,267)	(409,357)
2460			PTD	SO		2,259,197	933,740	2,259,197	933,740
2461					B9	425,023	1,225,407	425,023	1,225,407
2462									
2463		Remove Capital Lease Amtr				(425,023)	(1,225,407)	(425,023)	(1,225,407)
2464									
2465	**Total Accum Provision for Amortization**				**B18**	**(409,551,156)**	**(167,979,622)**	**(438,494,722)**	**(179,727,625)**
2466									
2467									
2468									
2469									
2470	Summary of Amortization by Factor								
2471		S				(17,328,871)	681,925	(18,615,495)	678,808
2472		DGP				-	-	-	-
2473		DGU				-	-	-	-
2474		SE				(1,103,164)	(452,305)	(1,364,125)	(559,301)
2475		SO				(246,923,929)	(102,055,195)	(269,304,601)	(111,305,265)
2476		CN				(86,716,427)	(41,462,193)	(91,579,448)	(43,787,376)
2477		SSGCT				-	-	-	-
2478		SSGCH				-	-	-	-
2479		SG				(57,053,741)	(23,466,447)	(57,206,030)	(23,529,084)
2480		Less Capital Lease				(425,023)	(1,225,407)	(425,023)	(1,225,407)
2481	Total Provision For Amortization by Factor					(409,551,156)	(167,979,622)	(438,494,722)	(179,727,625)

10. ALLOCATION FACTORS

Utah General Rate Case
Pro Forma Factors June 30, 2010
Average Factors

UTAH GENERAL RATE CASE
PRO FORMA JUNE 30, 2010 FACTORS
AVERAGE FACTORS

DESCRIPTION	REVISED PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-			Situs
System Generation	SG	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.15
System Generation (Pac. Power Costs on SG)	SG-P	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.15
System Generation (R.M.P. Costs on SG)	SG-U	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.15
Divisional Generation - Pac. Power	DGP	3.5991%	54.4814%	16.1063%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.15
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	0.7650%			Pg 10.15
System Capacity	SC	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%			Pg 10.15
System Energy	SE	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%			Pg 10.15
System Energy (Pac. Power Costs on SE)	SE-P	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%			Pg 10.15
System Energy (R.M.P. Costs on SE)	SE-U	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%			Pg 10.15
Divisional Energy - Pac. Power	DEP	3.3957%	51.8599%	15.2425%	0.0000%	29.5018%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.15
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	0.8025%			Pg 10.15
System Overhead	SO	2.4490%	28.4102%	7.8159%	0.0000%	11.5498%	41.3153%	5.5670%	2.6279%	0.2650%			Pg 10.7
System Overhead (Pac. Power Costs on SO)	SO-P	2.4490%	28.4102%	7.8159%	0.0000%	11.5498%	41.3153%	5.5670%	2.6279%	0.2650%			Pg 10.7
System Overhead (R.M.P. Costs on SO)	SO-U	2.4490%	28.4102%	7.8159%	0.0000%	11.5498%	41.3153%	5.5670%	2.6279%	0.2650%			Pg 10.7
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10.7
Gross Plant-System	GPS	2.4490%	28.4102%	7.8159%	0.0000%	11.5498%	41.3153%	5.5670%	2.6279%	0.2650%			Pg 10.7
System Gross Plant - Pac. Power	SGPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Gross Plant - R.M.P.	SGPU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Plant	SNP	2.2995%	27.6357%	7.6155%	0.0000%	11.4958%	42.5812%	5.4948%	2.6069%	0.2707%			Pg 10.7
Seasonal System Capacity Combustion Turbine	SSCCT	1.7014%	25.9207%	7.7978%	0.0000%	11.2601%	45.2048%	5.0112%	2.6515%	0.4525%			Pg 10.16
Seasonal System Energy Combustion Turbine	SSECT	1.6485%	23.7040%	7.0973%	0.0000%	13.3650%	42.9103%	7.4463%	3.3559%	0.4728%			Pg 10.16
Seasonal System Capacity Cholla	SSCCH	1.8605%	28.4778%	8.4109%	0.0000%	12.5152%	39.8820%	5.4921%	3.0093%	0.3522%			Pg 10.17
Seasonal System Energy Cholla	SSECH	1.6378%	25.6434%	7.6197%	0.0000%	14.4875%	40.5082%	6.1250%	3.5822%	0.3961%			Pg 10.17
Seasonal System Generation Cholla	SSGCH	1.8048%	27.7692%	8.2131%	0.0000%	13.0083%	40.0386%	5.6503%	3.1525%	0.3632%			Pg 10.17
Seasonal System Capacity Purchases	SSCP	1.7295%	25.9631%	7.8924%	0.0000%	11.1855%	45.2941%	4.8682%	2.6039%	0.4632%			Pg 10.18
Seasonal System Energy Purchases	SSEP	1.6631%	23.5112%	7.0250%	0.0000%	13.0699%	43.1150%	7.8492%	3.2767%	0.4898%			Pg 10.18
Seasonal System Generation Contracts	SSGC	1.7129%	25.3501%	7.6756%	0.0000%	11.6566%	44.7493%	5.6134%	2.7721%	0.4698%			Pg 10.18
Seasonal System Generation Combustion Turbine	SSGCT	1.6882%	25.3665%	7.6226%	0.0000%	11.7863%	44.6312%	5.6200%	2.8276%	0.4576%			Pg 10.16
Mid-Columbia	MC	0.7421%	69.7187%	3.3209%	0.0000%	5.3223%	17.0752%	2.3737%	1.2873%	0.1598%			Pg 10.15
Division Net Plant Distribution	SNPD	3.5859%	28.7202%	6.5980%	0.0000%	7.9729%	47.1526%	4.6409%	1.3295%	0.0000%			Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	0.7650%			Pg 10.15
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	0.8025%			Pg 10.15
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%			Pg 10.6
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	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	SNPPH-P	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.4
Customer - System	CN	2.5623%	31.0678%	7.0572%	0.0000%	6.7037%	47.8135%	3.9334%	0.8621%	0.0000%	0.00%	0.00%	Pg 10.10
Customer - Pac. Power	CNP	5.4066%	65.5564%	14.8914%	0.0000%	14.1455%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Pg 10.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	90.8845%	7.4767%	1.6388%	0.0000%	0.00%	0.00%	Pg 10.10
Washington Business Tax	WBTAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00%	0.00%	Situs
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Excise Tax - superfund	EXCTAX	22.0166%	11.7446%	63.5591%	0.0000%	45.9673%	10.9177%	-13.8238%	-29.4619%	-5.6015%	43.1547%	-48.4692%	Pg 10.11
Interest	INT	2.2995%	27.6357%	7.6155%	0.0000%	11.4958%	42.5812%	5.4948%	2.6069%	0.2707%		0.0000%	Pg 10.7
CIAC	CIAC	3.5859%	28.7202%	6.5980%	0.0000%	7.9729%	47.1526%	4.6409%	1.3295%	0.0000%			Pg 10.10
Idaho State Income Tax	IDSIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		0.0000%	Pg 10.11
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	BADDEBT	0.5763%	42.7462%	12.7948%	0.0000%	6.5836%	35.2277%	2.0707%	0.0007%	0.0000%	0.0000%	0.0000%	Pg 10.10
Blank	DONOTUSE	0.0000%	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%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.29%	70.98%	14.18%	0.00%	10.95%						0.61%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.42%	67.69%	13.36%	0.00%	11.61%						1.92%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.79%	64.61%	13.13%	0.00%	15.50%						1.98%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.27%	61.20%	14.96%	0.00%	16.71%						2.86%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.88%	56.36%	15.27%	0.00%	20.68%						2.82%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.50%	15.94%	3.91%	0.00%	3.81%	46.94%	13.98%	13.54%			0.39%	Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	Situs
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	Situs
System Net Steam Plant	SNPPS	1.7897%	27.1495%	8.0267%	0.0000%	12.8444%	40.9910%	5.7091%	3.1073%	0.3822%			Pg 10.4

UTAH GENERAL RATE CASE
PRO FORMA JUNE 30, 2010 FACTORS

AVERAGE FACTORS DESCRIPTION	REVISED PROTOCOL FACTOR	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
System Net Transmission Plant	SNPT	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.5
System Net Production Plant	SNPP	1.7876%	27.0855%	8.0087%	0.0000%	12.8218%	41.0981%	5.7127%	3.1012%	0.3844%			Pg 10.5
System Net Hydro Plant	SNPPH	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.4
System Net Nuclear Plant	SNPPN	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%			Pg 10.4
System Net Other Production Plant	SNPPO	1.7854%	27.0230%	7.9914%	0.0000%	12.7986%	41.2043%	5.7157%	3.0950%	0.3866%			Pg 10.5
System Net General Plant	SNPG	2.5196%	30.3011%	8.0144%	0.0000%	11.5893%	38.4794%	6.4581%	2.4919%	0.1463%			Pg 10.6
System Net Intangible Plant	SNPI	2.1003%	27.7934%	7.7333%	0.0000%	11.6624%	41.6186%	6.1288%	2.6669%	0.2964%			Pg 10.7
Trojan Plant Allocator	TROJP	1.7664%	26.7733%	7.9084%	0.0000%	13.0488%	41.1107%	5.8316%	3.1714%	0.3893%			Pg 10.12
Trojan Decommissioning Allocator	TROJD	1.7627%	26.7229%	7.8924%	0.0000%	13.0892%	41.1072%	5.8518%	3.1839%	0.3900%			Pg 10.12
Income Before Taxes	IBT	23.4530%	11.8582%	67.6350%	0.0000%	48.7392%	10.6237%	-14.8968%	-31.5214%	-5.9880%	41.1546%	-51.0538%	Pg 10.8
DIT Expense	DITEXP	2.4061%	30.2989%	11.6350%	0.0000%	12.2685%	39.9577%	5.5339%	1.6288%	0.2922%	0.0000%	-4.0211%	Pg 10.9
DIT Balance	DITBAL	2.5670%	28.7610%	7.6356%	0.0000%	10.4055%	43.7013%	6.1481%	1.9558%	0.2382%	0.0000%	-1.4124%	Pg 10.9
Tax Depreciation	TAXDEPR	1.8942%	27.7431%	6.2503%	0.0000%	11.9323%	41.1816%	5.5566%	2.4470%	0.3267%	0.0000%	2.6680%	Pg 10.12
Blank	DONOTUSE	0.0000%	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%	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%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.9689%	28.9743%	8.1677%	0.0000%	11.5163%	40.0884%	5.4063%	2.6260%	0.2522%	0.0000%	0.0000%	Pg 10.12
SCHMDT Amortization Expense	SCHMAEXP	2.2282%	25.8236%	6.5609%	0.0000%	11.0480%	37.0259%	4.9150%	2.3286%	0.2510%	9.8187%	0.0000%	Pg 10.12
System Generation Cholla Transaction	SGCT	1.7944%	27.1634%	8.0303%	0.0000%	12.8700%	41.2894%	5.7398%	3.1127%				Pg 10.15

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
STEAM :											
STEAM PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	4,825,459,299	86,255,841	1,305,709,873	386,007,033	0	618,643,302	1,984,731,982	275,907,078	149,624,929	18,579,481
	SSGCH	514,261,926	9,281,580	142,806,434	42,236,728	0	66,896,696	205,903,036	29,057,584	16,212,034	1,867,825
		5,339,721,225	95,537,222	1,448,516,307	428,243,760	0	685,539,998	2,190,634,998	304,964,672	165,836,963	20,447,306
LESS ACCUMULATED DEPRECIATION											
	DGP	(855,264,830)	(15,287,957)	(231,424,132)	(68,415,920)	0	(109,648,393)	(351,774,067)	(48,901,795)	(26,519,536)	(3,293,029)
	DGU	(944,996,202)	(16,891,916)	(255,704,337)	(75,563,878)	0	(121,152,316)	(388,680,963)	(54,032,399)	(29,301,672)	(3,638,522)
	SG	(553,386,168)	(9,891,824)	(149,739,218)	(44,267,408)	0	(70,946,208)	(227,609,685)	(31,641,110)	(17,159,034)	(2,130,701)
	SSGCH	(152,318,445)	(2,749,097)	(42,297,617)	(12,510,031)	0	(19,814,029)	(60,986,102)	(8,606,524)	(4,801,817)	(553,228)
		(2,505,964,665)	(44,820,795)	(679,165,305)	(200,787,237)	0	(321,560,947)	(1,029,050,817)	(143,181,828)	(77,782,259)	(9,615,480)
TOTAL NET STEAM PLANT		2,833,756,560	50,716,427	769,351,002	227,456,524	0	363,979,051	1,161,584,181	161,782,844	88,054,704	10,831,827
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.7897%	27.1495%	8.0267%	0.0000%	12.8444%	40.9910%	5.7091%	3.1073%	0.3822%
NUCLEAR:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
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
		0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0	0	0
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
HYDRO:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
HYDRO PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	624,360,142	11,160,510	168,944,167	49,944,967	0	80,045,483	256,801,986	35,699,272	19,359,782	2,403,976
		624,360,142	11,160,510	168,944,167	49,944,967	0	80,045,483	256,801,986	35,699,272	19,359,782	2,403,976
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(150,518,202)	(2,690,530)	(40,728,372)	(12,040,529)	0	(19,297,039)	(61,908,777)	(8,606,236)	(4,667,178)	(579,541)
	DGU	(29,190,498)	(521,784)	(7,898,589)	(2,335,060)	0	(3,742,339)	(12,006,176)	(1,669,036)	(905,121)	(112,392)
	SG	(76,397,925)	(1,365,622)	(20,672,338)	(6,111,384)	0	(9,794,521)	(31,422,792)	(4,368,232)	(2,368,901)	(294,155)
		(256,106,625)	(4,577,935)	(69,299,299)	(20,486,953)	0	(32,833,900)	(105,337,745)	(14,643,504)	(7,941,200)	(986,088)
TOTAL NET HYDRO PRODUCTION PLANT		368,253,518	6,582,574	99,644,868	29,458,014	0	47,211,583	151,464,240	21,055,768	11,418,583	1,417,888
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
OTHER:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	2,891,459,809	51,685,174	782,393,369	231,298,996	0	370,896,758	1,189,269,652	165,326,059	89,656,634	11,132,996
	SSGCT	78,561,575	1,326,259	19,928,329	5,988,470	0	9,259,536	35,062,945	4,415,136	2,221,389	359,512
		2,970,021,184	53,011,433	802,321,698	237,287,435	0	379,956,294	1,224,332,597	169,741,195	91,878,023	11,492,508
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	(1,352,981)	(24,165)	(366,100)	(108,230)	0	(173,458)	(556,487)	(77,360)	(41,952)	(5,209)
	SG	(201,063,089)	(3,594,026)	(54,405,196)	(16,083,809)	0	(25,777,097)	(82,696,105)	(11,496,259)	(6,234,443)	(774,164)
	SSGCT	(20,555,097)	(347,007)	(5,214,111)	(1,566,842)	0	(2,422,694)	(9,173,979)	(1,155,190)	(581,211)	(94,064)
		(222,971,167)	(3,965,217)	(59,985,407)	(17,758,881)	0	(28,373,249)	(92,426,571)	(12,728,809)	(6,857,606)	(873,427)
TOTAL NET OTHER PRODUCTION PLANT		2,747,050,016	49,046,216	742,336,291	219,528,554	0	351,583,045	1,131,904,026	157,012,386	85,020,416	10,619,081
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.7854%	27.0230%	7.9914%	0.0000%	12.7986%	41.2043%	5.7157%	3.0950%	0.3866%

PRODUCTION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
TOTAL PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	8,341,279,051	149,101,325	2,257,047,409	667,250,966	0	1,069,385,543	3,430,803,800	476,932,409	258,641,346	32,116,453
	SSGCH	514,261,928	9,281,580	142,806,434	42,236,728	0	66,896,696	205,903,036	29,057,594	16,212,034	1,867,825
	SSGCT	78,561,575	1,326,259	19,928,329	5,988,470	0	9,259,536	35,062,945	4,415,136	2,221,389	359,512
		8,934,102,551	159,709,164	2,419,782,172	715,476,163	0	1,145,541,775	3,671,769,580	510,405,138	277,074,768	34,343,790
LESS ACCUMULATED DEPRECIATION											
	DGP	(344,575)	(6,159)	(93,238)	(27,564)	0	(44,176)	(141,725)	(19,702)	(10,684)	(1,327)
	DGU	0	0	0	0	0	0	0	0	0	0
	SG-P	(2,611,824,339)	(50,261,684)	(760,846,046)	(224,928,634)	0	(360,487,196)	(1,156,515,327)	(160,772,724)	(87,187,352)	(10,826,376)
	SSGCH	(152,318,445)	(2,749,097)	(42,297,617)	(12,510,031)	0	(19,814,029)	(60,986,102)	(8,606,524)	(4,801,817)	(553,226)
	SSGCT	(20,555,097)	(347,007)	(5,214,111)	(1,566,842)	0	(2,422,694)	(9,173,979)	(1,155,190)	(581,211)	(94,064)
		(2,985,042,457)	(53,363,947)	(808,450,011)	(239,033,071)	0	(382,768,095)	(1,226,817,133)	(170,554,140)	(92,581,065)	(11,474,995)
TOTAL NET PRODUCTION PLANT		5,949,060,094	106,345,217	1,611,332,161	476,443,091	0	762,773,680	2,444,952,447	339,850,999	184,493,704	22,868,795
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.7876%	27.0865%	8.0087%	0.0000%	12.8218%	41.0981%	5.7127%	3.1012%	0.3844%

TRANSMISSION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
TRANSMISSION PLANT											
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SG	3,252,608,788	58,140,757	880,115,890	260,188,676	0	416,997,537	1,337,811,848	185,975,620	100,854,930	12,523,530
		3,252,608,788	58,140,757	880,115,890	260,188,676	0	416,997,537	1,337,811,848	185,975,620	100,854,930	12,523,530
LESS ACCUMULATED DEPRECIATION											
	DGP	(389,961,690)	(6,970,610)	(105,518,832)	(31,194,534)	0	(49,994,658)	(160,392,904)	(22,296,984)	(12,091,697)	(1,501,471)
	DGU	(390,225,242)	(6,975,321)	(105,590,146)	(31,215,617)	0	(50,028,448)	(160,501,304)	(22,312,054)	(12,099,869)	(1,502,486)
	SG	(367,744,170)	(6,573,469)	(99,507,045)	(29,417,269)	0	(47,146,283)	(151,254,743)	(21,026,645)	(11,402,789)	(1,415,927)
		(1,147,931,102)	(20,519,401)	(310,616,022)	(91,827,420)	0	(147,169,387)	(472,148,951)	(65,635,683)	(35,594,355)	(4,419,883)
TOTAL NET TRANSMISSION PLANT		2,104,677,687	37,621,356	569,499,868	168,361,256	0	269,828,150	865,662,897	120,339,937	65,260,575	8,103,647
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
DISTRIBUTION:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
DISTRIBUTION PLANT - PACIFIC POWER											
	S	2,717,557,819	214,938,495	1,668,701,394	389,827,804	0	444,090,126	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,171,199,783)	(96,648,846)	(721,292,460)	(172,175,286)	0	(181,083,191)	0	0	0	0
		1,546,358,036	118,289,649	947,408,934	217,652,518	0	263,006,935	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.6496%	61.2671%	14.0752%	0.0000%	17.0082%	0.0000%	0.0000%	0.0000%	0.0000%
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
	S	2,594,424,629	0	0	0	0	0	2,250,102,258	264,399,560	79,922,811	0
LESS ACCUMULATED DEPRECIATION											
	S	(842,023,121)	0	0	0	0	0	(694,650,158)	(111,306,402)	(36,066,561)	0
		1,752,401,508	0	0	0	0	0	1,555,452,100	153,093,158	43,856,250	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.7612%	8.7382%	2.5026%	0.0000%
TOTAL NET DISTRIBUTION PLANT		3,298,759,545	118,289,649	947,408,934	217,652,518	0	263,006,935	1,555,452,100	153,093,158	43,856,250	0
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.5859%	28.7202%	6.5980%	0.0000%	7.9729%	47.1526%	4.6408%	1.3295%	0.0000%
GENERAL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
GENERAL PLANT											
	S	496,952,588	13,740,007	161,980,803	42,198,248	0	60,135,713	173,104,997	34,874,590	10,918,229	0
	DGP	0	0	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0	0	0
	SE	1,114,176	18,370	280,545	82,457	0	159,595	456,820	72,080	39,730	4,600
	SG	200,906,728	3,591,231	54,382,887	16,071,301	0	25,757,051	82,633,793	11,487,319	6,229,595	773,552
	SO	259,729,605	6,360,712	73,788,576	20,300,065	0	29,998,125	107,308,125	14,459,209	6,825,445	688,328
	CN	25,014,706	640,941	7,771,511	1,765,334	0	1,676,904	11,960,416	963,935	215,664	0
	DEU	0	0	0	0	0	0	0	0	0	0
	SSGCT	193,263	3,263	49,024	14,732	0	22,779	86,256	10,861	5,465	884
	SSGCH	4,205,938	76,910	1,167,955	345,437	0	547,121	1,683,997	237,650	132,592	15,276
	Remove Capital Lease	(48,949,638)	(620,981)	(14,164,819)	(2,373,374)	0	(5,065,506)	(24,063,021)	(1,693,902)	(668,144)	(99,892)
		939,167,365	23,809,452	285,237,482	78,404,220	-	113,231,783	353,171,382	60,431,722	23,498,575	1,382,749
LESS ACCUMULATED DEPRECIATION											
	S	(170,710,939)	(5,004,967)	(56,273,595)	(17,101,428)	0	(23,827,372)	(52,166,101)	(12,376,834)	(3,960,641)	0
	DGP	(6,521,458)	(116,572)	(1,784,626)	(521,677)	0	(636,077)	(2,662,304)	(372,880)	(202,213)	(25,110)
	DGU	(12,397,726)	(221,611)	(3,354,672)	(991,742)	0	(1,589,436)	(5,099,237)	(708,869)	(384,421)	(47,735)
	SE	(396,054)	(6,530)	(99,725)	(29,311)	0	(56,731)	(162,385)	(25,615)	(14,123)	(1,635)
	SG	(46,029,479)	(822,782)	(12,455,010)	(3,682,075)	0	(5,901,164)	(18,932,121)	(2,631,845)	(1,427,254)	(177,227)
	SO	(93,883,922)	(2,299,193)	(26,672,565)	(7,337,830)	0	(10,843,360)	(38,788,445)	(5,226,540)	(2,467,180)	(248,808)
	CN	(9,398,515)	(240,814)	(2,919,909)	(663,271)	0	(630,046)	(4,493,763)	(369,684)	(81,029)	0
	SSGCT	(27,140)	(458)	(6,885)	(2,069)	0	(3,199)	(12,113)	(1,525)	(767)	(124)
	SSGCH	(2,224,115)	(40,142)	(617,619)	(182,668)	0	(289,319)	(890,504)	(125,670)	(70,115)	(8,078)
		(341,589,348)	(8,753,069)	(104,164,606)	(30,512,069)	-	(43,976,707)	(123,226,972)	(21,839,463)	(8,607,744)	(508,718)
TOTAL NET GENERAL PLANT		597,578,017	15,056,383	181,072,876	47,892,151	0	69,255,076	229,944,410	38,592,259	14,890,831	874,031
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.5196%	30.3011%	8.0144%	0.0000%	11.5893%	38.4794%	6.4581%	2.4919%	0.1463%
MINING:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
GENERAL MINING PLANT											
	SE	467,212,138	7,703,098	117,641,959	34,576,963	0	66,923,588	191,560,279	30,217,285	16,660,109	1,926,859
LESS ACCUMULATED DEPRECIATION											
	SE	(170,313,956)	(2,808,029)	(42,884,304)	(12,604,423)	0	(24,395,815)	(69,829,926)	(11,015,179)	(6,073,149)	(703,131)
		296,898,183	4,895,069	74,757,655	21,972,540	0	42,527,773	121,730,354	19,202,106	10,586,959	1,225,727
SNPM											
SYSTEM NET PLANT MINING		100.0000%	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
INTANGIBLE:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
INTANGIBLE PLANT											
	S	4,418,513	0	439,051	1,628	0	246,394	889,859	2,841,581	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	3,773,865	62,221	950,243	279,292	0	540,569	1,547,311	244,077	134,571	15,580
	CN	116,827,021	2,933,409	35,295,547	8,244,699	0	7,831,703	55,859,134	4,595,306	1,007,224	0
	SG	198,720,177	3,552,146	53,771,233	15,896,391	0	25,476,726	81,734,455	11,362,297	6,161,795	765,133
	SO	378,519,224	9,269,840	107,537,887	29,584,508	0	43,718,032	156,386,439	21,072,255	9,947,123	1,003,141
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	0	0	0	0	0	0	0	0	0	0
		702,258,800	15,877,615	198,993,961	54,006,518	0	77,813,424	296,417,199	40,115,517	17,250,712	1,783,854
LESS ACCUMULATED AMORTIZATION											
	S	(752,965)	0	66,976	(690)	0	(36,941)	(11,200)	(771,109)	0	0
	DGP	59,994	1,072	16,234	4,799	0	7,691	24,676	3,430	1,860	231
	DGU	(332,638)	(5,948)	(90,008)	(26,609)	0	(42,646)	(136,815)	(19,019)	(10,314)	(1,281)
	SE	(1,364,125)	(22,491)	(343,481)	(100,955)	0	(195,398)	(559,301)	(88,226)	(48,643)	(5,632)
	CN	(89,135,476)	(2,283,880)	(27,692,402)	(6,290,455)	0	(5,975,352)	(42,618,826)	(3,506,079)	(768,481)	0
	SG	(55,153,426)	(985,874)	(14,923,838)	(4,411,935)	0	(7,070,891)	(22,684,839)	(3,153,528)	(1,710,164)	(212,357)
	SO	(261,507,130)	(6,404,243)	(74,294,573)	(20,439,014)	0	(30,203,425)	(108,042,515)	(14,558,164)	(6,872,157)	(693,039)
	SSGCT	0	0	0	0	0	0	0	0	0	0
	SSGCH	(41,829)	(755)	(11,616)	(3,435)	0	(5,441)	(16,748)	(2,364)	(1,319)	(152)
		(408,227,596)	(9,702,116)	(117,272,708)	(31,268,294)	0	(43,522,403)	(174,045,569)	(22,095,059)	(9,409,217)	(912,229)
TOTAL NET INTANGIBLE PLANT		294,031,204	6,175,499	81,721,253	22,738,224	0	34,291,022	122,371,630	18,020,458	7,841,495	871,624
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	2.1003%	27.7934%	7.7333%	0.0000%	11.6624%	41.6186%	6.1288%	2.6669%	0.2964%

GROSS PLANT:	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
PRODUCTION PLANT	8,934,102,551	159,709,164	2,419,782,172	715,476,163	0	1,145,541,775	3,671,789,580	510,405,138	277,074,768	34,343,790
TRANSMISSION PLANT	3,252,808,788	58,140,757	880,115,890	260,188,676	0	416,997,537	1,337,811,848	185,975,620	100,854,930	12,523,530
DISTRIBUTION PLANT	5,311,982,448	214,938,495	1,668,701,394	389,827,804	0	444,090,126	2,250,102,258	264,399,560	79,922,811	0
GENERAL PLANT	1,406,379,504	31,512,550	402,879,441	112,981,183	0	180,155,371	544,731,661	90,649,007	40,158,684	3,311,607
INTANGIBLE PLANT	702,258,800	15,877,615	198,993,961	54,006,518	0	77,813,424	296,417,199	40,115,517	17,250,712	1,783,854
TOTAL GROSS PLANT	19,607,332,092	480,178,582	5,570,472,858	1,532,480,344	0	2,264,598,233	8,100,832,546	1,091,544,843	515,261,905	51,962,781
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.4490%	28.4102%	7.8159%	0.0000%	11.5498%	41.3153%	5.5670%	2.6279%	0.2650%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(2,985,042,457)	(53,363,947)	(808,450,011)	(239,033,071)	0	(382,768,095)	(1,226,817,133)	(170,554,140)	(92,581,065)	(11,474,995)
TRANSMISSION PLANT	(1,147,931,102)	(20,519,401)	(310,616,022)	(91,827,420)	0	(147,169,387)	(472,148,961)	(65,635,683)	(35,594,355)	(4,419,883)
DISTRIBUTION PLANT	(2,013,222,904)	(96,648,846)	(721,292,460)	(172,175,286)	0	(181,083,191)	(694,650,158)	(111,306,402)	(36,066,581)	0
GENERAL PLANT	(511,903,304)	(11,561,098)	(147,048,910)	(43,116,492)	0	(68,372,523)	(193,056,888)	(32,854,642)	(14,680,893)	(1,211,849)
INTANGIBLE PLANT	(408,227,596)	(9,702,116)	(117,272,708)	(31,268,294)	0	(43,522,403)	(174,045,569)	(22,095,059)	(9,409,217)	(912,229)
	(7,066,327,363)	(191,795,408)	(2,104,680,111)	(577,420,564)	0	(822,915,598)	(2,760,718,709)	(402,445,926)	(188,332,091)	(18,018,956)
NET PLANT	12,541,004,729	288,383,174	3,465,792,748	955,059,780	0	1,441,682,635	5,340,113,837	689,098,917	326,929,814	33,943,824
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.2996%	27.6357%	7.6155%	0.0000%	11.4958%	42.5812%	5.4948%	2.6069%	0.2707%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.2996%	27.6357%	7.6155%	0.0000%	11.4958%	42.5812%	5.4948%	2.6069%	0.2707%
TOTAL GROSS PLANT (LESS SO FACTOR)	18,969,083,262	464,548,030	5,389,145,396	1,482,595,751	0	2,190,882,076	7,837,137,982	1,056,013,379	498,489,337	50,271,312
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.4490%	28.4102%	7.8159%	0.0000%	11.5498%	41.3153%	5.5670%	2.6279%	0.2650%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
IBT												
INCOME BEFORE TAXES	**TOTAL**	**California**	**Oregon**	**Washington**	**Montana**	**Wyo-PPL**	**Utah**	**Idaho**	**Wyo-UPL**	**FERC**	**OTHER**	**NON-UTILITY**
INCOME BEFORE STATE TAXES	71,632,829	16,131,513	8,156,315	46,520,862	0	33,523,898	7,307,244	(10,246,316)	(21,681,137)	(4,118,675)	31,613,731	(35,571,939)
Interest Synchronization	(2,850,639)	-	-	-	-	-	-	-	-	-	(3,306,700)	456,027
	68,782,190	16,131,513	8,156,315	46,520,862	0	33,523,898	7,307,244	(10,246,316)	(21,681,137)	(4,118,675)	28,307,031	(35,115,913)
INCOME BEFORE TAXES (FACTOR)	100.0038%	23.4530%	11.8582%	67.6350%	0.0000%	48.7392%	10.6237%	-14.8968%	-31.5214%	-5.9880%	41.1546%	-51.0536%

See Calculation of EXCTAX

DITEXP:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	(1,217,723)	(57,475)	(691,657)	(209,936)	0	(198,618)	(60,037)	0	0	0	0	0
Transmission	S	(130,866)	(24,067)	(14,757)	(91,311)	0	13,242	(13,975)	0	0	0	0	0
Distribution	S	(3,066,896)	(246,860)	(1,862,770)	(392,701)	0	(569,856)	4,788	549	154	0	0	0
General	S	66,847	332	42,794	729	0	15,411	7,329	46	182	22	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	2,123,019	0	0	0	0	0	0	0	0	0	0	2,123,019
Total Pacific Power		(2,225,421)	(328,070)	(2,526,390)	(693,219)	0	(739,821)	(61,895)	597	336	22	0	2,123,019
Rocky Mountain Power													
Production	S	(7,704,104)	0	0	0	0	0	(6,248,204)	(1,047,783)	(365,479)	(42,638)	0	0
Transmission	S	(3,187,258)	0	0	0	0	0	(2,749,987)	(314,221)	(110,206)	(12,844)	0	0
Distribution	S	(5,950,766)	194	1,698	395	0	384	(4,973,387)	(719,705)	(260,335)	0	0	0
General	S	(115,170)	(1,059)	(4,047)	(3,573)	0	(1,809)	(128,650)	16,093	7,615	260	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(16,957,298)	(865)	(2,349)	(3,176)	0	(1,425)	(14,100,238)	(2,065,616)	(728,405)	(55,222)	0	0
PC (Post Merger)													
Prod / Other Prod	S	38,912,998	718,041	10,508,090	3,188,274	0	4,812,054	16,262,464	2,588,324	687,378	148,383	0	0
Cholla Unit 4	S	(401,434)	27,148	(232,974)	0	0	(103,640)	28,175	(35,761)	(15,080)	(3,187)	0	(65,135)
Gadsby Unit 4, 5 & 6	S	(33,296)	(157)	(9,675)	0	0	(4,539)	(12,418)	(2,883)	(622)	(186)	0	(2,836)
Hydro-PPL	S	724,377	11,564	179,530	59,567	0	95,560	304,790	56,101	13,754	3,511	0	0
Hydro-UPL	S	292,916	5,162	81,857	23,041	0	37,237	120,721	18,517	5,243	1,138	0	0
Transmission	S	21,165,412	317,295	6,401,216	1,539,790	0	2,842,585	8,488,211	1,104,824	387,245	84,246	0	0
Distribution	S	69,528,223	2,776,047	19,942,023	4,483,605	0	4,716,922	32,340,739	4,302,161	966,726	0	0	0
General/ Intangibles	S	(8,500,819)	(242,033)	(2,685,463)	(699,396)	0	(816,850)	(3,457,337)	(443,966)	(142,986)	(11,680)	0	(1,108)
Mining	S	(1,450,111)	(24,988)	(488,081)	(100,001)	0	(210,803)	(539,862)	(55,481)	(27,186)	(3,729)	0	0
WCA - CAEE 2007+	S	2,357,026	22,275	784,568	0	0	402,477	773,022	79,969	57,713	10,719	0	226,283
WCA - CAGE 2007+	S	28,703,877	525,794	8,263,468	0	0	3,793,706	11,587,298	1,514,611	541,017	117,479	0	2,360,504
WCA - CAGW 2007+	S	95,992,092	1,794,356	27,751,326	19,750,548	0	12,757,316	40,311,651	5,725,909	1,821,506	395,868	0	(14,316,388)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	20,391,571	392,889	7,484,448	1,003,336	0	2,904,142	7,147,859	934,561	475,644	35,251	0	33,441
WCA - JBG 2007+	S	3,965,952	80,309	1,064,156	822,660	0	489,292	1,688,329	249,492	69,874	15,169	0	(513,329)
Non Utility	NUTIL	4,394	0	0	0	0	0	0	0	0	0	0	4,394
Total PC (Post Merger)		271,653,178	6,403,702	79,024,489	30,071,424	0	31,715,459	115,043,632	16,036,398	4,840,266	792,982	0	(12,275,174)

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
Total Deferred Taxes		262,470,459	6,074,767	76,495,760	29,375,027	0	30,974,213	100,881,499	13,971,379	4,112,197	737,782	0	(10,152,155)
Percentage of Total (DITEXP)		100.0000%	2.4061%	30.2959%	11.6350%	0.0000%	12.2685%	39.9577%	5.5339%	1.6288%	0.2922%	0.0000%	-4.0211%

DITBAL:		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pacific Power													
Production	S	54,207,196	1,949,093	29,475,388	7,546,411	0	12,920,120	2,316,184	0	0	0	0	0
Transmission	S	23,770,786	896,194	13,036,419	3,448,678	0	5,390,846	998,648	0	0	0	0	0
Distribution	S	48,443,837	4,028,000	29,201,483	6,412,543	0	8,801,811	0	0	0	0	0	0
General	S	(676,495)	47	(439,892)	106	0	(158,420)	(76,201)	1	(1,907)	(229)	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	(7,079,027)	0	0	0	0	0	0	0	0	0	0	(7,079,027)
Total Pacific Power		118,666,296	6,873,334	71,273,398	17,407,738	0	26,954,357	3,238,631	1	(1,907)	(229)	0	(7,079,027)
Rocky Mountain Power													
Production	S	94,606,418	0	0	0	0	0	74,013,357	14,884,566	5,041,265	667,231	0	0
Transmission	S	56,305,253	0	0	0	0	0	47,162,405	6,604,048	2,235,160	303,640	0	0
Distribution	S	54,470,543	(31)	(271)	(63)	0	(61)	44,223,251	7,466,918	2,780,800	0	0	0
General	S	(490,226)	2,206	(74,371)	6,723	0	(27,803)	200,177	(414,315)	(176,314)	(6,529)	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		204,891,988	2,175	(74,642)	6,660	0	(27,864)	165,599,190	28,541,216	9,680,911	964,342	0	0
Pacificorp													
Prod / Other Prod	S	344,285,146	6,656,765	104,673,578	27,496,548	0	43,733,372	135,595,291	18,709,578	6,208,125	1,211,889	0	0
Cholla Unit 4	S	(34,163,773)	(759,665)	(10,941,116)	(2,990,632)	0	(4,110,266)	(12,677,561)	(1,787,250)	(576,176)	(90,572)	0	(230,535)
Gadsby Unit 4, 5 & 6	S	(56,113)	(501)	(16,792)	0	0	(7,707)	(22,169)	(2,645)	(1,026)	(303)	0	(4,968)
Hydro-PPL	S	35,227,278	683,279	11,330,616	2,749,607	0	4,347,603	13,752,119	1,652,982	610,128	100,944	0	0
Hydro-UPL	S	8,495,856	197,559	2,737,177	771,628	0	1,013,330	3,197,993	416,724	138,879	21,566	0	0
Transmission	S	194,079,595	4,179,658	58,960,382	15,271,027	0	23,142,607	78,015,464	10,744,285	3,197,051	569,121	0	0
Distribution	S	353,113,222	15,095,582	106,098,112	20,918,685	0	24,220,866	162,725,525	19,590,896	4,463,556	0	0	0
General/ Intangibles	S	138,644,689	3,396,727	44,696,851	12,147,764	0	16,238,968	51,643,317	7,616,213	2,683,991	204,084	0	16,774
Mining	S	15,283,494	209,213	5,030,789	924,688	0	2,436,031	5,609,694	869,420	347,035	56,624	0	0
WCA - CAEE 2007+	S	3,463,423	29,325	1,178,683	0	0	602,506	1,101,215	106,372	85,486	15,975	0	343,861
WCA - CAGE 2007+	S	32,776,816	657,573	9,250,210	0	0	4,227,343	13,878,332	1,388,020	600,331	129,113	0	2,645,894
WCA - CAGW 2007+	S	111,716,386	2,111,485	32,702,719	22,100,383	0	14,933,274	47,277,768	6,545,169	2,119,142	462,886	0	(16,536,460)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	25,927,965	521,405	9,406,616	1,221,444	0	3,851,754	9,187,782	1,230,948	596,441	44,098	0	67,477
WCA - JBG 2007+	S	4,176,282	85,418	1,183,885	776,529	0	541,908	1,823,098	235,287	77,072	16,710	0	(563,625)
Non Utility	NUTIL	(635,260)	0	0	0	0	0	0	0	0	0	0	(635,260)
Total PC (Post Merger)		1,232,334,986	33,063,823	376,291,710	101,387,651	0	134,971,609	511,107,868	67,116,999	20,551,033	2,742,135	0	(14,896,842)
Total Deferred Taxes		1,555,893,270	39,939,332	447,490,466	118,802,049	0	161,898,102	679,945,689	95,657,216	30,430,037	3,706,248	0	(21,975,869)
Percentage of Total (DITBAL)		100.0000%	2.5670%	28.7610%	7.6356%	0.0000%	10.4055%	43.7013%	6.1481%	1.9558%	0.2382%	0.0000%	-1.4124%

OPRV-WY

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

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
	0.0000%	0.0000%	0.0000%							

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho	Wyo-UP&L	FERC	OTHER	NUTIL
Account 904 Balance	14,715,196	84,810	6,290,187	1,882,776	0	968,791	5,183,832	304,701	100	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		0.5763%	42.7462%	12.7948%	0.0000%	6.5836%	35.2277%	2.0707%	0.0007%	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	1,860,279	47,665	577,947	131,283	0	124,707	889,465	73,173	16,038	0	0	0
CN												
Customer System factor - CN		2.5623%	31.0678%	7.0572%	0.0000%	6.7037%	47.8135%	3.9334%	0.8621%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	881,603	47,665	577,947	131,283	0	124,707	0	0	0	0	0	0
CNP												
Customer Service Pacific Power factor - CNP		5.41%	65.56%	14.89%	0.00%	14.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	978,677	0	0	0	0	0	889,465	73,173	16,038	0	0	0
CNU												
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	0.00%	90.88%	7.48%	1.64%	0.00%	0.00%	0.00%

CIAC	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	3,298,759,545	118,289,849	947,408,934	217,652,518	0	263,006,935	1,555,452,100	153,093,158	43,856,250	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.59%	28.72%	6.60%	0.00%	7.97%	47.15%	4.64%	1.33%	0.00%	0.00%	0.00%

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
IDSIT		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total						
	Payroll	0	0	0	0						
Idaho State Income Tax Allocation			0.00%	0.00%	0.00%						
	Property	0	0	0	0						
			0.00%	0.00%	0.00%						
	Sales	0	0	0	0						
			0.00%	0.00%	0.00%						
	Average		0.00%	0.00%							
	Idaho - PPL Factor		0.00%	0.00%							
	Idaho - UPL Factor		0.00%	0.00%							
			0.00%	0.00%							

EXCTAX					State Specific								
Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Total Taxable Income		71,973,963	15,846,199	8,453,078	45,746,021	0	33,084,506	7,857,884	(9,949,535)	(21,204,873)	(4,031,642)	31,060,180	(34,885,240)
Less Other Electric Items:													
	419 OTH	0	0	0	0	0	0	0	0	0	0	0	0
	432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
	40910 OTH	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH												
Total Taxable Income Excluding Other		71,973,963	15,846,199	8,453,078	45,746,021	0	33,084,506	7,857,884	(9,949,535)	(21,204,873)	(4,031,642)	31,060,180	(34,885,240)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	22.0166%	11.7446%	63.5591%	0.0000%	45.9673%	10.9177%	-13.8238%	-29.4619%	-5.6015%	43.1547%	-48.4692%

Trojan Allocators		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Premerger													
Dec 1991 Plant		16,918,976											
Dec 1992 Plant		17,094,202											
Average	SG	17,006,589	303,995	4,601,774	1,360,422	0	2,180,313	6,994,862	972,392	527,330	85,481	0	0
Dec 1991 Reserve		(7,851,432)											
Dec 1992 Reserve		(8,434,030)											
Average	SG	(8,142,731)	(145,552)	(2,203,323)	(651,368)	0	(1,043,931)	(3,349,140)	(465,580)	(252,485)	(31,352)	0	0
Postmerger													
Dec 1991 Plant		4,284,960											
Dec 1992 Plant		3,485,613											
Average	SG	3,885,287	69,450	1,051,311	310,799	0	498,109	1,598,035	222,150	120,473	14,990	0	0
Dec 1991 Reserve		(129,394)											
Dec 1992 Reserve		(240,609)											
Average	SG	(185,002)	(3,307)	(50,059)	(14,799)	0	(23,718)	(76,092)	(10,578)	(5,738)	(712)	0	0
Net Plant		12,564,143	224,586	3,399,702	1,005,054	0	1,610,774	5,167,986	718,385	389,581	48,376	0	0
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.0000%	0.0000%
Division Net Plant Nuclear Rocky Mountain Power	**DNPPNP**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	**SNNP**	100.0000%	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Pre-merger	(101)	SG	17,094,202	305,581	4,625,481	1,367,431	0	2,191,545	7,030,918	977,402	530,047	85,818	0	0
	(108)	SG	(8,434,030)	(150,759)	(2,282,145)	(674,670)	0	(1,081,277)	(3,468,952)	(482,236)	(261,517)	(32,474)	0	0

AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
PRO FORMA JUNE 30, 2010 FACTORS

DESCRIPTION OF FACTOR			TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC		
Post-merger	(101)	SG	3,485,613	62,306	943,164	278,626	0	446,870	1,433,647	199,298	108,080	13,421	0	0
		(108) SG	(240,609)	(4,301)	(65,106)	(19,247)	0	(30,847)	(98,964)	(13,757)	(7,461)	(926)	0	0
		(107) SG	1,778,549	31,792	481,253	142,273	0	228,017	731,525	101,693	55,148	6,848	0	0
		(120) SE	1,975,759	32,575	497,487	146,220	0	283,008	810,075	127,784	70,453	8,157	0	0
		(228) SG	7,220,849	129,074	1,953,873	577,623	0	925,742	2,969,966	412,869	223,900	27,802	0	0
		(228) SG	1,472,376	26,319	398,407	117,781	0	188,765	605,595	84,187	45,655	5,669	0	0
		(228) SNNP	3,531,000	63,117	955,445	282,458	0	452,688	1,452,315	201,893	109,487	13,595	0	0
		(228) SE	1,743,025	28,738	438,886	126,996	0	249,671	714,653	112,731	62,154	7,196	0	0
Total Acct 182.22			29,626,734	524,421	7,946,746	2,347,692	0	3,854,183	12,180,778	1,721,864	935,945	115,106	0	0
Revised Study	(228)	SNNP	112,680	2,014	30,490	9,014	0	14,446	46,346	6,443	3,494	434	0	0
		(228) SE	941,950	15,530	237,179	69,711	0	134,925	386,206	60,921	33,589	3,889	0	0
December 1993 Adj.			1,054,630	17,544	267,669	78,725	0	149,371	432,552	67,364	37,082	4,323	0	0
Adjusted Acct 182.22			30,681,364	541,965	8,214,414	2,426,417	0	4,003,554	12,613,330	1,789,228	973,027	119,429	0	0
TROJP			100.0000%	1.7664%	26.7733%	7.9084%	0.0000%	13.0488%	41.1107%	5.8316%	3.1714%	0.3893%	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	SG	7,220,848	129,074	1,953,873	577,623	0	925,742	2,969,966	412,869	223,900	27,802	0	0
- Postmerger	SG	1,472,376	26,319	398,407	117,781	0	188,765	605,595	84,187	45,655	5,669	0	0
Storage Facility	SE	1,743,025	28,738	438,886	126,996	0	249,671	714,653	112,731	62,154	7,196	0	0
Transition Costs	SNNP	3,531,000	63,117	955,445	282,458	0	452,688	1,452,315	201,893	109,487	13,595	0	0
Total Acct 228.42		13,967,250	247,247	3,746,611	1,106,859	0	1,816,866	5,742,528	811,680	441,195	54,263	0	0
Transition Costs	SNNP	112,680	2,014	30,490	9,014	0	14,446	46,346	6,443	3,494	434	0	0
Storage Facility	SE	941,950	15,530	237,179	69,711	0	134,925	386,206	60,921	33,589	3,889	0	0
December 1993 Adj.		1,054,630	17,544	267,669	78,725	0	149,371	432,552	67,364	37,082	4,323	0	0
Adjusted Acct 228.42		15,021,880	264,792	4,014,279	1,185,583	0	1,966,237	6,175,080	879,045	478,278	58,586	0	0
TROJD		100.0000%	1.7627%	26.7229%	7.8924%	0.0000%	13.0892%	41.1072%	5.8518%	3.1839%	0.3900%	0.0000%	0.0000%
Trojan Decommissioning Allocator													

SCHMA		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Amortization Expense :													
Amortization of Limited Term Plant	Acct 404	43,235,630	1,113,513	12,478,899	3,341,633	0	5,205,623	17,604,957	2,314,518	1,066,687	111,000	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,479,353	97,944	1,482,645	438,314	0	702,475	2,253,681	313,295	169,900	21,097	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	7,494,426	41,029	553,811	(92,085)	0	301,914	953,447	134,892	73,331	9,014	5,519,073	0
Total Amortization Expense :		56,209,608	1,252,487	14,515,355	3,687,862	0	6,210,012	20,812,086	2,762,705	1,308,918	141,111	5,519,073	0
Schedule M Amortization Factor		100.0000%	2.2282%	25.8236%	6.5609%	0.0000%	11.0480%	37.0259%	4.9150%	2.3286%	0.2510%	9.8187%	0.0000%

SCHMD		TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	OTHER	NON-UTILITY
Depreciation Expense :													
Steam	Acct 403.1	111,546,183	1,995,244	30,238,117	8,939,580	0	14,315,240	45,794,747	6,372,692	3,462,770	427,794	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	16,619,931	297,083	4,497,149	1,329,492	0	2,130,742	6,835,848	950,284	516,341	63,992	0	0
Other	Acct 403.4	102,900,403	1,836,767	27,799,480	8,221,576	0	13,185,285	42,414,649	5,881,025	3,183,551	398,090	0	0
Transmission	Acct 403.5	64,643,642	1,155,513	17,491,774	5,171,093	0	8,287,575	26,588,205	3,696,154	2,004,431	248,898	0	0
Distribution	Acct 403.6	146,044,701	8,059,624	47,763,729	12,151,003	0	12,510,556	58,343,035	6,777,163	2,439,593	0	0	0
General	Acct 403.7&8	35,348,728	620,290	10,447,171	3,155,647	0	4,535,160	13,266,730	2,116,209	923,253	64,268	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		477,103,588	14,164,521	138,237,399	38,968,390	0	54,944,558	191,263,214	25,793,526	12,528,938	1,203,042	0	0
Schedule M Depreciation Factor		100.0000%	2.9689%	28.9743%	8.1677%	0.0000%	11.5163%	40.0884%	5.4063%	2.6260%	0.2522%	0.0000%	0.0000%

Tax Depreciation by Function	TOTAL	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Utility
Current Total M Difference	810,224,651	15,348,450	224,761,339	50,641,545	-	96,678,388	333,663,367	45,020,693	19,826,548	2,647,276	-	21,617,045
Tax Depr factor	100.0000%	1.8942%	27.7431%	6.2503%	0.0000%	11.9323%	41.1816%	5.5568%	2.4470%	0.3267%	0.0000%	2.6680%

PRO FORMA JUNE 30, 2010 FACTORS
Utah General Rate Case - June 2010
COINCIDENTAL PEAKS

FORECAST LOADS (CP)

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		Total
Jul-09	20	16	157	2,350	726	1,031	4,386	625	237	42	9,554
Aug-09	27	16	159	2,397	717	1,014	4,321	586	239	43	9,477
Sep-09	10	16	136	2,178	634	972	3,916	463	237	35	8,573
Oct-09	30	8	138	2,223	648	947	2,656	399	225	25	7,260
Nov-09	25	18	150	2,240	688	1,056	3,390	448	262	27	8,260
Dec-09	16	18	166	2,409	718	1,088	3,553	469	242	30	8,675
Jan-10	22	8	167	2,713	816	1,056	3,180	463	255	30	8,679
Feb-10	4	8	158	2,587	744	1,056	3,123	447	272	23	8,410
Mar-10	30	8	151	2,351	652	1,014	2,860	407	237	28	7,701
Apr-10	1	8	137	2,178	570	1,003	2,794	420	255	22	7,378
May-10	19	15	149	1,841	582	958	3,591	549	228	32	7,930
Jun-10	24	15	157	2,078	663	1,061	4,142	660	242	38	9,042
			1,825	27,547	8,158	12,258	41,911	5,935	2,931	374	100,938

- (less)

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

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		Total
Jul-09	20	16					217	205			421
Aug-09	27	16					208	116			324
Sep-09	10	16					117	3			120
Oct-09	30	8					-	-			-
Nov-09	25	18					-	-			-
Dec-09	16	18					111	-			111
Jan-10	22	8					101	-			101
Feb-10	4	8					-	-			-
Mar-10	30	8					-	-			-
Apr-10	1	8					-	-			-
May-10	19	15					-	-			-
Jun-10	24	15					190	170			361
			-	-	-	-	943	495	-	-	1,438

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		Total
Jul-09	20	16	157	2,350	726	1,031	4,169	420	237	42	9,133
Aug-09	27	16	159	2,397	717	1,014	4,113	470	239	43	9,153
Sep-09	10	16	136	2,178	634	972	3,799	460	237	35	8,452
Oct-09	30	8	138	2,223	648	947	2,656	399	225	25	7,260
Nov-09	25	18	150	2,240	688	1,056	3,390	448	262	27	8,260
Dec-09	16	18	166	2,409	718	1,088	3,442	469	242	30	8,564
Jan-10	22	8	167	2,713	816	1,056	3,079	463	255	30	8,578
Feb-10	4	8	158	2,587	744	1,056	3,123	447	272	23	8,410
Mar-10	30	8	151	2,351	652	1,014	2,860	407	237	28	7,701
Apr-10	1	8	137	2,178	570	1,003	2,794	420	255	22	7,378
May-10	19	15	149	1,841	582	958	3,591	549	228	32	7,930
Jun-10	24	15	157	2,078	663	1,061	3,952	490	242	38	8,681
			1,825	27,547	8,158	12,258	40,968	5,440	2,931	374	99,500

+ plus

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

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		Total
Jul-09	20	16									-
Aug-09	27	16									-
Sep-09	10	16									-
Oct-09	30	8									-
Nov-09	25	18									-
Dec-09	16	18									-
Jan-10	22	8									-
Feb-10	4	8									-
Mar-10	30	8									-
Apr-10	1	8									-
May-10	19	15									-
Jun-10	24	15									-
			-	-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY		Total
Jul-09	20	16	157	2,350	726	1,031	4,169	420	237	42	9,133
Aug-09	27	16	159	2,397	717	1,014	4,113	470	239	43	9,153
Sep-09	10	16	136	2,178	634	972	3,799	460	237	35	8,452
Oct-09	30	8	138	2,223	648	947	2,656	399	225	25	7,260
Nov-09	25	18	150	2,240	688	1,056	3,390	448	262	27	8,260
Dec-09	16	18	166	2,409	718	1,088	3,442	469	242	30	8,564
Jan-10	22	8	167	2,713	816	1,056	3,079	463	255	30	8,578
Feb-10	4	8	158	2,587	744	1,056	3,123	447	272	23	8,410
Mar-10	30	8	151	2,351	652	1,014	2,860	407	237	28	7,701
Apr-10	1	8	137	2,178	570	1,003	2,794	420	255	22	7,378
May-10	19	15	149	1,841	582	958	3,591	549	228	32	7,930
Jun-10	24	15	157	2,078	663	1,061	3,952	490	242	38	8,681
			1,824.6	27,546.7	8,157.9	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9

PRO FORMA JUNE 30, 2010 FACTORS
Utah General Rate Case - June 2010
ENERGY

FORECAST LOADS (MWH)

Year	Month	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
2009	Jul	90,307	1,245,916	370,097	684,897	2,293,354	437,631	172,238	26,514	5,320,954
2009	Aug	85,757	1,243,105	373,612	698,758	2,284,949	384,097	174,647	25,342	5,270,267
2009	Sep	74,665	1,133,735	341,557	667,495	1,972,057	284,528	168,422	19,436	4,661,895
2009	Oct	71,386	1,138,860	350,063	665,661	1,817,380	278,973	163,736	17,713	4,503,773
2009	Nov	74,410	1,207,176	366,218	701,419	1,827,975	267,531	176,475	17,073	4,638,278
2009	Dec	85,346	1,381,914	423,491	745,494	2,113,775	293,794	167,653	19,836	5,231,303
2010	Jan	86,497	1,389,779	427,749	741,281	2,096,976	278,654	181,620	20,108	5,222,663
2010	Feb	75,058	1,225,348	355,600	681,691	1,878,119	281,620	177,406	16,855	4,691,696
2010	Mar	77,461	1,239,088	346,442	694,250	1,929,125	258,455	172,522	17,690	4,735,034
2010	Apr	74,760	1,160,511	316,088	693,149	1,789,096	266,242	177,581	17,888	4,495,315
2010	May	79,825	1,137,489	319,016	668,022	1,858,577	307,398	169,812	19,469	4,559,608
2010	Jun	83,472	1,142,124	314,493	689,088	2,021,156	393,795	171,876	22,198	4,838,202
		958,945	14,645,046	4,304,427	8,331,203	23,882,541	3,732,718	2,073,988	240,120	58,168,988

- (less)

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

Year	Month	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
2009	Jul					8,031				8,031
2009	Aug					6,282				6,282
2009	Sep					5,215				5,215
2009	Oct					-				-
2009	Nov					-				-
2009	Dec					7,221				7,221
2010	Jan					7,625				7,625
2010	Feb					-				-
2010	Mar					-				-
2010	Apr					-				-
2010	May					-				-
2010	Jun					3,808				3,808
		-	-	-	-	38,183		-	-	38,183

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

Year	Month	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
2009	Jul	90,307	1,245,916	370,097	684,897	2,285,323	437,631	172,238	26,514	5,312,923
2009	Aug	85,757	1,243,105	373,612	698,758	2,278,667	384,097	174,647	25,342	5,263,985
2009	Sep	74,665	1,133,735	341,557	667,495	1,966,842	284,528	168,422	19,436	4,656,679
2009	Oct	71,386	1,138,860	350,063	665,661	1,817,380	278,973	163,736	17,713	4,503,773
2009	Nov	74,410	1,207,176	366,218	701,419	1,827,975	267,531	176,475	17,073	4,638,278
2009	Dec	85,346	1,381,914	423,491	745,494	2,106,554	293,794	167,653	19,836	5,224,082
2010	Jan	86,497	1,389,779	427,749	741,281	2,089,351	278,654	181,620	20,108	5,215,038
2010	Feb	75,058	1,225,348	355,600	681,691	1,878,119	281,620	177,406	16,855	4,691,696
2010	Mar	77,461	1,239,088	346,442	694,250	1,929,125	258,455	172,522	17,690	4,735,034
2010	Apr	74,760	1,160,511	316,088	693,149	1,789,096	266,242	177,581	17,888	4,495,315
2010	May	79,825	1,137,489	319,016	668,022	1,858,577	307,398	169,812	19,469	4,559,608
2010	Jun	83,472	1,142,124	314,493	689,088	2,017,348	393,795	171,876	22,198	4,834,393
		958,945	14,645,046	4,304,427	8,331,203	23,844,357	3,732,718	2,073,988	240,120	58,130,805

+ plus

Adjustments for Ancilary Services Contracts Including Reserves (Additions to Load)

Year	Month	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
2009	Jul					283	3,827			4,110
2009	Aug					119	5,409			5,527
2009	Sep					224	1,702			1,926
2009	Oct					177	1,023			1,200
2009	Nov					40	7,419			7,460
2009	Dec					20	5,683			5,704
2010	Jan					272	538			809
2010	Feb					378	840			1,218
2010	Mar					233	762			995
2010	Apr					347	574			921
2010	May					330	426			757
2010	Jun					231	776			1,007
		-	-	-	-	2,654	28,980	-	-	31,634

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC CA	OR	WA	E. WY	UT	ID	W. WY	FERC	Total
2009	Jul	90,307	1,245,916	370,097	684,897	2,285,607	441,457	172,238	26,514	5,317,033
2009	Aug	85,757	1,243,105	373,612	698,758	2,278,785	389,506	174,647	25,342	5,269,513
2009	Sep	74,665	1,133,735	341,557	667,495	1,967,065	286,230	168,422	19,436	4,658,605
2009	Oct	71,386	1,138,860	350,063	665,661	1,817,557	279,997	163,736	17,713	4,504,973
2009	Nov	74,410	1,207,176	366,218	701,419	1,828,016	274,950	176,475	17,073	4,645,737
2009	Dec	85,346	1,381,914	423,491	745,494	2,106,574	299,478	167,653	19,836	5,229,786
2010	Jan	86,497	1,389,779	427,749	741,281	2,089,622	279,191	181,620	20,108	5,215,847
2010	Feb	75,058	1,225,348	355,600	681,691	1,878,497	282,460	177,406	16,855	4,692,914
2010	Mar	77,461	1,239,088	346,442	694,250	1,929,358	259,217	172,522	17,690	4,736,030
2010	Apr	74,760	1,160,511	316,088	693,149	1,789,443	266,816	177,581	17,888	4,496,236
2010	May	79,825	1,137,489	319,016	668,022	1,858,908	307,825	169,812	19,469	4,560,365
2010	Jun	83,472	1,142,124	314,493	689,088	2,017,578	394,571	171,876	22,198	4,835,400
		958,945.4	14,645,045.9	4,304,426.8	8,331,202.8	23,847,011.0	3,761,698.0	2,073,988.4	240,120.3	58,162,438.7

PRO FORMA JUNE 30, 2010 FACTORS
Utah General Rate Case - June 2010

	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC		
Subtotal	958,945.4	14,645,045.9	4,304,426.8	0.0	8,331,202.8	23,847,011.0	3,761,698.0	2,073,988.4	240,120.3		**Ref Page 10.14**
System Energy Factor	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%	
Divisional Energy - Pacific	3.3957%	51.8599%	15.2425%	0.0000%	29.5018%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	0.8025%	100.00%	
System Generation Factor	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%	
Divisional Generation - Pacific	3.5991%	54.4814%	16.1063%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	0.7650%	100.00%	
System Capacity (kw)											
Accord	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9	**Ref Page 10.13**
Modified Accord	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9	**Ref Page 10.13**
Rolled-In	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9	**Ref Page 10.13**
Rolled-In with Hydro Adj.	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9	**Ref Page 10.13**
Rolled-In with Off-Sys Adj.	1,824.6	27,546.7	8,157.9	0.0	12,257.6	40,967.8	5,440.5	2,931.0	373.9	99,499.9	**Ref Page 10.13**
System Capacity Factor											
Accord	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%	
Modified Accord	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%	
Rolled-In	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%	
Rolled-In with Hydro Adj.	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%	
Rolled-In with Off-Sys Adj.	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	0.3758%	100.00%	
System Energy (kwh)											
Accord	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439	
Modified Accord	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439	
Rolled-In	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439	
Rolled-In with Hydro Adj.	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439	
Rolled-In with Off-Sys Adj.	958,945	14,645,046	4,304,427	0	8,331,203	23,847,011	3,761,698	2,073,988	240,120	58,162,439	
System Energy Factor											
Accord	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%	
Modified Accord	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%	
Rolled-In	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%	
Rolled-In with Hydro Adj.	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%	
Rolled-In with Off-Sys Adj.	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.4128%	100.00%	
System Generation Factor											
Accord	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%	
Modified Accord	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%	
Rolled-In	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%	
Rolled-In with Hydro Adj.	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%	
Rolled-In with Off-Sys Adj.	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	100.00%	

Utah General Rate Case - June 2010
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	4,514	68,329	20,200	-	32,374	103,864	14,439	7,830	972	-	252,523
Rocky Reach	5,533	83,763	24,763	-	39,687	127,323	17,700	9,599	1,192	-	309,560
Wanapum		-	-								-
Priority		-									-
Displacement		440,689									440,689
Surplus		351,167									351,167
0		-									-
Total	10,047	943,948	44,963	-	72,061	231,187	32,138	17,429	2,164	-	1,353,938
MC Factor	0.7421%	69.7187%	3.3209%	0.0000%	5.3223%	17.0752%	2.3737%	1.2873%	0.1598%	0.0000%	100.0000%

Utah General Rate Case - June 2010

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 WYOMING	R.M.P. UTAH	R.M.P. IDAHO	R.M.P. WYOMING	R.M.P. FERC	
Jul-09	9,658	36.46%	32,922	454,212	134,923	-	249,686	833,242	160,938	62,791	9,666	
Aug-09	10,062	37.98%	32,570	472,120	141,895	-	265,382	865,462	147,931	66,329	9,624	
Sep-09	6,773	25.56%	19,088	289,838	87,319	-	170,644	502,878	73,174	43,057	4,969	
Oct-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Nov-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Dec-09	-	0.00%	-	-	-	-	-	-	-	-	-	
Jan-10	-	0.00%	-	-	-	-	-	-	-	-	-	
Feb-10	-	0.00%	-	-	-	-	-	-	-	-	-	
Mar-10	-	0.00%	-	-	-	-	-	-	-	-	-	
Apr-10	-	0.00%	-	-	-	-	-	-	-	-	-	
May-10	-	0.00%	-	-	-	-	-	-	-	-	-	
Jun-10	-	0.00%	-	-	-	-	-	-	-	-	-	
	26,492	100.00%	84,580	1,216,169	364,136	-	685,712	2,201,581	382,043	172,177	24,259	
SSECT Factor			1.65%	23.70%	7.10%	0.00%	13.36%	42.91%	7.45%	3.36%	0.47%	100.00%

Utah General Rate Case - June 2010

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	
Jul-09	9,658	36.46%	57.3	856.9	264.8	0.0	375.8	1520.0	153.2	86.3	15.1	
Aug-09	10,062	37.98%	60.4	910.4	272.2	0.0	385.3	1562.1	178.5	90.9	16.4	
Sep-09	6,773	25.56%	34.8	556.9	162.1	0.0	248.5	971.2	117.6	60.5	9.0	
Oct-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-09	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-10	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	26,492	100.00%	153	2,324	699	-	1,010	4,053	449	238	41	
SSCCT Factor			1.70%	25.92%	7.80%	0.00%	11.26%	45.20%	5.01%	2.65%	0.45%	100.00%
SSGCT Factor			1.69%	25.37%	7.62%	0.00%	11.79%	44.63%	5.62%	2.83%	0.46%	100.00%

Utah General Rate Case - June 2010
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF CHOLLA IV/APS

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	
Jul-09	245,222	(142,500)	102,722	3.61%	3,264	45,031	13,376	-	24,754	82,609	15,956	6,225	958	
Aug-09	244,991	(142,390)	102,601	3.61%	3,096	44,877	13,488	-	25,226	82,266	14,061	6,305	915	
Sep-09	237,915	(68,830)	169,085	5.95%	4,442	67,450	20,320	-	39,712	117,027	17,029	10,020	1,156	
Oct-09	242,250	78,285	320,535	11.28%	8,051	128,443	39,481	-	75,074	204,987	31,579	18,466	1,998	
Nov-09	240,248	137,775	378,023	13.30%	9,897	160,566	48,710	-	93,295	243,143	36,571	23,473	2,271	
Dec-09	253,500	142,650	396,150	13.94%	11,896	192,621	59,029	-	103,912	293,630	41,743	23,369	2,765	
Jan-10	257,442	142,575	400,017	14.07%	12,174	195,609	60,205	-	104,334	294,111	39,296	25,563	2,830	
Feb-10	232,136	68,850	300,986	10.59%	7,949	129,769	37,659	-	72,194	198,940	29,914	18,788	1,785	
Mar-10	132,622	-	132,622	4.67%	3,615	57,820	16,166	-	32,396	90,031	12,096	8,051	825	
Apr-10	254,893	-	254,893	8.97%	6,705	104,081	28,348	-	62,165	160,487	23,930	15,926	1,604	
May-10	255,517	(78,080)	177,437	6.24%	4,984	71,016	19,917	-	41,706	116,056	19,218	10,602	1,215	
Jun-10	244,897	(137,890)	107,007	3.77%	3,143	43,002	11,841	-	25,945	75,964	14,856	6,471	836	
	2,841,633	445	2,842,077	100.00%	79,216	1,240,285	368,542	-	700,714	1,959,250	296,248	173,259	19,159	
SSECH Factor					1.64%	25.64%	7.62%	0.00%	14.49%	40.51%	6.13%	3.58%	0.40%	100.00%

Utah General Rate Case - June 2010
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IV/APS

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	
Jul-09	245,222	(142,500)	102,722	3.61%	5.7	85.0	26.3	0.0	37.3	150.7	15.2	8.6	1.5	
Aug-09	244,991	(142,390)	102,601	3.61%	5.7	86.5	25.9	0.0	36.6	148.5	17.0	8.6	1.6	
Sep-09	237,915	(68,830)	169,085	5.95%	8.1	129.6	37.7	0.0	57.8	226.0	27.4	14.1	2.1	
Oct-09	242,250	78,285	320,535	11.28%	15.5	250.7	73.1	0.0	106.8	299.6	45.0	25.4	2.8	
Nov-09	240,248	137,775	378,023	13.30%	19.9	298.0	91.4	0.0	140.5	450.9	59.5	34.8	3.6	
Dec-09	253,500	142,650	396,150	13.94%	23.2	335.7	100.1	0.0	151.6	479.8	65.4	33.8	4.1	
Jan-10	257,442	142,575	400,017	14.07%	23.4	381.8	114.9	0.0	148.6	433.3	65.1	35.9	4.2	
Feb-10	232,136	68,850	300,986	10.59%	16.7	274.0	78.7	0.0	111.9	330.8	47.3	28.8	2.4	
Mar-10	132,622	-	132,622	4.67%	7.1	109.7	30.4	0.0	47.3	133.5	19.0	11.1	1.3	
Apr-10	254,893	-	254,893	8.97%	12.3	195.3	51.1	0.0	89.9	250.5	37.6	22.9	1.9	
May-10	255,517	(78,080)	177,437	6.24%	9.3	115.0	36.3	0.0	59.8	224.2	34.2	14.2	2.0	
Jun-10	244,897	(137,890)	107,007	3.77%	5.9	78.2	25.0	0.0	40.0	148.8	18.4	9.1	1.4	
	2,841,633	445	2,842,077	100.00%	153	2,340	691	-	1,028	3,277	451	247	29	
SSCCH Factor					1.86%	28.48%	8.41%	0.00%	12.52%	39.88%	5.49%	3.01%	0.35%	100.00%
SSGCH Factor					1.80%	27.77%	8.21%	0.00%	13.01%	40.04%	5.65%	3.15%	0.36%	100.00%

Utah General Rate Case - June 2010

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

Pro Forma Factors June 30, 2010

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	
Jul-09	41,600	50%	45,153	622,958	185,049	-	342,448	1,142,803	220,729	86,119	13,257	
Aug-09	41,600	50%	42,878	621,552	186,806	-	349,379	1,139,393	194,753	87,324	12,671	
Sep-09	-	0%	-	-	-	-	-	-	-	-	-	
Oct-09	-	0%	-	-	-	-	-	-	-	-	-	
Nov-09	-	0%	-	-	-	-	-	-	-	-	-	
Dec-09	-	0%	-	-	-	-	-	-	-	-	-	
Jan-10	-	0%	-	-	-	-	-	-	-	-	-	
Feb-10	-	0%	-	-	-	-	-	-	-	-	-	
Mar-10	-	0%	-	-	-	-	-	-	-	-	-	
Apr-10	-	0%	-	-	-	-	-	-	-	-	-	
May-10	-	0%	-	-	-	-	-	-	-	-	-	
Jun-10	-	0%	-	-	-	-	-	-	-	-	-	
	83,200	100%	88,031.8	1,244,510.5	371,854.9	-	691,827.5	2,282,196.0	415,481.7	173,442.6	25,927.6	
SSEC Factor			1.66%	23.51%	7.03%	0.00%	13.07%	43.12%	7.85%	3.28%	0.49%	100.00%

Utah General Rate Case - June 2010

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	
Jul-09	41,600	50%	78.7	1175.2	363.2	0.0	515.4	2084.7	210.1	118.4	20.8	
Aug-09	41,600	50%	79.5	1198.6	358.4	0.0	507.2	2056.5	235.0	119.6	21.6	
Sep-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Oct-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Nov-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Dec-09	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jan-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Feb-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Mar-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Apr-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
May-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Jun-10	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	83,200	100%	158	2,374	722	-	1,023	4,141	445	238	42	
SSCC Factor			1.73%	25.96%	7.89%	0.00%	11.19%	45.29%	4.87%	2.60%	0.46%	100.00%
SSGC Factor			1.71%	25.35%	7.68%	0.00%	11.66%	44.75%	5.61%	2.77%	0.47%	100.00%

PRO FORMA JUNE 30, 2010 FACTORS
UTAH
ANNUAL EMBEDDED COSTS
Twelve Months Ending June 30, 2010
Thirteen Month Average

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	28,740,024				Page 2.7, West only
403HP	Hydro Depreciation Expense	12,048,024				Page 2.15, West only
404IP	Hydro Relicensing Amortization	7,368,933				Page 2.16, West only
	Total West Hydro Operating Expense	**48,156,981**				
330 - 336	Hydro Electric Plant in Service	497,722,147				Page 2.23, West only
302 & 182M	Hydro Relicensing	93,529,134				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(212,303,961)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(10,131,678)				Page 2.39, West only
154	Materials and Supplies	(1,860)				Page 2.32, West only
	West Hydro Net Rate Base	**368,813,781**				
	Pre-tax Return	11.98%				
	Rate Base Revenue Requirement	**44,182,631**				
	Annual Embedded Cost					
	West Hydro-Electric Resources	**92,339,612**	3,864,641	23.89	(63,763,308)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	27,866,082	1,353,938	20.58	(26,823,020)	GRID
	Grant Reasonable Portion	(14,646,429)			(14,646,429)	GRID
		13,219,652			(41,469,449)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs	23,914,211	388,130	61.61	8,236,635	
555	Oregon Annual Qualified Facilities Costs	40,171,696	305,494	131.50	27,832,002	
555	Idaho Annual Qualified Facilities Costs	4,124,745	76,373	54.01	1,039,852	
555	WYU Annual Qualified Facilities Costs	-	-	-	-	
555	WYP Annual Qualified Facilities Costs	708,320	11,390	62.19	248,248	
555	California Annual Qualified Facilities Costs	4,000,672	33,980	117.74	2,628,131	
555	Washington Annual Qualified Facilities Costs	1,912,010	13,189	144.97	1,379,272	
	Total Qualified Facilities Costs	74,831,653	828,555	90.32	41,364,139	GRID

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

Account	Description	Amount	Mwh	$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	929,868,715			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,336,708			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	523,437,879			Page 2.8
555	Other Purchased Power Contracts	431,722,864			GRID less QF and Mid-C
40910	Renewable Energy Credit	(96,288,743)			Page 2.20
4118	SO2 Emission Allowances	(10,505,103)			Page 2.4
	James River / Little Mountain Offset	(8,902,282)			James River Adj (Tab 5)
	Green Tag Revenues	(7,411,125)			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	111,546,183			Page 2.15
403HP	East Hydro Depreciation Expense	4,571,907			Page 2.15, East only
403OP	Other Generation Depreciation Expense	102,900,403			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	327,190			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,479,353			Page 2.17
	Total All Other Operating Expenses	**1,996,083,949**			
310 - 316	Steam Electric Plant in Service	5,339,721,225			Page 2.21
330 - 336	East Hydro Electric Plant in Service	126,637,995			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,841,735			Page 2.29, East only
340 - 346	Other Electric Plant in Service	2,970,021,184			Page 2.24
399	Mining	467,212,138			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,505,964,665)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(222,971,167)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(170,313,956)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(43,059,800)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(3,444,445)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	157,193,780			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(90,847,520)			Page 2.31
151	Fuel Stock	170,810,852			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(3,959,223)			Page 2.32
253.98	SO2 Emission Allowances	(16,895,232)			Page 2.34
154	Materials & Supplies	76,721,287			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	**6,260,704,189**			
	Pre-tax Return	11.98%			
	Rate Base Revenue Requirement	**750,010,972**			
	Annual Embedded Cost				
	All Other Generation Resources	**2,746,094,920**	67,985,087	40.39	MWh from GRID
	Total Annual Embedded Costs	**2,926,485,838**	**74,032,222**	**39.53**	

B1. REVENUE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4118000	GAINS-DISP OF ALLOW	SE	$ (4,889)	$ (81)	$ (1,231)	$ (362)	$ (700)	$ (2,005)	$ (316)	$ (174)	$ (20)	$0
4118000 Total			**$ (4,889)**	**$ (81)**	**$ (1,231)**	**$ (362)**	**$ (700)**	**$ (2,005)**	**$ (316)**	**$ (174)**	**$ (20)**	**$0**
4211000	GAIN DISPOS PROP	SG	$ (2,340)	$ (42)	$ (633)	$ (187)	$ (300)	$ (963)	$ (134)	$ (73)	$ (9)	$0
4211000	GAIN DISPOS PROP	SO	$473	$12	$134	$37	$55	$195	$26	$12	$1	$0
4211000	GAIN DISPOS PROP	UT	$ (310)	$0	$0	$0	$0	$ (310)	$0	$0	$0	$0
4211000	GAIN DISPOS PROP	WYP	$ (201)	$0	$0	$0	$ (201)	$0	$0	$0	$0	$0
4211000 Total			**$ (2,379)**	**$ (30)**	**$ (499)**	**$ (150)**	**$ (447)**	**$ (1,077)**	**$ (107)**	**$ (60)**	**$ (8)**	**$0**
4212000	LOSS DISPOS PROP	CN	$2	$0	$1	$0	$0	$1	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	OR	$160	$0	$160	$0	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	SG	$51	$1	$14	$4	$6	$21	$3	$2	$0	$0
4212000	LOSS DISPOS PROP	SO	$44	$1	$12	$3	$5	$18	$2	$1	$0	$0
4212000	LOSS DISPOS PROP	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	WYP	$6	$0	$0	$0	$6	$0	$0	$0	$0	$0
4212000 Total			**$263**	**$2**	**$186**	**$9**	**$18**	**$40**	**$5**	**$3**	**$0**	**$0**
4401000	RESIDENTIAL SALES	CA	$44,589	$44,589	$0	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	IDU	$58,161	$0	$0	$0	$0	$0	$58,161	$0	$0	$0
4401000	RESIDENTIAL SALES	OR	$505,124	$0	$505,124	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	UT	$545,561	$0	$0	$0	$0	$545,561	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	WA	$108,976	$0	$0	$108,976	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	WYP	$76,241	$0	$0	$0	$76,241	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	WYU	$11,079	$0	$0	$0	$0	$0	$0	$11,079	$0	$0
4401000 Total			**$1,349,731**	**$44,589**	**$505,124**	**$108,976**	**$76,241**	**$545,561**	**$58,161**	**$11,079**	**$0**	**$0**
4403000	BPA REG BAL-RES	IDU	$291	$0	$0	$0	$0	$0	$291	$0	$0	$0
4403000	BPA REG BAL-RES	OR	$ (3,889)	$0	$ (3,889)	$0	$0	$0	$0	$0	$0	$0
4403000	BPA REG BAL-RES	WA	$ (1,120)	$0	$0	$ (1,120)	$0	$0	$0	$0	$0	$0
4403000 Total			**$ (4,718)**	**$0**	**$ (3,889)**	**$ (1,120)**	**$0**	**$0**	**$291**	**$0**	**$0**	**$0**
4421000	COMMERCIAL SALES	CA	$29,477	$29,477	$0	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	IDU	$26,869	$0	$0	$0	$0	$0	$26,869	$0	$0	$0
4421000	COMMERCIAL SALES	OR	$332,110	$0	$332,110	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	UT	$487,756	$0	$0	$0	$0	$487,756	$0	$0	$0	$0
4421000	COMMERCIAL SALES	WA	$83,979	$0	$0	$83,979	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	WYP	$92,376	$0	$0	$0	$92,376	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	WYU	$10,051	$0	$0	$0	$0	$0	$0	$10,051	$0	$0
4421000 Total			**$1,062,618**	**$29,477**	**$332,110**	**$83,979**	**$92,376**	**$487,756**	**$26,869**	**$10,051**	**$0**	**$0**
4421200	BPA REG BAL-INDUST	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4421200	BPA REG BAL-INDUST	OR	$ (1)	$0	$ (1)	$0	$0	$0	$0	$0	$0	$0
4421200	BPA REG BAL-INDUST	WA	$ (2)	$0	$0	$ (2)	$0	$0	$0	$0	$0	$0
4421200 Total			**$ (3)**	**$0**	**$ (1)**	**$ (2)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4421400	BPA REG BAL-IRRIG	IDU	$263	$0	$0	$0	$0	$0	$263	$0	$0	$0
4421400	BPA REG BAL-IRRIG	OR	$ (63)	$0	$ (63)	$0	$0	$0	$0	$0	$0	$0
4421400	BPA REG BAL-IRRIG	WA	$ (51)	$0	$0	$ (51)	$0	$0	$0	$0	$0	$0
4421400 Total			**$149**	**$0**	**$ (63)**	**$ (51)**	**$0**	**$0**	**$263**	**$0**	**$0**	**$0**
4421500	BPA REG BAL-COMMRC	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4421500	BPA REG BAL-COMMRC	OR	$ (209)	$0	$ (209)	$0	$0	$0	$0	$0	$0	$0
4421500	BPA REG BAL-COMMRC	WA	$ (97)	$0	$0	$ (97)	$0	$0	$0	$0	$0	$0
4421500 Total			**$ (306)**	**$0**	**$ (209)**	**$ (97)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4422000	IND SLS/EXCL IRRIG	CA	$4,179	$4,179	$0	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	IDU	$68,967	$0	$0	$0	$0	$0	$68,967	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	OR	$145,323	$0	$145,323	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	UT	$347,310	$0	$0	$0	$0	$347,310	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	WA	$41,725	$0	$0	$41,725	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	WYP	$247,351	$0	$0	$0	$247,351	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	WYU	$55,123	$0	$0	$0	$0	$0	$0	$55,123	$0	$0
4422000 Total			**$909,979**	**$4,179**	**$145,323**	**$41,725**	**$247,351**	**$347,310**	**$68,967**	**$55,123**	**$0**	**$0**
4423000	INDUST SALES-IRRIG	CA	$8,547	$8,547	$0	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	IDU	$42,725	$0	$0	$0	$0	$0	$42,725	$0	$0	$0
4423000	INDUST SALES-IRRIG	OR	$13,343	$0	$13,343	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	UT	$11,816	$0	$0	$0	$0	$11,816	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	WA	$10,443	$0	$0	$10,443	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	WYP	$1,162	$0	$0	$0	$1,162	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	WYU	$238	$0	$0	$0	$0	$0	$0	$238	$0	$0
4423000 Total			**$88,274**	**$8,547**	**$13,343**	**$10,443**	**$1,162**	**$11,816**	**$42,725**	**$238**	**$0**	**$0**
4441000	PUB ST/HWY LIGHT	CA	$385	$385	$0	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	IDU	$467	$0	$0	$0	$0	$0	$467	$0	$0	$0
4441000	PUB ST/HWY LIGHT	OR	$5,324	$0	$5,324	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	UT	$10,606	$0	$0	$0	$0	$10,606	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	WA	$1,119	$0	$0	$1,119	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	WYP	$1,692	$0	$0	$0	$1,692	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	WYU	$274	$0	$0	$0	$0	$0	$0	$274	$0	$0
4441000 Total			**$19,866**	**$385**	**$5,324**	**$1,119**	**$1,692**	**$10,606**	**$467**	**$274**	**$0**	**$0**
4451000	OTHER SALES PUBLIC	UT	$18,444	$0	$0	$0	$0	$18,444	$0	$0	$0	$0
4451000 Total			**$18,444**	**$0**	**$0**	**$0**	**$0**	**$18,444**	**$0**	**$0**	**$0**	**$0**
4471000	ON-SYS WHOLE-FIRM	FERC	$6,532	$0	$0	$0	$0	$0	$0	$0	$6,532	$0
4471000	ON-SYS WHOLE-FIRM	OR	$976	$0	$976	$0	$0	$0	$0	$0	$0	$0
4471000	ON-SYS WHOLE-FIRM	WYP	$28	$0	$0	$0	$28	$0	$0	$0	$0	$0
4471000 Total			**$7,536**	**$0**	**$976**	**$0**	**$28**	**$0**	**$0**	**$0**	**$6,532**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4471200	PRE-M FIRM SAL-PPD	SG	$23,466	$419	$6,350	$1,877	$3,008	$9,652	$1,342	$728	$90	$0
4471200 Total			**$23,466**	**$419**	**$6,350**	**$1,877**	**$3,008**	**$9,652**	**$1,342**	**$728**	**$90**	**$0**
4471220	PRE-M FIRM SAL-UPD	SG	$25,766	$461	$6,972	$2,061	$3,303	$10,598	$1,473	$799	$99	$0
4471220 Total			**$25,766**	**$461**	**$6,972**	**$2,061**	**$3,303**	**$10,598**	**$1,473**	**$799**	**$99**	**$0**
4471300	POST MERGER FIRM	SG	$107,700	$1,925	$29,142	$8,615	$13,808	$44,298	$6,158	$3,340	$415	$0
4471300 Total			**$107,700**	**$1,925**	**$29,142**	**$8,615**	**$13,808**	**$44,298**	**$6,158**	**$3,340**	**$415**	**$0**
4471400	S/T FIRM WHOLESALE	SG	$745,260	$13,322	$201,658	$59,616	$95,545	$306,529	$42,612	$23,109	$2,869	$0
4471400 Total			**$745,260**	**$13,322**	**$201,658**	**$59,616**	**$95,545**	**$306,529**	**$42,612**	**$23,109**	**$2,869**	**$0**
4472000	SLS FOR RESL-SURP	SG	$ (99,800)	$ (1,784)	$ (27,005)	$ (7,983)	$ (12,795)	$ (41,048)	$ (5,706)	$ (3,095)	$ (384)	$0
4472000 Total			**$ (99,800)**	**$ (1,784)**	**$ (27,005)**	**$ (7,983)**	**$ (12,795)**	**$ (41,048)**	**$ (5,706)**	**$ (3,095)**	**$ (384)**	**$0**
4475000	OFF-SYS - NON FIRM	SE	$ (457)	$ (8)	$ (115)	$ (34)	$ (65)	$ (187)	$ (30)	$ (16)	$ (2)	$0
4475000 Total			**$ (457)**	**$ (8)**	**$ (115)**	**$ (34)**	**$ (65)**	**$ (187)**	**$ (30)**	**$ (16)**	**$ (2)**	**$0**
4476100	BOOKOUTS NETTED-GAIN	SG	$45,655	$816	$12,354	$3,652	$5,853	$18,778	$2,610	$1,416	$176	$0
4476100 Total			**$45,655**	**$816**	**$12,354**	**$3,652**	**$5,853**	**$18,778**	**$2,610**	**$1,416**	**$176**	**$0**
4476200	TRADING NETTED-GAINS	SG	$4,734	$85	$1,281	$379	$607	$1,947	$271	$147	$18	$0
4476200 Total			**$4,734**	**$85**	**$1,281**	**$379**	**$607**	**$1,947**	**$271**	**$147**	**$18**	**$0**
4479000	TRANS SRVC	FERC	$1,085	$0	$0	$0	$0	$0	$0	$0	$1,085	$0
4479000	TRANS SRVC	WYP	$6	$0	$0	$0	$6	$0	$0	$0	$0	$0
4479000 Total			**$1,090**	**$0**	**$0**	**$0**	**$6**	**$0**	**$0**	**$0**	**$1,085**	**$0**
4501000	FORF DISC/INT-RES	CA	$147	$147	$0	$0	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	IDU	$174	$0	$0	$0	$0	$0	$174	$0	$0	$0
4501000	FORF DISC/INT-RES	OR	$2,140	$0	$2,140	$0	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	UT	$1,930	$0	$0	$0	$0	$1,930	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	WA	$384	$0	$0	$384	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	WYP	$285	$0	$0	$0	$285	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	WYU	$40	$0	$0	$0	$0	$0	$0	$40	$0	$0
4501000 Total			**$5,100**	**$147**	**$2,140**	**$384**	**$285**	**$1,930**	**$174**	**$40**	**$0**	**$0**
4502000	FORF DISC/INT-COMM	CA	$48	$48	$0	$0	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	IDU	$34	$0	$0	$0	$0	$0	$34	$0	$0	$0
4502000	FORF DISC/INT-COMM	OR	$533	$0	$533	$0	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	UT	$661	$0	$0	$0	$0	$661	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	WA	$105	$0	$0	$105	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	WYP	$112	$0	$0	$0	$112	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	WYU	$15	$0	$0	$0	$0	$0	$0	$15	$0	$0
4502000 Total			**$1,508**	**$48**	**$533**	**$105**	**$112**	**$661**	**$34**	**$15**	**$0**	**$0**
4503000	FORF DISC/INT-IND	CA	$14	$14	$0	$0	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	IDU	$247	$0	$0	$0	$0	$0	$247	$0	$0	$0
4503000	FORF DISC/INT-IND	OR	$119	$0	$119	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4503000	FORF DISC/INT-IND	UT	$205	$0	$0	$0	$0	$205	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	WA	$31	$0	$0	$31	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	WYP	$98	$0	$0	$0	$98	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	WYU	$58	$0	$0	$0	$0	$0	$0	$58	$0	$0
4503000 Total			**$772**	**$14**	**$119**	**$31**	**$98**	**$205**	**$247**	**$58**	**$0**	**$0**
4504000	GOVT MUNI/ALL OTH	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	OR	$ (4)	$0	$ (4)	$0	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	UT	$105	$0	$0	$0	$0	$105	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	WA	$ (1)	$0	$0	$ (1)	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	WYU	$1	$0	$0	$0	$0	$0	$0	$1	$0	$0
4504000 Total			**$107**	**$0**	**$ (4)**	**$ (1)**	**$2**	**$105**	**$3**	**$1**	**$0**	**$0**
4511000	ACCOUNT SERV CHG	CA	$120	$120	$0	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	IDU	$135	$0	$0	$0	$0	$0	$135	$0	$0	$0
4511000	ACCOUNT SERV CHG	OR	$1,579	$0	$1,579	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	UT	$2,906	$0	$0	$0	$0	$2,906	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	WA	$232	$0	$0	$232	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	WYP	$199	$0	$0	$0	$199	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	WYU	$32	$0	$0	$0	$0	$0	$0	$32	$0	$0
4511000 Total			**$5,203**	**$120**	**$1,579**	**$232**	**$199**	**$2,906**	**$135**	**$32**	**$0**	**$0**
4512000	TAMPER/RECONNECT	CA	$2	$2	$0	$0	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
4512000	TAMPER/RECONNECT	OR	$25	$0	$25	$0	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	UT	$22	$0	$0	$0	$0	$22	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	WA	$11	$0	$0	$11	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4512000 Total			**$63**	**$2**	**$25**	**$11**	**$1**	**$22**	**$1**	**$0**	**$0**	**$0**
4513000	OTHER	CA	$5	$5	$0	$0	$0	$0	$0	$0	$0	$0
4513000	OTHER	IDU	$21	$0	$0	$0	$0	$0	$21	$0	$0	$0
4513000	OTHER	OR	$464	$0	$464	$0	$0	$0	$0	$0	$0	$0
4513000	OTHER	SO	$28	$1	$8	$2	$3	$12	$2	$1	$0	$0
4513000	OTHER	UT	$816	$0	$0	$0	$0	$816	$0	$0	$0	$0
4513000	OTHER	WA	$ (0)	$0	$0	$ (0)	$0	$0	$0	$0	$0	$0
4513000	OTHER	WYP	$161	$0	$0	$0	$161	$0	$0	$0	$0	$0
4513000	OTHER	WYU	$253	$0	$0	$0	$0	$0	$0	$253	$0	$0
4513000 Total			**$1,748**	**$6**	**$472**	**$2**	**$164**	**$827**	**$22**	**$254**	**$0**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4513500	WEATHERIZ 12% 12MO	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
4513500 Total			**$2**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**
4514100	ENERGY FINANSWER	UT	$50	$0	$0	$0	$0	$50	$0	$0	$0	$0
4514100	ENERGY FINANSWER	WA	$6	$0	$0	$6	$0	$0	$0	$0	$0	$0
4514100 Total			**$55**	**$0**	**$0**	**$6**	**$0**	**$50**	**$0**	**$0**	**$0**	**$0**
4514400	ENGY FINANSWER LGHT	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0
4514400	ENGY FINANSWER LGHT	WA	$6	$0	$0	$6	$0	$0	$0	$0	$0	$0
4514400 Total			**$7**	**$1**	**$0**	**$6**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4514900	ENGY FINNSWR 12000	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
4514900	ENGY FINNSWR 12000	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4514900 Total			**$2**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	**$0**
4515400	RETROFIT ENGY FINA	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4515400 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4530000	SLS WATER & W PWR	SG	$26	$0	$7	$2	$3	$11	$2	$1	$0	$0
4530000 Total			**$26**	**$0**	**$7**	**$2**	**$3**	**$11**	**$2**	**$1**	**$0**	**$0**
4541000	RENTS - COMMON	CA	$803	$803	$0	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	IDU	$311	$0	$0	$0	$0	$0	$311	$0	$0	$0
4541000	RENTS - COMMON	OR	$5,228	$0	$5,228	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	SG	$2,072	$37	$561	$166	$266	$852	$118	$64	$8	$0
4541000	RENTS - COMMON	SO	$3,256	$80	$925	$254	$376	$1,345	$181	$86	$9	$0
4541000	RENTS - COMMON	UT	$3,467	$0	$0	$0	$0	$3,467	$0	$0	$0	$0
4541000	RENTS - COMMON	WA	$1,650	$0	$0	$1,650	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	WYP	$446	$0	$0	$0	$446	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	WYU	$ (23)	$0	$0	$0	$0	$0	$0	$ (23)	$0	$0
4541000 Total			**$17,209**	**$920**	**$6,714**	**$2,070**	**$1,088**	**$5,664**	**$611**	**$127**	**$17**	**$0**
4542000	RENTS - NON COMMON	SG	$6	$0	$2	$0	$1	$2	$0	$0	$0	$0
4542000	RENTS - NON COMMON	SO	$7	$0	$2	$1	$1	$3	$0	$0	$0	$0
4542000	RENTS - NON COMMON	UT	$9	$0	$0	$0	$0	$9	$0	$0	$0	$0
4542000 Total			**$21**	**$0**	**$4**	**$1**	**$2**	**$14**	**$1**	**$0**	**$0**	**$0**
4543000	MCI FOGWIRE REVENUES	SG	$3,349	$60	$906	$268	$429	$1,377	$191	$104	$13	$0
4543000 Total			**$3,349**	**$60**	**$906**	**$268**	**$429**	**$1,377**	**$191**	**$104**	**$13**	**$0**
4561100	Other Wheeling Rev	SG	$25,392	$454	$6,871	$2,031	$3,255	$10,444	$1,452	$787	$98	$0
4561100 Total			**$25,392**	**$454**	**$6,871**	**$2,031**	**$3,255**	**$10,444**	**$1,452**	**$787**	**$98**	**$0**
4561910	S/T FIRM WHEEL REV	SG	$4,060	$73	$1,099	$325	$521	$1,670	$232	$126	$16	$0
4561910 Total			**$4,060**	**$73**	**$1,099**	**$325**	**$521**	**$1,670**	**$232**	**$126**	**$16**	**$0**
4561920	L/T FIRM WHEEL REV	SG	$29,478	$527	$7,976	$2,358	$3,779	$12,125	$1,685	$914	$114	$0
4561920 Total			**$29,478**	**$527**	**$7,976**	**$2,358**	**$3,779**	**$12,125**	**$1,685**	**$914**	**$114**	**$0**
4561930	NON-FIRM WHEEL REV	SE	$16,623	$274	$4,186	$1,230	$2,381	$6,815	$1,075	$593	$69	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4561930 Total			**$16,623**	**$274**	**$4,186**	**$1,230**	**$2,381**	**$6,815**	**$1,075**	**$593**	**$69**	**$0**
4562100	USE OF FACIL REV	SG	$9	$0	$2	$1	$1	$4	$1	$0	$0	$0
4562100 Total			**$9**	**$0**	**$2**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**	**$0**
4562200	DSM REVENUES	OTHER	$37,348	$0	$0	$0	$0	$0	$0	$0	$0	$37,348
4562200 Total			**$37,348**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$37,348**
4562300	MISC OTHER REV	CA		$0	$0	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	OR	$7	$0	$7	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	SE	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
4562300	MISC OTHER REV	SG	$41,160	$736	$11,138	$3,293	$5,277	$16,929	$2,353	$1,276	$158	$0
4562300	MISC OTHER REV	SO	$ (37)	$ (1)	$ (11)	$ (3)	$ (4)	$ (15)	$ (2)	$ (1)	$ (0)	$0
4562300	MISC OTHER REV	UT	$169	$0	$0	$0	$0	$169	$0	$0	$0	$0
4562300	MISC OTHER REV	WA	$ (52)	$0	$0	$ (52)	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	WYP	$206	$0	$0	$0	$206	$0	$0	$0	$0	$0
4562300 Total			**$41,456**	**$735**	**$11,135**	**$3,238**	**$5,479**	**$17,084**	**$2,352**	**$1,275**	**$158**	**$0**
4562400	M&S INVENTORY SALES	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
4562400	M&S INVENTORY SALES	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4562400	M&S INVENTORY SALES	SO	$507	$12	$144	$40	$59	$209	$28	$13	$1	$0
4562400	M&S INVENTORY SALES	UT	$466	$0	$0	$0	$0	$466	$0	$0	$0	$0
4562400 Total			**$974**	**$12**	**$144**	**$40**	**$59**	**$675**	**$29**	**$13**	**$1**	**$0**
4562500	M&S INV COST OF SALE	UT	$ (910)	$0	$0	$0	$0	$ (910)	$0	$0	$0	$0
4562500 Total			**$ (910)**	**$0**	**$0**	**$0**	**$0**	**$ (910)**	**$0**	**$0**	**$0**	**$0**
Grand Total			**$4,487,582**	**$105,697**	**$1,271,039**	**$324,993**	**$544,848**	**$1,830,697**	**$254,305**	**$107,301**	**$11,356**	**$37,348**

B2. O&M EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5000000	OPER SUPV & ENG	SG	$19,237	$344	$5,205	$1,539	$2,466	$7,912	$1,100	$596	$74	$0
5000000	OPER SUPV & ENG	SSGCH	$1,424	$26	$395	$117	$185	$570	$80	$45	$5	$0
5000000 Total			**$20,661**	**$370**	**$5,601**	**$1,656**	**$2,651**	**$8,482**	**$1,180**	**$641**	**$79**	**$0**
5001000	OPER SUPV & ENG	SG	$1,177	$21	$319	$94	$151	$484	$67	$37	$5	$0
5001000 Total			**$1,177**	**$21**	**$319**	**$94**	**$151**	**$484**	**$67**	**$37**	**$5**	**$0**
5010000	FUEL CONSUMED	SE	$25	$0	$6	$2	$4	$10	$2	$1	$0	$0
5010000	FUEL CONSUMED	SSECH	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
5010000 Total			**$26**	**$0**	**$7**	**$2**	**$4**	**$11**	**$2**	**$1**	**$0**	**$0**
5011000	FUEL CONSUMED-COAL	SE	$531,734	$8,767	$133,888	$39,352	$76,166	$218,015	$34,390	$18,961	$2,195	$0
5011000	FUEL CONSUMED-COAL	SSECH	$47,680	$781	$12,227	$3,633	$6,908	$19,314	$2,920	$1,708	$189	$0
5011000 Total			**$579,414**	**$9,548**	**$146,115**	**$42,985**	**$83,073**	**$237,329**	**$37,311**	**$20,669**	**$2,384**	**$0**
5011100	UNDISTRIB FUELS CR	SE	$3,149	$52	$793	$233	$451	$1,291	$204	$112	$13	$0
5011100 Total			**$3,149**	**$52**	**$793**	**$233**	**$451**	**$1,291**	**$204**	**$112**	**$13**	**$0**
5012000	FUEL HAND-COAL	SE	$5,856	$97	$1,474	$433	$839	$2,401	$379	$209	$24	$0
5012000	FUEL HAND-COAL	SSECH	$1,891	$31	$485	$144	$274	$766	$116	$68	$7	$0
5012000 Total			**$7,747**	**$128**	**$1,959**	**$577**	**$1,113**	**$3,167**	**$495**	**$277**	**$32**	**$0**
5013000	START UP FUEL - GAS	SE	$566	$9	$142	$42	$81	$232	$37	$20	$2	$0
5013000 Total			**$566**	**$9**	**$142**	**$42**	**$81**	**$232**	**$37**	**$20**	**$2**	**$0**
5013500	FUEL CONSUMED-GAS	SE	$27,147	$448	$6,835	$2,009	$3,889	$11,130	$1,756	$968	$112	$0
5013500 Total			**$27,147**	**$448**	**$6,835**	**$2,009**	**$3,889**	**$11,130**	**$1,756**	**$968**	**$112**	**$0**
5014000	FUEL CONSUMED-DIESEL	SE	$17	$0	$4	$1	$2	$7	$1	$1	$0	$0
5014000 Total			**$17**	**$0**	**$4**	**$1**	**$2**	**$7**	**$1**	**$1**	**$0**	**$0**
5014500	START UP FUEL-DIESEL	SE	$6,137	$101	$1,545	$454	$879	$2,516	$397	$219	$25	$0
5014500	START UP FUEL-DIESEL	SSECH	$279	$5	$72	$21	$40	$113	$17	$10	$1	$0
5014500 Total			**$6,416**	**$106**	**$1,617**	**$475**	**$919**	**$2,629**	**$414**	**$229**	**$26**	**$0**
5015000	FUEL CONS-RES DISP	SE	$430	$7	$108	$32	$62	$176	$28	$15	$2	$0
5015000 Total			**$430**	**$7**	**$108**	**$32**	**$62**	**$176**	**$28**	**$15**	**$2**	**$0**
5015100	ASH & ASH BYPRD SALE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015100 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5020000	STEAM EXPENSES	SG	$11,619	$208	$3,144	$929	$1,490	$4,779	$664	$360	$45	$0
5020000	STEAM EXPENSES	SSGCH	$4,624	$83	$1,284	$380	$601	$1,851	$261	$146	$17	$0
5020000 Total			**$16,242**	**$291**	**$4,428**	**$1,309**	**$2,091**	**$6,630**	**$926**	**$506**	**$62**	**$0**
5022000	STM EXP - FLYASH	SG	$1,219	$22	$330	$98	$156	$501	$70	$38	$5	$0
5022000 Total			**$1,219**	**$22**	**$330**	**$98**	**$156**	**$501**	**$70**	**$38**	**$5**	**$0**
5024000	STM EXP SCRUBBER	SG	$2,209	$39	$598	$177	$283	$909	$126	$69	$9	$0
5024000 Total			**$2,209**	**$39**	**$598**	**$177**	**$283**	**$909**	**$126**	**$69**	**$9**	**$0**
5029000	STM EXP - OTHER	SG	$17,817	$318	$4,821	$1,425	$2,284	$7,328	$1,019	$552	$69	$0
5029000 Total			**$17,817**	**$318**	**$4,821**	**$1,425**	**$2,284**	**$7,328**	**$1,019**	**$552**	**$69**	**$0**
5030000	STEAM FRM OTH SRCS	SE	$3,371	$56	$849	$250	$483	$1,382	$218	$120	$14	$0
5030000 Total			**$3,371**	**$56**	**$849**	**$250**	**$483**	**$1,382**	**$218**	**$120**	**$14**	**$0**
5050000	ELECTRIC EXPENSES	SG	$2,734	$49	$740	$219	$350	$1,124	$156	$85	$11	$0
5050000	ELECTRIC EXPENSES	SSGCH	$1,566	$28	$435	$129	$204	$627	$88	$49	$6	$0
5050000 Total			**$4,300**	**$77**	**$1,175**	**$347**	**$554**	**$1,751**	**$245**	**$134**	**$16**	**$0**
5051000	ELEC EXP GENERAL	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
5051000 Total			**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	**$0**
5060000	MISC STEAM PWR EXP	SG	$61,294	$1,096	$16,585	$4,903	$7,858	$25,210	$3,505	$1,901	$236	$0
5060000	MISC STEAM PWR EXP	SSGCH	$3,273	$59	$909	$269	$426	$1,311	$185	$103	$12	$0
5060000 Total			**$64,567**	**$1,155**	**$17,494**	**$5,172**	**$8,284**	**$26,521**	**$3,690**	**$2,004**	**$248**	**$0**
5061000	MISC STM EXP - CON	SG	$1,346	$24	$364	$108	$173	$554	$77	$42	$5	$0
5061000 Total			**$1,346**	**$24**	**$364**	**$108**	**$173**	**$554**	**$77**	**$42**	**$5**	**$0**

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5061100	MISC STM EXP PLCLU	SG	$753	$13	$204	$60	$97	$310	$43	$23	$3	$0
5061100 Total			**$753**	**$13**	**$204**	**$60**	**$97**	**$310**	**$43**	**$23**	**$3**	**$0**
5061200	MISC STM EXP UNMTG	SG	$32	$1	$9	$3	$4	$13	$2	$1	$0	$0
5061200 Total			**$32**	**$1**	**$9**	**$3**	**$4**	**$13**	**$2**	**$1**	**$0**	**$0**
5061300	MISC STM EXP COMPT	SG	$544	$10	$147	$44	$70	$224	$31	$17	$2	$0
5061300 Total			**$544**	**$10**	**$147**	**$44**	**$70**	**$224**	**$31**	**$17**	**$2**	**$0**
5061400	MISC STM EXP OFFIC	SG	$913	$16	$247	$73	$117	$376	$52	$28	$4	$0
5061400 Total			**$913**	**$16**	**$247**	**$73**	**$117**	**$376**	**$52**	**$28**	**$4**	**$0**
5061500	MISC STM EXP COMM	SG	$297	$5	$80	$24	$38	$122	$17	$9	$1	$0
5061500 Total			**$297**	**$5**	**$80**	**$24**	**$38**	**$122**	**$17**	**$9**	**$1**	**$0**
5061600	MISC STM EXP FIRE	SG	$12	$0	$3	$1	$1	$5	$1	$0	$0	$0
5061600 Total			**$12**	**$0**	**$3**	**$1**	**$1**	**$5**	**$1**	**$0**	**$0**	**$0**
5062000	MISC STM - ENVRMNT	SG	$1,082	$19	$293	$87	$139	$445	$62	$34	$4	$0
5062000 Total			**$1,082**	**$19**	**$293**	**$87**	**$139**	**$445**	**$62**	**$34**	**$4**	**$0**
5063000	MISC STEAM JVA CR	SG	$ (30,227)	$ (540)	$ (8,179)	$ (2,418)	$ (3,875)	$ (12,433)	$ (1,728)	$ (937)	$ (116)	$0
5063000 Total			**$ (30,227)**	**$ (540)**	**$ (8,179)**	**$ (2,418)**	**$ (3,875)**	**$ (12,433)**	**$ (1,728)**	**$ (937)**	**$ (116)**	**$0**
5064000	MISC STM EXP RCRT	SG	$7	$0	$2	$1	$1	$3	$0	$0	$0	$0
5064000 Total			**$7**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**	**$0**
5065000	MISC STM EXP - SEC	SG	$202	$4	$55	$16	$26	$83	$12	$6	$1	$0
5065000 Total			**$202**	**$4**	**$55**	**$16**	**$26**	**$83**	**$12**	**$6**	**$1**	**$0**
5066000	MISC STM EXP -SFTY	SG	$805	$14	$218	$64	$103	$331	$46	$25	$3	$0
5066000 Total			**$805**	**$14**	**$218**	**$64**	**$103**	**$331**	**$46**	**$25**	**$3**	**$0**
5067000	MISC STM EXP TRNNG	SG	$2,613	$47	$707	$209	$335	$1,075	$149	$81	$10	$0
5067000 Total			**$2,613**	**$47**	**$707**	**$209**	**$335**	**$1,075**	**$149**	**$81**	**$10**	**$0**
5068000	MISC STM EXP TRAVL	SG	$17	$0	$5	$1	$2	$7	$1	$1	$0	$0
5068000 Total			**$17**	**$0**	**$5**	**$1**	**$2**	**$7**	**$1**	**$1**	**$0**	**$0**
5069000	MISC STM EXP WTSPY	SG	$91	$2	$25	$7	$12	$37	$5	$3	$0	$0
5069000 Total			**$91**	**$2**	**$25**	**$7**	**$12**	**$37**	**$5**	**$3**	**$0**	**$0**
5069900	MISC STM EXP MISC	SG	$520	$9	$141	$42	$67	$214	$30	$16	$2	$0
5069900 Total			**$520**	**$9**	**$141**	**$42**	**$67**	**$214**	**$30**	**$16**	**$2**	**$0**
5070000	RENTS (STEAM GEN)	SG	$278	$5	$75	$22	$36	$114	$16	$9	$1	$0
5070000	RENTS (STEAM GEN)	SSGCH	$4	$0	$1	$0	$0	$2	$0	$0	$0	$0
5070000 Total			**$281**	**$5**	**$76**	**$23**	**$36**	**$116**	**$16**	**$9**	**$1**	**$0**
5100000	MNT SUPERV & ENG	SG	$1,544	$28	$418	$123	$198	$635	$88	$48	$6	$0
5100000	MNT SUPERV & ENG	SSGCH	$2,013	$36	$559	$165	$262	$806	$114	$63	$7	$0
5100000 Total			**$3,556**	**$64**	**$977**	**$289**	**$460**	**$1,441**	**$202**	**$111**	**$13**	**$0**
5101000	MNTNCE SUPVSN &ENG	SG	$2,453	$44	$664	$196	$314	$1,009	$140	$76	$9	$0
5101000 Total			**$2,453**	**$44**	**$664**	**$196**	**$314**	**$1,009**	**$140**	**$76**	**$9**	**$0**
5110000	MNT OF STRUCTURES	SG	$2,011	$36	$544	$161	$258	$827	$115	$62	$8	$0
5110000	MNT OF STRUCTURES	SSGCH	$1,116	$20	$310	$92	$145	$447	$63	$35	$4	$0
5110000 Total			**$3,127**	**$56**	**$854**	**$253**	**$403**	**$1,274**	**$178**	**$98**	**$12**	**$0**
5111000	MNT OF STRUCTURES	SG	$7,476	$134	$2,023	$598	$958	$3,075	$427	$232	$29	$0
5111000 Total			**$7,476**	**$134**	**$2,023**	**$598**	**$958**	**$3,075**	**$427**	**$232**	**$29**	**$0**
5111100	MNT STRCT PMP PLNT	SG	$1,617	$29	$438	$129	$207	$665	$92	$50	$6	$0
5111100 Total			**$1,617**	**$29**	**$438**	**$129**	**$207**	**$665**	**$92**	**$50**	**$6**	**$0**
5111200	MNT STRCT WASTE WT	SG	$760	$14	$206	$61	$97	$313	$43	$24	$3	$0
5111200 Total			**$760**	**$14**	**$206**	**$61**	**$97**	**$313**	**$43**	**$24**	**$3**	**$0**
5112000	STRUCTURAL SYSTEMS	SG	$8,374	$150	$2,266	$670	$1,074	$3,444	$479	$260	$32	$0
5112000 Total			**$8,374**	**$150**	**$2,266**	**$670**	**$1,074**	**$3,444**	**$479**	**$260**	**$32**	**$0**
5114000	MNT OF STRCT CATH	SG	$15	$0	$4	$1	$2	$6	$1	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5114000 Total			**$15**	**$0**	**$4**	**$1**	**$2**	**$6**	**$1**	**$0**	**$0**	**$0**
5116000	MNT STRCT DAM RIVR	SG	$76	$1	$21	$6	$10	$31	$4	$2	$0	$0
5116000 Total			**$76**	**$1**	**$21**	**$6**	**$10**	**$31**	**$4**	**$2**	**$0**	**$0**
5117000	MNT STRCT FIRE PRT	SG	$783	$14	$212	$63	$100	$322	$45	$24	$3	$0
5117000 Total			**$783**	**$14**	**$212**	**$63**	**$100**	**$322**	**$45**	**$24**	**$3**	**$0**
5118000	MNT STRCT-GROUNDS	SG	$1,010	$18	$273	$81	$129	$415	$58	$31	$4	$0
5118000 Total			**$1,010**	**$18**	**$273**	**$81**	**$129**	**$415**	**$58**	**$31**	**$4**	**$0**
5119000	MNT OF STRCT-HVAC	SG	$1,431	$26	$387	$114	$183	$589	$82	$44	$6	$0
5119000 Total			**$1,431**	**$26**	**$387**	**$114**	**$183**	**$589**	**$82**	**$44**	**$6**	**$0**
5119900	MNT OF STRCT-MISC	SG	$164	$3	$44	$13	$21	$67	$9	$5	$1	$0
5119900 Total			**$164**	**$3**	**$44**	**$13**	**$21**	**$67**	**$9**	**$5**	**$1**	**$0**
5120000	MANT OF BOILR PLNT	SG	$10,042	$180	$2,717	$803	$1,287	$4,130	$574	$311	$39	$0
5120000	MANT OF BOILR PLNT	SSGCH	$6,064	$109	$1,684	$498	$789	$2,428	$343	$191	$22	$0
5120000 Total			**$16,106**	**$289**	**$4,401**	**$1,301**	**$2,076**	**$6,558**	**$917**	**$503**	**$61**	**$0**
5121000	MNT BOILR-AIR HTR	SG	$10,493	$188	$2,839	$839	$1,345	$4,316	$600	$325	$40	$0
5121000 Total			**$10,493**	**$188**	**$2,839**	**$839**	**$1,345**	**$4,316**	**$600**	**$325**	**$40**	**$0**
5121100	MNT BOILR-CHEM FD	SG	$277	$5	$75	$22	$36	$114	$16	$9	$1	$0
5121100 Total			**$277**	**$5**	**$75**	**$22**	**$36**	**$114**	**$16**	**$9**	**$1**	**$0**
5121200	MNT BOILR-CL HANDL	SG	$6,852	$122	$1,854	$548	$878	$2,818	$392	$212	$26	$0
5121200 Total			**$6,852**	**$122**	**$1,854**	**$548**	**$878**	**$2,818**	**$392**	**$212**	**$26**	**$0**
5121400	MNT BOIL-DEMINERLZ	SG	$444	$8	$120	$36	$57	$183	$25	$14	$2	$0
5121400 Total			**$444**	**$8**	**$120**	**$36**	**$57**	**$183**	**$25**	**$14**	**$2**	**$0**
5121500	MNT BOIL-EXTRC STM	SG	$279	$5	$76	$22	$36	$115	$16	$9	$1	$0
5121500 Total			**$279**	**$5**	**$76**	**$22**	**$36**	**$115**	**$16**	**$9**	**$1**	**$0**
5121600	MNT BOILR-FLYASH	SG	$2,088	$37	$565	$167	$268	$859	$119	$65	$8	$0
5121600 Total			**$2,088**	**$37**	**$565**	**$167**	**$268**	**$859**	**$119**	**$65**	**$8**	**$0**
5121700	MNT BOIL-FUEL OIL	SG	$383	$7	$104	$31	$49	$157	$22	$12	$1	$0
5121700 Total			**$383**	**$7**	**$104**	**$31**	**$49**	**$157**	**$22**	**$12**	**$1**	**$0**
5121800	MNT BOIL-FEEDWATR	SG	$3,777	$68	$1,022	$302	$484	$1,554	$216	$117	$15	$0
5121800 Total			**$3,777**	**$68**	**$1,022**	**$302**	**$484**	**$1,554**	**$216**	**$117**	**$15**	**$0**
5121900	MNT BOIL-FRZ PRTEC	SG	$85	$2	$23	$7	$11	$35	$5	$3	$0	$0
5121900 Total			**$85**	**$2**	**$23**	**$7**	**$11**	**$35**	**$5**	**$3**	**$0**	**$0**
5122000	MNT BOILR-AUX SYST	SG	$1,187	$21	$321	$95	$152	$488	$68	$37	$5	$0
5122000 Total			**$1,187**	**$21**	**$321**	**$95**	**$152**	**$488**	**$68**	**$37**	**$5**	**$0**
5122100	MNT BOILR-MAIN STM	SG	$1,719	$31	$465	$138	$220	$707	$98	$53	$7	$0
5122100 Total			**$1,719**	**$31**	**$465**	**$138**	**$220**	**$707**	**$98**	**$53**	**$7**	**$0**
5122200	MNT BOIL-PLVRZD CL	SG	$8,189	$146	$2,216	$655	$1,050	$3,368	$468	$254	$32	$0
5122200 Total			**$8,189**	**$146**	**$2,216**	**$655**	**$1,050**	**$3,368**	**$468**	**$254**	**$32**	**$0**
5122300	MNT BOIL-PRECIPTAT	SG	$4,073	$73	$1,102	$326	$522	$1,675	$233	$126	$16	$0
5122300 Total			**$4,073**	**$73**	**$1,102**	**$326**	**$522**	**$1,675**	**$233**	**$126**	**$16**	**$0**
5122400	MNT BOIL-PRTRT WTR	SG	$560	$10	$152	$45	$72	$230	$32	$17	$2	$0
5122400 Total			**$560**	**$10**	**$152**	**$45**	**$72**	**$230**	**$32**	**$17**	**$2**	**$0**
5122500	MNT BOIL-RV OSMSIS	SG	$214	$4	$58	$17	$27	$88	$12	$7	$1	$0
5122500 Total			**$214**	**$4**	**$58**	**$17**	**$27**	**$88**	**$12**	**$7**	**$1**	**$0**
5122600	MNT BOIL-RHEAT ST	SG	$525	$9	$142	$42	$67	$216	$30	$16	$2	$0
5122600 Total			**$525**	**$9**	**$142**	**$42**	**$67**	**$216**	**$30**	**$16**	**$2**	**$0**
5122800	MNT BOIL-SOOTBLWG	SG	$2,512	$45	$680	$201	$322	$1,033	$144	$78	$10	$0
5122800 Total			**$2,512**	**$45**	**$680**	**$201**	**$322**	**$1,033**	**$144**	**$78**	**$10**	**$0**
5122900	MNT BOILR-SCRUBBER	SG	$7,021	$126	$1,900	$562	$900	$2,888	$401	$218	$27	$0
5122900 Total			**$7,021**	**$126**	**$1,900**	**$562**	**$900**	**$2,888**	**$401**	**$218**	**$27**	**$0**

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5123000	MNT BOILR-BOTM ASH	SG	$5,396	$96	$1,460	$432	$692	$2,219	$309	$167	$21	$0
5123000 Total			**$5,396**	**$96**	**$1,460**	**$432**	**$692**	**$2,219**	**$309**	**$167**	**$21**	**$0**
5123100	MNT BOIL-WTR TRTMT	SG	$376	$7	$102	$30	$48	$155	$21	$12	$1	$0
5123100 Total			**$376**	**$7**	**$102**	**$30**	**$48**	**$155**	**$21**	**$12**	**$1**	**$0**
5123200	MNT BOIL-CNTL SUPT	SG	$1,092	$20	$295	$87	$140	$449	$62	$34	$4	$0
5123200 Total			**$1,092**	**$20**	**$295**	**$87**	**$140**	**$449**	**$62**	**$34**	**$4**	**$0**
5123300	MAINT GEO GATH SYS	SG	$121	$2	$33	$10	$16	$50	$7	$4	$0	$0
5123300 Total			**$121**	**$2**	**$33**	**$10**	**$16**	**$50**	**$7**	**$4**	**$0**	**$0**
5123400	MAINT OF BOILERS	SG	$1,297	$23	$351	$104	$166	$534	$74	$40	$5	$0
5123400 Total			**$1,297**	**$23**	**$351**	**$104**	**$166**	**$534**	**$74**	**$40**	**$5**	**$0**
5124000	MNT BOILR-CONTROLS	SG	$1,243	$22	$336	$99	$159	$511	$71	$39	$5	$0
5124000 Total			**$1,243**	**$22**	**$336**	**$99**	**$159**	**$511**	**$71**	**$39**	**$5**	**$0**
5125000	MNT BOILER-DRAFT	SG	$3,284	$59	$889	$263	$421	$1,351	$188	$102	$13	$0
5125000 Total			**$3,284**	**$59**	**$889**	**$263**	**$421**	**$1,351**	**$188**	**$102**	**$13**	**$0**
5126000	MNT BOILR-FIRESIDE	SG	$1,224	$22	$331	$98	$157	$503	$70	$38	$5	$0
5126000 Total			**$1,224**	**$22**	**$331**	**$98**	**$157**	**$503**	**$70**	**$38**	**$5**	**$0**
5127000	MNT BLR-BEARNG WTR	SG	$179	$3	$49	$14	$23	$74	$10	$6	$1	$0
5127000 Total			**$179**	**$3**	**$49**	**$14**	**$23**	**$74**	**$10**	**$6**	**$1**	**$0**
5128000	MNT BOILR WTR/STMD	SG	$4,895	$87	$1,325	$392	$628	$2,013	$280	$152	$19	$0
5128000 Total			**$4,895**	**$87**	**$1,325**	**$392**	**$628**	**$2,013**	**$280**	**$152**	**$19**	**$0**
5129000	MNT BOIL-COMP AIR	SG	$397	$7	$107	$32	$51	$163	$23	$12	$2	$0
5129000 Total			**$397**	**$7**	**$107**	**$32**	**$51**	**$163**	**$23**	**$12**	**$2**	**$0**
5129900	MAINT BOILER-MISC	SG	$386	$7	$104	$31	$49	$159	$22	$12	$1	$0
5129900 Total			**$386**	**$7**	**$104**	**$31**	**$49**	**$159**	**$22**	**$12**	**$1**	**$0**
5130000	MAINT ELEC PLANT	SG	$1,683	$30	$455	$135	$216	$692	$96	$52	$6	$0
5130000	MAINT ELEC PLANT	SSGCH	$1,612	$29	$448	$132	$210	$645	$91	$51	$6	$0
5130000 Total			**$3,295**	**$59**	**$903**	**$267**	**$425**	**$1,338**	**$187**	**$103**	**$12**	**$0**
5131000	MAINT ELEC AC	SG	$15,176	$271	$4,107	$1,214	$1,946	$6,242	$868	$471	$58	$0
5131000 Total			**$15,176**	**$271**	**$4,107**	**$1,214**	**$1,946**	**$6,242**	**$868**	**$471**	**$58**	**$0**
5131100	MAINT/LUBE-OIL SYS	SG	$587	$10	$159	$47	$75	$242	$34	$18	$2	$0
5131100 Total			**$587**	**$10**	**$159**	**$47**	**$75**	**$242**	**$34**	**$18**	**$2**	**$0**
5131300	MAINT/PREVENT ROUT	SG	$10	$0	$3	$1	$1	$4	$1	$0	$0	$0
5131300 Total			**$10**	**$0**	**$3**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**	**$0**
5131400	MAINT/MAIN TURBINE	SG	$4,439	$79	$1,201	$355	$569	$1,826	$254	$138	$17	$0
5131400 Total			**$4,439**	**$79**	**$1,201**	**$355**	**$569**	**$1,826**	**$254**	**$138**	**$17**	**$0**
5132000	MAINT ALARMS/INFO	SG	$978	$17	$265	$78	$125	$402	$56	$30	$4	$0
5132000 Total			**$978**	**$17**	**$265**	**$78**	**$125**	**$402**	**$56**	**$30**	**$4**	**$0**
5133000	MAINT/AIR-COOL-CON	SG	$295	$5	$80	$24	$38	$121	$17	$9	$1	$0
5133000 Total			**$295**	**$5**	**$80**	**$24**	**$38**	**$121**	**$17**	**$9**	**$1**	**$0**
5134000	MAINT/COMPNT COOL	SG	$224	$4	$61	$18	$29	$92	$13	$7	$1	$0
5134000 Total			**$224**	**$4**	**$61**	**$18**	**$29**	**$92**	**$13**	**$7**	**$1**	**$0**
5135000	MAINT/COMPNT AUXIL	SG	$921	$16	$249	$74	$118	$379	$53	$29	$4	$0
5135000 Total			**$921**	**$16**	**$249**	**$74**	**$118**	**$379**	**$53**	**$29**	**$4**	**$0**
5137000	MAINT-COOLING TOWR	SG	$1,446	$26	$391	$116	$185	$595	$83	$45	$6	$0
5137000 Total			**$1,446**	**$26**	**$391**	**$116**	**$185**	**$595**	**$83**	**$45**	**$6**	**$0**
5138000	MAINT-CIRCUL WATER	SG	$1,218	$22	$330	$97	$156	$501	$70	$38	$5	$0
5138000 Total			**$1,218**	**$22**	**$330**	**$97**	**$156**	**$501**	**$70**	**$38**	**$5**	**$0**
5139000	MAINT-ELECT - DC	SG	$246	$4	$66	$20	$32	$101	$14	$8	$1	$0
5139000 Total			**$246**	**$4**	**$66**	**$20**	**$32**	**$101**	**$14**	**$8**	**$1**	**$0**
5139900	MNT ELEC PLT-MISC	SG	$39	$1	$11	$3	$5	$16	$2	$1	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5139900 Total			**$39**	**$1**	**$11**	**$3**	**$5**	**$16**	**$2**	**$1**	**$0**	**$0**
5140000	MAINT MISC STM PLN	SG	$3,281	$59	$888	$262	$421	$1,349	$188	$102	$13	$0
5140000	MAINT MISC STM PLN	SSGCH	$3,534	$64	$981	$290	$460	$1,415	$200	$111	$13	$0
5140000 Total			**$6,814**	**$122**	**$1,869**	**$553**	**$880**	**$2,764**	**$387**	**$213**	**$25**	**$0**
5141000	MISC STM-COMP AIR	SG	$2,037	$36	$551	$163	$261	$838	$116	$63	$8	$0
5141000 Total			**$2,037**	**$36**	**$551**	**$163**	**$261**	**$838**	**$116**	**$63**	**$8**	**$0**
5142000	MISC STM PLT-CONSU	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
5142000 Total			**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5144000	MISC STM PLNT-LAB	SG	$406	$7	$110	$32	$52	$167	$23	$13	$2	$0
5144000 Total			**$406**	**$7**	**$110**	**$32**	**$52**	**$167**	**$23**	**$13**	**$2**	**$0**
5145000	MAINT MISC-SM TOOL	SG	$346	$6	$94	$28	$44	$142	$20	$11	$1	$0
5145000 Total			**$346**	**$6**	**$94**	**$28**	**$44**	**$142**	**$20**	**$11**	**$1**	**$0**
5146000	MAINT/PAGING SYS	SG	$196	$3	$53	$16	$25	$81	$11	$6	$1	$0
5146000 Total			**$196**	**$3**	**$53**	**$16**	**$25**	**$81**	**$11**	**$6**	**$1**	**$0**
5147000	MAINT/PLANT EQUIP	SG	$1,695	$30	$459	$136	$217	$697	$97	$53	$7	$0
5147000 Total			**$1,695**	**$30**	**$459**	**$136**	**$217**	**$697**	**$97**	**$53**	**$7**	**$0**
5148000	MAINT/PLT-VEHICLES	SG	$1,213	$22	$328	$97	$155	$499	$69	$38	$5	$0
5148000 Total			**$1,213**	**$22**	**$328**	**$97**	**$155**	**$499**	**$69**	**$38**	**$5**	**$0**
5149000	MAINT MISC-OTHER	SG	$46	$1	$12	$4	$6	$19	$3	$1	$0	$0
5149000 Total			**$46**	**$1**	**$12**	**$4**	**$6**	**$19**	**$3**	**$1**	**$0**	**$0**
5350000	OPER SUPERV & ENG	SG-P	$5,025	$90	$1,360	$402	$644	$2,067	$287	$156	$19	$0
5350000	OPER SUPERV & ENG	SG-U	$3,801	$68	$1,029	$304	$487	$1,563	$217	$118	$15	$0
5350000 Total			**$8,826**	**$158**	**$2,388**	**$706**	**$1,132**	**$3,630**	**$505**	**$274**	**$34**	**$0**
5360000	WATER FOR POWER	SG-P	$292	$5	$79	$23	$37	$120	$17	$9	$1	$0
5360000	WATER FOR POWER	SG-U	$9	$0	$2	$1	$1	$4	$1	$0	$0	$0
5360000 Total			**$301**	**$5**	**$82**	**$24**	**$39**	**$124**	**$17**	**$9**	**$1**	**$0**
5370000	HYDRAULIC EXPENSES	SG-P	$2,291	$41	$620	$183	$294	$942	$131	$71	$9	$0
5370000 Total			**$2,291**	**$41**	**$620**	**$183**	**$294**	**$942**	**$131**	**$71**	**$9**	**$0**
5371000	HYDRO/FISH & WILD	SG-P	$332	$6	$90	$27	$43	$137	$19	$10	$1	$0
5371000	HYDRO/FISH & WILD	SG-U	$105	$2	$28	$8	$13	$43	$6	$3	$0	$0
5371000 Total			**$437**	**$8**	**$118**	**$35**	**$56**	**$180**	**$25**	**$14**	**$2**	**$0**
5372000	HYDRO/HATCHERY EXP	SG-P	$15	$0	$4	$1	$2	$6	$1	$0	$0	$0
5372000 Total			**$15**	**$0**	**$4**	**$1**	**$2**	**$6**	**$1**	**$0**	**$0**	**$0**
5374000	HYDRO/OTH REC FAC	SG-P	$183	$3	$50	$15	$23	$75	$10	$6	$1	$0
5374000	HYDRO/OTH REC FAC	SG-U	$53	$1	$14	$4	$7	$22	$3	$2	$0	$0
5374000 Total			**$236**	**$4**	**$64**	**$19**	**$30**	**$97**	**$13**	**$7**	**$1**	**$0**
5379000	HYDRO EXPENSE-OTH	SG-P	$874	$16	$237	$70	$112	$360	$50	$27	$3	$0
5379000	HYDRO EXPENSE-OTH	SG-U	$237	$4	$64	$19	$30	$98	$14	$7	$1	$0
5379000 Total			**$1,112**	**$20**	**$301**	**$89**	**$143**	**$457**	**$64**	**$34**	**$4**	**$0**
5380000	ELECTRIC EXPENSES	SG-U		$0	$0	$0	$0	$0	$0	$0	$0	$0
5380000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5390000	MSC HYD PWR GEN EX	SG-P	$11,979	$214	$3,241	$958	$1,536	$4,927	$685	$371	$46	$0
5390000	MSC HYD PWR GEN EX	SG-U	$5,867	$105	$1,587	$469	$752	$2,413	$335	$182	$23	$0
5390000 Total			**$17,846**	**$319**	**$4,829**	**$1,428**	**$2,288**	**$7,340**	**$1,020**	**$553**	**$69**	**$0**
5400000	RENTS (HYDRO GEN)	SG-P	$142	$3	$38	$11	$18	$58	$8	$4	$1	$0
5400000	RENTS (HYDRO GEN)	SG-U	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0
5400000 Total			**$141**	**$3**	**$38**	**$11**	**$18**	**$58**	**$8**	**$4**	**$1**	**$0**
5410000	MNT SUPERV & ENG	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
5410000 Total			**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	**$0**
5420000	MAINT OF STRUCTURE	SG-P	$1,137	$20	$308	$91	$146	$468	$65	$35	$4	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5420000	MAINT OF STRUCTURE	SG-U	$88	$2	$24	$7	$11	$36	$5	$3	$0	$0
5420000 Total			**$1,225**	**$22**	**$332**	**$98**	**$157**	**$504**	**$70**	**$38**	**$5**	**$0**
5430000	MNT DAMS & WTR SYS	SG-P	$993	$18	$269	$79	$127	$408	$57	$31	$4	$0
5430000	MNT DAMS & WTR SYS	SG-U	$445	$8	$120	$36	$57	$183	$25	$14	$2	$0
5430000 Total			**$1,437**	**$26**	**$389**	**$115**	**$184**	**$591**	**$82**	**$45**	**$6**	**$0**
5440000	MAINT OF ELEC PLNT	SG-P	$63	$1	$17	$5	$8	$26	$4	$2	$0	$0
5440000	MAINT OF ELEC PLNT	SG-U	$130	$2	$35	$10	$17	$54	$7	$4	$1	$0
5440000 Total			**$193**	**$3**	**$52**	**$15**	**$25**	**$80**	**$11**	**$6**	**$1**	**$0**
5441000	PRIME MOVERS & GEN	SG-P	$413	$7	$112	$33	$53	$170	$24	$13	$2	$0
5441000	PRIME MOVERS & GEN	SG-U	$201	$4	$54	$16	$26	$83	$11	$6	$1	$0
5441000 Total			**$614**	**$11**	**$166**	**$49**	**$79**	**$252**	**$35**	**$19**	**$2**	**$0**
5442000	ACCESS ELEC EQUIP	SG-P	$579	$10	$157	$46	$74	$238	$33	$18	$2	$0
5442000	ACCESS ELEC EQUIP	SG-U	$184	$3	$50	$15	$24	$76	$11	$6	$1	$0
5442000	ACCESS ELEC EQUIP	SNPPH	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
5442000 Total			**$766**	**$14**	**$207**	**$61**	**$98**	**$315**	**$44**	**$24**	**$3**	**$0**
5450000	MNT MISC HYDRO PLT	SG-P	$10	$0	$3	$1	$1	$4	$1	$0	$0	$0
5450000 Total			**$10**	**$0**	**$3**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**	**$0**
5454000	MAINT-OTH REC FAC	SG-P	$14	$0	$4	$1	$2	$6	$1	$0	$0	$0
5454000	MAINT-OTH REC FAC	SG-U										
5454000 Total			**$14**	**$0**	**$4**	**$1**	**$2**	**$6**	**$1**	**$0**	**$0**	**$0**
5455000	MAINT-RDS/TRAIL/BR	SG-P	$640	$11	$173	$51	$82	$263	$37	$20	$2	$0
5455000	MAINT-RDS/TRAIL/BR	SG-U	$377	$7	$102	$30	$48	$155	$22	$12	$1	$0
5455000 Total			**$1,017**	**$18**	**$275**	**$81**	**$130**	**$418**	**$58**	**$32**	**$4**	**$0**
5459000	MAINT HYDRO-OTHER	SG-P	$784	$14	$212	$63	$101	$323	$45	$24	$3	$0
5459000	MAINT HYDRO-OTHER	SG-U	$326	$6	$88	$26	$42	$134	$19	$10	$1	$0
5459000 Total			**$1,110**	**$20**	**$300**	**$89**	**$142**	**$457**	**$63**	**$34**	**$4**	**$0**
5460000	OPER SUPERV & ENG	SG	$218	$4	$59	$17	$28	$90	$12	$7	$1	$0
5460000 Total			**$218**	**$4**	**$59**	**$17**	**$28**	**$90**	**$12**	**$7**	**$1**	**$0**
5471000	NATURAL GAS	SE	$431,973	$7,122	$108,769	$31,969	$61,876	$177,112	$27,938	$15,404	$1,783	$0
5471000	NATURAL GAS	SSECT	$34,989	$577	$8,294	$2,483	$4,676	$15,014	$2,605	$1,174	$165	$0
5471000 Total			**$466,963**	**$7,699**	**$117,063**	**$34,452**	**$66,552**	**$192,126**	**$30,544**	**$16,578**	**$1,949**	**$0**
5480000	GENERATION EXP	SG	$13,283	$237	$3,594	$1,063	$1,703	$5,463	$759	$412	$51	$0
5480000	GENERATION EXP	SSGCT	$4,562	$77	$1,157	$348	$538	$2,036	$256	$129	$21	$0
5480000 Total			**$17,845**	**$314**	**$4,751**	**$1,410**	**$2,241**	**$7,499**	**$1,016**	**$541**	**$72**	**$0**
5490000	MIS OTH PWR GEN EX	SG	$10,944	$196	$2,961	$875	$1,403	$4,501	$626	$339	$42	$0
5490000 Total			**$10,944**	**$196**	**$2,961**	**$875**	**$1,403**	**$4,501**	**$626**	**$339**	**$42**	**$0**
5500000	RENTS (OTHER GEN)	SG	$2,157	$39	$584	$173	$276	$887	$123	$67	$8	$0
5500000	RENTS (OTHER GEN)	SSGCT	$4,583	$77	$1,163	$349	$540	$2,046	$258	$130	$21	$0
5500000 Total			**$6,740**	**$116**	**$1,746**	**$522**	**$817**	**$2,933**	**$381**	**$196**	**$29**	**$0**
5510000	MAINT SUPV & ENG	SG		$0	$0	$0	$0	$0	$0	$0	$0	$0
5510000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5520000	MAINT OF STRUCTURE	SG	$1,001	$18	$271	$80	$128	$412	$57	$31	$4	$0
5520000	MAINT OF STRUCTURE	SSGCT	$280	$5	$71	$21	$33	$125	$16	$8	$1	$0
5520000 Total			**$1,280**	**$23**	**$342**	**$101**	**$161**	**$536**	**$73**	**$39**	**$5**	**$0**
5530000	MNT GEN & ELEC PLT	SG	$5,023	$90	$1,359	$402	$644	$2,066	$287	$156	$19	$0
5530000	MNT GEN & ELEC PLT	SSGCT	$888	$15	$225	$68	$105	$396	$50	$25	$4	$0
5530000 Total			**$5,911**	**$105**	**$1,584**	**$470**	**$749**	**$2,462**	**$337**	**$181**	**$23**	**$0**
5540000	MNT MSC OTH PWR GN	SG	$140	$3	$38	$11	$18	$58	$8	$4	$1	$0
5540000	MNT MSC OTH PWR GN	SSGCT	$343	$6	$87	$26	$40	$153	$19	$10	$2	$0
5540000 Total			**$483**	**$8**	**$125**	**$37**	**$58**	**$211**	**$27**	**$14**	**$2**	**$0**

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5546000	MISC PLANT EQUIP	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5546000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5550000	PURCHASED POWER	SG	$ (6,182)	$ (111)	$ (1,673)	$ (495)	$ (793)	$ (2,543)	$ (353)	$ (192)	$ (24)	$0
5550000 Total			**$ (6,182)**	**$ (111)**	**$ (1,673)**	**$ (495)**	**$ (793)**	**$ (2,543)**	**$ (353)**	**$ (192)**	**$ (24)**	**$0**
5551100	REG BILL OR-(PACF)	OR	$ (4,162)	$0	$ (4,162)	$0	$0	$0	$0	$0	$0	$0
5551100 Total			**$ (4,162)**	**$0**	**$ (4,162)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5551200	REG BILL-WA (PACF)	WA	$ (1,270)	$0	$0	$ (1,270)	$0	$0	$0	$0	$0	$0
5551200 Total			**$ (1,270)**	**$0**	**$0**	**$ (1,270)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5551330	REG BILL-ID (UTAH)	IDU	$554	$0	$0	$0	$0	$0	$554	$0	$0	$0
5551330 Total			**$554**	**$0**	**$0**	**$0**	**$0**	**$0**	**$554**	**$0**	**$0**	**$0**
5552500	OTH/INT/REC/DEL	SE	$ (4,870)	$ (80)	$ (1,226)	$ (360)	$ (698)	$ (1,997)	$ (315)	$ (174)	$ (20)	$0
5552500 Total			**$ (4,870)**	**$ (80)**	**$ (1,226)**	**$ (360)**	**$ (698)**	**$ (1,997)**	**$ (315)**	**$ (174)**	**$ (20)**	**$0**
5555500	IPP ENERGY PURCH	SG	$25,766	$461	$6,972	$2,061	$3,303	$10,598	$1,473	$799	$99	$0
5555500 Total			**$25,766**	**$461**	**$6,972**	**$2,061**	**$3,303**	**$10,598**	**$1,473**	**$799**	**$99**	**$0**
5556100	BOOKOUTS NETTED-LOSS	SG	$7,663	$137	$2,074	$613	$982	$3,152	$438	$238	$30	$0
5556100 Total			**$7,663**	**$137**	**$2,074**	**$613**	**$982**	**$3,152**	**$438**	**$238**	**$30**	**$0**
5556200	TRADING NETTED-LOSS	SG	$4,201	$75	$1,137	$336	$539	$1,728	$240	$130	$16	$0
5556200 Total			**$4,201**	**$75**	**$1,137**	**$336**	**$539**	**$1,728**	**$240**	**$130**	**$16**	**$0**
5556500	PRE-MERG FIRM PURC	SE	$84,893	$1,400	$21,376	$6,283	$12,160	$34,807	$5,491	$3,027	$350	$0
5556500 Total			**$84,893**	**$1,400**	**$21,376**	**$6,283**	**$12,160**	**$34,807**	**$5,491**	**$3,027**	**$350**	**$0**
5556600	PRE-MERG DEM P-PPL	SG	$ (32,944)	$ (589)	$ (8,914)	$ (2,635)	$ (4,224)	$ (13,550)	$ (1,884)	$ (1,022)	$ (127)	$0
5556600 Total			**$ (32,944)**	**$ (589)**	**$ (8,914)**	**$ (2,635)**	**$ (4,224)**	**$ (13,550)**	**$ (1,884)**	**$ (1,022)**	**$ (127)**	**$0**
5556700	POST-MERG FIRM PUR	SG	$640,999	$11,458	$173,446	$51,276	$82,179	$263,645	$36,651	$19,876	$2,468	$0
5556700 Total			**$640,999**	**$11,458**	**$173,446**	**$51,276**	**$82,179**	**$263,645**	**$36,651**	**$19,876**	**$2,468**	**$0**
5556800	PRE-MERG DEM P-UPL	SG	$10,535	$188	$2,851	$843	$1,351	$4,333	$602	$327	$41	$0
5556800 Total			**$10,535**	**$188**	**$2,851**	**$843**	**$1,351**	**$4,333**	**$602**	**$327**	**$41**	**$0**
5556900	PRE-MRG ENERGY-UPL	SE	$29,008	$478	$7,304	$2,147	$4,155	$11,894	$1,876	$1,034	$120	$0
5556900 Total			**$29,008**	**$478**	**$7,304**	**$2,147**	**$4,155**	**$11,894**	**$1,876**	**$1,034**	**$120**	**$0**
5558000	PUR PWR-UNDR CAP LEA	SG		$0	$0	$0	$0	$0	$0	$0	$0	$0
5558000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5560000	SYS CTRL & LD DISP	SG	$1,998	$36	$541	$160	$256	$822	$114	$62	$8	$0
5560000 Total			**$1,998**	**$36**	**$541**	**$160**	**$256**	**$822**	**$114**	**$62**	**$8**	**$0**
5570000	OTHER EXPENSES	SG	$55,162	$986	$14,926	$4,413	$7,072	$22,688	$3,154	$1,710	$212	$0
5570000	OTHER EXPENSES	SSGCT	$44	$1	$11	$3	$5	$19	$2	$1	$0	$0
5570000 Total			**$55,205**	**$987**	**$14,937**	**$4,416**	**$7,077**	**$22,708**	**$3,156**	**$1,712**	**$213**	**$0**
5578000	OTH EXP-CHOLLA REG	IDU	$ (33)	$0	$0	$0	$0	$0	$ (33)	$0	$0	$0
5578000	OTH EXP-CHOLLA REG	OR	$ (54)	$0	$ (54)	$0	$0	$0	$0	$0	$0	$0
5578000	OTH EXP-CHOLLA REG	SGCT	$1,122	$20	$305	$90	$144	$463	$64	$35	$0	$0
5578000	OTH EXP-CHOLLA REG	WA	$ (97)	$0	$0	$ (97)	$0	$0	$0	$0	$0	$0
5578000 Total			**$939**	**$20**	**$251**	**$ (7)**	**$144**	**$463**	**$31**	**$35**	**$0**	**$0**
5600000	OPER SUPERV & ENG	SG	$7,809	$140	$2,113	$625	$1,001	$3,212	$446	$242	$30	$0
5600000 Total			**$7,809**	**$140**	**$2,113**	**$625**	**$1,001**	**$3,212**	**$446**	**$242**	**$30**	**$0**
5612000	LD - MONITOR & OPER	SG	$7,114	$127	$1,925	$569	$912	$2,926	$407	$221	$27	$0
5612000 Total			**$7,114**	**$127**	**$1,925**	**$569**	**$912**	**$2,926**	**$407**	**$221**	**$27**	**$0**
5613000	LD - TRANS SVC & SCH	SG	$84	$1	$23	$7	$11	$34	$5	$3	$0	$0
5613000 Total			**$84**	**$1**	**$23**	**$7**	**$11**	**$34**	**$5**	**$3**	**$0**	**$0**
5616000	TRANS SVC STUDIES	SG	$73	$1	$20	$6	$9	$30	$4	$2	$0	$0
5616000 Total			**$73**	**$1**	**$20**	**$6**	**$9**	**$30**	**$4**	**$2**	**$0**	**$0**
5617000	GEN INTERCNCT STUD	SG	$1,265	$23	$342	$101	$162	$520	$72	$39	$5	$0
5617000 Total			**$1,265**	**$23**	**$342**	**$101**	**$162**	**$520**	**$72**	**$39**	**$5**	**$0**

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5620000	STATION EXP(TRANS)	SG	$1,870	$33	$506	$150	$240	$769	$107	$58	$7	$0
5620000 Total			**$1,870**	**$33**	**$506**	**$150**	**$240**	**$769**	**$107**	**$58**	**$7**	**$0**
5630000	OVERHEAD LINE EXP	SG	$93	$2	$25	$7	$12	$38	$5	$3	$0	$0
5630000 Total			**$93**	**$2**	**$25**	**$7**	**$12**	**$38**	**$5**	**$3**	**$0**	**$0**
5650000	TRNS ELEC BY OTHRS	SG	$11,359	$203	$3,074	$909	$1,456	$4,672	$649	$352	$44	$0
5650000 Total			**$11,359**	**$203**	**$3,074**	**$909**	**$1,456**	**$4,672**	**$649**	**$352**	**$44**	**$0**
5651000	S/T FIRM WHEELING	SG	$20,072	$359	$5,431	$1,606	$2,573	$8,256	$1,148	$622	$77	$0
5651000 Total			**$20,072**	**$359**	**$5,431**	**$1,606**	**$2,573**	**$8,256**	**$1,148**	**$622**	**$77**	**$0**
5652500	NON-FIRM WHEEL EXP	SE	$3,770	$62	$949	$279	$540	$1,546	$244	$134	$16	$0
5652500 Total			**$3,770**	**$62**	**$949**	**$279**	**$540**	**$1,546**	**$244**	**$134**	**$16**	**$0**
5652600	PRE-MERG FRM W-PPL	SG	$30,096	$538	$8,144	$2,408	$3,858	$12,379	$1,721	$933	$116	$0
5652600 Total			**$30,096**	**$538**	**$8,144**	**$2,408**	**$3,858**	**$12,379**	**$1,721**	**$933**	**$116**	**$0**
5652700	PRE-MERG WHEEL-UPL	SG	$404	$7	$109	$32	$52	$166	$23	$13	$2	$0
5652700 Total			**$404**	**$7**	**$109**	**$32**	**$52**	**$166**	**$23**	**$13**	**$2**	**$0**
5654600	POST-MRG WHEEL EXP	SG	$55,466	$991	$15,008	$4,437	$7,111	$22,813	$3,171	$1,720	$214	$0
5654600 Total			**$55,466**	**$991**	**$15,008**	**$4,437**	**$7,111**	**$22,813**	**$3,171**	**$1,720**	**$214**	**$0**
5660000	MISC TRANS EXPENSE	SG	$1,795	$32	$486	$144	$230	$738	$103	$56	$7	$0
5660000 Total			**$1,795**	**$32**	**$486**	**$144**	**$230**	**$738**	**$103**	**$56**	**$7**	**$0**
5670000	RENTS-TRANSMISSION	SG	$823	$15	$223	$66	$105	$338	$47	$26	$3	$0
5670000 Total			**$823**	**$15**	**$223**	**$66**	**$105**	**$338**	**$47**	**$26**	**$3**	**$0**
5680000	MNT SUPERV & ENG	SG	$10	$0	$3	$1	$1	$4	$1	$0	$0	$0
5680000 Total			**$10**	**$0**	**$3**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**	**$0**
5690000	MAINT OF STRUCTURE	SG	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
5690000 Total			**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	**$0**
5691000	MAINT-COMP HW TRANS	SG	$290	$5	$79	$23	$37	$119	$17	$9	$1	$0
5691000 Total			**$290**	**$5**	**$79**	**$23**	**$37**	**$119**	**$17**	**$9**	**$1**	**$0**
5692000	MAINT-COMP SW TRANS	SG	$636	$11	$172	$51	$82	$262	$36	$20	$2	$0
5692000 Total			**$636**	**$11**	**$172**	**$51**	**$82**	**$262**	**$36**	**$20**	**$2**	**$0**
5693000	MAINT-COM EQP TRANS	SG	$3,199	$57	$866	$256	$410	$1,316	$183	$99	$12	$0
5693000 Total			**$3,199**	**$57**	**$866**	**$256**	**$410**	**$1,316**	**$183**	**$99**	**$12**	**$0**
5700000	MAINT STATION EQIP	SG	$11,093	$198	$3,002	$887	$1,422	$4,563	$634	$344	$43	$0
5700000 Total			**$11,093**	**$198**	**$3,002**	**$887**	**$1,422**	**$4,563**	**$634**	**$344**	**$43**	**$0**
5710000	MAINT OVHD LINES	SG	$16,205	$290	$4,385	$1,296	$2,078	$6,665	$927	$502	$62	$0
5710000 Total			**$16,205**	**$290**	**$4,385**	**$1,296**	**$2,078**	**$6,665**	**$927**	**$502**	**$62**	**$0**
5720000	MNT UNDERGRD LINES	SG		$0	$0	$0	$0	$0	$0	$0	$0	$0
5720000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5730000	MNT MSC TRANS PLNT	SG	$481	$9	$130	$38	$62	$198	$27	$15	$2	$0
5730000 Total			**$481**	**$9**	**$130**	**$38**	**$62**	**$198**	**$27**	**$15**	**$2**	**$0**
5800000	OPER SUPERV & ENG	CA	$23	$23	$0	$0	$0	$0	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	IDU	$ (43)	$0	$0	$0	$0	$0	$ (43)	$0	$0	$0
5800000	OPER SUPERV & ENG	OR	$ (0)	$0	$ (0)	$0	$0	$0	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	SNPD	$20,120	$721	$5,779	$1,328	$1,604	$9,487	$934	$267	$0	$0
5800000	OPER SUPERV & ENG	UT	$108	$0	$0	$0	$0	$108	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	WA	$68	$0	$0	$68	$0	$0	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	WYP	$20	$0	$0	$0	$20	$0	$0	$0	$0	$0
5800000 Total			**$20,297**	**$744**	**$5,779**	**$1,396**	**$1,625**	**$9,595**	**$891**	**$267**	**$0**	**$0**
5810000	LOAD DISPATCHING	SNPD	$12,783	$458	$3,671	$843	$1,019	$6,027	$593	$170	$0	$0
5810000 Total			**$12,783**	**$458**	**$3,671**	**$843**	**$1,019**	**$6,027**	**$593**	**$170**	**$0**	**$0**
5820000	STATION EXP(DIST)	CA	$96	$96	$0	$0	$0	$0	$0	$0	$0	$0
5820000	STATION EXP(DIST)	IDU	$254	$0	$0	$0	$0	$0	$254	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5820000	STATION EXP(DIST)	OR	$1,281	$0	$1,281	$0	$0	$0	$0	$0	$0	$0
5820000	STATION EXP(DIST)	SNPD	$26	$1	$7	$2	$2	$12	$1	$0	$0	$0
5820000	STATION EXP(DIST)	UT	$1,958	$0	$0	$0	$0	$1,958	$0	$0	$0	$0
5820000	STATION EXP(DIST)	WA	$326	$0	$0	$326	$0	$0	$0	$0	$0	$0
5820000	STATION EXP(DIST)	WYP	$634	$0	$0	$0	$634	$0	$0	$0	$0	$0
5820000 Total			**$4,574**	**$97**	**$1,288**	**$328**	**$636**	**$1,970**	**$255**	**$0**	**$0**	**$0**
5830000	OVHD LINE EXPENSES	CA	$339	$339	$0	$0	$0	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	IDU	$162	$0	$0	$0	$0	$0	$162	$0	$0	$0
5830000	OVHD LINE EXPENSES	OR	$2,550	$0	$2,550	$0	$0	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	SNPD	$13	$0	$4	$1	$1	$6	$1	$0	$0	$0
5830000	OVHD LINE EXPENSES	UT	$1,438	$0	$0	$0	$0	$1,438	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	WA	$385	$0	$0	$385	$0	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	WYP	$347	$0	$0	$0	$347	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	WYU	$158	$0	$0	$0	$0	$0	$0	$158	$0	$0
5830000 Total			**$5,392**	**$340**	**$2,554**	**$386**	**$348**	**$1,445**	**$163**	**$158**	**$0**	**$0**
5840000	UDRGRND LINE EXP	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5840000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5850000	STRT LGHT-SGNL SYS	SNPD	$222	$8	$64	$15	$18	$105	$10	$3	$0	$0
5850000 Total			**$222**	**$8**	**$64**	**$15**	**$18**	**$105**	**$10**	**$3**	**$0**	**$0**
5860000	METER EXPENSES	CA	$215	$215	$0	$0	$0	$0	$0	$0	$0	$0
5860000	METER EXPENSES	IDU	$343	$0	$0	$0	$0	$0	$343	$0	$0	$0
5860000	METER EXPENSES	OR	$2,507	$0	$2,507	$0	$0	$0	$0	$0	$0	$0
5860000	METER EXPENSES	SNPD	$1,171	$42	$336	$77	$93	$552	$54	$16	$0	$0
5860000	METER EXPENSES	UT	$1,603	$0	$0	$0	$0	$1,603	$0	$0	$0	$0
5860000	METER EXPENSES	WA	$751	$0	$0	$751	$0	$0	$0	$0	$0	$0
5860000	METER EXPENSES	WYP	$568	$0	$0	$0	$568	$0	$0	$0	$0	$0
5860000	METER EXPENSES	WYU	$47	$0	$0	$0	$0	$0	$0	$47	$0	$0
5860000 Total			**$7,205**	**$257**	**$2,843**	**$828**	**$661**	**$2,155**	**$397**	**$63**	**$0**	**$0**
5870000	CUST INSTL EXPENSE	CA	$617	$617	$0	$0	$0	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	IDU	$709	$0	$0	$0	$0	$0	$709	$0	$0	$0
5870000	CUST INSTL EXPENSE	OR	$3,569	$0	$3,569	$0	$0	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	UT	$4,634	$0	$0	$0	$0	$4,634	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	WA	$784	$0	$0	$784	$0	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	WYP	$676	$0	$0	$0	$676	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	WYU	$74	$0	$0	$0	$0	$0	$0	$74	$0	$0
5870000 Total			**$11,064**	**$617**	**$3,569**	**$784**	**$676**	**$4,634**	**$709**	**$74**	**$0**	**$0**
5880000	MSC DISTR EXPENSES	CA	$75	$75	$0	$0	$0	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	IDU	$113	$0	$0	$0	$0	$0	$113	$0	$0	$0
5880000	MSC DISTR EXPENSES	OR	$903	$0	$903	$0	$0	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	SNPD	$5,511	$198	$1,583	$364	$439	$2,599	$256	$73	$0	$0
5880000	MSC DISTR EXPENSES	UT	$1,411	$0	$0	$0	$0	$1,411	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	WA	$170	$0	$0	$170	$0	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	WYP	$190	$0	$0	$0	$190	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	WYU	$16	$0	$0	$0	$0	$0	$0	$16	$0	$0
5880000 Total			**$8,389**	**$273**	**$2,486**	**$534**	**$629**	**$4,009**	**$369**	**$89**	**$0**	**$0**
5890000	RENTS-DISTRIBUTION	CA	$33	$33	$0	$0	$0	$0	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	IDU	$15	$0	$0	$0	$0	$0	$15	$0	$0	$0
5890000	RENTS-DISTRIBUTION	OR	$1,757	$0	$1,757	$0	$0	$0	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	SNPD	$263	$9	$75	$17	$21	$124	$12	$3	$0	$0
5890000	RENTS-DISTRIBUTION	UT	$341	$0	$0	$0	$0	$341	$0	$0	$0	$0

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5890000	RENTS-DISTRIBUTION	WA	$149	$0	$0	$149	$0	$0	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	WYP	$473	$0	$0	$0	$473	$0	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	WYU	$7	$0	$0	$0	$0	$0	$0	$7	$0	$0
5890000 Total			**$3,038**	**$42**	**$1,833**	**$166**	**$494**	**$465**	**$27**	**$10**	**$0**	**$0**
5900000	MAINT SUPERV & ENG	CA	$38	$38	$0	$0	$0	$0	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	IDU	$34	$0	$0	$0	$0	$0	$34	$0	$0	$0
5900000	MAINT SUPERV & ENG	OR	$296	$0	$296	$0	$0	$0	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	SNPD	$5,766	$207	$1,656	$380	$460	$2,719	$268	$77	$0	$0
5900000	MAINT SUPERV & ENG	UT	$182	$0	$0	$0	$0	$182	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	WA	$12	$0	$0	$12	$0	$0	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	WYP	$94	$0	$0	$0	$94	$0	$0	$0	$0	$0
5900000 Total			**$6,422**	**$245**	**$1,952**	**$393**	**$554**	**$2,900**	**$302**	**$77**	**$0**	**$0**
5910000	MAINT OF STRUCTURE	CA	$23	$23	$0	$0	$0	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	IDU	$108	$0	$0	$0	$0	$0	$108	$0	$0	$0
5910000	MAINT OF STRUCTURE	OR	$585	$0	$585	$0	$0	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	SNPD	$236	$8	$68	$16	$19	$111	$11	$3	$0	$0
5910000	MAINT OF STRUCTURE	UT	$725	$0	$0	$0	$0	$725	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	WA	$129	$0	$0	$129	$0	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	WYP	$191	$0	$0	$0	$191	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	WYU	$34	$0	$0	$0	$0	$0	$0	$34	$0	$0
5910000 Total			**$2,030**	**$31**	**$653**	**$144**	**$209**	**$836**	**$119**	**$37**	**$0**	**$0**
5920000	MAINT STAT EQUIP	CA	$1,114	$1,114	$0	$0	$0	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	IDU	$575	$0	$0	$0	$0	$0	$575	$0	$0	$0
5920000	MAINT STAT EQUIP	OR	$2,984	$0	$2,984	$0	$0	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	SNPD	$1,908	$68	$548	$126	$152	$900	$89	$25	$0	$0
5920000	MAINT STAT EQUIP	UT	$3,269	$0	$0	$0	$0	$3,269	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	WA	$621	$0	$0	$621	$0	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	WYP	$1,075	$0	$0	$0	$1,075	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5920000 Total			**$11,547**	**$1,182**	**$3,532**	**$747**	**$1,227**	**$4,169**	**$664**	**$26**	**$0**	**$0**
5930000	MAINT OVHD LINES	CA	$5,665	$5,665	$0	$0	$0	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	IDU	$4,366	$0	$0	$0	$0	$0	$4,366	$0	$0	$0
5930000	MAINT OVHD LINES	OR	$29,774	$0	$29,774	$0	$0	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	SNPD	$1,528	$55	$439	$101	$122	$720	$71	$20	$0	$0
5930000	MAINT OVHD LINES	UT	$30,795	$0	$0	$0	$0	$30,795	$0	$0	$0	$0
5930000	MAINT OVHD LINES	WA	$5,765	$0	$0	$5,765	$0	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	WYP	$5,512	$0	$0	$0	$5,512	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	WYU	$815	$0	$0	$0	$0	$0	$0	$815	$0	$0
5930000 Total			**$84,219**	**$5,720**	**$30,212**	**$5,866**	**$5,633**	**$31,515**	**$4,437**	**$835**	**$0**	**$0**
5931000	MAINT O/H LINES-LB P	CA	$ (28)	$ (28)	$0	$0	$0	$0	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	IDU	$96	$0	$0	$0	$0	$0	$96	$0	$0	$0
5931000	MAINT O/H LINES-LB P	OR	$405	$0	$405	$0	$0	$0	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	UT	$580	$0	$0	$0	$0	$580	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	WA	$ (135)	$0	$0	$ (135)	$0	$0	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	WYP	$ (135)	$0	$0	$0	$ (135)	$0	$0	$0	$0	$0
5931000 Total			**$783**	**$ (28)**	**$405**	**$ (135)**	**$ (135)**	**$580**	**$96**	**$0**	**$0**	**$0**
5940000	MAINT UDGRND LINES	CA	$653	$653	$0	$0	$0	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	IDU	$646	$0	$0	$0	$0	$0	$646	$0	$0	$0
5940000	MAINT UDGRND LINES	OR	$6,335	$0	$6,335	$0	$0	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	SNPD	$18	$1	$5	$1	$1	$8	$1	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5940000	MAINT UDGRND LINES	UT	$12,789	$0	$0	$0	$0	$12,789	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	WA	$1,145	$0	$0	$1,145	$0	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	WYP	$1,622	$0	$0	$0	$1,622	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	WYU	$331	$0	$0	$0	$0	$0	$0	$331	$0	$0
5940000 Total			**$23,540**	**$654**	**$6,340**	**$1,147**	**$1,623**	**$12,797**	**$647**	**$331**	**$0**	**$0**
5950000	MAINT LINE TRNSFRM	SNPD	$1,117	$40	$321	$74	$89	$527	$52	$15	$0	$0
5950000	MAINT LINE TRNSFRM	UT		$0	$0	$0	$0	$0	$0	$0	$0	$0
5950000 Total			**$1,117**	**$40**	**$321**	**$74**	**$89**	**$527**	**$52**	**$15**	**$0**	**$0**
5960000	MNT STR LGHT-SIG S	CA	$119	$119	$0	$0	$0	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	IDU	$163	$0	$0	$0	$0	$0	$163	$0	$0	$0
5960000	MNT STR LGHT-SIG S	OR	$910	$0	$910	$0	$0	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	UT	$2,427	$0	$0	$0	$0	$2,427	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	WA	$204	$0	$0	$204	$0	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	WYP	$252	$0	$0	$0	$252	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	WYU	$64	$0	$0	$0	$0	$0	$0	$64	$0	$0
5960000 Total			**$4,139**	**$119**	**$910**	**$204**	**$252**	**$2,427**	**$163**	**$64**	**$0**	**$0**
5970000	MNT OF METERS	CA	$61	$61	$0	$0	$0	$0	$0	$0	$0	$0
5970000	MNT OF METERS	IDU	$272	$0	$0	$0	$0	$0	$272	$0	$0	$0
5970000	MNT OF METERS	OR	$1,147	$0	$1,147	$0	$0	$0	$0	$0	$0	$0
5970000	MNT OF METERS	SNPD	$980	$35	$281	$65	$78	$462	$45	$13	$0	$0
5970000	MNT OF METERS	UT	$1,636	$0	$0	$0	$0	$1,636	$0	$0	$0	$0
5970000	MNT OF METERS	WA	$383	$0	$0	$383	$0	$0	$0	$0	$0	$0
5970000	MNT OF METERS	WYP	$637	$0	$0	$0	$637	$0	$0	$0	$0	$0
5970000	MNT OF METERS	WYU	$96	$0	$0	$0	$0	$0	$0	$96	$0	$0
5970000 Total			**$5,212**	**$96**	**$1,428**	**$448**	**$715**	**$2,098**	**$318**	**$109**	**$0**	**$0**
5980000	MNT MISC DIST PLNT	CA	$244	$244	$0	$0	$0	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	IDU	$108	$0	$0	$0	$0	$0	$108	$0	$0	$0
5980000	MNT MISC DIST PLNT	OR	$1,445	$0	$1,445	$0	$0	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	SNPD	$ (461)	$ (17)	$ (133)	$ (30)	$ (37)	$ (218)	$ (21)	$ (6)	$0	$0
5980000	MNT MISC DIST PLNT	UT	$1,499	$0	$0	$0	$0	$1,499	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	WA	$191	$0	$0	$191	$0	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	WYP	$363	$0	$0	$0	$363	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	WYU	$2	$0	$0	$0	$0	$0	$0	$2	$0	$0
5980000 Total			**$3,392**	**$227**	**$1,313**	**$161**	**$327**	**$1,282**	**$86**	**$ (4)**	**$0**	**$0**
7071000	LBR CLR - RMP	OTHER		$0	$0	$0	$0	$0	$0	$0	$0	$0
7071000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
7072000	LBR CLR - PACPWR	OTHER		$0	$0	$0	$0	$0	$0	$0	$0	$0
7072000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
9010000	SUPRV (CUST ACCT)	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9010000	SUPRV (CUST ACCT)	CN	$2,309	$59	$717	$163	$155	$1,104	$91	$20	$0	$0
9010000	SUPRV (CUST ACCT)	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
9010000	SUPRV (CUST ACCT)	OR	$46	$0	$46	$0	$0	$0	$0	$0	$0	$0
9010000	SUPRV (CUST ACCT)	UT	$8	$0	$0	$0	$0	$8	$0	$0	$0	$0
9010000	SUPRV (CUST ACCT)	WA	$93	$0	$0	$93	$0	$0	$0	$0	$0	$0
9010000	SUPRV (CUST ACCT)	WYP	$19	$0	$0	$0	$19	$0	$0	$0	$0	$0
9010000 Total			**$2,478**	**$59**	**$763**	**$256**	**$174**	**$1,112**	**$93**	**$20**	**$0**	**$0**
9020000	METER READING EXP	CA	$854	$854	$0	$0	$0	$0	$0	$0	$0	$0
9020000	METER READING EXP	CN	$1,527	$39	$474	$108	$102	$730	$60	$13	$0	$0
9020000	METER READING EXP	IDU	$1,748	$0	$0	$0	$0	$0	$1,748	$0	$0	$0
9020000	METER READING EXP	OR	$8,713	$0	$8,713	$0	$0	$0	$0	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9020000	METER READING EXP	UT	$7,542	$0	$0	$0	$0	$7,542	$0	$0	$0	$0
9020000	METER READING EXP	WA	$2,068	$0	$0	$2,068	$0	$0	$0	$0	$0	$0
9020000	METER READING EXP	WYP	$2,501	$0	$0	$0	$2,501	$0	$0	$0	$0	$0
9020000	METER READING EXP	WYU	$338	$0	$0	$0	$0	$0	$0	$338	$0	$0
9020000 Total			**$25,290**	**$893**	**$9,187**	**$2,176**	**$2,603**	**$8,272**	**$1,808**	**$351**	**$0**	**$0**
9030000	CUST RCRD/COLL EXP	CN	$1,185	$30	$368	$84	$79	$566	$47	$10	$0	$0
9030000	CUST RCRD/COLL EXP	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
9030000	CUST RCRD/COLL EXP	OR	$6	$0	$6	$0	$0	$0	$0	$0	$0	$0
9030000	CUST RCRD/COLL EXP	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0	$0
9030000 Total			**$1,204**	**$30**	**$374**	**$84**	**$79**	**$577**	**$49**	**$10**	**$0**	**$0**
9031000	CUST RCRD/CUST SYS	CN	$3,537	$91	$1,099	$250	$237	$1,691	$139	$30	$0	$0
9031000 Total			**$3,537**	**$91**	**$1,099**	**$250**	**$237**	**$1,691**	**$139**	**$30**	**$0**	**$0**
9032000	CUST ACCTG/BILL	CA	$2	$2	$0	$0	$0	$0	$0	$0	$0	$0
9032000	CUST ACCTG/BILL	CN	$12,929	$331	$4,017	$912	$867	$6,182	$509	$111	$0	$0
9032000	CUST ACCTG/BILL	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9032000	CUST ACCTG/BILL	OR	$331	$0	$331	$0	$0	$0	$0	$0	$0	$0
9032000	CUST ACCTG/BILL	UT	$ (4)	$0	$0	$0	$0	$ (4)	$0	$0	$0	$0
9032000	CUST ACCTG/BILL	WA	$9	$0	$0	$9	$0	$0	$0	$0	$0	$0
9032000	CUST ACCTG/BILL	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
9032000 Total			**$13,270**	**$334**	**$4,348**	**$921**	**$870**	**$6,178**	**$509**	**$111**	**$0**	**$0**
9033000	CUST ACCTG/COLL	CA	$177	$177	$0	$0	$0	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	CN	$10,902	$279	$3,387	$769	$731	$5,212	$429	$94	$0	$0
9033000	CUST ACCTG/COLL	IDU	$164	$0	$0	$0	$0	$0	$164	$0	$0	$0
9033000	CUST ACCTG/COLL	OR	$1,785	$0	$1,785	$0	$0	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	UT	$2,658	$0	$0	$0	$0	$2,658	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	WA	$487	$0	$0	$487	$0	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	WYP	$430	$0	$0	$0	$430	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	WYU	$47	$0	$0	$0	$0	$0	$0	$47	$0	$0
9033000 Total			**$16,650**	**$456**	**$5,171**	**$1,257**	**$1,161**	**$7,871**	**$593**	**$141**	**$0**	**$0**
9035000	CUST ACCTG/REQ	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	IDU	$40	$0	$0	$0	$0	$0	$40	$0	$0	$0
9035000	CUST ACCTG/REQ	OR	$31	$0	$31	$0	$0	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	UT	$81	$0	$0	$0	$0	$81	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	WYU	$2	$0	$0	$0	$0	$0	$0	$2	$0	$0
9035000 Total			**$154**	**$0**	**$31**	**$0**	**$0**	**$81**	**$40**	**$2**	**$0**	**$0**
9036000	CUST ACCTG/COMMON	CN	$21,704	$556	$6,743	$1,532	$1,455	$10,377	$854	$187	$0	$0
9036000	CUST ACCTG/COMMON	OR	$119	$0	$119	$0	$0	$0	$0	$0	$0	$0
9036000 Total			**$21,823**	**$556**	**$6,862**	**$1,532**	**$1,455**	**$10,377**	**$854**	**$187**	**$0**	**$0**
9040000	UNCOLLECT ACCOUNTS	CA	$393	$393	$0	$0	$0	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	CN	$12	$0	$4	$1	$1	$6	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	IDU	$328	$0	$0	$0	$0	$0	$328	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	OR	$6,360	$0	$6,360	$0	$0	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	UT	$5,042	$0	$0	$0	$0	$5,042	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	WA	$1,856	$0	$0	$1,856	$0	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	WYP	$977	$0	$0	$0	$977	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	WYU		$0	$0	$0	$0	$0	$0	$0	$0	$0
9040000 Total			**$14,968**	**$393**	**$6,363**	**$1,857**	**$978**	**$5,048**	**$329**	**$0**	**$0**	**$0**
9042000	UNCOLL ACCTS-JOINT U	CA	$ (309)	$ (309)	$0	$0	$0	$0	$0	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9042000	UNCOLL ACCTS-JOINT U	IDU	$ (25)	$0	$ (90)	$0	$0	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	OR	$ (90)	$0	$0	$0	$0	$122	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	UT	$122	$0	$0	$0	$0	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	WA	$21	$0	$0	$21	$0	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	WYP	$ (12)	$0	$0	$0	$ (12)	$0	$0	$0	$0	$0
9042000 Total			**$ (293)**	**$ (309)**	**$ (90)**	**$21**	**$ (12)**	**$122**	**$ (25)**	**$0**	**$0**	**$0**
9050000	MISC CUST ACCT EXP	CN	$221	$6	$69	$16	$15	$105	$9	$2	$0	$0
9050000	MISC CUST ACCT EXP	OR	$9	$0	$9	$0	$0	$0	$0	$0	$0	$0
9050000 Total			**$230**	**$6**	**$78**	**$16**	**$15**	**$105**	**$9**	**$2**	**$0**	**$0**
9070000	SUPRV (CUST SERV)	CN	$248	$6	$77	$18	$17	$119	$10	$2	$0	$0
9070000 Total			**$248**	**$6**	**$77**	**$18**	**$17**	**$119**	**$10**	**$2**	**$0**	**$0**
9080000	CUST ASSIST EXP	CN	$1,914	$49	$595	$135	$128	$915	$75	$17	$0	$0
9080000 Total			**$1,914**	**$49**	**$595**	**$135**	**$128**	**$915**	**$75**	**$17**	**$0**	**$0**
9081000	CUST ASST EXP-GENL	CN	$99	$3	$31	$7	$7	$47	$4	$1	$0	$0
9081000	CUST ASST EXP-GENL	UT	$343	$0	$0	$0	$0	$343	$0	$0	$0	$0
9081000 Total			**$442**	**$3**	**$31**	**$7**	**$7**	**$391**	**$4**	**$1**	**$0**	**$0**
9084000	DSM DIRECT	CA	$3	$3	$0	$0	$0	$0	$0	$0	$0	$0
9084000	DSM DIRECT	CN	$225	$6	$70	$16	$15	$108	$9	$2	$0	$0
9084000	DSM DIRECT	IDU		$0	$0	$0	$0	$0	$0	$0	$0	$0
9084000	DSM DIRECT	OTHER	$34	$0	$0	$0	$0	$0	$0	$0	$0	$34
9084000	DSM DIRECT	UT	$880	$0	$0	$0	$0	$880	$0	$0	$0	$0
9084000	DSM DIRECT	WA		$0	$0	$0	$0	$0	$0	$0	$0	$0
9084000	DSM DIRECT	WYP		$0	$0	$0	$0	$0	$0	$0	$0	$0
9084000 Total			**$1,143**	**$9**	**$70**	**$16**	**$15**	**$988**	**$9**	**$2**	**$0**	**$34**
9085000	DSM AMORT	IDU	$1,088	$0	$0	$0	$0	$0	$1,088	$0	$0	$0
9085000	DSM AMORT	OTHER		$0	$0	$0	$0	$0	$0	$0	$0	$0
9085000	DSM AMORT	UT	$410	$0	$0	$0	$0	$410	$0	$0	$0	$0
9085000	DSM AMORT	WYP	$62	$0	$0	$0	$62	$0	$0	$0	$0	$0
9085000 Total			**$1,560**	**$0**	**$0**	**$0**	**$62**	**$410**	**$1,088**	**$0**	**$0**	**$0**
9086000	CUST SERV	CA	$108	$108	$0	$0	$0	$0	$0	$0	$0	$0
9086000	CUST SERV	CN	$299	$8	$93	$21	$20	$143	$12	$3	$0	$0
9086000	CUST SERV	IDU	$379	$0	$0	$0	$0	$0	$379	$0	$0	$0
9086000	CUST SERV	OR	$1,113	$0	$1,113	$0	$0	$0	$0	$0	$0	$0
9086000	CUST SERV	UT	$1,917	$0	$0	$0	$0	$1,917	$0	$0	$0	$0
9086000	CUST SERV	WA		$0	$0	$0	$0	$0	$0	$0	$0	$0
9086000	CUST SERV	WYP	$751	$0	$0	$0	$751	$0	$0	$0	$0	$0
9086000 Total			**$4,567**	**$116**	**$1,206**	**$21**	**$771**	**$2,060**	**$391**	**$3**	**$0**	**$0**
9090000	INFOR/INSTRCT ADV	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	CN	$3,974	$102	$1,235	$280	$266	$1,900	$156	$34	$0	$0
9090000	INFOR/INSTRCT ADV	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	OR	$122	$0	$122	$0	$0	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	UT	$ (2)	$0	$0	$0	$0	$ (2)	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	WA	$6	$0	$0	$6	$0	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
9090000 Total			**$4,102**	**$103**	**$1,357**	**$286**	**$267**	**$1,898**	**$156**	**$34**	**$0**	**$0**
9100000	MISC CUST SERV/INF	CN	$8	$0	$2	$1	$1	$4	$0	$0	$0	$0
9100000 Total			**$8**	**$0**	**$2**	**$1**	**$1**	**$4**	**$0**	**$0**	**$0**	**$0**
9101000	MISC CUST SERV/INF	CN	$56	$1	$17	$4	$4	$27	$2	$0	$0	$0
9101000 Total			**$56**	**$1**	**$17**	**$4**	**$4**	**$27**	**$2**	**$0**	**$0**	**$0**
9200000	ADMIN & GEN SALARY	IDU	$ (1,729)	$0	$0	$0	$0	$0	$ (1,729)	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9200000	ADMIN & GEN SALARY	SO	$65,634	$1,607	$18,647	$5,130	$7,581	$27,117	$3,654	$1,725	$174	$0
9200000	ADMIN & GEN SALARY	UT	$574	$0	$0	$0	$0	$574	$0	$0	$0	$0
9200000	ADMIN & GEN SALARY	WA	$597	$0	$0	$597	$0	$0	$0	$0	$0	$0
9200000	ADMIN & GEN SALARY	WYP	$2,124	$0	$0	$0	$2,124	$0	$0	$0	$0	$0
9200000 Total			**$67,201**	**$1,607**	**$18,647**	**$5,727**	**$9,705**	**$27,691**	**$1,925**	**$1,725**	**$174**	**$0**
9210000	OFFICE SUPPL & EXP	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	OR		$0	$0	$0	$0	$0	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	SO	$12,475	$306	$3,544	$975	$1,441	$5,154	$694	$328	$33	$0
9210000	OFFICE SUPPL & EXP	UT	$ (1,004)	$0	$0	$0	$0	$ (1,004)	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9210000 Total			**$11,471**	**$306**	**$3,544**	**$975**	**$1,441**	**$4,150**	**$695**	**$328**	**$33**	**$0**
9220000	A&G EXP TRANSF-CR	SO	$ (21,538)	$ (527)	$ (6,119)	$ (1,683)	$ (2,488)	$ (8,899)	$ (1,199)	$ (566)	$ (57)	$0
9220000 Total			**$ (21,538)**	**$ (527)**	**$ (6,119)**	**$ (1,683)**	**$ (2,488)**	**$ (8,899)**	**$ (1,199)**	**$ (566)**	**$ (57)**	**$0**
9230000	OUTSIDE SERVICES	OR		$0	$0	$0	$0	$0	$0	$0	$0	$0
9230000	OUTSIDE SERVICES	SO	$11,888	$291	$3,378	$929	$1,373	$4,912	$662	$312	$32	$0
9230000	OUTSIDE SERVICES	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
9230000 Total			**$11,891**	**$291**	**$3,378**	**$929**	**$1,373**	**$4,914**	**$662**	**$312**	**$32**	**$0**
9240000	PROPERTY INSURANCE	SO	$31,882	$781	$9,058	$2,492	$3,682	$13,172	$1,775	$838	$84	$0
9240000 Total			**$31,882**	**$781**	**$9,058**	**$2,492**	**$3,682**	**$13,172**	**$1,775**	**$838**	**$84**	**$0**
9250000	INJURIES & DAMAGES	SO	$9,475	$232	$2,692	$741	$1,094	$3,915	$527	$249	$25	$0
9250000 Total			**$9,475**	**$232**	**$2,692**	**$741**	**$1,094**	**$3,915**	**$527**	**$249**	**$25**	**$0**
9282000	REG COMM EXPENSE	CA	$71	$71	$0	$0	$0	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	IDU	$433	$0	$0	$0	$0	$0	$433	$0	$0	$0
9282000	REG COMM EXPENSE	OR	$3,887	$0	$3,887	$0	$0	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
9282000	REG COMM EXPENSE	UT	$3,754	$0	$0	$0	$0	$3,754	$0	$0	$0	$0
9282000	REG COMM EXPENSE	WA	$483	$0	$0	$483	$0	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	WYP	$1,099	$0	$0	$0	$1,099	$0	$0	$0	$0	$0
9282000 Total			**$9,730**	**$71**	**$3,888**	**$484**	**$1,100**	**$3,755**	**$433**	**$0**	**$0**	**$0**
9283000	FERC FILING FEE	SG	$1,900	$34	$514	$152	$244	$781	$109	$59	$7	$0
9283000 Total			**$1,900**	**$34**	**$514**	**$152**	**$244**	**$781**	**$109**	**$59**	**$7**	**$0**
9290000	DUPLICATE CHRGS-CR	SO	$ (3,987)	$ (98)	$ (1,133)	$ (312)	$ (461)	$ (1,647)	$ (222)	$ (105)	$ (11)	$0
9290000 Total			**$ (3,987)**	**$ (98)**	**$ (1,133)**	**$ (312)**	**$ (461)**	**$ (1,647)**	**$ (222)**	**$ (105)**	**$ (11)**	**$0**
9301000	GEN ADVERTISNG EXP	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9301000	GEN ADVERTISNG EXP	SO	$35	$1	$10	$3	$4	$14	$2	$1	$0	$0
9301000	GEN ADVERTISNG EXP	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9301000 Total			**$35**	**$1**	**$10**	**$3**	**$4**	**$14**	**$2**	**$1**	**$0**	**$0**
9302000	MISC GEN EXP-OTHER	CN	$5	$0	$1	$0	$0	$2	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	IDU	$6	$0	$0	$0	$0	$0	$6	$0	$0	$0
9302000	MISC GEN EXP-OTHER	OR	$3,937	$0	$3,937	$0	$0	$0	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	SG		$0	$0	$0	$0	$0	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	SO	$13,071	$320	$3,713	$1,022	$1,510	$5,400	$728	$343	$35	$0
9302000	MISC GEN EXP-OTHER	UT	$1,504	$0	$0	$0	$0	$1,504	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	WA	$8	$0	$0	$8	$0	$0	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	WYP	$11	$0	$0	$0	$11	$0	$0	$0	$0	$0
9302000 Total			**$18,540**	**$320**	**$7,652**	**$1,029**	**$1,521**	**$6,906**	**$734**	**$344**	**$35**	**$0**
9310000	RENTS (A&G)	OR	$933	$0	$933	$0	$0	$0	$0	$0	$0	$0
9310000	RENTS (A&G)	SO	$5,384	$132	$1,530	$421	$622	$2,225	$300	$141	$14	$0
9310000	RENTS (A&G)	UT	$ (0)	$0	$0	$0	$0	$ (0)	$0	$0	$0	$0
9310000	RENTS (A&G)	WA	$ (1)	$0	$0	$ (1)	$0	$0	$0	$0	$0	$0

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Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9310000	RENTS (A&G)	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
9310000 Total			**$6,319**	**$132**	**$2,463**	**$420**	**$624**	**$2,224**	**$300**	**$141**	**$14**	**$0**
9350000	MAINT GENERAL PLNT	OR	$23	$0	$23	$0	$0	$0	$0	$0	$0	$0
9350000	MAINT GENERAL PLNT	SO	$27,102	$664	$7,700	$2,118	$3,130	$11,197	$1,509	$712	$72	$0
9350000 Total			**$27,125**	**$664**	**$7,723**	**$2,118**	**$3,130**	**$11,197**	**$1,509**	**$712**	**$72**	**$0**
Grand Total			**$2,927,991**	**$59,560**	**$792,495**	**$222,406**	**$376,336**	**$1,206,148**	**$172,589**	**$88,296**	**$10,128**	**$34**

B3. DEPRECIATION EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3102000	LAND RIGHTS	SG	$825	$15	$223	$66	$106	$339	$47	$26	$3
4030000	3102000	LAND RIGHTS	SSGCH	$7	$0	$2	$1	$1	$3	$0	$0	$0
	3102000 Total			**$832**	**$15**	**$225**	**$67**	**$107**	**$342**	**$48**	**$26**	**$3**
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$13,517	$242	$3,657	$1,081	$1,733	$5,559	$773	$419	$52
4030000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$842	$15	$234	$69	$110	$337	$48	$27	$3
	3110000 Total			**$14,359**	**$257**	**$3,891**	**$1,150**	**$1,842**	**$5,897**	**$820**	**$446**	**$55**
4030000	3120000	BOILER PLANT EQUIPMENT	SG	$59,950	$1,072	$16,222	$4,796	$7,686	$24,658	$3,428	$1,859	$231
4030000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$4,551	$82	$1,264	$374	$592	$1,822	$257	$143	$17
	3120000 Total			**$64,501**	**$1,154**	**$17,486**	**$5,169**	**$8,278**	**$26,480**	**$3,685**	**$2,002**	**$247**
4030000	3140000	TURBOGENERATOR UNITS	SG	$17,756	$317	$4,804	$1,420	$2,276	$7,303	$1,015	$551	$68
4030000	3140000	TURBOGENERATOR UNITS	SSGCH	$1,053	$19	$293	$87	$137	$422	$60	$33	$4
	3140000 Total			**$18,809**	**$336**	**$5,097**	**$1,507**	**$2,413**	**$7,725**	**$1,075**	**$584**	**$72**
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$5,063	$91	$1,370	$405	$649	$2,082	$289	$157	$19
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$752	$14	$209	$62	$98	$301	$42	$24	$3
	3150000 Total			**$5,815**	**$104**	**$1,579**	**$467**	**$747**	**$2,383**	**$332**	**$181**	**$22**
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0
	3157000 Total			**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$646	$12	$175	$52	$83	$266	$37	$20	$2
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$53	$1	$15	$4	$7	$21	$3	$2	$0
	3160000 Total			**$699**	**$13**	**$190**	**$56**	**$90**	**$287**	**$40**	**$22**	**$3**
4030000	3302000	LAND RIGHTS	SG-P	$90	$2	$24	$7	$12	$37	$5	$3	$0
4030000	3302000	LAND RIGHTS	SG-U	$1	$0	$0	$0	$0	$1	$0	$0	$0
	3302000 Total			**$91**	**$2**	**$25**	**$7**	**$12**	**$38**	**$5**	**$3**	**$0**
4030000	3303000	WATER RIGHTS	SG-U	$2	$0	$0	$0	$0	$1	$0	$0	$0
	3303000 Total			**$2**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
4030000	3304000	FLOOD RIGHTS	SG-P	$4	$0	$1	$0	$0	$2	$0	$0	$0
4030000	3304000	FLOOD RIGHTS	SG-U	$2	$0	$1	$0	$0	$1	$0	$0	$0
	3304000 Total			**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
4030000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0
	3305000 Total			**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
4030000	3310000	STRUCTURES AND IMPROVE	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3310000	STRUCTURES AND IMPROVE	SG-U	$178	$3	$48	$14	$23	$73	$10	$6	$1
	3310000 Total			**$178**	**$3**	**$48**	**$14**	**$23**	**$73**	**$10**	**$6**	**$1**
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$826	$15	$224	$66	$106	$340	$47	$26	$3
4030000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$78	$1	$21	$6	$10	$32	$4	$2	$0
	3311000 Total			**$904**	**$16**	**$245**	**$72**	**$116**	**$372**	**$52**	**$28**	**$3**
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$350	$6	$95	$28	$45	$144	$20	$11	$1
4030000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$10	$0	$3	$1	$1	$4	$1	$0	$0
	3312000 Total			**$361**	**$6**	**$98**	**$29**	**$46**	**$148**	**$21**	**$11**	**$1**
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$223	$4	$60	$18	$29	$92	$13	$7	$1
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$66	$1	$18	$5	$8	$27	$4	$2	$0
	3313000 Total			**$289**	**$5**	**$78**	**$23**	**$37**	**$119**	**$17**	**$9**	**$1**
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$31	$1	$8	$2	$4	$13	$2	$1	$0
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$535	$10	$145	$43	$69	$220	$31	$17	$2
	3320000 Total			**$565**	**$10**	**$153**	**$45**	**$72**	**$233**	**$32**	**$18**	**$2**
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$4,131	$74	$1,118	$330	$530	$1,699	$236	$128	$16
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$809	$14	$219	$65	$104	$333	$46	$25	$3
	3321000 Total			**$4,941**	**$88**	**$1,337**	**$395**	**$633**	**$2,032**	**$282**	**$153**	**$19**

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Allocation Method - Factor Revised Protocol
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$188	$3	$51	$15	$24	$77	$11	$6	$1
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$15	$0	$4	$1	$2	$6	$1	$0	$0
	3322000 Total			**$204**	**$4**	**$55**	**$16**	**$26**	**$84**	**$12**	**$6**	**$1**
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$25	$0	$7	$2	$3	$10	$1	$1	$0
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$2	$0	$1	$0	$0	$1	$0	$0	$0
	3323000 Total			**$27**	**$0**	**$7**	**$2**	**$3**	**$11**	**$2**	**$1**	**$0**
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$1,421	$25	$385	$114	$182	$584	$81	$44	$5
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$766	$14	$207	$61	$98	$315	$44	$24	$3
	3330000 Total			**$2,187**	**$39**	**$592**	**$175**	**$280**	**$899**	**$125**	**$68**	**$8**
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$958	$17	$259	$77	$123	$394	$55	$30	$4
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$259	$5	$70	$21	$33	$107	$15	$8	$1
	3340000 Total			**$1,217**	**$22**	**$329**	**$97**	**$156**	**$501**	**$70**	**$38**	**$5**
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$78	$1	$21	$6	$10	$32	$4	$2	$0
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$1	$0	$0	$0	$0	$1	$0	$0	$0
	3347000 Total			**$79**	**$1**	**$21**	**$6**	**$10**	**$32**	**$5**	**$2**	**$0**
4030000	3350000	MISC POWER PLANT EQUIP	SG-U	$6	$0	$2	$0	$1	$2	$0	$0	$0
	3350000 Total			**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$42	$1	$11	$3	$5	$17	$2	$1	$0
	3351000 Total			**$42**	**$1**	**$11**	**$3**	**$5**	**$17**	**$2**	**$1**	**$0**
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$1	$0	$0	$0	$0	$0	$0	$0	$0
	3352000 Total			**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3353000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$258	$5	$70	$21	$33	$106	$15	$8	$1
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$43	$1	$12	$3	$6	$18	$2	$1	$0
	3360000 Total			**$301**	**$5**	**$81**	**$24**	**$39**	**$124**	**$17**	**$9**	**$1**
4030000	3410000	STRUCTURES & IMPROVEMENTS	SG	$2,837	$51	$768	$227	$364	$1,167	$162	$88	$11
4030000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$135	$2	$34	$10	$16	$60	$8	$4	$1
	3410000 Total			**$2,972**	**$53**	**$802**	**$237**	**$380**	**$1,227**	**$170**	**$92**	**$12**
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$186	$3	$50	$15	$24	$77	$11	$6	$1
4030000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$75	$1	$19	$6	$9	$34	$4	$2	$0
	3420000 Total			**$262**	**$5**	**$69**	**$21**	**$33**	**$110**	**$15**	**$8**	**$1**
4030000	3430000	PRIME MOVERS	SG	$36,257	$648	$9,811	$2,900	$4,648	$14,912	$2,073	$1,124	$140
4030000	3430000	PRIME MOVERS	SSGCT	$1,695	$29	$430	$129	$200	$757	$95	$48	$8
	3430000 Total			**$37,952**	**$677**	**$10,241**	**$3,030**	**$4,848**	**$15,669**	**$2,168**	**$1,172**	**$147**
4030000	3440000	GENERATORS	SG	$6,120	$109	$1,656	$490	$785	$2,517	$350	$190	$24
4030000	3440000	GENERATORS	SSGCT	$516	$9	$131	$39	$61	$230	$29	$15	$2
	3440000 Total			**$6,636**	**$118**	**$1,787**	**$529**	**$845**	**$2,748**	**$379**	**$204**	**$26**
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$3,514	$63	$951	$281	$451	$1,445	$201	$109	$14
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$99	$2	$25	$8	$12	$44	$6	$3	$0
	3450000 Total			**$3,614**	**$64**	**$976**	**$289**	**$462**	**$1,490**	**$207**	**$112**	**$14**
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$183	$3	$50	$15	$24	$75	$10	$6	$1
	3460000 Total			**$183**	**$3**	**$50**	**$15**	**$24**	**$75**	**$10**	**$6**	**$1**
4030000	3502000	LAND RIGHTS	SG	$795	$14	$215	$64	$102	$327	$45	$25	$3
	3502000 Total			**$795**	**$14**	**$215**	**$64**	**$102**	**$327**	**$45**	**$25**	**$3**
4030000	3520000	STRUCTURES & IMPROVEMENTS	SG	$875	$16	$237	$70	$112	$360	$50	$27	$3
	3520000 Total			**$875**	**$16**	**$237**	**$70**	**$112**	**$360**	**$50**	**$27**	**$3**
4030000	3530000	STATION EQUIPMENT	SG	$15,968	$285	$4,321	$1,277	$2,047	$6,568	$913	$495	$61

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3530000 Total			**$15,968**	**$285**	**$4,321**	**$1,277**	**$2,047**	**$6,568**	**$913**	**$495**	**$61**
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$1,520	$27	$411	$122	$195	$625	$87	$47	$6
	3534000 Total			**$1,520**	**$27**	**$411**	**$122**	**$195**	**$625**	**$87**	**$47**	**$6**
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$2,124	$38	$575	$170	$272	$874	$121	$66	$8
	3537000 Total			**$2,124**	**$38**	**$575**	**$170**	**$272**	**$874**	**$121**	**$66**	**$8**
4030000	3540000	TOWERS AND FIXTURES	SG	$6,671	$119	$1,805	$534	$855	$2,744	$381	$207	$26
	3540000 Total			**$6,671**	**$119**	**$1,805**	**$534**	**$855**	**$2,744**	**$381**	**$207**	**$26**
4030000	3550000	POLES AND FIXTURES	SG	$14,004	$250	$3,789	$1,120	$1,795	$5,760	$801	$434	$54
	3550000 Total			**$14,004**	**$250**	**$3,789**	**$1,120**	**$1,795**	**$5,760**	**$801**	**$434**	**$54**
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$15,342	$274	$4,151	$1,227	$1,967	$6,310	$877	$476	$59
	3560000 Total			**$15,342**	**$274**	**$4,151**	**$1,227**	**$1,967**	**$6,310**	**$877**	**$476**	**$59**
4030000	3562000	CLEARING AND GRADING	SG	$318	$6	$86	$25	$41	$131	$18	$10	$1
	3562000 Total			**$318**	**$6**	**$86**	**$25**	**$41**	**$131**	**$18**	**$10**	**$1**
4030000	3570000	UNDERGROUND CONDUIT	SG	$53	$1	$14	$4	$7	$22	$3	$2	$0
	3570000 Total			**$53**	**$1**	**$14**	**$4**	**$7**	**$22**	**$3**	**$2**	**$0**
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$122	$2	$33	$10	$16	$50	$7	$4	$0
	3580000 Total			**$122**	**$2**	**$33**	**$10**	**$16**	**$50**	**$7**	**$4**	**$0**
4030000	3590000	ROADS AND TRAILS	SG	$159	$3	$43	$13	$20	$65	$9	$5	$1
	3590000 Total			**$159**	**$3**	**$43**	**$13**	**$20**	**$65**	**$9**	**$5**	**$1**
4030000	3602000	LAND RIGHTS	CA	$21	$21	$0	$0	$0	$0	$0	$0	$0
4030000	3602000	LAND RIGHTS	IDU	$16	$0	$0	$0	$0	$0	$16	$0	$0
4030000	3602000	LAND RIGHTS	OR	$58	$0	$58	$0	$0	$0	$0	$0	$0
4030000	3602000	LAND RIGHTS	UT	$119	$0	$0	$0	$0	$119	$0	$0	$0
4030000	3602000	LAND RIGHTS	WA	$4	$0	$0	$4	$0	$0	$0	$0	$0
4030000	3602000	LAND RIGHTS	WYP	$36	$0	$0	$0	$36	$0	$0	$0	$0
4030000	3602000	LAND RIGHTS	WYU	$24	$0	$0	$0	$0	$0	$0	$24	$0
	3602000 Total			**$278**	**$21**	**$58**	**$4**	**$36**	**$119**	**$16**	**$24**	**$0**
4030000	3610000	STRUCTURES & IMPROVEMENTS	CA	$30	$30	$0	$0	$0	$0	$0	$0	$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$13	$0	$0	$0	$0	$0	$13	$0	$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	OR	$229	$0	$229	$0	$0	$0	$0	$0	$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	UT	$472	$0	$0	$0	$0	$472	$0	$0	$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WA	$38	$0	$0	$38	$0	$0	$0	$0	$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$121	$0	$0	$0	$121	$0	$0	$0	$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$3	$0	$0	$0	$0	$0	$0	$3	$0
	3610000 Total			**$906**	**$30**	**$229**	**$38**	**$121**	**$472**	**$13**	**$3**	**$0**
4030000	3620000	STATION EQUIPMENT	CA	$390	$390	$0	$0	$0	$0	$0	$0	$0
4030000	3620000	STATION EQUIPMENT	IDU	$573	$0	$0	$0	$0	$0	$573	$0	$0
4030000	3620000	STATION EQUIPMENT	OR	$3,533	$0	$3,533	$0	$0	$0	$0	$0	$0
4030000	3620000	STATION EQUIPMENT	UT	$7,403	$0	$0	$0	$0	$7,403	$0	$0	$0
4030000	3620000	STATION EQUIPMENT	WA	$889	$0	$0	$889	$0	$0	$0	$0	$0
4030000	3620000	STATION EQUIPMENT	WYP	$1,998	$0	$0	$0	$1,998	$0	$0	$0	$0
4030000	3620000	STATION EQUIPMENT	WYU	$120	$0	$0	$0	$0	$0	$0	$120	$0
	3620000 Total			**$14,905**	**$390**	**$3,533**	**$889**	**$1,998**	**$7,403**	**$573**	**$120**	**$0**
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$15	$15	$0	$0	$0	$0	$0	$0	$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$10	$0	$0	$0	$0	$0	$10	$0	$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$119	$0	$119	$0	$0	$0	$0	$0	$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$408	$0	$0	$0	$0	$408	$0	$0	$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$34	$0	$0	$34	$0	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$101	$0	$0	$0	$101	$0	$0	$0	$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$1	$0	$0	$0	$0	$0	$0	$1	$0
	3627000 Total			**$690**	**$15**	**$119**	**$34**	**$101**	**$408**	**$10**	**$1**	**$0**
4030000	3630000	STORAGE BATTERY EQUIPMENT	UT	$87	$0	$0	$0	$0	$87	$0	$0	$0
	3630000 Total			**$87**	**$0**	**$0**	**$0**	**$0**	**$87**	**$0**	**$0**	**$0**
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	$4	$0	$0	$0	$0	$4	$0	$0	$0
	3637000 Total			**$4**	**$0**	**$0**	**$0**	**$0**	**$4**	**$0**	**$0**	**$0**
4030000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$2,245	$2,245	$0	$0	$0	$0	$0	$0	$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$1,920	$0	$0	$0	$0	$0	$1,920	$0	$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$11,697	$0	$11,697	$0	$0	$0	$0	$0	$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$9,665	$0	$0	$0	$0	$9,665	$0	$0	$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$3,444	$0	$0	$3,444	$0	$0	$0	$0	$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$2,587	$0	$0	$0	$2,587	$0	$0	$0	$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$535	$0	$0	$0	$0	$0	$0	$535	$0
	3640000 Total			**$32,093**	**$2,245**	**$11,697**	**$3,444**	**$2,587**	**$9,665**	**$1,920**	**$535**	**$0**
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$988	$988	$0	$0	$0	$0	$0	$0	$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$938	$0	$0	$0	$0	$0	$938	$0	$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$6,548	$0	$6,548	$0	$0	$0	$0	$0	$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$5,875	$0	$0	$0	$0	$5,875	$0	$0	$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$1,622	$0	$0	$1,622	$0	$0	$0	$0	$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$2,076	$0	$0	$0	$2,076	$0	$0	$0	$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$275	$0	$0	$0	$0	$0	$0	$275	$0
	3650000 Total			**$18,322**	**$988**	**$6,548**	**$1,622**	**$2,076**	**$5,875**	**$938**	**$275**	**$0**
4030000	3652000	CLEARING AND GRADING	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3652000	CLEARING AND GRADING	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3652000	CLEARING AND GRADING	UT	$6	$0	$0	$0	$0	$6	$0	$0	$0
4030000	3652000	CLEARING AND GRADING	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3652000 Total			**$6**	**$0**	**$0**	**$0**	**$0**	**$6**	**$0**	**$0**	**$0**
4030000	3660000	UNDERGROUND CONDUIT	CA	$506	$506	$0	$0	$0	$0	$0	$0	$0
4030000	3660000	UNDERGROUND CONDUIT	IDU	$151	$0	$0	$0	$0	$0	$151	$0	$0
4030000	3660000	UNDERGROUND CONDUIT	OR	$2,059	$0	$2,059	$0	$0	$0	$0	$0	$0
4030000	3660000	UNDERGROUND CONDUIT	UT	$3,316	$0	$0	$0	$0	$3,316	$0	$0	$0
4030000	3660000	UNDERGROUND CONDUIT	WA	$635	$0	$0	$635	$0	$0	$0	$0	$0
4030000	3660000	UNDERGROUND CONDUIT	WYP	$411	$0	$0	$0	$411	$0	$0	$0	$0
4030000	3660000	UNDERGROUND CONDUIT	WYU	$135	$0	$0	$0	$0	$0	$0	$135	$0
	3660000 Total			**$7,214**	**$506**	**$2,059**	**$635**	**$411**	**$3,316**	**$151**	**$135**	**$0**
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$919	$919	$0	$0	$0	$0	$0	$0	$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$459	$0	$0	$0	$0	$0	$459	$0	$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$3,476	$0	$3,476	$0	$0	$0	$0	$0	$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$9,818	$0	$0	$0	$0	$9,818	$0	$0	$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$561	$0	$0	$561	$0	$0	$0	$0	$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$924	$0	$0	$0	$924	$0	$0	$0	$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$535	$0	$0	$0	$0	$0	$0	$535	$0
	3670000 Total			**$16,692**	**$919**	**$3,476**	**$561**	**$924**	**$9,818**	**$459**	**$535**	**$0**
4030000	3680000	LINE TRANSFORMERS	CA	$1,379	$1,379	$0	$0	$0	$0	$0	$0	$0
4030000	3680000	LINE TRANSFORMERS	IDU	$1,359	$0	$0	$0	$0	$0	$1,359	$0	$0
4030000	3680000	LINE TRANSFORMERS	OR	$10,327	$0	$10,327	$0	$0	$0	$0	$0	$0
4030000	3680000	LINE TRANSFORMERS	UT	$7,566	$0	$0	$0	$0	$7,566	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3680000	LINE TRANSFORMERS	WA	$2,534	$0	$0	$2,534	$0	$0	$0	$0	$0
4030000	3680000	LINE TRANSFORMERS	WYP	$2,041	$0	$0	$0	$2,041	$0	$0	$0	$0
4030000	3680000	LINE TRANSFORMERS	WYU	$325	$0	$0	$0	$0	$0	$0	$325	$0
	3680000 Total			**$25,532**	**$1,379**	**$10,327**	**$2,534**	**$2,041**	**$7,566**	**$1,359**	**$325**	**$0**
4030000	3691000	SERVICES - OVERHEAD	CA	$324	$324	$0	$0	$0	$0	$0	$0	$0
4030000	3691000	SERVICES - OVERHEAD	IDU	$115	$0	$0	$0	$0	$0	$115	$0	$0
4030000	3691000	SERVICES - OVERHEAD	OR	$1,233	$0	$1,233	$0	$0	$0	$0	$0	$0
4030000	3691000	SERVICES - OVERHEAD	UT	$1,154	$0	$0	$0	$0	$1,154	$0	$0	$0
4030000	3691000	SERVICES - OVERHEAD	WA	$354	$0	$0	$354	$0	$0	$0	$0	$0
4030000	3691000	SERVICES - OVERHEAD	WYP	$223	$0	$0	$0	$223	$0	$0	$0	$0
4030000	3691000	SERVICES - OVERHEAD	WYU	$35	$0	$0	$0	$0	$0	$0	$35	$0
	3691000 Total			**$3,438**	**$324**	**$1,233**	**$354**	**$223**	**$1,154**	**$115**	**$35**	**$0**
4030000	3692000	SERVICES - UNDERGROUND	CA	$462	$462	$0	$0	$0	$0	$0	$0	$0
4030000	3692000	SERVICES - UNDERGROUND	IDU	$374	$0	$0	$0	$0	$0	$374	$0	$0
4030000	3692000	SERVICES - UNDERGROUND	OR	$2,896	$0	$2,896	$0	$0	$0	$0	$0	$0
4030000	3692000	SERVICES - UNDERGROUND	UT	$2,282	$0	$0	$0	$0	$2,282	$0	$0	$0
4030000	3692000	SERVICES - UNDERGROUND	WA	$731	$0	$0	$731	$0	$0	$0	$0	$0
4030000	3692000	SERVICES - UNDERGROUND	WYP	$586	$0	$0	$0	$586	$0	$0	$0	$0
4030000	3692000	SERVICES - UNDERGROUND	WYU	$168	$0	$0	$0	$0	$0	$0	$168	$0
	3692000 Total			**$7,499**	**$462**	**$2,896**	**$731**	**$586**	**$2,282**	**$374**	**$168**	**$0**
4030000	3700000	METERS	CA	$181	$181	$0	$0	$0	$0	$0	$0	$0
4030000	3700000	METERS	IDU	$442	$0	$0	$0	$0	$0	$442	$0	$0
4030000	3700000	METERS	OR	$2,171	$0	$2,171	$0	$0	$0	$0	$0	$0
4030000	3700000	METERS	UT	$2,574	$0	$0	$0	$0	$2,574	$0	$0	$0
4030000	3700000	METERS	WA	$529	$0	$0	$529	$0	$0	$0	$0	$0
4030000	3700000	METERS	WYP	$443	$0	$0	$0	$443	$0	$0	$0	$0
4030000	3700000	METERS	WYU	$104	$0	$0	$0	$0	$0	$0	$104	$0
	3700000 Total			**$6,445**	**$181**	**$2,171**	**$529**	**$443**	**$2,574**	**$442**	**$104**	**$0**
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$24	$24	$0	$0	$0	$0	$0	$0	$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$8	$0	$0	$0	$0	$0	$8	$0	$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$117	$0	$117	$0	$0	$0	$0	$0	$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$276	$0	$0	$0	$0	$276	$0	$0	$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$20	$0	$0	$20	$0	$0	$0	$0	$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$45	$0	$0	$0	$45	$0	$0	$0	$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$8	$0	$0	$0	$0	$0	$0	$8	$0
	3710000 Total			**$498**	**$24**	**$117**	**$20**	**$45**	**$276**	**$8**	**$8**	**$0**
4030000	3720000	LEASED PROP ON CUST PREMISES	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3720000	LEASED PROP ON CUST PREMISES	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3720000 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$38	$38	$0	$0	$0	$0	$0	$0	$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$28	$0	$0	$0	$0	$0	$28	$0	$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$646	$0	$646	$0	$0	$0	$0	$0	$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$1,119	$0	$0	$0	$0	$1,119	$0	$0	$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$117	$0	$0	$117	$0	$0	$0	$0	$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$186	$0	$0	$0	$186	$0	$0	$0	$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$59	$0	$0	$0	$0	$0	$0	$59	$0
	3730000 Total			**$2,193**	**$38**	**$646**	**$117**	**$186**	**$1,119**	**$28**	**$59**	**$0**
4030000	3892000	LAND RIGHTS	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3892000	LAND RIGHTS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3892000	LAND RIGHTS	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3892000	LAND RIGHTS	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
4030000	3892000	LAND RIGHTS	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3892000 Total			**$2**	**$0**	**$0**	**$0**	**$1**	**$1**	**$0**	**$0**	**$0**
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$35	$35	$0	$0	$0	$0	$0	$0	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$172	$4	$54	$12	$12	$82	$7	$1	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$205	$0	$0	$0	$0	$0	$205	$0	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$443	$0	$443	$0	$0	$0	$0	$0	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$134	$2	$36	$11	$17	$55	$8	$4	$1
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$1,648	$40	$468	$129	$190	$681	$92	$43	$4
4030000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$782	$0	$0	$0	$0	$782	$0	$0	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$412	$0	$0	$412	$0	$0	$0	$0	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$82	$0	$0	$0	$82	$0	$0	$0	$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$87	$0	$0	$0	$0	$0	$0	$87	$0
	3900000 Total			**$4,001**	**$82**	**$1,001**	**$563**	**$301**	**$1,601**	**$311**	**$136**	**$5**
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$6	$6	$0	$0	$0	$0	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$62	$2	$19	$4	$4	$30	$2	$1	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$35	$0	$35	$0	$0	$0	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$5	$0	$1	$0	$1	$2	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$796	$20	$226	$62	$92	$329	$44	$21	$2
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$12	$0	$0	$0	$12	$0	$0	$0	$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3903000 Total			**$930**	**$27**	**$282**	**$68**	**$109**	**$372**	**$47**	**$22**	**$2**
4030000	3910000	OFFICE FURNITURE	CA	$4	$4	$0	$0	$0	$0	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	CN	$99	$3	$31	$7	$7	$47	$4	$1	$0
4030000	3910000	OFFICE FURNITURE	IDU	$13	$0	$0	$0	$0	$0	$13	$0	$0
4030000	3910000	OFFICE FURNITURE	OR	$291	$0	$291	$0	$0	$0	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	SE	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	SG	$199	$4	$54	$16	$26	$82	$11	$6	$1
4030000	3910000	OFFICE FURNITURE	SO	$1,188	$29	$338	$93	$137	$491	$66	$31	$3
4030000	3910000	OFFICE FURNITURE	SSGCH	$4	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	UT	$55	$0	$0	$0	$0	$55	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	WA	$54	$0	$0	$54	$0	$0	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	WYP	$89	$0	$0	$0	$89	$0	$0	$0	$0
4030000	3910000	OFFICE FURNITURE	WYU	$4	$0	$0	$0	$0	$0	$0	$4	$0
	3910000 Total			**$2,000**	**$39**	**$714**	**$170**	**$259**	**$677**	**$94**	**$43**	**$4**
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$711	$17	$202	$56	$82	$294	$40	$19	$2
	3911000 Total			**$711**	**$17**	**$202**	**$56**	**$82**	**$294**	**$40**	**$19**	**$2**
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$37	$37	$0	$0	$0	$0	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$1,006	$26	$313	$71	$67	$481	$40	$9	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$168	$0	$0	$0	$0	$0	$168	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$456	$0	$456	$0	$0	$0	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$23	$0	$6	$2	$3	$9	$1	$1	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$264	$5	$71	$21	$34	$109	$15	$8	$1
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$9,017	$221	$2,562	$705	$1,041	$3,725	$502	$237	$24

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCH	$4	$0	$1	$0	$1	$2	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SSGCT	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$510	$0	$0	$0	$0	$510	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$171	$0	$0	$171	$0	$0	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$422	$0	$0	$0	$422	$0	$0	$0	$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$27	$0	$0	$0	$0	$0	$0	$27	$0
	3912000 Total			**$12,107**	**$288**	**$3,409**	**$970**	**$1,569**	**$4,837**	**$726**	**$282**	**$25**
4030000	3913000	OFFICE EQUIPMENT	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	CN	$15	$0	$5	$1	$1	$7	$1	$0	$0
4030000	3913000	OFFICE EQUIPMENT	OR	$4	$0	$4	$0	$0	$0	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	SG	$117	$2	$32	$9	$15	$48	$7	$4	$0
4030000	3913000	OFFICE EQUIPMENT	SO	$18	$0	$5	$1	$2	$8	$1	$0	$0
4030000	3913000	OFFICE EQUIPMENT	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	UT	$6	$0	$0	$0	$0	$6	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
4030000	3913000	OFFICE EQUIPMENT	WYU	$1	$0	$0	$0	$0	$0	$0	$1	$0
	3913000 Total			**$165**	**$4**	**$46**	**$13**	**$20**	**$69**	**$8**	**$5**	**$0**
4030000	3923000	TRANSPORTATION EQUIPMENT	SO	$131	$3	$37	$10	$15	$54	$7	$3	$0
	3923000 Total			**$131**	**$3**	**$37**	**$10**	**$15**	**$54**	**$7**	**$3**	**$0**
4030000	3930000	STORES EQUIPMENT	CA	$6	$6	$0	$0	$0	$0	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	IDU	$37	$0	$0	$0	$0	$0	$37	$0	$0
4030000	3930000	STORES EQUIPMENT	OR	$139	$0	$139	$0	$0	$0	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	SG	$235	$4	$64	$19	$30	$97	$13	$7	$1
4030000	3930000	STORES EQUIPMENT	SO	$34	$1	$10	$3	$4	$14	$2	$1	$0
4030000	3930000	STORES EQUIPMENT	SSGCT	$3	$0	$1	$0	$0	$1	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	UT	$201	$0	$0	$0	$0	$201	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	WA	$21	$0	$0	$21	$0	$0	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	WYP	$55	$0	$0	$0	$55	$0	$0	$0	$0
4030000	3930000	STORES EQUIPMENT	WYU	$23	$0	$0	$0	$0	$0	$0	$23	$0
	3930000 Total			**$755**	**$11**	**$213**	**$43**	**$90**	**$313**	**$52**	**$31**	**$1**
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$26	$26	$0	$0	$0	$0	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$80	$0	$0	$0	$0	$0	$80	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$451	$0	$451	$0	$0	$0	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$1,620	$29	$438	$130	$208	$666	$93	$50	$6
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$218	$5	$62	$17	$25	$90	$12	$6	$1
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$121	$2	$34	$10	$16	$48	$7	$4	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$705	$0	$0	$0	$0	$705	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$102	$0	$0	$102	$0	$0	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$189	$0	$0	$0	$189	$0	$0	$0	$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$48	$0	$0	$0	$0	$0	$0	$48	$0
	3940000 Total			**$3,561**	**$62**	**$986**	**$258**	**$438**	**$1,511**	**$192**	**$107**	**$7**
4030000	3950000	LABORATORY EQUIPMENT	CA	$20	$20	$0	$0	$0	$0	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	IDU	$78	$0	$0	$0	$0	$0	$78	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	OR	$903	$0	$903	$0	$0	$0	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	SE	$6	$0	$1	$0	$1	$2	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3950000	LABORATORY EQUIPMENT	SG	$486	$9	$132	$39	$62	$200	$28	$15	$2
4030000	3950000	LABORATORY EQUIPMENT	SO	$352	$9	$100	$28	$41	$146	$20	$9	$1
4030000	3950000	LABORATORY EQUIPMENT	SSGCH	$13	$0	$4	$1	$2	$5	$1	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	SSGCT	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	UT	$518	$0	$0	$0	$0	$518	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	WA	$130	$0	$0	$130	$0	$0	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	WYP	$266	$0	$0	$0	$266	$0	$0	$0	$0
4030000	3950000	LABORATORY EQUIPMENT	WYU	$57	$0	$0	$0	$0	$0	$0	$57	$0
	3950000 Total			**$2,831**	**$37**	**$1,140**	**$198**	**$372**	**$872**	**$127**	**$82**	**$3**
4030000	3970000	COMMUNICATION EQUIPMENT	CA	$116	$116	$0	$0	$0	$0	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	CN	$184	$5	$57	$13	$12	$88	$7	$2	$0
4030000	3970000	COMMUNICATION EQUIPMENT	IDU	$236	$0	$0	$0	$0	$0	$236	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	OR	$1,459	$0	$1,459	$0	$0	$0	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	SE	$5	$0	$1	$0	$1	$2	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	SG	$3,449	$62	$933	$276	$442	$1,419	$197	$107	$13
4030000	3970000	COMMUNICATION EQUIPMENT	SO	$1,990	$49	$565	$156	$230	$822	$111	$52	$5
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$30	$1	$8	$2	$4	$12	$2	$1	$0
4030000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	UT	$1,146	$0	$0	$0	$0	$1,146	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	WA	$476	$0	$0	$476	$0	$0	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	WYP	$802	$0	$0	$0	$802	$0	$0	$0	$0
4030000	3970000	COMMUNICATION EQUIPMENT	WYU	$157	$0	$0	$0	$0	$0	$0	$157	$0
	3970000 Total			**$10,052**	**$232**	**$3,024**	**$924**	**$1,491**	**$3,489**	**$554**	**$319**	**$19**
4030000	3972000	MOBILE RADIO EQUIPMENT	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	IDU	$12	$0	$0	$0	$0	$0	$12	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	OR	$197	$0	$197	$0	$0	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SG	$76	$1	$21	$6	$10	$31	$4	$2	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SO	$120	$3	$34	$9	$14	$49	$7	$3	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	UT	$130	$0	$0	$0	$0	$130	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WA	$29	$0	$0	$29	$0	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WYP	$26	$0	$0	$0	$26	$0	$0	$0	$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WYU	$3	$0	$0	$0	$0	$0	$0	$3	$0
	3972000 Total			**$596**	**$6**	**$252**	**$44**	**$50**	**$212**	**$23**	**$9**	**$1**
4030000	3980000	MISCELLANEOUS EQUIPMENT	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CN	$10	$0	$3	$1	$1	$5	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	OR	$38	$0	$38	$0	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SG	$89	$2	$24	$7	$11	$36	$5	$3	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SO	$245	$6	$70	$19	$28	$101	$14	$6	$1
4030000	3980000	MISCELLANEOUS EQUIPMENT	SSGCT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	UT	$18	$0	$0	$0	$0	$18	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WA	$5	$0	$0	$5	$0	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$10	$0	$0	$0	$10	$0	$0	$0	$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$2	$0	$0	$0	$0	$0	$0	$2	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3980000 Total			**$421**	**$9**	**$135**	**$32**	**$50**	**$160**	**$22**	**$11**	**$1**
4030000 Total				**$401,051**	**$12,378**	**$117,709**	**$32,947**	**$45,586**	**$159,563**	**$21,524**	**$10,403**	**$941**
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	$8	$0	$2	$1	$1	$3	$0	$0	$0
4032000 Total				**$8**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	$2,224	$40	$602	$178	$285	$915	$127	$69	$9
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	$1,351	$24	$365	$108	$173	$555	$77	$42	$5
4033000 Total				**$3,575**	**$64**	**$967**	**$286**	**$458**	**$1,470**	**$204**	**$111**	**$14**
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	$2,347	$42	$635	$188	$301	$965	$134	$73	$9
4034000 Total				**$2,347**	**$42**	**$635**	**$188**	**$301**	**$965**	**$134**	**$73**	**$9**
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	$284	$5	$77	$23	$36	$117	$16	$9	$1
4035000 Total				**$284**	**$5**	**$77**	**$23**	**$36**	**$117**	**$16**	**$9**	**$1**
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	$24	$24	$0	$0	$0	$0	$0	$0	$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	$36	$0	$0	$0	$0	$0	$36	$0	$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	$187	$0	$187	$0	$0	$0	$0	$0	$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	$380	$0	$0	$0	$0	$380	$0	$0	$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	$48	$0	$0	$48	$0	$0	$0	$0	$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	$77	$0	$0	$0	$77	$0	$0	$0	$0
4036000 Total				**$752**	**$24**	**$187**	**$48**	**$77**	**$380**	**$36**	**$0**	**$0**
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	$22	$0	$6	$2	$3	$9	$1	$1	$0
4037000 Total				**$22**	**$0**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**
Grand Total				**$408,039**	**$12,514**	**$119,584**	**$33,494**	**$46,463**	**$162,509**	**$21,916**	**$10,596**	**$965**

B4. AMORTIZATION EXPENSE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3020000	FRANCHISES AND CONSENTS	IDU	$26	$0	$0	$0	$0	$0	$26	$0	$0	$0
4040000	3020000	FRANCHISES AND CONSENTS	SG	$520	$9	$141	$42	$67	$214	$30	$16	$2	$0
4040000	3020000	FRANCHISES AND CONSENTS	SG-P	$1,938	$35	$524	$155	$248	$797	$111	$60	$7	$0
4040000	3020000	FRANCHISES AND CONSENTS	SG-U	$326	$6	$88	$26	$42	$134	$19	$10	$1	$0
	3020000 Total			**$2,810**	**$50**	**$753**	**$223**	**$357**	**$1,145**	**$185**	**$86**	**$11**	**$0**
4040000	3031040	INTANGIBLE PLANT	OR	$4	$0	$4	$0	$0	$0	$0	$0	$0	$0
4040000	3031040	INTANGIBLE PLANT	SG	$333	$6	$90	$27	$43	$137	$19	$10	$1	$0
	3031040 Total			**$338**	**$6**	**$95**	**$27**	**$43**	**$137**	**$19**	**$10**	**$1**	**$0**
4040000	3031050	RWT - RCMS WORK TRACKING	SO	$221	$5	$63	$17	$26	$91	$12	$6	$1	$0
	3031050 Total			**$221**	**$5**	**$63**	**$17**	**$26**	**$91**	**$12**	**$6**	**$1**	**$0**
4040000	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0
	3031230 Total			**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$0**
4040000	3031340	BARCODE SYSTEM	SO	$74	$2	$21	$6	$9	$30	$4	$2	$0	$0
	3031340 Total			**$74**	**$2**	**$21**	**$6**	**$9**	**$30**	**$4**	**$2**	**$0**	**$0**
4040000	3031570	KWH HISTORICAL DATA COLLECTION	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0	$0
	3031570 Total			**$5**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**	**$0**
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$648	$16	$184	$51	$75	$268	$36	$17	$2	$0
	3031680 Total			**$648**	**$16**	**$184**	**$51**	**$75**	**$268**	**$36**	**$17**	**$2**	**$0**
4040000	3031730	EQUIPMENT TRACKING SYSTEM	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3031730 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4040000	3031760	RECORD CENTER MGMT SOFTWARE	SO	$22	$1	$6	$2	$3	$9	$1	$1	$0	$0
	3031760 Total			**$22**	**$1**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**	**$0**
4040000	3031830	CUSTOMER SERVICE SYSTEM	CN	$4,907	$126	$1,525	$346	$329	$2,346	$193	$42	$0	$0
	3031830 Total			**$4,907**	**$126**	**$1,525**	**$346**	**$329**	**$2,346**	**$193**	**$42**	**$0**	**$0**
4040000	3032030	FRANCHISE TAX SYSTEM	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3032030 Total			**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4040000	3032040	SAP	SO	$9,782	$240	$2,779	$765	$1,130	$4,042	$545	$257	$26	$0
	3032040 Total			**$9,782**	**$240**	**$2,779**	**$765**	**$1,130**	**$4,042**	**$545**	**$257**	**$26**	**$0**
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	$125	$3	$35	$10	$14	$51	$7	$3	$0	$0
	3032090 Total			**$125**	**$3**	**$35**	**$10**	**$14**	**$51**	**$7**	**$3**	**$0**	**$0**
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$109	$3	$31	$9	$13	$45	$6	$3	$0	$0
	3032220 Total			**$109**	**$3**	**$31**	**$9**	**$13**	**$45**	**$6**	**$3**	**$0**	**$0**
4040000	3032240	DISASTER RECOVERY PROJECT	SO	$8	$0	$2	$1	$1	$3	$0	$0	$0	$0
	3032240 Total			**$8**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**	**$0**
4040000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$207	$5	$59	$16	$24	$85	$12	$5	$1	$0
	3032270 Total			**$207**	**$5**	**$59**	**$16**	**$24**	**$85**	**$12**	**$5**	**$1**	**$0**
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	$90	$2	$26	$7	$10	$37	$5	$2	$0	$0
	3032290 Total			**$90**	**$2**	**$26**	**$7**	**$10**	**$37**	**$5**	**$2**	**$0**	**$0**
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	$22	$1	$6	$2	$3	$9	$1	$1	$0	$0
	3032300 Total			**$22**	**$1**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**	**$0**
4040000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$131	$3	$37	$10	$15	$54	$7	$3	$0	$0
	3032310 Total			**$131**	**$3**	**$37**	**$10**	**$15**	**$54**	**$7**	**$3**	**$0**	**$0**
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$413	$10	$117	$32	$48	$171	$23	$11	$1	$0

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
	3032330 Total			**$413**	**$10**	**$117**	**$32**	**$48**	**$171**	**$23**	**$11**	**$1**	**$0**
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$12	$0	$3	$1	$1	$5	$1	$0	$0	$0
	3032340 Total			**$12**	**$0**	**$3**	**$1**	**$1**	**$5**	**$1**	**$0**	**$0**	**$0**
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	$89	$2	$25	$7	$10	$37	$5	$2	$0	$0
	3032350 Total			**$89**	**$2**	**$25**	**$7**	**$10**	**$37**	**$5**	**$2**	**$0**	**$0**
4040000	3032360	2002 GRID NET POWER COST MODELING	SO	$345	$8	$98	$27	$40	$143	$19	$9	$1	$0
	3032360 Total			**$345**	**$8**	**$98**	**$27**	**$40**	**$143**	**$19**	**$9**	**$1**	**$0**
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	$22	$1	$6	$2	$3	$9	$1	$1	$0	$0
	3032370 Total			**$22**	**$1**	**$6**	**$2**	**$3**	**$9**	**$1**	**$1**	**$0**	**$0**
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	$33	$1	$9	$3	$4	$14	$2	$1	$0	$0
	3032380 Total			**$33**	**$1**	**$9**	**$3**	**$4**	**$14**	**$2**	**$1**	**$0**	**$0**
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$499	$12	$142	$39	$58	$206	$28	$13	$1	$0
	3032400 Total			**$499**	**$12**	**$142**	**$39**	**$58**	**$206**	**$28**	**$13**	**$1**	**$0**
4040000	3032440	FINANCIAL FORECAST INTEGRATION	SO	$36	$1	$10	$3	$4	$15	$2	$1	$0	$0
	3032440 Total			**$36**	**$1**	**$10**	**$3**	**$4**	**$15**	**$2**	**$1**	**$0**	**$0**
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$601	$15	$171	$47	$69	$248	$33	$16	$2	$0
	3032450 Total			**$601**	**$15**	**$171**	**$47**	**$69**	**$248**	**$33**	**$16**	**$2**	**$0**
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	$42	$1	$12	$3	$5	$17	$2	$1	$0	$0
	3032460 Total			**$42**	**$1**	**$12**	**$3**	**$5**	**$17**	**$2**	**$1**	**$0**	**$0**
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$182	$5	$56	$13	$12	$87	$7	$2	$0	$0
	3032480 Total			**$182**	**$5**	**$56**	**$13**	**$12**	**$87**	**$7**	**$2**	**$0**	**$0**
4040000	3032510	OPERATIONS MAPPING SYSTEM	SO	$28	$1	$8	$2	$3	$12	$2	$1	$0	$0
	3032510 Total			**$28**	**$1**	**$8**	**$2**	**$3**	**$12**	**$2**	**$1**	**$0**	**$0**
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$359	$9	$102	$28	$41	$148	$20	$9	$1	$0
	3032530 Total			**$359**	**$9**	**$102**	**$28**	**$41**	**$148**	**$20**	**$9**	**$1**	**$0**
4040000	3032560	POWER TAX	SO	$68	$2	$19	$5	$8	$28	$4	$2	$0	$0
	3032560 Total			**$68**	**$2**	**$19**	**$5**	**$8**	**$28**	**$4**	**$2**	**$0**	**$0**
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$159	$4	$45	$12	$18	$66	$9	$4	$0	$0
	3032590 Total			**$159**	**$4**	**$45**	**$12**	**$18**	**$66**	**$9**	**$4**	**$0**	**$0**
4040000	3032600	SINGLE PERSON SCHEDULING	SO	$665	$16	$189	$52	$77	$275	$37	$17	$2	$0
	3032600 Total			**$665**	**$16**	**$189**	**$52**	**$77**	**$275**	**$37**	**$17**	**$2**	**$0**
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	$32	$1	$9	$3	$4	$13	$2	$1	$0	$0
	3032620 Total			**$32**	**$1**	**$9**	**$3**	**$4**	**$13**	**$2**	**$1**	**$0**	**$0**
4040000	3032640	TIBCO SOFTWARE	SO	$239	$6	$68	$19	$28	$99	$13	$6	$1	$0
	3032640 Total			**$239**	**$6**	**$68**	**$19**	**$28**	**$99**	**$13**	**$6**	**$1**	**$0**
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$96	$2	$27	$7	$11	$40	$5	$3	$0	$0
	3032670 Total			**$96**	**$2**	**$27**	**$7**	**$11**	**$40**	**$5**	**$3**	**$0**	**$0**
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$398	$7	$108	$32	$51	$164	$23	$12	$2	$0
	3032680 Total			**$398**	**$7**	**$108**	**$32**	**$51**	**$164**	**$23**	**$12**	**$2**	**$0**
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	$165	$4	$47	$13	$19	$68	$9	$4	$0	$0
	3032690 Total			**$165**	**$4**	**$47**	**$13**	**$19**	**$68**	**$9**	**$4**	**$0**	**$0**
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	$28	$1	$8	$2	$3	$12	$2	$1	$0	$0
	3032700 Total			**$28**	**$1**	**$8**	**$2**	**$3**	**$12**	**$2**	**$1**	**$0**	**$0**

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$6	$0	$2	$0	$1	$2	$0	$0	$0	$0
	3032710 Total			**$6**	**$0**	**$2**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**	**$0**
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$694	$12	$188	$55	$89	$285	$40	$22	$3	$0
	3032730 Total			**$694**	**$12**	**$188**	**$55**	**$89**	**$285**	**$40**	**$22**	**$3**	**$0**
4040000	3032750	EAGLE POINT HYDRO ASSETS	SG	$94	$2	$26	$8	$12	$39	$5	$3	$0	$0
	3032750 Total			**$94**	**$2**	**$26**	**$8**	**$12**	**$39**	**$5**	**$3**	**$0**	**$0**
4040000	3032760	SWIFT 2 IMPROVEMENTS	SG	$568	$10	$154	$45	$73	$234	$32	$18	$2	$0
	3032760 Total			**$568**	**$10**	**$154**	**$45**	**$73**	**$234**	**$32**	**$18**	**$2**	**$0**
4040000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3032770 Total			**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$4	$0	$1	$0	$0	$2	$0	$0	$0	$0
	3032780 Total			**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**	**$0**
4040000	3032810	COMPUTER BASED TRAINING (CBT)	SO	$4	$0	$1	$0	$0	$2	$0	$0	$0	$0
	3032810 Total			**$4**	**$0**	**$1**	**$0**	**$0**	**$2**	**$0**	**$0**	**$0**	**$0**
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	$2	$0	$1	$0	$0	$1	$0	$0	$0	$0
	3032820 Total			**$2**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**	**$0**
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$336	$8	$95	$26	$39	$139	$19	$9	$1	$0
	3032830 Total			**$336**	**$8**	**$95**	**$26**	**$39**	**$139**	**$19**	**$9**	**$1**	**$0**
4040000	3032860	WEB SOFTWARE	SO	$84	$2	$24	$7	$10	$35	$5	$2	$0	$0
	3032860 Total			**$84**	**$2**	**$24**	**$7**	**$10**	**$35**	**$5**	**$2**	**$0**	**$0**
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	$38	$1	$11	$3	$4	$16	$2	$1	$0	$0
	3032870 Total			**$38**	**$1**	**$11**	**$3**	**$4**	**$16**	**$2**	**$1**	**$0**	**$0**
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$11	$0	$3	$1	$1	$5	$1	$0	$0	$0
	3032900 Total			**$11**	**$0**	**$3**	**$1**	**$1**	**$5**	**$1**	**$0**	**$0**	**$0**
4040000	3032970	BULK LOAD DATA TOOL	SO	$92	$2	$26	$7	$11	$38	$5	$2	$0	$0
	3032970 Total			**$92**	**$2**	**$26**	**$7**	**$11**	**$38**	**$5**	**$2**	**$0**	**$0**
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	3032980 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$778	$19	$221	$61	$90	$321	$43	$20	$2	$0
	3032990 Total			**$778**	**$19**	**$221**	**$61**	**$90**	**$321**	**$43**	**$20**	**$2**	**$0**
4040000	3033010	ORACLE 8i DATABASE UPGRADE	SO	$81	$2	$23	$6	$9	$33	$5	$2	$0	$0
	3033010 Total			**$81**	**$2**	**$23**	**$6**	**$9**	**$33**	**$5**	**$2**	**$0**	**$0**
4040000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	$61	$1	$17	$5	$7	$25	$3	$2	$0	$0
	3033020 Total			**$61**	**$1**	**$17**	**$5**	**$7**	**$25**	**$3**	**$2**	**$0**	**$0**
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	$53	$1	$15	$4	$6	$22	$3	$1	$0	$0
	3033040 Total			**$53**	**$1**	**$15**	**$4**	**$6**	**$22**	**$3**	**$1**	**$0**	**$0**
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	$58	$1	$16	$5	$7	$24	$3	$2	$0	$0
	3033050 Total			**$58**	**$1**	**$16**	**$5**	**$7**	**$24**	**$3**	**$2**	**$0**	**$0**
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$375	$7	$101	$30	$48	$154	$21	$12	$1	$0
	3033090 Total			**$375**	**$7**	**$101**	**$30**	**$48**	**$154**	**$21**	**$12**	**$1**	**$0**
4040000	3033110	CTHAS/C&T HEDGE ACTG/ACTG STANDARDS INTE	SO	$25	$1	$7	$2	$3	$10	$1	$1	$0	$0
	3033110 Total			**$25**	**$1**	**$7**	**$2**	**$3**	**$10**	**$1**	**$1**	**$0**	**$0**
4040000	3033120	RANGER EMS/SCADA SYSTEM	SO	$3,754	$92	$1,066	$293	$434	$1,551	$209	$99	$10	$0

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
	3033120 Total			**$3,754**	**$92**	**$1,066**	**$293**	**$434**	**$1,551**	**$209**	**$99**	**$10**	**$0**
4040000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0	$0
	3033140 Total			**$5**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**	**$0**
4040000	3033160	Axios Systems Assyst	SO	$78	$2	$22	$6	$9	$32	$4	$2	$0	$0
	3033160 Total			**$78**	**$2**	**$22**	**$6**	**$9**	**$32**	**$4**	**$2**	**$0**	**$0**
4040000	3033170	GTX VERSION 7 SOFTWARE	CN	$409	$10	$127	$29	$27	$195	$16	$4	$0	$0
	3033170 Total			**$409**	**$10**	**$127**	**$29**	**$27**	**$195**	**$16**	**$4**	**$0**	**$0**
4040000	3033180	HPOV - HP Openview Software	SO	$348	$9	$99	$27	$40	$144	$19	$9	$1	$0
	3033180 Total			**$348**	**$9**	**$99**	**$27**	**$40**	**$144**	**$19**	**$9**	**$1**	**$0**
4040000	3033190	ITRON METER READING SOFTWARE	CN	$270	$7	$84	$19	$18	$129	$11	$2	$0	$0
	3033190 Total			**$270**	**$7**	**$84**	**$19**	**$18**	**$129**	**$11**	**$2**	**$0**	**$0**
4040000	3033300	SECID - CUST SECURE WEB LOGIN	CN	$61	$2	$19	$4	$4	$29	$2	$1	$0	$0
	3033300 Total			**$61**	**$2**	**$19**	**$4**	**$4**	**$29**	**$2**	**$1**	**$0**	**$0**
4040000	3034900	MISC - MISCELLANEOUS	CN	$15	$0	$5	$1	$1	$7	$1	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	OR	$26	$0	$26	$0	$0	$0	$0	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	SE	$10	$0	$3	$1	$1	$4	$1	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	SG	$5,154	$92	$1,395	$412	$661	$2,120	$295	$160	$20	$0
4040000	3034900	MISC - MISCELLANEOUS	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	SO	$364	$9	$103	$28	$42	$150	$20	$10	$1	$0
4040000	3034900	MISC - MISCELLANEOUS	SSGCH	$22	$0	$6	$2	$3	$9	$1	$1	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	UT	$4	$0	$0	$0	$0	$4	$0	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4040000	3034900	MISC - MISCELLANEOUS	WYP	$11	$0	$0	$0	$11	$0	$0	$0	$0	$0
	3034900 Total			**$5,611**	**$102**	**$1,538**	**$445**	**$719**	**$2,296**	**$318**	**$171**	**$21**	**$0**
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$2	$0	$1	$0	$0	$1	$0	$0	$0	$0
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$5	$0	$1	$0	$1	$2	$0	$0	$0	$0
	3316000 Total			**$7**	**$0**	**$2**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**	**$0**
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$34	$1	$9	$3	$4	$14	$2	$1	$0	$0
	3326000 Total			**$34**	**$1**	**$9**	**$3**	**$4**	**$14**	**$2**	**$1**	**$0**	**$0**
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	SSGCT	$15	$0	$4	$1	$2	$7	$1	$0	$0	$0
	3416000 Total			**$15**	**$0**	**$4**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**	**$0**
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	SSGCT	$100	$2	$25	$8	$12	$45	$6	$3	$0	$0
	3436000 Total			**$100**	**$2**	**$25**	**$8**	**$12**	**$45**	**$6**	**$3**	**$0**	**$0**
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$61	$61	$0	$0	$0	$0	$0	$0	$0	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$234	$6	$73	$17	$16	$112	$9	$2	$0	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$678	$0	$678	$0	$0	$0	$0	$0	$0	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$1,098	$27	$312	$86	$127	$454	$61	$29	$3	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$73	$0	$0	$73	$0	$0	$0	$0	$0	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$405	$0	$0	$0	$405	$0	$0	$0	$0	$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$2	$0	$0	$0	$0	$0	$0	$2	$0	$0
	3901000 Total			**$2,553**	**$94**	**$1,063**	**$176**	**$548**	**$566**	**$70**	**$33**	**$3**	**$0**

ROCKY MOUNTAIN POWER
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Amortization Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000 Total				**$40,621**	**$961**	**$11,898**	**$3,121**	**$4,797**	**$16,633**	**$2,132**	**$978**	**$101**	**$0**
4049000	566200	AMORTIZATION OTHER INTANGIBLE	SG	$111	$2	$30	$9	$14	$46	$6	$3	$0	$0
4049000 Total				**$111**	**$2**	**$30**	**$9**	**$14**	**$46**	**$6**	**$3**	**$0**	**$0**
4061000	566920	AMORT ELEC PLANT ACQ ADJ	SG	$5,479	$98	$1,483	$438	$702	$2,254	$313	$170	$21	$0
4061000 Total				**$5,479**	**$98**	**$1,483**	**$438**	**$702**	**$2,254**	**$313**	**$170**	**$21**	**$0**
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	SG-P	$3,437	$61	$930	$275	$441	$1,414	$197	$107	$13	$0
4070000 Total				**$3,437**	**$61**	**$930**	**$275**	**$441**	**$1,414**	**$197**	**$107**	**$13**	**$0**
4071500	566941	AMORT OF UNREC PLANT - TROJAN	OR	$ (68)	$0	$ (68)	$0	$0	$0	$0	$0	$0	$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	TROJP	$2,014	$36	$539	$159	$263	$828	$117	$64	$8	$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	WA	$ (276)	$0	$0	$ (276)	$0	$0	$0	$0	$0	$0
4071500 Total				**$1,670**	**$36**	**$471**	**$ (117)**	**$263**	**$828**	**$117**	**$64**	**$8**	**$0**
4073000	566940	AMORT OF REG ASSETS - DEBITS	SG	$305	$5	$83	$24	$39	$126	$17	$9	$1	$0
4073000	566950	AMORT OF SB1149 REGUL ASSETS	OTHER	$5,519	$0	$0	$0	$0	$0	$0	$0	$0	$5,519
4073000 Total				**$5,824**	**$5**	**$83**	**$24**	**$39**	**$126**	**$17**	**$9**	**$1**	**$5,519**
Grand Total				**$57,143**	**$1,163**	**$14,895**	**$3,751**	**$6,257**	**$21,299**	**$2,783**	**$1,331**	**$145**	**$5,519**

B5. TAXES OTHER THAN INCOME

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Taxes Other Than Income (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4081000	583150	LAND TAX	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
4081000	583750	SALES AND USE TAX	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
4081000	584960	Taxes Other Non-Income - Credit	SO	$ (389)	$ (10)	$ (110)	$ (30)	$ (45)	$ (161)	$ (22)	$ (10)	$ (1)
4081000 Total				**$ (389)**	**$ (10)**	**$ (110)**	**$ (30)**	**$ (45)**	**$ (161)**	**$ (22)**	**$ (10)**	**$ (1)**
4081500	579000	PROPERTY TAX	GPS	$77,529	$1,899	$22,026	$6,060	$8,954	$32,031	$4,316	$2,037	$205
4081500 Total				**$77,529**	**$1,899**	**$22,026**	**$6,060**	**$8,954**	**$32,031**	**$4,316**	**$2,037**	**$205**
4081800	578000	FRANCHISE & OCCUPATION TAXES	CA	$1,111	$1,111	0	0	$0	$0	$0	$0	$0
4081800	578000	FRANCHISE & OCCUPATION TAXES	OR	$21,806	0	$21,806	0	$0	$0	$0	$0	$0
4081800	578000	FRANCHISE & OCCUPATION TAXES	WYP	$1,491	0	0	0	$1,491	$0	$0	$0	$0
4081800 Total				**$24,408**	**1110.88463**	**21806.14728**	**0**	**$1,491**	**$0**	**$0**	**$0**	**$0**
4081990	583260	PUBLIC UTILITY TAX	SO	$9,321	$228	$2,648	$729	$1,077	$3,851	$519	$245	$25
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	$610	0	$610	0	$0	$0	$0	$0	$0
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	$2	0	0	0	$0	$2	$0	$0	$0
4081990	583263	MONTANA ENERGY TAX	SE	$246	$4	$62	$18	$35	$101	$16	$9	$1
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	$7	0	0	$7	$0	$0	$0	$0	$0
4081990	583266	IDAHO KILOWATT HOUR TAX	SE	$24	$0	$6	$2	$3	$10	$2	$1	$0
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	$40	0	0	0	$40	$0	$0	$0	$0
4081990	583269	MONTANA WHOLESALE ENERGY TAX	SE	$175	$3	$44	$13	$25	$72	$11	$6	$1
4081990	583800	MISCELLANEOUS TAXES	UT	$61	0	0	0	$0	$61	$0	$0	$0
4081990	584100	GOVERNMENT ROYALTIES	SE	$389	$6	$98	$29	$56	$159	$25	$14	$2
4081990 Total				**$10,876**	**$242**	**$3,469**	**$797**	**$1,236**	**$4,255**	**$573**	**$275**	**$28**
Grand Total				**$112,424**	**$3,242**	**$47,191**	**$6,826**	**$11,637**	**$36,126**	**$4,867**	**$2,302**	**$233**

B6. FEDERAL INCOME TAXES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4191000	AFUDC - OTHER	SNP	$ (46,616)	$ (1,072)	$ (12,883)	$ (3,550)	$ (5,359)	$ (19,850)	$ (2,561)	$ (1,215)	$ (126)
4270000	INT ON LNG-TRM DBT	SNP	$316,049	$7,268	$87,342	$24,069	$36,332	$134,578	$17,366	$8,239	$855
4271000	INT ON LNG-TRM DBT	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4271500	INT REC ON REACQ BND	SNP	$ (2,476)	$ (57)	$ (684)	$ (189)	$ (285)	$ (1,054)	$ (136)	$ (65)	$ (7)
4280000	AMT DBT DISC & EXP	SNP	$3,073	$71	$849	$234	$353	$1,308	$169	$80	$8
4281000	AMORTZN OF LOSS	SNP	$4,223	$97	$1,167	$322	$485	$1,798	$232	$110	$11
4290000	AMT PREM ON DEBT	SNP	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
4291000	AM GAIN REACQ D-CR	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310000	OTHER INTEREST EXP	SNP	$12,472	$287	$3,447	$950	$1,434	$5,311	$685	$325	$34
4311000	OTHER INTEREST EXP	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4313000	INT EXP ON REG LIAB	SNP	$2,153	$50	$595	$164	$248	$917	$118	$56	$6
4320000	AFUDC - BORROWED	SNP	$ (34,281)	$ (788)	$ (9,474)	$ (2,611)	$ (3,941)	$ (14,597)	$ (1,884)	$ (894)	$ (93)
Grand Total			**$254,594**	**$5,854**	**$70,359**	**$19,389**	**$29,268**	**$108,409**	**$13,989**	**$6,637**	**$689**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAP	30% Capitalized labor costs for PowerTax	SO	$1,591	$39	$452	$124	$184	$657	$89	$42	$4	$0	$0
SCHMAP	Mandatory Redeem Pfd Stk-FAS150	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAP	Non - Deductible Expenses	SO	$738	$18	$210	$58	$85	$305	$41	$19	$2	$0	$0
SCHMAP	PMINondeductible Exp	SE	$18	$0	$5	$1	$3	$7	$1	$1	$0	$0	$0
SCHMAP	MEHC Insurance Services-Premium	SO	$6,969	$171	$1,980	$545	$805	$2,879	$388	$183	$18	$0	$0
SCHMAP	Mining Rescue Training Credit Addback	SE	$36	$1	$9	$3	$5	$15	$2	$1	$0	$0	$0
SCHMAP	PMIFuel Tax Cr	SE	$16	$0	$4	$1	$2	$7	$1	$1	$0	$0	$0
SCHMAP	PMI Mining Rescue Training Credit Addbac	SE	$14	$0	$3	$1	$2	$6	$1	$0	$0	$0	$0
SCHMAP Total			**$9,382**	**$229**	**$2,663**	**$733**	**$1,086**	**$3,876**	**$523**	**$247**	**$25**	**$0**	**$0**
SCHMAT	Capitalized Labor Costs	SO	$6,535	$160	$1,857	$511	$755	$2,700	$364	$172	$17	$0	$0
SCHMAT	Book Depreciation	SCHMDEXP	$485,190	$14,405	$140,580	$39,629	$55,876	$194,505	$26,231	$12,741	$1,223	$0	$0
SCHMAT	PMIBook Depreciation	SE	$13,191	$217	$3,321	$976	$1,889	$5,408	$853	$470	$54	$0	$0
SCHMAT	CIAC	CIAC	$65,248	$2,340	$18,739	$4,305	$5,202	$30,766	$3,028	$867	$0	$0	$0
SCHMAT	Auto Depreciation	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Highway relocation	SNPD	$2,196	$79	$631	$145	$175	$1,036	$102	$29	$0	$0	$0
SCHMAT	Avoided Costs	SNP	$61,015	$1,403	$16,862	$4,647	$7,014	$25,981	$3,353	$1,591	$165	$0	$0
SCHMAT	Acquisition Adjustment Amort	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
SCHMAT	Gain / (Loss) on Prop. Disposition	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Steam Rts Blundell Geothml Bk Depr	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Book Gain/Loss on Land Sales	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Book Cost Depletion	SE	$2,157	$36	$543	$160	$309	$884	$140	$77	$9	$0	$0
SCHMAT	SRC Book Depletion step up basis adj	SG	$98	$2	$27	$8	$13	$40	$6	$3	$0	$0	$0
SCHMAT	SRC Book Cost Depletion	SG	$207	$4	$56	$17	$27	$85	$12	$6	$1	$0	$0
SCHMAT	Coal Pile Inventory Adjustment	SE	$2,298	$38	$579	$170	$329	$942	$149	$82	$9	$0	$0
SCHMAT	PMI Sec 263A Adjustment	SE	$1,218	$20	$307	$90	$174	$499	$79	$43	$5	$0	$0
SCHMAT	PREPAID IBEW 57 MEDICAL	SO	$15	$0	$4	$1	$2	$6	$1	$0	$0	$0	$0
SCHMAT	Self Insured Health Benefit	SO	$708	$17	$201	$55	$82	$293	$39	$19	$2	$0	$0
SCHMAT	Bad Debts Allowance - Cash Basis	BADDEBT	$882	$5	$377	$113	$58	$311	$18	$0	$0	$0	$0
SCHMAT	Misc - Reg Assets/Reg Liab-Total	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
SCHMAT	May 2000 Transition Plan Costs-ID	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	May 2000 Transition Plan Costs-OR	OR	$3,892	$0	$3,892	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	May 2000 Transition Plan Costs-UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	May 2000 Transition Plan Costs-WYE	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	May 2000 Transition Plan Costs-WYW	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Y2K Expense-OR	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Glenrock Excluding Reclamation-UT rate o	UT	$1,302	$0	$0	$0	$0	$1,302	$0	$0	$0	$0	$0
SCHMAT	FAS 87/88 Writeoff-UT rate order	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	98/99 Early Retirement-OR Reg Asset	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	WA state Transition Costs-WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Amort. Pollution Control Facility	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Def Reg Asset-Transmission Srvc Deposit	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Def Reg Asset-Foote Creek Contract	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Environmental Costs WA	WA	$94	$0	$0	$94	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Cholla Plt Transact Costs-APS Amort	SGCT	$939	$17	$255	$75	$121	$388	$54	$29	$0	$0	$0
SCHMAT	WA Disallowed Colstrip #3 Write-off	WA	$52	$0	$0	$52	$0	$0	$0	$0	$0	$0	$0
SCHMAT	WY PCAM Def Net Power Costs	WYP	$881	$0	$0	$0	$881	$0	$0	$0	$0	$0	$0
SCHMAT	Trail Mountain Mine Closure	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Trail Mountain Unrecovered Inventory	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	IDAI Costs-Direct Access-CA	CA	$305	$305	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	SB 1149-Related Reg Assets-OR	OTHER	$448	$0	$0	$0	$0	$0	$0	$0	$0	$448	$0
SCHMAT	OR Deferred Intevenor Funding Grants	OR	$831	$0	$831	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Liability BPA balancing accounts-OR	OTHER	$1,281	$0	$0	$0	$0	$0	$0	$0	$0	$1,281	$0
SCHMAT	Contra RTO Grid West N/R Allowance	SG	$ (1,079)	$ (19)	$ (292)	$ (86)	$ (138)	$ (444)	$ (62)	$ (33)	$ (4)	$0	$0
SCHMAT	WA RTO Grid West N/R w/o	WA	$47	$0	$0	$47	$0	$0	$0	$0	$0	$0	$0
SCHMAT	RTO Grid West Notes Receivable-WY	WYP	$184	$0	$0	$0	$184	$0	$0	$0	$0	$0	$0
SCHMAT	ID RTO Grid West N/R	IDU	$27	$0	$0	$0	$0	$0	$27	$0	$0	$0	$0
SCHMAT	Contra Pension Reg Asset MMT & CTG _OR	OR	$11,822	$0	$11,822	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Contra Pension Reg Asset MMT & CTG _WY	WYP	$5,312	$0	$0	$0	$5,312	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Asset _ Pension MMT -UT	UT	$289	$0	$0	$0	$0	$289	$0	$0	$0	$0	$0
SCHMAT	Contra Pension Reg Asset CTG - UT	UT	$16,886	$0	$0	$0	$0	$16,886	$0	$0	$0	$0	$0
SCHMAT	Contra Pension Reg Asset MMT & CTG _CA	CA	$1,022	$1,022	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Contra Pension Reg Asset CTG - WA	WA	$3,138	$0	$0	$3,138	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
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Schedule M (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAT	Reg Asset - Post - Ret MMT -UT	UT	$285	$0	$0	$0	$0	$285	$0	$0	$0	$0	$0
SCHMAT	UNRECOVERED PLANT-POWERDALE	SG	$4,365	$78	$1,181	$349	$560	$1,795	$250	$135	$17	$0	$0
SCHMAT	Deferred Excess Net Power Costs-CA	CA	$1,234	$1,234	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Deferred Excess Net Power Costs-WY	WYP	$20,473	$0	$0	$0	$20,473	$0	$0	$0	$0	$0	$0
SCHMAT	Deferred UT Independent Evaluation Fee	UT	$394	$0	$0	$0	$0	$394	$0	$0	$0	$0	$0
SCHMAT	ID MEHC 2006 Transistion Costs	IDU	$610	$0	$0	$0	$0	$0	$610	$0	$0	$0	$0
SCHMAT	Tenant Lease Allow-PSU Call Cntr	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Deferred Coal Cost - Arch	SE	$2,763	$46	$696	$204	$396	$1,133	$179	$99	$11	$0	$0
SCHMAT	Misc Def Dr-Prop Damage Repairs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Unearned Joint Use Pole Contact Revenu	SNPD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	TGS Buyout-SG	SG	$15	$0	$4	$1	$2	$6	$1	$0	$0	$0	$0
SCHMAT	Lakeview Buyout-SG	SG	$43	$1	$12	$3	$6	$18	$2	$1	$0	$0	$0
SCHMAT	Joseph Settlement-SG	SG	$137	$2	$37	$11	$18	$57	$8	$4	$1	$0	$0
SCHMAT	BPA Conservation Rate Credit	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Hermiston Swap	SG	$172	$3	$46	$14	$22	$71	$10	$5	$1	$0	$0
SCHMAT	Trojan Special Assessment -DOE-IRS	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Customer Service / Weatherization	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Asset balance reclass	SO	$190	$5	$54	$15	$22	$79	$11	$5	$1	$0	$0
SCHMAT	Energy West Accrued Liabilities	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Sales & Use Tax Accrual	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	PMI Accrued Royalties	SE	$697	$11	$175	$52	$100	$286	$45	$25	$3	$0	$0
SCHMAT	Purchase Card Trans Provision	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Misc Current & Accrued Liability-SO	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	PMIVacationBonus Adjustment	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Sick Leave Vacation & Personal Time	SO	$1,893	$46	$538	$148	$219	$782	$105	$50	$5	$0	$0
SCHMAT	Accrued Retention Bonus	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Trojan Decomissioning Costs	TROJD	$1,465	$26	$391	$116	$192	$602	$86	$47	$6	$0	$0
SCHMAT	Reverse Accrued Final Reclamation	SE	$778	$13	$196	$58	$111	$319	$50	$28	$3	$0	$0
SCHMAT	Coal Mine Development-PMI	SE	$7,301	$120	$1,838	$540	$1,046	$2,993	$472	$260	$30	$0	$0
SCHMAT	PMIBCC Gain/Loss on Assets Disposed	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	PMI EITF Pre-Stripping Costs	SE	$1,300	$21	$327	$96	$186	$533	$84	$46	$5	$0	$0
SCHMAT	Trail Mountain_OR OTHER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	781 Shopping Incentive_OR	OR	$521	$0	$521	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	SB1149 Costs_OR OTHER	OTHER	$4,045	$0	$0	$0	$0	$0	$0	$0	$0	$4,045	$0
SCHMAT	Oregon Rate Refund	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Liability - UT Home Energy Lifeline	UT	$252	$0	$0	$0	$0	$252	$0	$0	$0	$0	$0
SCHMAT	Reg Liability - WA Low Energy Program	WA	$17	$0	$0	$17	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Liab-OR Balance Consol	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	OR Reg Asset/Liability Consolidation	OR	$470	$0	$470	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Oregon Share of Hermiston Gain-OR	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Oregon Gain on Sale of Halsey-OR	OTHER	$1,239	$0	$0	$0	$0	$0	$0	$0	$0	$1,239	$0
SCHMAT	Property Insurance	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	West Valley Lease Reduction - WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	West Valley Lease Reduction - OR	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	West Valley Lease Reduction - CA	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	West Valley Lease Reduction - WY	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	West Valley Lease Reduction - UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	A&G Credit-WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	A&G Credit-ID	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	A&G Credit-WY	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	March 2006 Transition Plan costs-WA	WA	$668	$0	$0	$668	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Liab - OR Energy Conservation Charge	OR	$776	$0	$776	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Liability-CA Gain on Sale of Asset	CA	$45	$45	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Reg Liability-UT Gain on Sale of Asset	UT	$1,019	$0	$0	$0	$0	$1,019	$0	$0	$0	$0	$0
SCHMAT	Reg Liability-ID Gain on Sale of Asset	IDU	$156	$0	$0	$0	$0	$0	$156	$0	$0	$0	$0
SCHMAT	Reg Liability-WY Gain on Sale of Asset	WYP	$353	$0	$0	$0	$353	$0	$0	$0	$0	$0	$0
SCHMAT	Misc. Deferred Credits	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	NW Power Act-WA	OTHER	$625	$0	$0	$0	$0	$0	$0	$0	$0	$625	$0
SCHMAT	Pension / Retirement (Accrued / Prepaid)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Severance	SO	$27	$1	$8	$2	$3	$11	$1	$1	$0	$0	$0
SCHMAT	Accrued CIC Severence	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	Post Merger Loss-Reacquired Debt	SNP	$4,223	$97	$1,167	$322	$485	$1,798	$232	$110	$11	$0	$0

ROCKY MOUNTAIN POWER
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Schedule M (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMAT	Injuries and Damages Reserve	SO	$2,378	$58	$676	$186	$275	$982	$132	$62	$6	$0	$0
SCHMAT	SMUD Revenue Imputation-UT reg liab	UT	$208	$0	$0	$0	$0	$208	$0	$0	$0	$0	$0
SCHMAT	Wasatch workers comp reserve	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	PMIWY Extraction Tax	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	FAS 112 Book Reserve	SO	$503	$12	$143	$39	$58	$208	$28	$13	$1	$0	$0
SCHMAT Total			**$750,275**	**$21,871**	**$209,849**	**$56,988**	**$102,789**	**$295,709**	**$36,856**	**$16,990**	**$1,584**	**$7,639**	**0**
SCHMDP	Tax Depletion - Deer Creek	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	Preferred Dividend - PPL	SNP	$381	$9	$105	$29	$44	$162	$21	$10	$1	$0	$0
SCHMDP	Trapper Mine Dividend Deduction	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	MEHC Insurance Services-Receivable	SO	$5,753	$141	$1,634	$450	$664	$2,377	$320	$151	$15	$0	$0
SCHMDP	Tax Exempt Interest (No AMT)	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
SCHMDP	2004 JCA-Qualified Prod Activities Deduc	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
SCHMDP	PMI 2004 JCA-Qualified Prod Activities D	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	Medicare Subsidy	SO	$6,341	$155	$1,801	$496	$732	$2,620	$353	$167	$17	$0	$0
SCHMDP	PMIDepletion	SE	$2,340	$39	$589	$173	$335	$959	$151	$83	$10	$0	$0
SCHMDP	PMI Overriding Royalty	SE	$15	$0	$4	$1	$2	$6	$1	$1	$0	$0	$0
SCHMDP	PMI Tax Exempt Interest Income	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	PMI DIVIDEND RECEIVED DEDUCTION	SE	$237	$4	$60	$18	$34	$97	$15	$8	$1	$0	$0
SCHMDP Total			**$15,067**	**$348**	**$4,194**	**$1,166**	**$1,812**	**$6,222**	**$862**	**$420**	**$44**	**0**	**0**
SCHMDT	Tax Depreciation	TAXDEPR	$1,095,618	$20,753	$303,958	$68,479	$130,732	$451,193	$60,879	$26,810	$3,579	$0	$29,231
SCHMDT	PMITax Depreciation	SE	$24,251	$400	$6,106	$1,795	$3,474	$9,943	$1,568	$865	$100	$0	$0
SCHMDT	Capitalized Depreciation	SO	$5,041	$123	$1,432	$394	$582	$2,083	$281	$132	$13	$0	$0
SCHMDT	AFUDC	SNP	$74,408	$1,711	$20,563	$5,667	$8,554	$31,684	$4,089	$1,940	$201	$0	$0
SCHMDT	Basis Intangible Difference	SO	$6,328	$155	$1,798	$495	$731	$2,614	$352	$166	$17	$0	$0
SCHMDT	Gain/(Loss) on Prop Dispositions	GPS	$34,735	$851	$9,868	$2,715	$4,012	$14,351	$1,934	$913	$92	$0	$0
SCHMDT	Coal Mine Development	SE	$908	$15	$229	$67	$130	$372	$59	$32	$4	$0	$0
SCHMDT	Coal Mine Receding Face (Extension)	SE	$1,187	$20	$299	$88	$170	$487	$77	$42	$5	$0	$0
SCHMDT	PMI Coal Mine Receding Face (Extension)	SE	$2,237	$37	$563	$166	$320	$917	$145	$80	$9	$0	$0
SCHMDT	Removal Cost (net of salvage)	GPS	$44,626	$1,093	$12,678	$3,488	$5,154	$18,437	$2,484	$1,173	$118	$0	$0
SCHMDT	Stm Rts Blundell Geothermal Tax Depr	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Coal Mine Development 30% Amort	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
SCHMDT	Cholla GE Safe Harbor Lease	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Cholla SHL-NOPA (Lease Amortization)	SG	$56	$1	$15	$4	$7	$23	$3	$2	$0	$0	$0
SCHMDT	Book Gain/Loss on Land Sales	GPS	$2,115	$52	$601	$165	$244	$874	$118	$56	$6	$0	$0
SCHMDT	Depletion - Tax Percentage Deduction	SE	$7,970	$131	$2,007	$590	$1,142	$3,268	$515	$284	$33	$0	$0
SCHMDT	SRC Depletion - Tax Percentage Deduction	SG	$192	$3	$52	$15	$25	$79	$11	$6	$1	$0	$0
SCHMDT	Distribution O&M Amort of Writeoff	SNPD	$169	$6	$48	$11	$13	$79	$8	$2	$0	$0	$0
SCHMDT	Coal Pile Inventory Adjustment	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Coal M&S Inventory Write-Off	SE	$698	$12	$176	$52	$100	$286	$45	$25	$3	$0	$0
SCHMDT	PMISEC 263A Adjustment	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	PREPAID IBEW 57 MEDICAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Prepaid Taxes-OR PUC	OR	$125	$0	$125	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Prepaid Taxes-UT PUC	UT	$197	$0	$0	$0	$0	$197	$0	$0	$0	$0	$0
SCHMDT	Prepaid Taxes-ID PUC	IDU	$57	$0	$0	$0	$0	$0	$57	$0	$0	$0	$0
SCHMDT	Prepaid Taxes-WY PSC	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	OTHER PREPAIDS	SO	$43	$1	$12	$3	$5	$18	$2	$1	$0	$0	$0
SCHMDT	Prepaid Taxes-property taxes	GPS	$185	$5	$53	$14	$21	$77	$10	$5	$0	$0	$0
SCHMDT	Bad Debts Allowance	BADDEBT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Amort of Projects-Klamath Engineering	DGP	$1	$0	$1	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Fixed Asset-Book/Tax - IGC	SE	$38	$1	$10	$3	$5	$16	$2	$1	$0	$0	$0
SCHMDT	MISC - REG LIAB	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Research & Exper. Sec. 174 Amort.	SO	$11,507	$282	$3,269	$899	$1,329	$4,754	$641	$302	$30	$0	$0
SCHMDT	Glenrock Excluding Reclamation-UT rate o	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	FAS 87/88 Writeoff-UT Rate Order	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	98/99 Early Retirement-OR Reg Asset	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Amort. Pollution Control Facility	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Def Reg Asset-Transmission Srvc Deposit	SG	$9,624	$172	$2,604	$770	$1,234	$3,959	$550	$298	$37	$0	$0
SCHMDT	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	$138	$2	$37	$11	$18	$57	$8	$4	$1	$0	$0
SCHMDT	Hazardous Waste Clean-up Costs	SO	$2,895	$71	$822	$226	$334	$1,196	$161	$76	$8	$0	$0
SCHMDT	Hazardous Waste Clean-up Costs-WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	OR UE 134 Power Costs	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Noell Kempf Cap-UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
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FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMDT	P&M Strike Amortization-UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Deferred Intervenor Funding Grants-OR	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	CA Deferred Intervenor Funding	CA	$180	$180	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	REG ASSET - LAKE SIDE LIQ. - WY	WYP	$1,051	$0	$0	$0	$1,051	$0	$0	$0	$0	$0	$0
SCHMDT	OR RTO Grid West N/R	OR	$74	$0	$74	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Reg Asset-Deferred OR Independent Evalua	OTHER	$1,237	$0	$0	$0	$0	$0	$0	$0	$0	$1,237	$0
SCHMDT	Deferred Excess Net Power Costs - WY 08	WYP	$24,232	$0	$0	$0	$24,232	$0	$0	$0	$0	$0	$0
SCHMDT	Deferred Excess Net Power Costs - WA Hyd	WA	$6,017	$0	$0	$6,017	$0	$0	$0	$0	$0	$0	$0
SCHMDT	WY - 2006 Transition Severance Costs	WYP	$2,656	$0	$0	$0	$2,656	$0	$0	$0	$0	$0	$0
SCHMDT	OR RCAC SEPT-DEC 07 DEFERRED	OR	$11,329	$0	$11,329	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	OR SB 408 Recovery	OR	$12,570	$0	$12,570	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Deferred Regulatory Expense-IDU	IDU	$6	$0	$0	$0	$0	$0	$6	$0	$0	$0	$0
SCHMDT	Tenant Lease Allow-PSU Call Cntr	CN	$63	$2	$19	$4	$4	$30	$2	$1	$0	$0	$0
SCHMDT	Other Environmental Liabilities	SO	$181	$4	$52	$14	$21	$75	$10	$5	$0	$0	$0
SCHMDT	Misc Def Dr-Prop Damage Repairs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Amort of Debt Disc & Exp	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Unearned Joint Use Pole Contact Revenue	SNPD	$56	$2	$16	$4	$4	$26	$3	$1	$0	$0	$0
SCHMDT	Duke/Hermiston Contract Renegotiation	SG	$755	$13	$204	$60	$97	$310	$43	$23	$3	$0	$0
SCHMDT	TGS Buyout-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Lakeview Buyout-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Joseph Settlement-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	BPA Conservation Rate Credit	SG	$565	$10	$153	$45	$72	$232	$32	$18	$2	$0	$0
SCHMDT	Bogus Creek Settlement-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Firth Cogen Settlement-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Hermiston Swap	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Idaho Customer Balancing Account	OTHER	$591	$0	$0	$0	$0	$0	$0	$0	$0	$591	$0
SCHMDT	Trojan Special Assessment -DOE-IRS	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Allowance for Doubtful A/C-Grid West W/O	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Customer Service / Weatherization	SO	$9,548	$234	$2,713	$746	$1,103	$3,945	$532	$251	$25	$0	$0
SCHMDT	Energy West Accrued Liabilities	SE	$2,355	$39	$593	$174	$337	$966	$152	$84	$10	$0	$0
SCHMDT	Sales & Use Tax Accrual	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
SCHMDT	Misc. Non-Current Accrued Liability	SO	$3,073	$75	$873	$240	$355	$1,270	$171	$81	$8	$0	$0
SCHMDT	Misc Current & Accrued Liability-SO	SO	$1,182	$29	$336	$92	$137	$489	$66	$31	$3	$0	$0
SCHMDT	West Valley Contract Termination Fee Acc	SG	$6,601	$118	$1,786	$528	$846	$2,715	$377	$205	$25	$0	$0
SCHMDT	Bonus Liability	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Vacation Accrual - PMI	SE	$108	$2	$27	$8	$16	$44	$7	$4	$0	$0	$0
SCHMDT	Reverse Accrued Final Reclamation	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	PMI Coal Mine Development	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	PMIDEVT COST AMORT	SE	$3,556	$59	$895	$263	$509	$1,458	$230	$127	$15	$0	$0
SCHMDT	AMORT NOPAS 99-00 RAR	SO	$257	$6	$73	$20	$30	$106	$14	$7	$1	$0	$0
SCHMDT	Bridger Coal Company Gain/Loss on Assets	SE	$2	$0	$0	$0	$0	$1	$0	$0	$0	$0	$0
SCHMDT	Income Tax Audit Payment	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	781 Shopping Incentive_OR	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	SB1149 Costs_OR OTHER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	OR Rate Refunds	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	WA Rate Refunds	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Reg. Liability - UT Home Energy Lifeline	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Reg Liab-OR Balance Consol	OR	$190	$0	$190	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	CA West Valley Lease Reduction	CA	$26	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	West Valley Lease Reduction - ID	IDU	$219	$0	$0	$0	$0	$0	$219	$0	$0	$0	$0
SCHMDT	West Valley Lease Reduction - WY	WYP	$91	$0	$0	$0	$91	$0	$0	$0	$0	$0	$0
SCHMDT	UT West Valley Lease Reduction	UT	$418	$0	$0	$0	$0	$418	$0	$0	$0	$0	$0
SCHMDT	CA Alternative Rate for Energy Program(C	CA	$898	$898	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	A&G Credit - WA	WA	$428	$0	$0	$428	$0	$0	$0	$0	$0	$0	$0
SCHMDT	A&G Credit-CA	CA	$42	$42	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	A&G Credit - ID	IDU	$226	$0	$0	$0	$0	$0	$226	$0	$0	$0	$0
SCHMDT	A&G Credit - WY	WYP	$34	$0	$0	$0	$34	$0	$0	$0	$0	$0	$0
SCHMDT	Reg. Liability - Deferred Benefit_Arch S	SE	$1,961	$32	$494	$145	$281	$804	$127	$70	$8	$0	$0
SCHMDT	Microsoft Software License Liability	SO	$532	$13	$151	$42	$61	$220	$30	$14	$1	$0	$0
SCHMDT	University of WY Contract Amort.	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Misc Deferred Credits	SO	$230	$6	$65	$18	$27	$95	$13	$6	$1	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)
Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
SCHMDT	Redding Renegotiated Contract	SG	$550	$10	$149	$44	$71	$226	$31	$17	$2	$0	$0
SCHMDT	FAS 106 Accruals	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Deferred Comp Plan Benefits-PPL	SO	$2,125	$52	$604	$166	$245	$878	$118	$56	$6	$0	$0
SCHMDT	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	$122	$3	$35	$10	$14	$50	$7	$3	$0	$0	$0
SCHMDT	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Accrued CIC Severence	SO	$10,308	$252	$2,929	$806	$1,191	$4,259	$574	$271	$27	$0	$0
SCHMDT	Post Merger Loss-Reacquired Debt	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	190LEGAL RESERVE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Injuries and Damages Reserve	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	Wasach workers comp reserve	SO	$298	$7	$85	$23	$34	$123	$17	$8	$1	$0	$0
SCHMDT	PMI Underground Mine Cost Depletion	SE	$172	$3	$43	$13	$25	$71	$11	$6	$1	$0	$0
SCHMDT	CA Refund	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	PMI WY Extraction Tax	SE	$80	$1	$20	$6	$11	$33	$5	$3	$0	$0	$0
SCHMDT Total			**$1,432,543**	**$28,015**	**$403,805**	**$96,036**	**$191,893**	**$565,807**	**$77,023**	**$34,506**	**$4,399**	**$1,827**	**$29,231**
Total Schedule M			**$ (687,954)**	**$ (6,263)**	**$ (195,487)**	**$ (39,480)**	**$ (89,830)**	**$ (272,443)**	**$ (40,506)**	**$ (17,689)**	**$ (2,833)**	**$5,812**	**$ (29,231)**

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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	282PMI Book Depreciation	SE	$1,254	$21	$316	$93	$180	$514	$81	$45	$5	$0	$0
4101000	282DIT ACRS Property-CA	CA	$11,989	$11,989	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282DIT ACRS Property-FERC	FERC	$1,456	$0	$0	$0	$0	$0	$0	$0	$1,456	$0	$0
4101000	282DIT ACRS Property-ID	IDU	$27,573	$0	$0	$0	$0	$0	$27,573	$0	$0	$0	$0
4101000	282DIT ACRS Property-OR	OR	$150,970	$0	$150,970	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282DIT ACRS Property-UT	UT	$199,094	$0	$0	$0	$0	$199,094	$0	$0	$0	$0	$0
4101000	282DIT ACRS Property-WA	WA	$57,992	$0	$0	$57,992	$0	$0	$0	$0	$0	$0	$0
4101000	282DIT ACRS Property-Unallocated	OTHER	$ (24,232)	$0	$0	$0	$0	$0	$0	$0	$0	$ (24,232)	$0
4101000	282DIT ACRS Property-WYE	WYP	$61,129	$0	$0	$0	$61,129	$0	$0	$0	$0	$0	$0
4101000	282DIT ACRS Property-WYW	WYU	$8,116	$0	$0	$0	$0	$0	$0	$8,116	$0	$0	$0
4101000	282DIT PMIDepreciation-Tax	SE	$9,204	$152	$2,317	$681	$1,318	$3,774	$595	$328	$38	$0	$0
4101000	282Basis Intangible Difference	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282DIT Acquisition Adjustment	SG	$459	$8	$124	$37	$59	$189	$26	$14	$2	$0	$0
4101000	282DIT Section 383 Capital Loss Carryfor	OTHER	$87	$0	$0	$0	$0	$0	$0	$0	$0	$87	$0
4101000	PMI Coal Mine Extension Costs	SE	$849	$14	$214	$63	$122	$348	$55	$30	$4	$0	$0
4101000	282Steam Rights Blundell Geothermal Bk D	SG	$84	$1	$23	$7	$11	$34	$5	$3	$0	$0	$0
4101000	282Steam Rights Blundell Geothermal Tx D	SG	$80	$1	$22	$6	$10	$33	$5	$2	$0	$0	$0
4101000	282Repair Allowance	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282Development-30% Amortization	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282CHOLLA APS TAX LEASE	SG	$155	$3	$42	$12	$20	$64	$9	$5	$1	$0	$0
4101000	190Cholla GE Tax Lease	SG	$292	$5	$79	$23	$37	$120	$17	$9	$1	$0	$0
4101000	CHOLLA APS TAX LEASE	SG	$21	$0	$6	$2	$3	$9	$1	$1	$0	$0	$0
4101000	Cholla SHL NOPA (Lease Amortization)	SG	$19	$0	$5	$1	$2	$8	$1	$1	$0	$0	$0
4101000	281Emergency Facilities	DGP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282EPUD	OR	$94	$0	$94	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282FERC Portion South Georgia-UPL	FERC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	IGC Tax Percentage Depletion Deduct	SG	$3,025	$54	$818	$242	$388	$1,244	$173	$94	$12	$0	$0
4101000	SRC Tax Percentage Depletion Deduct	SG	$73	$1	$20	$6	$9	$30	$4	$2	$0	$0	$0
4101000	IGC Trapper Mining Stock Basis	OTHER	$528	$0	$0	$0	$0	$0	$0	$0	$0	$528	$0
4101000	190Distribution O&M	SNPD	$64	$2	$18	$4	$5	$30	$3	$1	$0	$0	$0
4101000	190Coal Pile Inventory	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	M&S INVENTORY WRITE-OFF	SE	$265	$4	$67	$20	$38	$109	$17	$9	$1	$0	$0
4101000	190PMISec263A	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283PREPAID IBEW 57 MEDICAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283OR PUC Prepaid Taxes	OR	$47	$0	$47	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283UT PUC Prepaid Taxes	UT	$75	$0	$0	$0	$0	$75	$0	$0	$0	$0	$0
4101000	283ID PUC Prepaid Taxes	IDU	$22	$0	$0	$0	$0	$0	$22	$0	$0	$0	$0
4101000	283WY PSC Prepaid Taxes	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283Prepaid Membership Fees-EEI WSCC	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0	$0	$0
4101000	283Prepaid Taxes-Property Taxes	GPS	$70	$2	$20	$6	$8	$29	$4	$2	$0	$0	$0
4101000	190Bad Debt Allowance	BADDEBT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Amort of Projects-Klamath Engineering	DGP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	282DIT IGC Prop Plant Equip	SG	$14	$0	$4	$1	$2	$6	$1	$0	$0	$0	$0
4101000	283INTERIM PROVISION_TOTAL REG ASSETS_LI	SO	$20,375	$499	$5,789	$1,592	$2,353	$8,418	$1,134	$535	$54	$0	$0
4101000	190REG LIABILITY	SO	$1,176	$29	$334	$92	$136	$486	$65	$31	$3	$0	$0
4101000	190R&E Expense Sec174 Deduction	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	28398_99 Early Retirement-OR Reg Asset	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	$3,653	$65	$988	$292	$468	$1,502	$209	$113	$14	$0	$0
4101000	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	$52	$1	$14	$4	$7	$21	$3	$2	$0	$0	$0
4101000	283Hazardous Waste/Environmental Cleanup	SO	$1,099	$27	$312	$86	$127	$454	$61	$29	$3	$0	$0
4101000	283Hazardous Waste/Environmental-WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283WY PCAM Def Net Power Costs	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Def Intervenor Funding Grants-OR	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
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Deferred Income Tax Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	CA Deferred Intervenor Funding	CA	$68	$68	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	REG ASSET - LAKE SIDE LIQ. - WY	WYP	$399	$0	$0	$0	$399	$0	$0	$0	$0	$0	$0
4101000	190CONTRA RTO GRID WEST N/R ALLOWANCE	SG	$409	$7	$111	$33	$52	$168	$23	$13	$2	$0	$0
4101000	283RTO Gridwest NR Writeoff WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	RTO Gridwest NR Writeoff OR	OR	$28	$0	$28	$0	$0	$0	$0	$0	$0	$0	$0
4101000	Reg Asset-Deferred OR Independent Evalua	OTHER	$469	$0	$0	$0	$0	$0	$0	$0	$0	$469	$0
4101000	Unrecovered Plant Powerdale	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	Deferred Excess Net Power Costs - WY 08	WYP	$9,196	$0	$0	$0	$9,196	$0	$0	$0	$0	$0	$0
4101000	Deferred Excess Net Power Costs - WA Hyd	WA	$2,284	$0	$0	$2,284	$0	$0	$0	$0	$0	$0	$0
4101000	WY - 2006 Transition Severance Costs	WYP	$1,008	$0	$0	$0	$1,008	$0	$0	$0	$0	$0	$0
4101000	OR _RCAC SEP-DEC 07 DEFERRED	OR	$4,299	$0	$4,299	$0	$0	$0	$0	$0	$0	$0	$0
4101000	OR SB 408 Recovery	OTHER	$4,770	$0	$0	$0	$0	$0	$0	$0	$0	$4,770	$0
4101000	190Deferred Regulatory Expense-IDU	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0	$0
4101000	190Tenant Lease Allow-PSU Call Cntr	CN	$24	$1	$7	$2	$2	$11	$1	$0	$0	$0	$0
4101000	OTHER ENVIRONMENTAL LIABILITIES	SO	$69	$2	$20	$5	$8	$28	$4	$2	$0	$0	$0
4101000	190PropDamageRepairs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Amort of Debt Discount & Exp	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283Unearned Joint Use Pole Contact Revnu	SNPD	$21	$1	$6	$1	$2	$10	$1	$0	$0	$0	$0
4101000	Duke/Hermiston Contract Renegotiation	SG	$286	$5	$78	$23	$37	$118	$16	$9	$1	$0	$0
4101000	190TGS Buyout-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Lakeview Buyout-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Joseph Settlement-SG	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	BPA Conservation Rate Credit	SG	$214	$4	$58	$17	$27	$88	$12	$7	$1	$0	$0
4101000	190Hermiston Swap	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Idaho Customer Bal Acct	OTHER	$224	$0	$0	$0	$0	$0	$0	$0	$0	$224	$0
4101000	283Trojan-Special Assessment-DOE-IRS	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190RTO Gridwest NR Allowance for Doubtfu	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283Weatherization	SO	$3,624	$89	$1,029	$283	$419	$1,497	$202	$95	$10	$0	$0
4101000	190Energy West Accrued Liabilities	SE	$894	$15	$225	$66	$128	$366	$58	$32	$4	$0	$0
4101000	283Sales & Use Tax Audit	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Accrued Royalties	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Purchase Card Trans Provision	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	Misc. Non-Current Accrued Liability	SO	$1,166	$29	$331	$91	$135	$482	$65	$31	$3	$0	$0
4101000	190Misc Current and Accrued Liability-SO	SO	$449	$11	$127	$35	$52	$185	$25	$12	$1	$0	$0
4101000	WV Contract Termination Fee Accrual	SG	$2,505	$45	$678	$200	$321	$1,030	$143	$78	$10	$0	$0
4101000	190Bonus Liability	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190PMI Vacation/Bonus	SE	$41	$1	$10	$3	$6	$17	$3	$1	$0	$0	$0
4101000	190Vacation Sickleave & PT Accrual	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Accrued Retention Bonus	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Trojan Decommissioning Amort	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Reverse Accrued Final Reclamation	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283PMI Development Costs	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283PMI AMORT DEVELOPMENT	SE	$1,350	$22	$340	$100	$193	$553	$87	$48	$6	$0	$0
4101000	190NOPA 103-99-00 RAR	SO	$97	$2	$28	$8	$11	$40	$5	$3	$0	$0	$0
4101000	282PTax NOPAs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283PMI SALE OF ASSETS	SE	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283SB1149 Costs-OR OTHER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190 OR Rate Refunds	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283Reg Liability-UT Home Energy Lifeline	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283Reg Liability-WA Low Energy Program	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Reg Liab - OR Balance Consol	OR	$72	$0	$72	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190OR Reg Asset/Liability Consol	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Property Insurance	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	190West Valley Lease Reduction-OR	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	WEST VALLEY LEASE REDUCTION - CA	CA	$10	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	West Valley Lease Reduction - ID	IDU	$83	$0	$0	$0	$0	$0	$83	$0	$0	$0	$0
4101000	West Valley Lease Reduction - WY	WYP	$35	$0	$0	$0	$35	$0	$0	$0	$0	$0	$0
4101000	WEST VALLEY LEASE REDUCTION - UT	UT	$159	$0	$0	$0	$0	$159	$0	$0	$0	$0	$0
4101000	283CA Alternative Rate for Energy Progra	CA	$341	$341	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	A&G Credit - WA	WA	$163	$0	$0	$163	$0	$0	$0	$0	$0	$0	$0
4101000	283A&G Credit OR	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	A&G CREDIT - CA	CA	$16	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	A&G Credit - ID	IDU	$86	$0	$0	$0	$0	$0	$86	$0	$0	$0	$0
4101000	A&G Credit - WY	WYP	$13	$0	$0	$0	$13	$0	$0	$0	$0	$0	$0
4101000	Reg. Liability - Deferred Benefit_Arch S	SE	$744	$12	$187	$55	$107	$305	$48	$27	$3	$0	$0
4101000	Microsoft Software License Liability	SO	$202	$5	$57	$16	$23	$83	$11	$5	$1	$0	$0
4101000	190UNIVERSITY OF WY CONTRACT INCOME	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190MISC DEFERRED CREDITS	SO	$87	$2	$25	$7	$10	$36	$5	$2	$0	$0	$0
4101000	190Redding Contract	SG	$209	$4	$56	$17	$27	$86	$12	$6	$1	$0	$0
4101000	283FAS 106 Accruals	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Deferred Compensation Payout	SO	$806	$20	$229	$63	$93	$333	$45	$21	$2	$0	$0
4101000	190Pension/Retirement (Accrued/Prepaid)	SO	$46	$1	$13	$4	$5	$19	$3	$1	$0	$0	$0
4101000	190Early Retirement-1998	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190SERP	SO	$246	$6	$70	$19	$28	$102	$14	$6	$1	$0	$0
4101000	190Severance	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Accrued CIC Severence	SO	$3,912	$96	$1,111	$306	$452	$1,616	$218	$103	$10	$0	$0
4101000	283Post Merger Debt Loss	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Legal Reserve	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Injuries & Damages	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283SMUD Revenue Imputation-UT Reg Liab	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190Wasatch workers comp reserve	SO	$113	$3	$32	$9	$13	$47	$6	$3	$0	$0	$0
4101000	190Misc Accrued Merger Costs-Scottish Po	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283PMI BCC Underground Mine Cost Deplet	SE	$65	$1	$16	$5	$9	$27	$4	$2	$0	$0	$0
4101000	190PMISec 471 Adjustment	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	283PMI Safe Harbor Rent/Expense	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190PMI Miscellaneous	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	BRIDGER COAL COMPANY EXTRACTION TAXES PA	SE	$30	$1	$8	$2	$4	$12	$2	$1	$0	$0	$0
4101000	190MEHC Long Term Incentive Plan	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	190OR BETC Credit	OTHER	$93	$0	$0	$0	$0	$0	$0	$0	$0	$93	$0
4101000	Oregon BETC Credit	IBT	$214	$50	$25	$145	$104	$23	$ (32)	$ (68)	$ (13)	$88	$ (109)
4101000 Total			**$578,884**	**$13,748**	**$171,928**	**$65,225**	**$79,354**	**$224,042**	**$31,218**	**$9,814**	**$1,637**	**$ (17,971)**	**$ (109)**
4111000	282DIT PMIDepreciation-Book	SE	$ (6,260)	$ (103)	$ (1,576)	$ (463)	$ (897)	$ (2,567)	$ (405)	$ (223)	$ (26)	$0	$0
4111000	282DIT ACRS Property-CA	CA	$ (5,825)	$ (5,825)	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282DIT ACRS Property-FERC	FERC	$ (707)	$0	$0	$0	$0	$0	$0	$0	$ (707)	$0	$0
4111000	282DIT ACRS Property-ID	IDU	$ (13,398)	$0	$0	$0	$0	$0	$ (13,398)	$0	$0	$0	$0
4111000	282DIT ACRS Property-OR	OR	$ (73,355)	$0	$ (73,355)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282DIT ACRS Property-UT	UT	$ (96,739)	$0	$0	$0	$0	$ (96,739)	$0	$0	$0	$0	$0
4111000	282DIT ACRS Property-WA	WA	$ (28,178)	$0	$0	$ (28,178)	$0	$0	$0	$0	$0	$0	$0
4111000	282DIT ACRS Property-Unallocated	OTHER	$11,774	$0	$0	$0	$0	$0	$0	$0	$0	$11,774	$0
4111000	282DIT ACRS Property-WYE	WYP	$ (29,702)	$0	$0	$0	$ (29,702)	$0	$0	$0	$0	$0	$0
4111000	282DIT ACRS Property-WYW	WYU	$ (3,943)	$0	$0	$0	$0	$0	$0	$ (3,943)	$0	$0	$0
4111000	282PMI Tax Depreciation	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282Basis Intangible Difference	SO	$ (2,372)	$ (58)	$ (674)	$ (185)	$ (274)	$ (980)	$ (132)	$ (62)	$ (6)	$0	$0
4111000	282DIT Acquisition Adjustment	SG	$ (459)	$ (8)	$ (124)	$ (37)	$ (59)	$ (189)	$ (26)	$ (14)	$ (2)	$0	$0
4111000	282Steam Rights Blundell Geothermal Bk D	SG	$ (84)	$ (1)	$ (23)	$ (7)	$ (11)	$ (34)	$ (5)	$ (3)	$ (0)	$0	$0
4111000	282Steam Rights Blundell Geothermal Tx D	SE	$ (80)	$ (1)	$ (20)	$ (6)	$ (12)	$ (33)	$ (5)	$ (3)	$ (0)	$0	$0

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FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4111000	282Repair Allowance	DGP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282CHOLLA TAX LEASE	SG	$ (155)	$ (3)	$ (42)	$ (12)	$ (20)	$ (64)	$ (9)	$ (5)	$ (1)	$0	$0
4111000	190Cholla GE Tax Lease	SG	$ (831)	$ (15)	$ (225)	$ (66)	$ (106)	$ (342)	$ (47)	$ (26)	$ (3)	$0	$0
4111000	190CHOLLA GE TAX LEASE - PROV TO RETURN	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	281Emergency Facilities	DGP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282EPUD	OR	$ (94)	$0	$ (94)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282FERC Portion South Georgia-UPL	FERC	$ (6)	$0	$0	$0	$0	$0	$0	$0	$ (6)	$0	$0
4111000	282Book Gain/Loss on Land Sales	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283BOOK COST DEPLETION ADDBACK	SE	$ (819)	$ (13)	$ (206)	$ (61)	$ (117)	$ (336)	$ (53)	$ (29)	$ (3)	$0	$0
4111000	BOOK DEPLETION -SRC	SG	$ (37)	$ (1)	$ (10)	$ (3)	$ (5)	$ (15)	$ (2)	$ (1)	$ (0)	$0	$0
4111000	SRC Book Depletion for step up basis	SG	$ (79)	$ (1)	$ (21)	$ (6)	$ (10)	$ (32)	$ (4)	$ (2)	$ (0)	$0	$0
4111000	283 Tax Depletion - SRC	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Distribution O&M	SNPD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190COAL PILE INVENTORY	SE	$ (872)	$ (14)	$ (220)	$ (65)	$ (125)	$ (358)	$ (56)	$ (31)	$ (4)	$0	$0
4111000	190PMI Sec263A	SE	$ (462)	$ (8)	$ (116)	$ (34)	$ (66)	$ (190)	$ (30)	$ (16)	$ (2)	$0	$0
4111000	283PREPAID IBEW 57 MEDICAL	SO	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)	$0	$0
4111000	283OR PUC Prepaid Taxes	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190 Self Insured Health Benefits	SO	$ (269)	$ (7)	$ (76)	$ (21)	$ (31)	$ (111)	$ (15)	$ (7)	$ (1)	$0	$0
4111000	283UT PUC Prepaid Taxes	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283ID PUC Prepaid Taxes	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283WY PSC Prepaid Taxes	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190 Other - Pension(Prepaid)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Prepaid Taxes-Property Taxes	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Bad Debt Allowance	BADDEBT	$ (335)	$ (2)	$ (143)	$ (43)	$ (22)	$ (118)	$ (7)	$ (0)	$0	$0	$0
4111000	190Production Tax Credit Carryforward	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283 Book/Tax Gain on Disposal	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283INTERIM PROVISION_TOTAL REG ASSET_LIA	SO	$ (20,375)	$ (499)	$ (5,789)	$ (1,592)	$ (2,353)	$ (8,418)	$ (1,134)	$ (535)	$ (54)	$0	$0
4111000	190REG LIABILITY	SO	$ (1,176)	$ (29)	$ (334)	$ (92)	$ (136)	$ (486)	$ (65)	$ (31)	$ (3)	$0	$0
4111000	283May 2000 Transition Plan Costs-OR	OR	$ (1,477)	$0	$ (1,477)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190R & E Expense Sec. 174 Deduction	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
4111000	283GLENROCK EXCLUDING RECLAMATION-UT	UT	$ (494)	$0	$0	$0	$0	$ (494)	$0	$0	$0	$0	$0
4111000	190FAS 87/88 Write0ff-UT rate order	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	28398_99 Early Retirement-OR Reg Asset	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Amort of Pollution Liability	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Def Reg Asset-Transm Svc Deposit	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Def Reg Asset-Foote Creek Contract	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Hazardous Waste/Envir. Cleanup	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Hazardous Waste/Environmental-WA	WA	$ (36)	$0	$0	$ (36)	$0	$0	$0	$0	$0	$0	$0
4111000	283Cholla Plt Trans-APS Amort	SGCT	$ (356)	$ (6)	$ (97)	$ (29)	$ (46)	$ (147)	$ (20)	$ (11)	$0	$0	$0
4111000	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	$ (20)	$0	$0	$ (20)	$0	$0	$0	$0	$0	$0	$0
4111000	WY PCAM Def Net Power Costs	WYP	$ (334)	$0	$0	$0	$ (334)	$0	$0	$0	$0	$0	$0
4111000	283IDAI COSTS-DEFERRED ACCESS-CA	CA	$ (116)	$ (116)	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283SB1149-RELATED REG ASSETS-OR	OTHER	$ (170)	$0	$0	$0	$0	$0	$0	$0	$0	$ (170)	$0
4111000	190P&M Strike Amortization-UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Def Intervenor Funding Grants-OR	OR	$ (315)	$0	$ (315)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Reg Assets BPA balancing accounts-OR	OTHER	$ (486)	$0	$0	$0	$0	$0	$0	$0	$0	$ (486)	$0
4111000	RTO Grid West N/R Allowance	SG	$ (409)	$ (7)	$ (111)	$ (33)	$ (52)	$ (168)	$ (23)	$ (13)	$ (2)	$0	$0
4111000	190Contra RTO Grid West N/R Writeoff WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	RTO Grid West N/R Writeoff WA	WA	$ (18)	$0	$0	$ (18)	$0	$0	$0	$0	$0	$0	$0
4111000	RTO Grid West Notes Receivable - WY	WYP	$ (70)	$0	$0	$0	$ (70)	$0	$0	$0	$0	$0	$0
4111000	RTO Grid West N/R Writeoff ID	IDU	$ (10)	$0	$0	$0	$0	$0	$ (10)	$0	$0	$0	$0
4111000	Contra Pension Reg Asset MMT & CTG _OR	OR	$ (4,486)	$0	$ (4,486)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Contra Pension Reg Asset MMT & CTG _WY	WYP	$ (2,016)	$0	$0	$0	$ (2,016)	$0	$0	$0	$0	$0	$0

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4111000	Reg Asset _ Pension MMT -UT	UT	$ (110)	$0	$0	$0	$0	$ (110)	$0	$0	$0	$0	$0
4111000	Contra Pension Reg Asset CTG - UT	UT	$ (6,409)	$0	$0	$0	$0	$ (6,409)	$0	$0	$0	$0	$0
4111000	Contra Pension Reg Asset MMT & CTG _CA	CA	$ (388)	$ (388)	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Contra Pension Reg Asset CTG - WA	WA	$ (1,191)	$0	$0	$ (1,191)	$0	$0	$0	$0	$0	$0	$0
4111000	Reg Asset - Post - Ret MMT -UT	UT	$ (108)	$0	$0	$0	$0	$ (108)	$0	$0	$0	$0	$0
4111000	Reg Asset-Deferred OR Independent Evalua	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Unrecovered Plant-Powerdale	SG	$ (1,657)	$ (30)	$ (448)	$ (133)	$ (212)	$ (681)	$ (95)	$ (51)	$ (6)	$0	$0
4111000	Environmental Liability (Perco)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Environmental Liability-WA (Perco)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Deferred Excess Net Power Costs-CA	CA	$ (468)	$ (468)	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Deferred Excess Net Power Costs-WY	WYP	$ (7,770)	$0	$0	$0	$ (7,770)	$0	$0	$0	$0	$0	$0
4111000	Deferred UT Independent Evaluation Fee	UT	$ (149)	$0	$0	$0	$0	$ (149)	$0	$0	$0	$0	$0
4111000	ID MEHC 2006 Transition Costs	IDU	$ (232)	$0	$0	$0	$0	$0	$ (232)	$0	$0	$0	$0
4111000	190Tenant Lease Allow-PSU Call Cntr	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Deferred Coal Cost - Arch	SE	$ (1,048)	$ (17)	$ (264)	$ (78)	$ (150)	$ (430)	$ (68)	$ (37)	$ (4)	$0	$0
4111000	190Centralia Sale Loss	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190PropDamageRepairs	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
4111000	190Amort of Debt Discount & Exp	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Unearned Joint Use Pole Contact Revnu	SNPD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Duke Hermiston Contract Renegotiation	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283TGS BUYOUT-SG	SG	$ (6)	$ (0)	$ (2)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)	$0	$0
4111000	283LAKEVIEW BUYOUT-SG	SG	$ (16)	$ (0)	$ (4)	$ (1)	$ (2)	$ (7)	$ (1)	$ (1)	$ (0)	$0	$0
4111000	283JOSEPH SETTLEMENT-SG	SG	$ (52)	$ (1)	$ (14)	$ (4)	$ (7)	$ (21)	$ (3)	$ (2)	$ (0)	$0	$0
4111000	190BPA Conservation Rate Credit	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Mead Phoenix Availability & Trans	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Hermiston Swap	SG	$ (65)	$ (1)	$ (18)	$ (5)	$ (8)	$ (27)	$ (4)	$ (2)	$ (0)	$0	$0
4111000	190Idaho Customer Bal Acct	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Trojan-Special Assessment-DOE-IRS	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Weatherization	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Reg Asset Balance Reclass	SO	$ (72)	$ (2)	$ (21)	$ (6)	$ (8)	$ (30)	$ (4)	$ (2)	$ (0)	$0	$0
4111000	190Trail Mountain Accrued Liabilities	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Sales & Use Tax Audit	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
4111000	190Accrued Royalties	SE	$ (264)	$ (4)	$ (67)	$ (20)	$ (38)	$ (108)	$ (17)	$ (9)	$ (1)	$0	$0
4111000	190Purchase Card Trans Provision	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Misc Current and Accrued Liability-SO	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Bonus Liability	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190PMIVacation Bonus	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Vacation Sickleave & PT Accrual	SO	$ (719)	$ (18)	$ (204)	$ (56)	$ (83)	$ (297)	$ (40)	$ (19)	$ (2)	$0	$0
4111000	283TROJAN DECOMMISSIONING AMORT	TROJD	$ (556)	$ (10)	$ (149)	$ (44)	$ (73)	$ (228)	$ (33)	$ (18)	$ (2)	$0	$0
4111000	REVERSE ACCRUED FINAL RECLAMATION	SE	$ (295)	$ (5)	$ (74)	$ (22)	$ (42)	$ (121)	$ (19)	$ (11)	$ (1)	$0	$0
4111000	283PMI Development Costs	SE	$ (2,771)	$ (46)	$ (698)	$ (205)	$ (397)	$ (1,136)	$ (179)	$ (99)	$ (11)	$0	$0
4111000	282PMI Amort Development	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282PTax NOPAs	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	282PMI Sale of Assets	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	PMI EITF04-06 Pre-Stripping Cost	SE	$ (493)	$ (8)	$ (124)	$ (37)	$ (71)	$ (202)	$ (32)	$ (18)	$ (2)	$0	$0
4111000	283781 Shopping Incentive-OR	OR	$ (198)	$0	$ (198)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283 SB1149Costs-OROTHER	OTHER	$ (1,535)	$0	$0	$0	$0	$0	$0	$0	$0	$ (1,535)	$0
4111000	190OR Rate Refunds	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190WA Rate Refunds	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Reg Liability-UT Home Energy Lifeline	UT	$ (96)	$0	$0	$0	$0	$ (96)	$0	$0	$0	$0	$0
4111000	283Reg Liability-WA Low Energy Program	WA	$ (7)	$0	$0	$ (7)	$0	$0	$0	$0	$0	$0	$0
4111000	190Reg Liab_OR Balance Consol	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	OR Reg Asset/Liability Consolidation	OR	$ (178)	$0	$ (178)	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

FERC Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4111000	190OR Gain on Sale of Halsey-OR	OTHER	$ (470)	$0	$0	$0	$0	$0	$0	$0	$0	$ (470)	$0
4111000	190Property Insurance	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190West Valley Lease Reduction-WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190West Valley Lease Reduction-CA	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190West Valley Lease Reduction-WY	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190West Valley Lease Reduction-UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190A&G Credit WA	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190A&G Credit ID	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190A&G Credit WY	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	MEHC Transition Costs-WA	WA	$ (254)	$0	$0	$ (254)	$0	$0	$0	$0	$0	$0	$0
4111000	Reg Liability - OR Energy Conservation C	OR	$ (294)	$0	$ (294)	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Reg. Liability - Deferred Benefit_Arch S	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Reg Liability-CA Gain on Sale of Asset	CA	$ (17)	$ (17)	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	Reg Liability-UT Gain on Sale of Asset	UT	$ (387)	$0	$0	$0	$0	$ (387)	$0	$0	$0	$0	$0
4111000	Reg Liability-ID Gain on Sale of Asset	IDU	$ (59)	$0	$0	$0	$0	$0	$ (59)	$0	$0	$0	$0
4111000	Reg Liability-WY Gain on Sale of Asset	WYP	$ (134)	$0	$0	$0	$ (134)	$0	$0	$0	$0	$0	$0
4111000	190Microsoft Software License Liability	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190University of WY Contract Income	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190NW Power Act(BPA Regional Crs)-WA	OTHER	$ (237)	$0	$0	$0	$0	$0	$0	$0	$0	$ (237)	$0
4111000	283FAS 106 Accruals	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Deferred Compensation Payout	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Pension/Retirement (Accrued/Prepaid)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190SERP - Cash Basis	SO	$ (246)	$ (6)	$ (70)	$ (19)	$ (28)	$ (102)	$ (14)	$ (6)	$ (1)	$0	$0
4111000	190Severance	SO	$ (10)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)	$0	$0
4111000	190Accrued CIC Severence	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190Energy Trading Unrealized Gains/Losse	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283Post Merger Debt Loss	SNP	$ (1,603)	$ (37)	$ (443)	$ (122)	$ (184)	$ (682)	$ (88)	$ (42)	$ (4)	$0	$0
4111000	190Injuries & Damages	SO	$ (902)	$ (22)	$ (256)	$ (71)	$ (104)	$ (373)	$ (50)	$ (24)	$ (2)	$0	$0
4111000	SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	$ (79)	$0	$0	$0	$0	$0	$0	$0	$0	$ (79)	$0
4111000	190Wasatch workers comp reserve	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	283PMI BCC Underground Mine Cost Deplet	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190PMISafeHarborRentexp	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190PMI Miscellaneous	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190PMIWYExtractionTax	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4111000	190FAS112 Book Reserve Postretirement Be	SO	$ (191)	$ (5)	$ (54)	$ (15)	$ (22)	$ (79)	$ (11)	$ (5)	$ (1)	$0	$0
4111000	190OR BETC Credit	OTHER	$ (93)	$0	$0	$0	$0	$0	$0	$0	$0	$ (93)	$0
4111000	190OR BETC Credit	IBT	$ (291)	$ (68)	$ (35)	$ (197)	$ (142)	$ (31)	$43	$92	$17	$ (120)	$149
4111000 Total			**$ (317,780)**	**$ (7,872)**	**$ (93,155)**	**$ (33,493)**	**$ (45,943)**	**$ (123,643)**	**$ (16,354)**	**$ (5,210)**	**$ (842)**	**$8,584**	**$149**
Grand Total			**$261,105**	**$5,876**	**$78,773**	**$31,732**	**$33,411**	**$100,398**	**$14,864**	**$4,603**	**$795**	**$ (9,388)**	**$39**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Amortization (Actuals)

Twelve Months Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4114000	DEF ITC-EL-FED-CR	DGU	$ (1,874)	$0	$0	$0	$0	$ (1,532)	$ (213)	$ (115)	$ (14)
4114000 Total			**$ (1,874)**	**$0**	**$0**	**$0**	**$0**	**$ (1,532)**	**$ (213)**	**$ (115)**	**$ (14)**

B8. PLANT IN SERVICE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3020000	FRANCHISES AND CONSENTS	IDU	$2,449	$0	$0	$0	$0	$0	$2,449	$0	$0
1010000	3020000	FRANCHISES AND CONSENTS	SG	$8,390	$150	$2,270	$671	$1,076	$3,451	$480	$260	$32
1010000	3020000	FRANCHISES AND CONSENTS	SG-P	$98,839	$1,767	$26,745	$7,906	$12,672	$40,653	$5,651	$3,065	$381
1010000	3020000	FRANCHISES AND CONSENTS	SG-U	$9,842	$176	$2,663	$787	$1,262	$4,048	$563	$305	$38
	3020000 Total			**$119,520**	**$2,093**	**$31,678**	**$9,365**	**$15,009**	**$48,152**	**$9,143**	**$3,630**	**$451**
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	$531	$0	$531	$0	$0	$0	$0	$0	$0
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	$13,180	$236	$3,566	$1,054	$1,690	$5,421	$754	$409	$51
	3031040 Total			**$13,710**	**$236**	**$4,097**	**$1,054**	**$1,690**	**$5,421**	**$754**	**$409**	**$51**
1010000	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	$10,706	$262	$3,042	$837	$1,237	$4,423	$596	$281	$28
	3031050 Total			**$10,706**	**$262**	**$3,042**	**$837**	**$1,237**	**$4,423**	**$596**	**$281**	**$28**
1010000	3031080	FUEL MANAGEMENT SYSTEM	SO	$3,253	$80	$924	$254	$376	$1,344	$181	$85	$9
	3031080 Total			**$3,253**	**$80**	**$924**	**$254**	**$376**	**$1,344**	**$181**	**$85**	**$9**
1010000	3031230	AUTOMATE POLE CARD SYSTEM	SO	$4,410	$108	$1,253	$345	$509	$1,822	$245	$116	$12
	3031230 Total			**$4,410**	**$108**	**$1,253**	**$345**	**$509**	**$1,822**	**$245**	**$116**	**$12**
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$3,575	$59	$900	$265	$512	$1,466	$231	$127	$15
	3031470 Total			**$3,575**	**$59**	**$900**	**$265**	**$512**	**$1,466**	**$231**	**$127**	**$15**
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	$13,072	$320	$3,714	$1,022	$1,510	$5,401	$728	$344	$35
	3031680 Total			**$13,072**	**$320**	**$3,714**	**$1,022**	**$1,510**	**$5,401**	**$728**	**$344**	**$35**
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	$291	$7	$83	$23	$34	$120	$16	$8	$1
	3031760 Total			**$291**	**$7**	**$83**	**$23**	**$34**	**$120**	**$16**	**$8**	**$1**
1010000	3031780	OUTAGE REPORTING SYSTEM	SO	$3,498	$86	$994	$273	$404	$1,445	$195	$92	$9
	3031780 Total			**$3,498**	**$86**	**$994**	**$273**	**$404**	**$1,445**	**$195**	**$92**	**$9**
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	$106,509	$2,729	$33,090	$7,517	$7,140	$50,926	$4,189	$918	$0
	3031830 Total			**$106,509**	**$2,729**	**$33,090**	**$7,517**	**$7,140**	**$50,926**	**$4,189**	**$918**	**$0**
1010000	3032040	S A P	SO	$162,107	$3,970	$46,055	$12,670	$18,723	$66,975	$9,025	$4,260	$430
	3032040 Total			**$162,107**	**$3,970**	**$46,055**	**$12,670**	**$18,723**	**$66,975**	**$9,025**	**$4,260**	**$430**
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	$9,974	$244	$2,833	$780	$1,152	$4,121	$555	$262	$26
	3032090 Total			**$9,974**	**$244**	**$2,833**	**$780**	**$1,152**	**$4,121**	**$555**	**$262**	**$26**
1010000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$1,660	$41	$472	$130	$192	$686	$92	$44	$4
	3032220 Total			**$1,660**	**$41**	**$472**	**$130**	**$192**	**$686**	**$92**	**$44**	**$4**
1010000	3032260	DWHS - DATA WAREHOUSE	SO	$1,158	$28	$329	$91	$134	$478	$64	$30	$3
	3032260 Total			**$1,158**	**$28**	**$329**	**$91**	**$134**	**$478**	**$64**	**$30**	**$3**
1010000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$5,466	$134	$1,553	$427	$631	$2,258	$304	$144	$14
	3032270 Total			**$5,466**	**$134**	**$1,553**	**$427**	**$631**	**$2,258**	**$304**	**$144**	**$14**
1010000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$1,633	$40	$464	$128	$189	$675	$91	$43	$4
	3032310 Total			**$1,633**	**$40**	**$464**	**$128**	**$189**	**$675**	**$91**	**$43**	**$4**
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$1,352	$33	$384	$106	$156	$559	$75	$36	$4
	3032320 Total			**$1,352**	**$33**	**$384**	**$106**	**$156**	**$559**	**$75**	**$36**	**$4**
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$2,908	$71	$826	$227	$336	$1,201	$162	$76	$8
	3032330 Total			**$2,908**	**$71**	**$826**	**$227**	**$336**	**$1,201**	**$162**	**$76**	**$8**
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$1,503	$37	$427	$117	$174	$621	$84	$39	$4
	3032340 Total			**$1,503**	**$37**	**$427**	**$117**	**$174**	**$621**	**$84**	**$39**	**$4**
1010000	3032360	2002 GRID NET POWER COST MODELING	SO	$8,621	$211	$2,449	$674	$996	$3,562	$480	$227	$23

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3032360 Total			**$8,621**	**$211**	**$2,449**	**$674**	**$996**	**$3,562**	**$480**	**$227**	**$23**
1010000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$1,603	$39	$455	$125	$185	$662	$89	$42	$4
	3032390 Total			**$1,603**	**$39**	**$455**	**$125**	**$185**	**$662**	**$89**	**$42**	**$4**
1010000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$5,286	$129	$1,502	$413	$611	$2,184	$294	$139	$14
	3032400 Total			**$5,286**	**$129**	**$1,502**	**$413**	**$611**	**$2,184**	**$294**	**$139**	**$14**
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$12,489	$306	$3,548	$976	$1,442	$5,160	$695	$328	$33
	3032450 Total			**$12,489**	**$306**	**$3,548**	**$976**	**$1,442**	**$5,160**	**$695**	**$328**	**$33**
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$1,981	$51	$615	$140	$133	$947	$78	$17	$0
	3032480 Total			**$1,981**	**$51**	**$615**	**$140**	**$133**	**$947**	**$78**	**$17**	**$0**
1010000	3032510	OPERATIONS MAPPING SYSTEM	SO	$10,299	$252	$2,926	$805	$1,190	$4,255	$573	$271	$27
	3032510 Total			**$10,299**	**$252**	**$2,926**	**$805**	**$1,190**	**$4,255**	**$573**	**$271**	**$27**
1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$1,892	$46	$538	$148	$219	$782	$105	$50	$5
	3032530 Total			**$1,892**	**$46**	**$538**	**$148**	**$219**	**$782**	**$105**	**$50**	**$5**
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$2,268	$56	$644	$177	$262	$937	$126	$60	$6
	3032590 Total			**$2,268**	**$56**	**$644**	**$177**	**$262**	**$937**	**$126**	**$60**	**$6**
1010000	3032600	SINGLE PERSON SCHEDULING	SO	$9,035	$221	$2,567	$706	$1,044	$3,733	$503	$237	$24
	3032600 Total			**$9,035**	**$221**	**$2,567**	**$706**	**$1,044**	**$3,733**	**$503**	**$237**	**$24**
1010000	3032640	TIBCO SOFTWARE	SO	$3,716	$91	$1,056	$290	$429	$1,535	$207	$98	$10
	3032640 Total			**$3,716**	**$91**	**$1,056**	**$290**	**$429**	**$1,535**	**$207**	**$98**	**$10**
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$1,586	$39	$451	$124	$183	$655	$88	$42	$4
	3032670 Total			**$1,586**	**$39**	**$451**	**$124**	**$183**	**$655**	**$88**	**$42**	**$4**
1010000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$1,581	$28	$428	$126	$203	$650	$90	$49	$6
	3032680 Total			**$1,581**	**$28**	**$428**	**$126**	**$203**	**$650**	**$90**	**$49**	**$6**
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$181	$3	$49	$14	$23	$74	$10	$6	$1
	3032710 Total			**$181**	**$3**	**$49**	**$14**	**$23**	**$74**	**$10**	**$6**	**$1**
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$13,873	$248	$3,754	$1,110	$1,779	$5,706	$793	$430	$53
	3032730 Total			**$13,873**	**$248**	**$3,754**	**$1,110**	**$1,779**	**$5,706**	**$793**	**$430**	**$53**
1010000	3032740	GADSBY INTANGIBLE ASSETS	SG	$1,044	$19	$282	$84	$134	$429	$60	$32	$4
	3032740 Total			**$1,044**	**$19**	**$282**	**$84**	**$134**	**$429**	**$60**	**$32**	**$4**
1010000	3032750	EAGLE POINT HYDRO ASSETS	SG	$1,383	$25	$374	$111	$177	$569	$79	$43	$5
	3032750 Total			**$1,383**	**$25**	**$374**	**$111**	**$177**	**$569**	**$79**	**$43**	**$5**
1010000	3032760	SWIFT 2 IMPROVEMENTS	SG	$24,851	$444	$6,724	$1,988	$3,186	$10,221	$1,421	$771	$96
	3032760 Total			**$24,851**	**$444**	**$6,724**	**$1,988**	**$3,186**	**$10,221**	**$1,421**	**$771**	**$96**
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$45	$1	$12	$4	$6	$18	$3	$1	$0
	3032770 Total			**$45**	**$1**	**$12**	**$4**	**$6**	**$18**	**$3**	**$1**	**$0**
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$45	$1	$12	$4	$6	$18	$3	$1	$0
	3032780 Total			**$45**	**$1**	**$12**	**$4**	**$6**	**$18**	**$3**	**$1**	**$0**
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$2,179	$53	$619	$170	$252	$900	$121	$57	$6
	3032830 Total			**$2,179**	**$53**	**$619**	**$170**	**$252**	**$900**	**$121**	**$57**	**$6**
1010000	3032860	WEB SOFTWARE	SO	$2,563	$63	$728	$200	$296	$1,059	$143	$67	$7
	3032860 Total			**$2,563**	**$63**	**$728**	**$200**	**$296**	**$1,059**	**$143**	**$67**	**$7**
1010000	3032880	LINK RIVER DAM RIGHTS	SG	$345	$6	$93	$28	$44	$142	$20	$11	$1
	3032880 Total			**$345**	**$6**	**$93**	**$28**	**$44**	**$142**	**$20**	**$11**	**$1**

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Balance as of December 2008
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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$224	$4	$61	$18	$29	$92	$13	$7	$1
	3032900 Total			**$224**	**$4**	**$61**	**$18**	**$29**	**$92**	**$13**	**$7**	**$1**
1010000	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	$193	$0	$0	$0	$193	$0	$0	$0	$0
	3032910 Total			**$193**	**$0**	**$0**	**$0**	**$193**	**$0**	**$0**	**$0**	**$0**
1010000	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	$390	$0	$0	$0	$0	$0	$390	$0	$0
	3032920 Total			**$390**	**$0**	**$0**	**$0**	**$0**	**$0**	**$390**	**$0**	**$0**
1010000	3032930	UTAH VHF (VPC) SPECTRUM	UT	$875	$0	$0	$0	$0	$875	$0	$0	$0
	3032930 Total			**$875**	**$0**	**$0**	**$0**	**$0**	**$875**	**$0**	**$0**	**$0**
1010000	3032990	P8DM - FILENET P8	SO	$3,698	$91	$1,050	$289	$427	$1,528	$206	$97	$10
	3032990 Total			**$3,698**	**$91**	**$1,050**	**$289**	**$427**	**$1,528**	**$206**	**$97**	**$10**
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$14,536	$260	$3,933	$1,163	$1,864	$5,979	$831	$451	$56
	3033090 Total			**$14,536**	**$260**	**$3,933**	**$1,163**	**$1,864**	**$5,979**	**$831**	**$451**	**$56**
1010000	3033120	RANGER EMS/SCADA SYSTEM	SO	$37,341	$914	$10,609	$2,919	$4,313	$15,428	$2,079	$981	$99
	3033120 Total			**$37,341**	**$914**	**$10,609**	**$2,919**	**$4,313**	**$15,428**	**$2,079**	**$981**	**$99**
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$1,417	$35	$403	$111	$164	$585	$79	$37	$4
	3033140 Total			**$1,417**	**$35**	**$403**	**$111**	**$164**	**$585**	**$79**	**$37**	**$4**
1010000	3033150	ROUTT CITY ROAD FOR HAYDEN HAULAGE	SG	$2,951	$53	$799	$236	$378	$1,214	$169	$92	$11
	3033150 Total			**$2,951**	**$53**	**$799**	**$236**	**$378**	**$1,214**	**$169**	**$92**	**$11**
1010000	3033170	GTX VERSION 7 SOFTWARE	CN	$3,368	$86	$1,046	$238	$226	$1,610	$132	$29	$0
	3033170 Total			**$3,368**	**$86**	**$1,046**	**$238**	**$226**	**$1,610**	**$132**	**$29**	**$0**
1010000	3033180	HPOV - HP Open Software	SO	$1,931	$47	$549	$151	$223	$798	$107	$51	$5
	3033180 Total			**$1,931**	**$47**	**$549**	**$151**	**$223**	**$798**	**$107**	**$51**	**$5**
1010000	3033190	ITRON METER READING SOFTWARE	CN	$2,417	$62	$751	$171	$162	$1,156	$95	$21	$0
	3033190 Total			**$2,417**	**$62**	**$751**	**$171**	**$162**	**$1,156**	**$95**	**$21**	**$0**
1010000	3033300	SECID - CUST SECURE WEB LOGIN	CN	$1,085	$28	$337	$77	$73	$519	$43	$9	$0
	3033300 Total			**$1,085**	**$28**	**$337**	**$77**	**$73**	**$519**	**$43**	**$9**	**$0**
1010000	3034900	MISC - MISCELLANEOUS	CN	$63	$2	$20	$4	$4	$30	$2	$1	$0
1010000	3034900	MISC - MISCELLANEOUS	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1010000	3034900	MISC - MISCELLANEOUS	OR	$11	$0	$11	$0	$0	$0	$0	$0	$0
1010000	3034900	MISC - MISCELLANEOUS	SE	$72	$1	$18	$5	$10	$30	$5	$3	$0
1010000	3034900	MISC - MISCELLANEOUS	SG	$1,081	$19	$293	$86	$139	$445	$62	$34	$4
1010000	3034900	MISC - MISCELLANEOUS	SO	$33,771	$827	$9,594	$2,639	$3,900	$13,953	$1,880	$887	$89
1010000	3034900	MISC - MISCELLANEOUS	UT	$15	$0	$0	$0	$0	$15	$0	$0	$0
1010000	3034900	MISC - MISCELLANEOUS	WA	$2	$0	$0	$2	$0	$0	$0	$0	$0
1010000	3034900	MISC - MISCELLANEOUS	WYP	$53	$0	$0	$0	$53	$0	$0	$0	$0
	3034900 Total			**$35,072**	**$849**	**$9,936**	**$2,738**	**$4,107**	**$14,473**	**$1,951**	**$924**	**$94**
1010000	3100000	LAND & LAND RIGHTS	SG	$159	$3	$43	$13	$20	$65	$9	$5	$1
1010000	3100000	LAND & LAND RIGHTS	SSGCH	$1,147	$21	$319	$94	$149	$459	$65	$36	$4
	3100000 Total			**$1,306**	**$24**	**$362**	**$107**	**$170**	**$525**	**$74**	**$41**	**$5**
1010000	3101000	LAND OWNED IN FEE	SG	$11,747	$210	$3,179	$940	$1,506	$4,832	$672	$364	$45
1010000	3101000	LAND OWNED IN FEE	SSGCH	$99	$2	$27	$8	$13	$40	$6	$3	$0
	3101000 Total			**$11,846**	**$212**	**$3,206**	**$948**	**$1,519**	**$4,871**	**$677**	**$367**	**$46**
1010000	3102000	LAND RIGHTS	SG	$41,789	$747	$11,308	$3,343	$5,358	$17,188	$2,389	$1,296	$161

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3102000	LAND RIGHTS	SSGCH	$1,169	$21	$325	$96	$152	$468	$66	$37	$4
	3102000 Total			**$42,958**	**$768**	**$11,632**	**$3,439**	**$5,510**	**$17,656**	**$2,455**	**$1,333**	**$165**
1010000	3103000	WATER RIGHTS	SG	$39,700	$710	$10,742	$3,176	$5,090	$16,329	$2,270	$1,231	$153
	3103000 Total			**$39,700**	**$710**	**$10,742**	**$3,176**	**$5,090**	**$16,329**	**$2,270**	**$1,231**	**$153**
1010000	3108000	FEE LAND - LEASED	SG	$37	$1	$10	$3	$5	$15	$2	$1	$0
	3108000 Total			**$37**	**$1**	**$10**	**$3**	**$5**	**$15**	**$2**	**$1**	**$0**
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$760,460	$13,593	$205,771	$60,832	$97,494	$312,780	$43,481	$23,580	$2,928
1010000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$55,364	$999	$15,374	$4,547	$7,202	$22,167	$3,128	$1,745	$201
	3110000 Total			**$815,824**	**$14,593**	**$221,145**	**$65,379**	**$104,696**	**$334,947**	**$46,609**	**$25,325**	**$3,129**
1010000	3120000	BOILER PLANT EQUIPMENT	SG	$2,660,922	$47,564	$720,013	$212,857	$341,141	$1,094,449	$152,145	$82,508	$10,245
1010000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$318,192	$5,743	$88,359	$26,133	$41,391	$127,399	$17,979	$10,031	$1,156
	3120000 Total			**$2,979,114**	**$53,307**	**$808,372**	**$238,991**	**$382,532**	**$1,221,848**	**$170,123**	**$92,539**	**$11,401**
1010000	3140000	TURBOGENERATOR UNITS	SG	$740,846	$13,243	$200,464	$59,263	$94,979	$304,713	$42,360	$22,972	$2,852
1010000	3140000	TURBOGENERATOR UNITS	SSGCH	$63,438	$1,145	$17,616	$5,210	$8,252	$25,400	$3,584	$2,000	$230
	3140000 Total			**$804,285**	**$14,388**	**$218,080**	**$64,473**	**$103,232**	**$330,113**	**$45,944**	**$24,972**	**$3,083**
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$297,479	$5,317	$80,494	$23,796	$38,138	$122,354	$17,009	$9,224	$1,145
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$64,899	$1,171	$18,022	$5,330	$8,442	$25,984	$3,667	$2,046	$236
	3150000 Total			**$362,378**	**$6,489**	**$98,516**	**$29,127**	**$46,580**	**$148,339**	**$20,676**	**$11,270**	**$1,381**
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$50	$1	$13	$4	$6	$20	$3	$2	$0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SSGCH	$13	$0	$4	$1	$2	$5	$1	$0	$0
	3157000 Total			**$63**	**$1**	**$17**	**$5**	**$8**	**$26**	**$4**	**$2**	**$0**
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$23,298	$416	$6,304	$1,864	$2,987	$9,583	$1,332	$722	$90
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$3,163	$57	$878	$260	$411	$1,266	$179	$100	$11
	3160000 Total			**$26,461**	**$474**	**$7,182**	**$2,123**	**$3,398**	**$10,849**	**$1,511**	**$822**	**$101**
1010000	3300000	LAND AND LAND RIGHTS	SG-U	$119	$2	$32	$10	$15	$49	$7	$4	$0
	3300000 Total			**$119**	**$2**	**$32**	**$10**	**$15**	**$49**	**$7**	**$4**	**$0**
1010000	3301000	LAND OWNED IN FEE	SG-P	$5,145	$92	$1,392	$412	$660	$2,116	$294	$160	$20
1010000	3301000	LAND OWNED IN FEE	SG-U	$5,530	$99	$1,496	$442	$709	$2,274	$316	$171	$21
	3301000 Total			**$10,675**	**$191**	**$2,888**	**$854**	**$1,369**	**$4,391**	**$610**	**$331**	**$41**
1010000	3302000	LAND RIGHTS	SG-P	$8,035	$144	$2,174	$643	$1,030	$3,305	$459	$249	$31
1010000	3302000	LAND RIGHTS	SG-U	$64	$1	$17	$5	$8	$26	$4	$2	$0
	3302000 Total			**$8,099**	**$145**	**$2,192**	**$648**	**$1,038**	**$3,331**	**$463**	**$251**	**$31**
1010000	3303000	WATER RIGHTS	SG-U	$140	$2	$38	$11	$18	$57	$8	$4	$1
	3303000 Total			**$140**	**$2**	**$38**	**$11**	**$18**	**$57**	**$8**	**$4**	**$1**
1010000	3304000	FLOOD RIGHTS	SG-P	$260	$5	$70	$21	$33	$107	$15	$8	$1
1010000	3304000	FLOOD RIGHTS	SG-U	$91	$2	$25	$7	$12	$37	$5	$3	$0
	3304000 Total			**$351**	**$6**	**$95**	**$28**	**$45**	**$144**	**$20**	**$11**	**$1**
1010000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$310	$6	$84	$25	$40	$127	$18	$10	$1
	3305000 Total			**$310**	**$6**	**$84**	**$25**	**$40**	**$127**	**$18**	**$10**	**$1**
1010000	3310000	STRUCTURES AND IMPROVE	SG-P	$6	$0	$2	$0	$1	$2	$0	$0	$0
1010000	3310000	STRUCTURES AND IMPROVE	SG-U	$7,447	$133	$2,015	$596	$955	$3,063	$426	$231	$29
	3310000 Total			**$7,453**	**$133**	**$2,017**	**$596**	**$955**	**$3,065**	**$426**	**$231**	**$29**
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$41,886	$749	$11,334	$3,351	$5,370	$17,228	$2,395	$1,299	$161

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$2,904	$52	$786	$232	$372	$1,194	$166	$90	$11
	3311000 Total			**$44,790**	**$801**	**$12,120**	**$3,583**	**$5,742**	**$18,422**	**$2,561**	**$1,389**	**$172**
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$19,731	$353	$5,339	$1,578	$2,530	$8,115	$1,128	$612	$76
1010000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$364	$7	$98	$29	$47	$150	$21	$11	$1
	3312000 Total			**$20,095**	**$359**	**$5,437**	**$1,607**	**$2,576**	**$8,265**	**$1,149**	**$623**	**$77**
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$12,444	$222	$3,367	$995	$1,595	$5,118	$711	$386	$48
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$1,904	$34	$515	$152	$244	$783	$109	$59	$7
	3313000 Total			**$14,347**	**$256**	**$3,882**	**$1,148**	**$1,839**	**$5,901**	**$820**	**$445**	**$55**
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$93	$2	$25	$7	$12	$38	$5	$3	$0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$91	$2	$25	$7	$12	$37	$5	$3	$0
	3316000 Total			**$184**	**$3**	**$50**	**$15**	**$24**	**$76**	**$11**	**$6**	**$1**
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$2,751	$49	$745	$220	$353	$1,132	$157	$85	$11
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$22,795	$407	$6,168	$1,823	$2,922	$9,376	$1,303	$707	$88
	3320000 Total			**$25,547**	**$457**	**$6,913**	**$2,044**	**$3,275**	**$10,508**	**$1,461**	**$792**	**$98**
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$225,633	$4,033	$61,053	$18,049	$28,927	$92,804	$12,901	$6,996	$869
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$32,552	$582	$8,808	$2,604	$4,173	$13,389	$1,861	$1,009	$125
	3321000 Total			**$258,184**	**$4,615**	**$69,862**	**$20,653**	**$33,100**	**$106,192**	**$14,762**	**$8,006**	**$994**
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$10,851	$194	$2,936	$868	$1,391	$4,463	$620	$336	$42
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$546	$10	$148	$44	$70	$225	$31	$17	$2
	3322000 Total			**$11,397**	**$204**	**$3,084**	**$912**	**$1,461**	**$4,688**	**$652**	**$353**	**$44**
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$425	$8	$115	$34	$55	$175	$24	$13	$2
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$63	$1	$17	$5	$8	$26	$4	$2	$0
	3323000 Total			**$489**	**$9**	**$132**	**$39**	**$63**	**$201**	**$28**	**$15**	**$2**
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$529	$9	$143	$42	$68	$218	$30	$16	$2
	3326000 Total			**$529**	**$9**	**$143**	**$42**	**$68**	**$218**	**$30**	**$16**	**$2**
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$68,899	$1,232	$18,643	$5,511	$8,833	$28,338	$3,939	$2,136	$265
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$33,994	$608	$9,198	$2,719	$4,358	$13,982	$1,944	$1,054	$131
	3330000 Total			**$102,893**	**$1,839**	**$27,842**	**$8,231**	**$13,191**	**$42,320**	**$5,883**	**$3,190**	**$396**
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	$435	$8	$118	$35	$56	$179	$25	$13	$2
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$38,644	$691	$10,457	$3,091	$4,954	$15,894	$2,210	$1,198	$149
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$9,513	$170	$2,574	$761	$1,220	$3,913	$544	$295	$37
	3340000 Total			**$48,593**	**$869**	**$13,149**	**$3,887**	**$6,230**	**$19,986**	**$2,778**	**$1,507**	**$187**
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$3,568	$64	$966	$285	$457	$1,468	$204	$111	$14
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$46	$1	$12	$4	$6	$19	$3	$1	$0
	3347000 Total			**$3,614**	**$65**	**$978**	**$289**	**$463**	**$1,487**	**$207**	**$112**	**$14**
1010000	3350000	MISC POWER PLANT EQUIP	SG-U	$209	$4	$57	$17	$27	$86	$12	$6	$1
	3350000 Total			**$209**	**$4**	**$57**	**$17**	**$27**	**$86**	**$12**	**$6**	**$1**
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$2,111	$38	$571	$169	$271	$868	$121	$65	$8
	3351000 Total			**$2,111**	**$38**	**$571**	**$169**	**$271**	**$868**	**$121**	**$65**	**$8**
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$49	$1	$13	$4	$6	$20	$3	$2	$0
	3352000 Total			**$49**	**$1**	**$13**	**$4**	**$6**	**$20**	**$3**	**$2**	**$0**
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$9	$0	$2	$1	$1	$4	$1	$0	$0
	3353000 Total			**$9**	**$0**	**$2**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**

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Balance as of December 2008
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(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$13,165	$235	$3,562	$1,053	$1,688	$5,415	$753	$408	$51
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$1,454	$26	$393	$116	$186	$598	$83	$45	$6
	3360000 Total			**$14,619**	**$261**	**$3,956**	**$1,169**	**$1,874**	**$6,013**	**$836**	**$453**	**$56**
1010000	3401000	LAND OWNED IN FEE	SG	$4,123	$74	$1,116	$330	$529	$1,696	$236	$128	$16
	3401000 Total			**$4,123**	**$74**	**$1,116**	**$330**	**$529**	**$1,696**	**$236**	**$128**	**$16**
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$17,420	$311	$4,714	$1,394	$2,233	$7,165	$996	$540	$67
	3403000 Total			**$17,420**	**$311**	**$4,714**	**$1,394**	**$2,233**	**$7,165**	**$996**	**$540**	**$67**
1010000	3410000	STRUCTURES & IMPROVEMENTS	SG	$103,997	$1,859	$28,140	$8,319	$13,333	$42,774	$5,946	$3,225	$400
1010000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$4,122	$70	$1,046	$314	$486	$1,840	$232	$117	$19
	3410000 Total			**$108,118**	**$1,929**	**$29,186**	**$8,633**	**$13,819**	**$44,614**	**$6,178**	**$3,341**	**$419**
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$6,910	$124	$1,870	$553	$886	$2,842	$395	$214	$27
1010000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$2,284	$39	$579	$174	$269	$1,019	$128	$65	$10
	3420000 Total			**$9,194**	**$162**	**$2,449**	**$727**	**$1,155**	**$3,862**	**$523**	**$279**	**$37**
1010000	3430000	PRIME MOVERS	SG	$1,584,853	$28,329	$428,842	$126,778	$203,184	$651,857	$90,618	$49,142	$6,102
1010000	3430000	PRIME MOVERS	SSGCT	$50,772	$857	$12,879	$3,870	$5,984	$22,660	$2,853	$1,436	$232
	3430000 Total			**$1,635,624**	**$29,187**	**$441,721**	**$130,649**	**$209,169**	**$674,517**	**$93,471**	**$50,578**	**$6,335**
1010000	3440000	GENERATORS	SG	$219,348	$3,921	$59,353	$17,546	$28,121	$90,219	$12,542	$6,801	$845
1010000	3440000	GENERATORS	SSGCT	$15,874	$268	$4,027	$1,210	$1,871	$7,085	$892	$449	$73
	3440000 Total			**$235,222**	**$4,189**	**$63,379**	**$18,756**	**$29,992**	**$97,303**	**$13,434**	**$7,250**	**$917**
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$132,094	$2,361	$35,743	$10,567	$16,935	$54,331	$7,553	$4,096	$509
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$2,951	$50	$749	$225	$348	$1,317	$166	$83	$14
	3450000 Total			**$135,045**	**$2,411**	**$36,491**	**$10,792**	**$17,283**	**$55,648**	**$7,719**	**$4,179**	**$522**
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$7,184	$128	$1,944	$575	$921	$2,955	$411	$223	$28
	3460000 Total			**$7,184**	**$128**	**$1,944**	**$575**	**$921**	**$2,955**	**$411**	**$223**	**$28**
1010000	3500000	LAND AND LAND RIGHTS	SG	$841	$15	$228	$67	$108	$346	$48	$26	$3
	3500000 Total			**$841**	**$15**	**$228**	**$67**	**$108**	**$346**	**$48**	**$26**	**$3**
1010000	3501000	LAND OWNED IN FEE	SG	$30,961	$553	$8,378	$2,477	$3,969	$12,735	$1,770	$960	$119
	3501000 Total			**$30,961**	**$553**	**$8,378**	**$2,477**	**$3,969**	**$12,735**	**$1,770**	**$960**	**$119**
1010000	3502000	LAND RIGHTS	SG	$63,548	$1,136	$17,195	$5,083	$8,147	$26,137	$3,633	$1,970	$245
	3502000 Total			**$63,548**	**$1,136**	**$17,195**	**$5,083**	**$8,147**	**$26,137**	**$3,633**	**$1,970**	**$245**
1010000	3520000	STRUCTURES & IMPROVEMENTS	SG	$70,648	$1,263	$19,116	$5,651	$9,057	$29,058	$4,039	$2,191	$272
	3520000 Total			**$70,648**	**$1,263**	**$19,116**	**$5,651**	**$9,057**	**$29,058**	**$4,039**	**$2,191**	**$272**
1010000	3530000	STATION EQUIPMENT	SG	$1,006,404	$17,990	$272,320	$80,506	$129,025	$413,938	$57,544	$31,206	$3,875
	3530000 Total			**$1,006,404**	**$17,990**	**$272,320**	**$80,506**	**$129,025**	**$413,938**	**$57,544**	**$31,206**	**$3,875**
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$91,965	$1,644	$24,885	$7,357	$11,790	$37,825	$5,258	$2,852	$354
	3534000 Total			**$91,965**	**$1,644**	**$24,885**	**$7,357**	**$11,790**	**$37,825**	**$5,258**	**$2,852**	**$354**
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$50,704	$906	$13,720	$4,056	$6,500	$20,855	$2,899	$1,572	$195
	3537000 Total			**$50,704**	**$906**	**$13,720**	**$4,056**	**$6,500**	**$20,855**	**$2,899**	**$1,572**	**$195**
1010000	3540000	TOWERS AND FIXTURES	SG	$430,317	$7,692	$116,438	$34,423	$55,168	$176,991	$24,604	$13,343	$1,657
	3540000 Total			**$430,317**	**$7,692**	**$116,438**	**$34,423**	**$55,168**	**$176,991**	**$24,604**	**$13,343**	**$1,657**
1010000	3550000	POLES AND FIXTURES	SG	$537,891	$9,615	$145,547	$43,028	$68,960	$221,237	$30,755	$16,679	$2,071
	3550000 Total			**$537,891**	**$9,615**	**$145,547**	**$43,028**	**$68,960**	**$221,237**	**$30,755**	**$16,679**	**$2,071**
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$695,175	$12,426	$188,106	$55,610	$89,124	$285,928	$39,748	$21,556	$2,677

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3560000 Total			**$695,175**	**$12,426**	**$188,106**	**$55,610**	**$89,124**	**$285,928**	**$39,748**	**$21,556**	**$2,677**
1010000	3562000	CLEARING AND GRADING	SG	$20,701	$370	$5,601	$1,656	$2,654	$8,514	$1,184	$642	$80
	3562000 Total			**$20,701**	**$370**	**$5,601**	**$1,656**	**$2,654**	**$8,514**	**$1,184**	**$642**	**$80**
1010000	3570000	UNDERGROUND CONDUIT	SG	$3,210	$57	$868	$257	$411	$1,320	$184	$100	$12
	3570000 Total			**$3,210**	**$57**	**$868**	**$257**	**$411**	**$1,320**	**$184**	**$100**	**$12**
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$7,490	$134	$2,027	$599	$960	$3,081	$428	$232	$29
	3580000 Total			**$7,490**	**$134**	**$2,027**	**$599**	**$960**	**$3,081**	**$428**	**$232**	**$29**
1010000	3590000	ROADS AND TRAILS	SG	$11,453	$205	$3,099	$916	$1,468	$4,711	$655	$355	$44
	3590000 Total			**$11,453**	**$205**	**$3,099**	**$916**	**$1,468**	**$4,711**	**$655**	**$355**	**$44**
1010000	3600000	LAND AND LAND RIGHTS	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1010000	3600000	LAND AND LAND RIGHTS	OR	$8	$0	$8	$0	$0	$0	$0	$0	$0
1010000	3600000	LAND AND LAND RIGHTS	UT	$168	$0	$0	$0	$0	$168	$0	$0	$0
1010000	3600000	LAND AND LAND RIGHTS	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3600000	LAND AND LAND RIGHTS	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
1010000	3600000	LAND AND LAND RIGHTS	WYU	$2	$0	$0	$0	$0	$0	$0	$2	$0
	3600000 Total			**$183**	**$0**	**$8**	**$0**	**$4**	**$168**	**$1**	**$2**	**$0**
1010000	3601000	LAND OWNED IN FEE	CA	$278	$278	$0	$0	$0	$0	$0	$0	$0
1010000	3601000	LAND OWNED IN FEE	IDU	$297	$0	$0	$0	$0	$0	$297	$0	$0
1010000	3601000	LAND OWNED IN FEE	OR	$5,496	$0	$5,496	$0	$0	$0	$0	$0	$0
1010000	3601000	LAND OWNED IN FEE	UT	$23,095	$0	$0	$0	$0	$23,095	$0	$0	$0
1010000	3601000	LAND OWNED IN FEE	WA	$1,258	$0	$0	$1,258	$0	$0	$0	$0	$0
1010000	3601000	LAND OWNED IN FEE	WYP	$522	$0	$0	$0	$522	$0	$0	$0	$0
1010000	3601000	LAND OWNED IN FEE	WYU	$48	$0	$0	$0	$0	$0	$0	$48	$0
	3601000 Total			**$30,995**	**$278**	**$5,496**	**$1,258**	**$522**	**$23,095**	**$297**	**$48**	**$0**
1010000	3602000	LAND RIGHTS	CA	$914	$914	$0	$0	$0	$0	$0	$0	$0
1010000	3602000	LAND RIGHTS	IDU	$956	$0	$0	$0	$0	$0	$956	$0	$0
1010000	3602000	LAND RIGHTS	OR	$3,432	$0	$3,432	$0	$0	$0	$0	$0	$0
1010000	3602000	LAND RIGHTS	UT	$6,517	$0	$0	$0	$0	$6,517	$0	$0	$0
1010000	3602000	LAND RIGHTS	WA	$227	$0	$0	$227	$0	$0	$0	$0	$0
1010000	3602000	LAND RIGHTS	WYP	$1,969	$0	$0	$0	$1,969	$0	$0	$0	$0
1010000	3602000	LAND RIGHTS	WYU	$1,334	$0	$0	$0	$0	$0	$0	$1,334	$0
	3602000 Total			**$15,349**	**$914**	**$3,432**	**$227**	**$1,969**	**$6,517**	**$956**	**$1,334**	**$0**
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	$1,481	$1,481	$0	$0	$0	$0	$0	$0	$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$1,495	$0	$0	$0	$0	$0	$1,495	$0	$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	$14,745	$0	$14,745	$0	$0	$0	$0	$0	$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	$31,237	$0	$0	$0	$0	$31,237	$0	$0	$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	$2,239	$0	$0	$2,239	$0	$0	$0	$0	$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$6,928	$0	$0	$0	$6,928	$0	$0	$0	$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$167	$0	$0	$0	$0	$0	$0	$167	$0
	3610000 Total			**$58,292**	**$1,481**	**$14,745**	**$2,239**	**$6,928**	**$31,237**	**$1,495**	**$167**	**$0**
1010000	3620000	STATION EQUIPMENT	CA	$20,258	$20,258	$0	$0	$0	$0	$0	$0	$0
1010000	3620000	STATION EQUIPMENT	IDU	$25,912	$0	$0	$0	$0	$0	$25,912	$0	$0
1010000	3620000	STATION EQUIPMENT	OR	$174,608	$0	$174,608	$0	$0	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3620000	STATION EQUIPMENT	UT	$343,011	$0	$0	$0	$0	$343,011	$0	$0	$0
1010000	3620000	STATION EQUIPMENT	WA	$45,643	$0	$0	$45,643	$0	$0	$0	$0	$0
1010000	3620000	STATION EQUIPMENT	WYP	$98,123	$0	$0	$0	$98,123	$0	$0	$0	$0
1010000	3620000	STATION EQUIPMENT	WYU	$5,845	$0	$0	$0	$0	$0	$0	$5,845	$0
	3620000 Total			**$713,400**	**$20,258**	**$174,608**	**$45,643**	**$98,123**	**$343,011**	**$25,912**	**$5,845**	**$0**
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$218	$218	$0	$0	$0	$0	$0	$0	$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$352	$0	$0	$0	$0	$0	$352	$0	$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$2,973	$0	$2,973	$0	$0	$0	$0	$0	$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$11,768	$0	$0	$0	$0	$11,768	$0	$0	$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$827	$0	$0	$827	$0	$0	$0	$0	$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$2,066	$0	$0	$0	$2,066	$0	$0	$0	$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$35	$0	$0	$0	$0	$0	$0	$35	$0
	3627000 Total			**$18,240**	**$218**	**$2,973**	**$827**	**$2,066**	**$11,768**	**$352**	**$35**	**$0**
1010000	3630000	STORAGE BATTERY EQUIPMENT	UT	$1,393	$0	$0	$0	$0	$1,393	$0	$0	$0
	3630000 Total			**$1,393**	**$0**	**$0**	**$0**	**$0**	**$1,393**	**$0**	**$0**	**$0**
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	UT	$65	$0	$0	$0	$0	$65	$0	$0	$0
	3637000 Total			**$65**	**$0**	**$0**	**$0**	**$0**	**$65**	**$0**	**$0**	**$0**
1010000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$48,222	$48,222	$0	$0	$0	$0	$0	$0	$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$57,409	$0	$0	$0	$0	$0	$57,409	$0	$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$300,229	$0	$300,229	$0	$0	$0	$0	$0	$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$279,646	$0	$0	$0	$0	$279,646	$0	$0	$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$84,621	$0	$0	$84,621	$0	$0	$0	$0	$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$81,216	$0	$0	$0	$81,216	$0	$0	$0	$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$16,508	$0	$0	$0	$0	$0	$0	$16,508	$0
	3640000 Total			**$867,851**	**$48,222**	**$300,229**	**$84,621**	**$81,216**	**$279,646**	**$57,409**	**$16,508**	**$0**
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$31,785	$31,785	$0	$0	$0	$0	$0	$0	$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$33,200	$0	$0	$0	$0	$0	$33,200	$0	$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$219,470	$0	$219,470	$0	$0	$0	$0	$0	$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$189,409	$0	$0	$0	$0	$189,409	$0	$0	$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$55,519	$0	$0	$55,519	$0	$0	$0	$0	$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$77,434	$0	$0	$0	$77,434	$0	$0	$0	$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$10,466	$0	$0	$0	$0	$0	$0	$10,466	$0
	3650000 Total			**$617,282**	**$31,785**	**$219,470**	**$55,519**	**$77,434**	**$189,409**	**$33,200**	**$10,466**	**$0**
1010000	3660000	UNDERGROUND CONDUIT	CA	$14,918	$14,918	$0	$0	$0	$0	$0	$0	$0
1010000	3660000	UNDERGROUND CONDUIT	IDU	$7,137	$0	$0	$0	$0	$0	$7,137	$0	$0
1010000	3660000	UNDERGROUND CONDUIT	OR	$79,438	$0	$79,438	$0	$0	$0	$0	$0	$0
1010000	3660000	UNDERGROUND CONDUIT	UT	$147,470	$0	$0	$0	$0	$147,470	$0	$0	$0
1010000	3660000	UNDERGROUND CONDUIT	WA	$14,586	$0	$0	$14,586	$0	$0	$0	$0	$0
1010000	3660000	UNDERGROUND CONDUIT	WYP	$11,052	$0	$0	$0	$11,052	$0	$0	$0	$0
1010000	3660000	UNDERGROUND CONDUIT	WYU	$3,598	$0	$0	$0	$0	$0	$0	$3,598	$0
	3660000 Total			**$278,200**	**$14,918**	**$79,438**	**$14,586**	**$11,052**	**$147,470**	**$7,137**	**$3,598**	**$0**
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$16,394	$16,394	$0	$0	$0	$0	$0	$0	$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$23,194	$0	$0	$0	$0	$0	$23,194	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$144,272	$0	$144,272	$0	$0	$0	$0	$0	$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$426,168	$0	$0	$0	$0	$426,168	$0	$0	$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$19,452	$0	$0	$19,452	$0	$0	$0	$0	$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$27,460	$0	$0	$0	$27,460	$0	$0	$0	$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$15,670	$0	$0	$0	$0	$0	$0	$15,670	$0
	3670000 Total			**$672,610**	**$16,394**	**$144,272**	**$19,452**	**$27,460**	**$426,168**	**$23,194**	**$15,670**	**$0**
1010000	3680000	LINE TRANSFORMERS	CA	$44,506	$44,506	$0	$0	$0	$0	$0	$0	$0
1010000	3680000	LINE TRANSFORMERS	IDU	$63,512	$0	$0	$0	$0	$0	$63,512	$0	$0
1010000	3680000	LINE TRANSFORMERS	OR	$364,484	$0	$364,484	$0	$0	$0	$0	$0	$0
1010000	3680000	LINE TRANSFORMERS	UT	$370,914	$0	$0	$0	$0	$370,914	$0	$0	$0
1010000	3680000	LINE TRANSFORMERS	WA	$89,292	$0	$0	$89,292	$0	$0	$0	$0	$0
1010000	3680000	LINE TRANSFORMERS	WYP	$70,024	$0	$0	$0	$70,024	$0	$0	$0	$0
1010000	3680000	LINE TRANSFORMERS	WYU	$11,409	$0	$0	$0	$0	$0	$0	$11,409	$0
	3680000 Total			**$1,014,142**	**$44,506**	**$364,484**	**$89,292**	**$70,024**	**$370,914**	**$63,512**	**$11,409**	**$0**
1010000	3691000	SERVICES - OVERHEAD	CA	$7,922	$7,922	$0	$0	$0	$0	$0	$0	$0
1010000	3691000	SERVICES - OVERHEAD	IDU	$6,087	$0	$0	$0	$0	$0	$6,087	$0	$0
1010000	3691000	SERVICES - OVERHEAD	OR	$67,041	$0	$67,041	$0	$0	$0	$0	$0	$0
1010000	3691000	SERVICES - OVERHEAD	UT	$64,273	$0	$0	$0	$0	$64,273	$0	$0	$0
1010000	3691000	SERVICES - OVERHEAD	WA	$16,113	$0	$0	$16,113	$0	$0	$0	$0	$0
1010000	3691000	SERVICES - OVERHEAD	WYP	$12,345	$0	$0	$0	$12,345	$0	$0	$0	$0
1010000	3691000	SERVICES - OVERHEAD	WYU	$1,961	$0	$0	$0	$0	$0	$0	$1,961	$0
	3691000 Total			**$175,742**	**$7,922**	**$67,041**	**$16,113**	**$12,345**	**$64,273**	**$6,087**	**$1,961**	**$0**
1010000	3692000	SERVICES - UNDERGROUND	CA	$13,631	$13,631	$0	$0	$0	$0	$0	$0	$0
1010000	3692000	SERVICES - UNDERGROUND	IDU	$20,489	$0	$0	$0	$0	$0	$20,489	$0	$0
1010000	3692000	SERVICES - UNDERGROUND	OR	$138,607	$0	$138,607	$0	$0	$0	$0	$0	$0
1010000	3692000	SERVICES - UNDERGROUND	UT	$130,454	$0	$0	$0	$0	$130,454	$0	$0	$0
1010000	3692000	SERVICES - UNDERGROUND	WA	$28,923	$0	$0	$28,923	$0	$0	$0	$0	$0
1010000	3692000	SERVICES - UNDERGROUND	WYP	$20,924	$0	$0	$0	$20,924	$0	$0	$0	$0
1010000	3692000	SERVICES - UNDERGROUND	WYU	$6,173	$0	$0	$0	$0	$0	$0	$6,173	$0
	3692000 Total			**$359,202**	**$13,631**	**$138,607**	**$28,923**	**$20,924**	**$130,454**	**$20,489**	**$6,173**	**$0**
1010000	3700000	METERS	CA	$3,939	$3,939	$0	$0	$0	$0	$0	$0	$0
1010000	3700000	METERS	IDU	$13,900	$0	$0	$0	$0	$0	$13,900	$0	$0
1010000	3700000	METERS	OR	$60,038	$0	$60,038	$0	$0	$0	$0	$0	$0
1010000	3700000	METERS	UT	$80,052	$0	$0	$0	$0	$80,052	$0	$0	$0
1010000	3700000	METERS	WA	$13,846	$0	$0	$13,846	$0	$0	$0	$0	$0
1010000	3700000	METERS	WYP	$12,678	$0	$0	$0	$12,678	$0	$0	$0	$0
1010000	3700000	METERS	WYU	$2,890	$0	$0	$0	$0	$0	$0	$2,890	$0
	3700000 Total			**$187,343**	**$3,939**	**$60,038**	**$13,846**	**$12,678**	**$80,052**	**$13,900**	**$2,890**	**$0**
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$271	$271	$0	$0	$0	$0	$0	$0	$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$165	$0	$0	$0	$0	$0	$165	$0	$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$2,432	$0	$2,432	$0	$0	$0	$0	$0	$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$4,517	$0	$0	$0	$0	$4,517	$0	$0	$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$527	$0	$0	$527	$0	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$762	$0	$0	$0	$762	$0	$0	$0	$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$140	$0	$0	$0	$0	$0	$0	$140	$0
	3710000 Total			**$8,814**	**$271**	**$2,432**	**$527**	**$762**	**$4,517**	**$165**	**$140**	**$0**
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$660	$660	$0	$0	$0	$0	$0	$0	$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$598	$0	$0	$0	$0	$0	$598	$0	$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$21,350	$0	$21,350	$0	$0	$0	$0	$0	$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$26,226	$0	$0	$0	$0	$26,226	$0	$0	$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$3,741	$0	$0	$3,741	$0	$0	$0	$0	$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$6,769	$0	$0	$0	$6,769	$0	$0	$0	$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$2,153	$0	$0	$0	$0	$0	$0	$2,153	$0
	3730000 Total			**$61,496**	**$660**	**$21,350**	**$3,741**	**$6,769**	**$26,226**	**$598**	**$2,153**	**$0**
1010000	3890000	LAND AND LAND RIGHTS	IDU	$93	$0	$0	$0	$0	$0	$93	$0	$0
1010000	3890000	LAND AND LAND RIGHTS	OR	$228	$0	$228	$0	$0	$0	$0	$0	$0
1010000	3890000	LAND AND LAND RIGHTS	UT	$1,334	$0	$0	$0	$0	$1,334	$0	$0	$0
1010000	3890000	LAND AND LAND RIGHTS	WYU	$434	$0	$0	$0	$0	$0	$0	$434	$0
	3890000 Total			**$2,089**	**$0**	**$228**	**$0**	**$0**	**$1,334**	**$93**	**$434**	**$0**
1010000	3891000	LAND OWNED IN FEE	CA	$218	$218	$0	$0	$0	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	CN	$1,129	$29	$351	$80	$76	$540	$44	$10	$0
1010000	3891000	LAND OWNED IN FEE	IDU	$100	$0	$0	$0	$0	$0	$100	$0	$0
1010000	3891000	LAND OWNED IN FEE	OR	$2,818	$0	$2,818	$0	$0	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	SO	$5,598	$137	$1,590	$438	$647	$2,313	$312	$147	$15
1010000	3891000	LAND OWNED IN FEE	UT	$2,544	$0	$0	$0	$0	$2,544	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	WA	$1,099	$0	$0	$1,099	$0	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	WYP	$313	$0	$0	$0	$313	$0	$0	$0	$0
1010000	3891000	LAND OWNED IN FEE	WYU	$72	$0	$0	$0	$0	$0	$0	$72	$0
	3891000 Total			**$13,891**	**$384**	**$4,760**	**$1,616**	**$1,035**	**$5,396**	**$456**	**$229**	**$15**
1010000	3892000	LAND RIGHTS	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0
1010000	3892000	LAND RIGHTS	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3892000	LAND RIGHTS	UT	$34	$0	$0	$0	$0	$34	$0	$0	$0
1010000	3892000	LAND RIGHTS	WYP	$52	$0	$0	$0	$52	$0	$0	$0	$0
1010000	3892000	LAND RIGHTS	WYU	$22	$0	$0	$0	$0	$0	$0	$22	$0
	3892000 Total			**$115**	**$0**	**$0**	**$0**	**$53**	**$35**	**$5**	**$22**	**$0**
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$1,478	$1,478	$0	$0	$0	$0	$0	$0	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$7,918	$203	$2,460	$559	$531	$3,786	$311	$68	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$9,660	$0	$0	$0	$0	$0	$9,660	$0	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$22,053	$0	$22,053	$0	$0	$0	$0	$0	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$5,763	$103	$1,559	$461	$739	$2,370	$330	$179	$22
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$75,488	$1,849	$21,446	$5,900	$8,719	$31,188	$4,202	$1,984	$200
1010000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$36,456	$0	$0	$0	$0	$36,456	$0	$0	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$10,852	$0	$0	$10,852	$0	$0	$0	$0	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$3,268	$0	$0	$0	$3,268	$0	$0	$0	$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$2,308	$0	$0	$0	$0	$0	$0	$2,308	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3900000 Total			**$175,243**	**$3,632**	**$47,519**	**$17,772**	**$13,257**	**$73,800**	**$14,503**	**$4,539**	**$222**
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$1,226	$1,226	$0	$0	$0	$0	$0	$0	$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$3,275	$84	$1,018	$231	$220	$1,566	$129	$28	$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$11,061	$0	$11,061	$0	$0	$0	$0	$0	$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$15,272	$374	$4,339	$1,194	$1,764	$6,310	$850	$401	$40
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$19	$0	$0	$0	$0	$19	$0	$0	$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$2,484	$0	$0	$2,484	$0	$0	$0	$0	$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$8,123	$0	$0	$0	$8,123	$0	$0	$0	$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$39	$0	$0	$0	$0	$0	$0	$39	$0
	3901000 Total			**$41,500**	**$1,684**	**$16,417**	**$3,909**	**$10,107**	**$7,895**	**$979**	**$469**	**$40**
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$103	$103	$0	$0	$0	$0	$0	$0	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$936	$24	$291	$66	$63	$448	$37	$8	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$524	$0	$524	$0	$0	$0	$0	$0	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$92	$2	$25	$7	$12	$38	$5	$3	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$10,632	$260	$3,020	$831	$1,228	$4,393	$592	$279	$28
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$165	$0	$0	$0	$0	$165	$0	$0	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$16	$0	$0	$16	$0	$0	$0	$0	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$219	$0	$0	$0	$219	$0	$0	$0	$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$7	$0	$0	$0	$0	$0	$0	$7	$0
	3903000 Total			**$12,694**	**$389**	**$3,861**	**$921**	**$1,521**	**$5,043**	**$634**	**$297**	**$29**
1010000	3910000	OFFICE FURNITURE	CA	$102	$102	$0	$0	$0	$0	$0	$0	$0
1010000	3910000	OFFICE FURNITURE	CN	$1,977	$51	$614	$139	$133	$945	$78	$17	$0
1010000	3910000	OFFICE FURNITURE	IDU	$130	$0	$0	$0	$0	$0	$130	$0	$0
1010000	3910000	OFFICE FURNITURE	OR	$2,755	$0	$2,755	$0	$0	$0	$0	$0	$0
1010000	3910000	OFFICE FURNITURE	SE	$8	$0	$2	$1	$1	$3	$1	$0	$0
1010000	3910000	OFFICE FURNITURE	SG	$2,789	$50	$755	$223	$358	$1,147	$159	$86	$11
1010000	3910000	OFFICE FURNITURE	SO	$16,393	$401	$4,657	$1,281	$1,893	$6,773	$913	$431	$43
1010000	3910000	OFFICE FURNITURE	SSGCH	$74	$1	$21	$6	$10	$30	$4	$2	$0
1010000	3910000	OFFICE FURNITURE	UT	$744	$0	$0	$0	$0	$744	$0	$0	$0
1010000	3910000	OFFICE FURNITURE	WA	$665	$0	$0	$665	$0	$0	$0	$0	$0
1010000	3910000	OFFICE FURNITURE	WYP	$968	$0	$0	$0	$968	$0	$0	$0	$0
1010000	3910000	OFFICE FURNITURE	WYU	$56	$0	$0	$0	$0	$0	$0	$56	$0
	3910000 Total			**$26,661**	**$606**	**$8,804**	**$2,315**	**$3,363**	**$9,642**	**$1,284**	**$593**	**$54**
1010000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$3,674	$90	$1,044	$287	$424	$1,518	$205	$97	$10
	3911000 Total			**$3,674**	**$90**	**$1,044**	**$287**	**$424**	**$1,518**	**$205**	**$97**	**$10**
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$187	$187	$0	$0	$0	$0	$0	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$6,261	$160	$1,945	$442	$420	$2,993	$246	$54	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$830	$0	$0	$0	$0	$0	$830	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$2,027	$0	$2,027	$0	$0	$0	$0	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$104	$2	$26	$8	$15	$43	$7	$4	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$1,275	$23	$345	$102	$164	$525	$73	$40	$5
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$41,579	$1,018	$11,813	$3,250	$4,802	$17,179	$2,315	$1,093	$110
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$2,476	$0	$0	$0	$0	$2,476	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$819	$0	$0	$819	$0	$0	$0	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$2,117	$0	$0	$0	$2,117	$0	$0	$0	$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$124	$0	$0	$0	$0	$0	$0	$124	$0
	3912000 Total			**$57,800**	**$1,390**	**$16,156**	**$4,620**	**$7,518**	**$23,215**	**$3,470**	**$1,314**	**$116**
1010000	3913000	OFFICE EQUIPMENT	CA	$8	$8	$0	$0	$0	$0	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	CN	$26	$1	$8	$2	$2	$12	$1	$0	$0
1010000	3913000	OFFICE EQUIPMENT	OR	$37	$0	$37	$0	$0	$0	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	SG	$635	$11	$172	$51	$81	$261	$36	$20	$2
1010000	3913000	OFFICE EQUIPMENT	SO	$129	$3	$37	$10	$15	$53	$7	$3	$0
1010000	3913000	OFFICE EQUIPMENT	UT	$38	$0	$0	$0	$0	$38	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	WA	$10	$0	$0	$10	$0	$0	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	WYP	$18	$0	$0	$0	$18	$0	$0	$0	$0
1010000	3913000	OFFICE EQUIPMENT	WYU	$7	$0	$0	$0	$0	$0	$0	$7	$0
	3913000 Total			**$906**	**$23**	**$253**	**$73**	**$116**	**$364**	**$44**	**$30**	**$3**
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$82	$82	$0	$0	$0	$0	$0	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$425	$0	$0	$0	$0	$0	$425	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$1,962	$0	$1,962	$0	$0	$0	$0	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$503	$9	$136	$40	$65	$207	$29	$16	$2
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$1,352	$33	$384	$106	$156	$558	$75	$36	$4
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	$45	$1	$13	$4	$6	$18	$3	$1	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$3,023	$0	$0	$0	$0	$3,023	$0	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$423	$0	$0	$423	$0	$0	$0	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$516	$0	$0	$0	$516	$0	$0	$0	$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$45	$0	$0	$0	$0	$0	$0	$45	$0
	3920100 Total			**$8,376**	**$125**	**$2,495**	**$572**	**$743**	**$3,806**	**$532**	**$97**	**$6**
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$58	$0	$0	$0	$0	$0	$58	$0	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$529	$0	$529	$0	$0	$0	$0	$0	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$29	$1	$8	$2	$4	$12	$2	$1	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$400	$10	$114	$31	$46	$165	$22	$10	$1
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	$25	$0	$7	$2	$3	$10	$1	$1	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$438	$0	$0	$0	$0	$438	$0	$0	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$73	$0	$0	$73	$0	$0	$0	$0	$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$118	$0	$0	$0	$118	$0	$0	$0	$0
	3920200 Total			**$1,669**	**$11**	**$657**	**$109**	**$171**	**$624**	**$84**	**$12**	**$1**
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$466	$466	$0	$0	$0	$0	$0	$0	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$1,322	$0	$0	$0	$0	$0	$1,322	$0	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$5,722	$0	$5,722	$0	$0	$0	$0	$0	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$398	$7	$100	$29	$57	$163	$26	$14	$2
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$6,766	$121	$1,831	$541	$867	$2,783	$387	$210	$26
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$1,094	$27	$311	$85	$126	$452	$61	$29	$3
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	$224	$4	$62	$18	$29	$90	$13	$7	$1
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	$25	$0	$6	$2	$3	$11	$1	$1	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$8,900	$0	$0	$0	$0	$8,900	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$1,105	$0	$0	$1,105	$0	$0	$0	$0	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$1,803	$0	$0	$0	$1,803	$0	$0	$0	$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$444	$0	$0	$0	$0	$0	$0	$444	$0
	3920400 Total			**$28,268**	**$625**	**$8,032**	**$1,781**	**$2,886**	**$12,399**	**$1,809**	**$704**	**$32**
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$766	$766	$0	$0	$0	$0	$0	$0	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$2,424	$0	$0	$0	$0	$0	$2,424	$0	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$8,637	$0	$8,637	$0	$0	$0	$0	$0	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$206	$3	$52	$15	$29	$84	$13	$7	$1
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$4,562	$82	$1,235	$365	$585	$1,877	$261	$141	$18
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$862	$21	$245	$67	$100	$356	$48	$23	$2
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	$29	$1	$8	$2	$4	$12	$2	$1	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$14,390	$0	$0	$0	$0	$14,390	$0	$0	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$2,478	$0	$0	$2,478	$0	$0	$0	$0	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$2,721	$0	$0	$0	$2,721	$0	$0	$0	$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$729	$0	$0	$0	$0	$0	$0	$729	$0
	3920500 Total			**$37,803**	**$872**	**$10,176**	**$2,928**	**$3,439**	**$16,719**	**$2,748**	**$901**	**$21**
1010000	3920600	DUMP TRUCKS	OR	$76	$0	$76	$0	$0	$0	$0	$0	$0
1010000	3920600	DUMP TRUCKS	SE	$4	$0	$1	$0	$1	$1	$0	$0	$0
1010000	3920600	DUMP TRUCKS	SG	$2,807	$50	$759	$225	$360	$1,154	$160	$87	$11
1010000	3920600	DUMP TRUCKS	UT	$146	$0	$0	$0	$0	$146	$0	$0	$0
	3920600 Total			**$3,033**	**$50**	**$837**	**$225**	**$360**	**$1,302**	**$161**	**$87**	**$11**
1010000	3920900	TRAILERS	CA	$334	$334	$0	$0	$0	$0	$0	$0	$0
1010000	3920900	TRAILERS	IDU	$810	$0	$0	$0	$0	$0	$810	$0	$0
1010000	3920900	TRAILERS	OR	$2,646	$0	$2,646	$0	$0	$0	$0	$0	$0
1010000	3920900	TRAILERS	SE	$49	$1	$12	$4	$7	$20	$3	$2	$0
1010000	3920900	TRAILERS	SG	$2,132	$38	$577	$171	$273	$877	$122	$66	$8
1010000	3920900	TRAILERS	SO	$543	$13	$154	$42	$63	$224	$30	$14	$1
1010000	3920900	TRAILERS	SSGCH	$39	$1	$11	$3	$5	$16	$2	$1	$0
1010000	3920900	TRAILERS	SSGCT	$19	$0	$5	$1	$2	$9	$1	$1	$0
1010000	3920900	TRAILERS	UT	$4,389	$0	$0	$0	$0	$4,389	$0	$0	$0
1010000	3920900	TRAILERS	WA	$586	$0	$0	$586	$0	$0	$0	$0	$0
1010000	3920900	TRAILERS	WYP	$1,844	$0	$0	$0	$1,844	$0	$0	$0	$0
1010000	3920900	TRAILERS	WYU	$296	$0	$0	$0	$0	$0	$0	$296	$0
	3920900 Total			**$13,687**	**$387**	**$3,406**	**$807**	**$2,194**	**$5,534**	**$968**	**$380**	**$10**
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$25	$25	$0	$0	$0	$0	$0	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$34	$0	$0	$0	$0	$0	$34	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$160	$0	$160	$0	$0	$0	$0	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$224	$4	$61	$18	$29	$92	$13	$7	$1
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$16	$0	$5	$1	$2	$7	$1	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SSGCH	$13	$0	$3	$1	$2	$5	$1	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$188	$0	$0	$0	$0	$188	$0	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$21	$0	$0	$21	$0	$0	$0	$0	$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$104	$0	$0	$0	$104	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$16	$0	$0	$0	$0	$0	$0	$16	$0
	3921400 Total			**$800**	**$29**	**$228**	**$42**	**$136**	**$292**	**$48**	**$24**	**$1**
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$204	$0	$204	$0	$0	$0	$0	$0	$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$373	$7	$101	$30	$48	$154	$21	$12	$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$381	$9	$108	$30	$44	$158	$21	$10	$1
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$860	$0	$0	$0	$0	$860	$0	$0	$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$170	$0	$0	$170	$0	$0	$0	$0	$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$86	$0	$0	$0	$86	$0	$0	$0	$0
	3921900 Total			**$2,075**	**$16**	**$413**	**$230**	**$178**	**$1,171**	**$43**	**$22**	**$2**
1010000	3923000	TRANSPORTATION EQUIPMENT	SO	$3,643	$89	$1,035	$285	$421	$1,505	$203	$96	$10
	3923000 Total			**$3,643**	**$89**	**$1,035**	**$285**	**$421**	**$1,505**	**$203**	**$96**	**$10**
1010000	3930000	STORES EQUIPMENT	CA	$161	$161	$0	$0	$0	$0	$0	$0	$0
1010000	3930000	STORES EQUIPMENT	IDU	$551	$0	$0	$0	$0	$0	$551	$0	$0
1010000	3930000	STORES EQUIPMENT	OR	$2,485	$0	$2,485	$0	$0	$0	$0	$0	$0
1010000	3930000	STORES EQUIPMENT	SG	$4,461	$80	$1,207	$357	$572	$1,835	$255	$138	$17
1010000	3930000	STORES EQUIPMENT	SO	$389	$10	$110	$30	$45	$161	$22	$10	$1
1010000	3930000	STORES EQUIPMENT	SSGCT	$54	$1	$14	$4	$6	$24	$3	$2	$0
1010000	3930000	STORES EQUIPMENT	UT	$3,694	$0	$0	$0	$0	$3,694	$0	$0	$0
1010000	3930000	STORES EQUIPMENT	WA	$508	$0	$0	$508	$0	$0	$0	$0	$0
1010000	3930000	STORES EQUIPMENT	WYP	$1,092	$0	$0	$0	$1,092	$0	$0	$0	$0
1010000	3930000	STORES EQUIPMENT	WYU	$250	$0	$0	$0	$0	$0	$0	$250	$0
	3930000 Total			**$13,644**	**$251**	**$3,816**	**$899**	**$1,716**	**$5,714**	**$831**	**$400**	**$18**
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$702	$702	$0	$0	$0	$0	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$1,640	$0	$0	$0	$0	$0	$1,640	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$10,097	$0	$10,097	$0	$0	$0	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$7	$0	$2	$1	$1	$3	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$25,359	$453	$6,862	$2,029	$3,251	$10,430	$1,450	$786	$98
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$4,068	$100	$1,156	$318	$470	$1,681	$226	$107	$11
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$1,602	$29	$445	$132	$208	$641	$91	$50	$6
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$86	$1	$22	$7	$10	$39	$5	$2	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$12,215	$0	$0	$0	$0	$12,215	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$2,553	$0	$0	$2,553	$0	$0	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$3,689	$0	$0	$0	$3,689	$0	$0	$0	$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$679	$0	$0	$0	$0	$0	$0	$679	$0
	3940000 Total			**$62,697**	**$1,285**	**$18,583**	**$5,039**	**$7,630**	**$25,009**	**$3,412**	**$1,625**	**$115**
1010000	3950000	LABORATORY EQUIPMENT	CA	$403	$403	$0	$0	$0	$0	$0	$0	$0
1010000	3950000	LABORATORY EQUIPMENT	IDU	$1,330	$0	$0	$0	$0	$0	$1,330	$0	$0
1010000	3950000	LABORATORY EQUIPMENT	OR	$11,063	$0	$11,063	$0	$0	$0	$0	$0	$0
1010000	3950000	LABORATORY EQUIPMENT	SE	$42	$1	$11	$3	$6	$17	$3	$2	$0
1010000	3950000	LABORATORY EQUIPMENT	SG	$6,362	$114	$1,722	$509	$816	$2,617	$364	$197	$24
1010000	3950000	LABORATORY EQUIPMENT	SO	$5,443	$133	$1,546	$425	$629	$2,249	$303	$143	$14
1010000	3950000	LABORATORY EQUIPMENT	SSGCH	$253	$5	$70	$21	$33	$101	$14	$8	$1
1010000	3950000	LABORATORY EQUIPMENT	SSGCT	$14	$0	$4	$1	$2	$6	$1	$0	$0

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1010000	3950000	LABORATORY EQUIPMENT	UT	$7,551	$0	$0	$0	$0	$7,551	$0	$0	$0
1010000	3950000	LABORATORY EQUIPMENT	WA	$2,062	$0	$0	$2,062	$0	$0	$0	$0	$0
1010000	3950000	LABORATORY EQUIPMENT	WYP	$3,716	$0	$0	$0	$3,716	$0	$0	$0	$0
1010000	3950000	LABORATORY EQUIPMENT	WYU	$688	$0	$0	$0	$0	$0	$0	$688	$0
	3950000 Total			**$38,927**	**$655**	**$14,416**	**$3,021**	**$5,201**	**$12,542**	**$2,014**	**$1,038**	**$40**
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	$875	$875	$0	$0	$0	$0	$0	$0	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	$1,353	$0	$0	$0	$0	$0	$1,353	$0	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	$5,140	$0	$5,140	$0	$0	$0	$0	$0	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	$456	$8	$123	$36	$58	$188	$26	$14	$2
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	$79	$2	$23	$6	$9	$33	$4	$2	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	$3,200	$0	$0	$0	$0	$3,200	$0	$0	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	$1,185	$0	$0	$1,185	$0	$0	$0	$0	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	$1,902	$0	$0	$0	$1,902	$0	$0	$0	$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	$377	$0	$0	$0	$0	$0	$0	$377	$0
	3960300 Total			**$14,566**	**$885**	**$5,286**	**$1,228**	**$1,969**	**$3,421**	**$1,383**	**$393**	**$2**
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$173	$173	$0	$0	$0	$0	$0	$0	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$171	$0	$0	$0	$0	$0	$171	$0	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$978	$0	$978	$0	$0	$0	$0	$0	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$124	$2	$34	$10	$16	$51	$7	$4	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$79	$2	$23	$6	$9	$33	$4	$2	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$1,910	$0	$0	$0	$0	$1,910	$0	$0	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$205	$0	$0	$0	$205	$0	$0	$0	$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$210	$0	$0	$0	$0	$0	$0	$210	$0
	3960700 Total			**$3,851**	**$177**	**$1,034**	**$16**	**$230**	**$1,994**	**$183**	**$216**	**$1**
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$1,251	$1,251	$0	$0	$0	$0	$0	$0	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$2,546	$0	$0	$0	$0	$0	$2,546	$0	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$11,234	$0	$11,234	$0	$0	$0	$0	$0	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$1,034	$18	$280	$83	$133	$425	$59	$32	$4
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	$46	$1	$13	$4	$6	$18	$3	$1	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$13,414	$0	$0	$0	$0	$13,414	$0	$0	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$2,765	$0	$0	$2,765	$0	$0	$0	$0	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$4,036	$0	$0	$0	$4,036	$0	$0	$0	$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$967	$0	$0	$0	$0	$0	$0	$967	$0
	3960800 Total			**$37,293**	**$1,270**	**$11,526**	**$2,852**	**$4,175**	**$13,858**	**$2,608**	**$1,000**	**$4**
1010000	3961000	CRANES	OR	$153	$0	$153	$0	$0	$0	$0	$0	$0
1010000	3961000	CRANES	SG	$3,022	$54	$818	$242	$387	$1,243	$173	$94	$12
1010000	3961000	CRANES	SO	$43	$1	$12	$3	$5	$18	$2	$1	$0
1010000	3961000	CRANES	SSGCH	$230	$4	$64	$19	$30	$92	$13	$7	$1
1010000	3961000	CRANES	UT	$3	$0	$0	$0	$0	$3	$0	$0	$0
	3961000 Total			**$3,452**	**$59**	**$1,047**	**$264**	**$422**	**$1,356**	**$188**	**$102**	**$13**
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$35	$1	$9	$3	$5	$14	$2	$1	$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$22,188	$397	$6,004	$1,775	$2,845	$9,126	$1,269	$688	$85
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$939	$23	$267	$73	$108	$388	$52	$25	$2

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	$257	$5	$71	$21	$33	$103	$15	$8	$1
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$1,028	$0	$0	$0	$0	$1,028	$0	$0	$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$70	$0	$0	$0	$70	$0	$0	$0	$0
	3961100 Total			**$24,517**	**$425**	**$6,351**	**$1,872**	**$3,061**	**$10,659**	**$1,338**	**$722**	**$89**
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$689	$689	$0	$0	$0	$0	$0	$0	$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$1,957	$0	$0	$0	$0	$0	$1,957	$0	$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$8,595	$0	$8,595	$0	$0	$0	$0	$0	$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$154	$3	$42	$12	$20	$63	$9	$5	$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$321	$8	$91	$25	$37	$133	$18	$8	$1
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$11,622	$0	$0	$0	$0	$11,622	$0	$0	$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$2,013	$0	$0	$2,013	$0	$0	$0	$0	$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$3,857	$0	$0	$0	$3,857	$0	$0	$0	$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$219	$0	$0	$0	$0	$0	$0	$219	$0
	3961200 Total			**$29,427**	**$700**	**$8,728**	**$2,050**	**$3,914**	**$11,818**	**$1,984**	**$232**	**$1**
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$379	$379	$0	$0	$0	$0	$0	$0	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$1,027	$0	$0	$0	$0	$0	$1,027	$0	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$1,311	$0	$1,311	$0	$0	$0	$0	$0	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$39	$1	$10	$3	$6	$16	$3	$1	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$4,449	$80	$1,204	$356	$570	$1,830	$254	$138	$17
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$112	$3	$32	$9	$13	$46	$6	$3	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SSGCH	$435	$8	$121	$36	$57	$174	$25	$14	$2
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$3,408	$0	$0	$0	$0	$3,408	$0	$0	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$578	$0	$0	$578	$0	$0	$0	$0	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$1,048	$0	$0	$0	$1,048	$0	$0	$0	$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$581	$0	$0	$0	$0	$0	$0	$581	$0
	3961300 Total			**$13,368**	**$469**	**$2,678**	**$981**	**$1,694**	**$5,474**	**$1,314**	**$737**	**$19**
1010000	3970000	COMMUNICATION EQUIPMENT	CA	$2,821	$2,821	$0	$0	$0	$0	$0	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	CN	$4,542	$116	$1,411	$321	$304	$2,172	$179	$39	$0
1010000	3970000	COMMUNICATION EQUIPMENT	IDU	$6,910	$0	$0	$0	$0	$0	$6,910	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	OR	$35,660	$0	$35,660	$0	$0	$0	$0	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	SE	$113	$2	$28	$8	$16	$46	$7	$4	$0
1010000	3970000	COMMUNICATION EQUIPMENT	SG	$82,469	$1,474	$22,315	$6,597	$10,573	$33,920	$4,715	$2,557	$318
1010000	3970000	COMMUNICATION EQUIPMENT	SO	$49,870	$1,221	$14,168	$3,898	$5,760	$20,604	$2,776	$1,311	$132
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$931	$17	$259	$76	$121	$373	$53	$29	$3
1010000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$1	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	UT	$28,487	$0	$0	$0	$0	$28,487	$0	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	WA	$8,460	$0	$0	$8,460	$0	$0	$0	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYP	$14,579	$0	$0	$0	$14,579	$0	$0	$0	$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	$2,877	$0	$0	$0	$0	$0	$0	$2,877	$0
	3970000 Total			**$237,721**	**$5,651**	**$73,842**	**$19,361**	**$31,354**	**$85,602**	**$14,640**	**$6,817**	**$454**
1010000	3972000	MOBILE RADIO EQUIPMENT	CA	$26	$26	$0	$0	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	CN	$10	$0	$3	$1	$1	$5	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU	$142	$0	$0	$0	$0	$0	$142	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3972000	MOBILE RADIO EQUIPMENT	OR	$1,292	$0	$1,292	$0	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SE	$1	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SG	$427	$8	$116	$34	$55	$176	$24	$13	$2
1010000	3972000	MOBILE RADIO EQUIPMENT	SO	$393	$10	$112	$31	$45	$162	$22	$10	$1
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$14	$0	$4	$1	$2	$6	$1	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$1	$0	$0	$0	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	UT	$1,284	$0	$0	$0	$0	$1,284	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WA	$280	$0	$0	$280	$0	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP	$258	$0	$0	$0	$258	$0	$0	$0	$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	$35	$0	$0	$0	$0	$0	$0	$35	$0
	3972000 Total			**$4,164**	**$44**	**$1,527**	**$347**	**$361**	**$1,633**	**$190**	**$59**	**$3**
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA	$19	$19	$0	$0	$0	$0	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN	$197	$5	$61	$14	$13	$94	$8	$2	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$60	$0	$0	$0	$0	$0	$60	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR	$483	$0	$483	$0	$0	$0	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SE	$2	$0	$0	$0	$0	$1	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG	$1,603	$29	$434	$128	$206	$659	$92	$50	$6
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO	$3,406	$83	$968	$266	$393	$1,407	$190	$90	$9
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT	$329	$0	$0	$0	$0	$329	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA	$85	$0	$0	$85	$0	$0	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$154	$0	$0	$0	$154	$0	$0	$0	$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$19	$0	$0	$0	$0	$0	$0	$19	$0
	3980000 Total			**$6,357**	**$136**	**$1,946**	**$494**	**$767**	**$2,491**	**$349**	**$160**	**$15**
1010000	3992100	LAND OWNED IN FEE	SE	$2,635	$43	$663	$195	$377	$1,080	$170	$94	$11
	3992100 Total			**$2,635**	**$43**	**$663**	**$195**	**$377**	**$1,080**	**$170**	**$94**	**$11**
1010000	3992200	LAND RIGHTS	SE	$52,551	$866	$13,232	$3,889	$7,527	$21,546	$3,399	$1,874	$217
	3992200 Total			**$52,551**	**$866**	**$13,232**	**$3,889**	**$7,527**	**$21,546**	**$3,399**	**$1,874**	**$217**
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$40,385	$666	$10,169	$2,989	$5,785	$16,558	$2,612	$1,440	$167
	3993000 Total			**$40,385**	**$666**	**$10,169**	**$2,989**	**$5,785**	**$16,558**	**$2,612**	**$1,440**	**$167**
1010000	3994100	SURFACE - PLANT EQUIPMENT	SE	$12,181	$201	$3,067	$901	$1,745	$4,994	$788	$434	$50
	3994100 Total			**$12,181**	**$201**	**$3,067**	**$901**	**$1,745**	**$4,994**	**$788**	**$434**	**$50**
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$3,425	$56	$862	$253	$491	$1,404	$221	$122	$14
	3994400 Total			**$3,425**	**$56**	**$862**	**$253**	**$491**	**$1,404**	**$221**	**$122**	**$14**
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$65,528	$1,080	$16,500	$4,850	$9,386	$26,867	$4,238	$2,337	$271
	3994500 Total			**$65,528**	**$1,080**	**$16,500**	**$4,850**	**$9,386**	**$26,867**	**$4,238**	**$2,337**	**$271**
1010000	3994600	LONGWALL SHIELDS	SE	$17,700	$292	$4,457	$1,310	$2,535	$7,257	$1,145	$631	$73
	3994600 Total			**$17,700**	**$292**	**$4,457**	**$1,310**	**$2,535**	**$7,257**	**$1,145**	**$631**	**$73**
1010000	3994700	LONGWALL EQUIPMENT	SE	$10,653	$176	$2,682	$788	$1,526	$4,368	$689	$380	$44
	3994700 Total			**$10,653**	**$176**	**$2,682**	**$788**	**$1,526**	**$4,368**	**$689**	**$380**	**$44**
1010000	3994800	MAINLINE EXTENSION	SE	$17,001	$280	$4,281	$1,258	$2,435	$6,971	$1,100	$606	$70
	3994800 Total			**$17,001**	**$280**	**$4,281**	**$1,258**	**$2,435**	**$6,971**	**$1,100**	**$606**	**$70**
1010000	3994900	SECTION EXTENSION	SE	$4,695	$77	$1,182	$347	$673	$1,925	$304	$167	$19
	3994900 Total			**$4,695**	**$77**	**$1,182**	**$347**	**$673**	**$1,925**	**$304**	**$167**	**$19**

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3995100	VEHICLES	SE	$1,180	$19	$297	$87	$169	$484	$76	$42	$5
	3995100 Total			**$1,180**	**$19**	**$297**	**$87**	**$169**	**$484**	**$76**	**$42**	**$5**
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$5,161	$85	$1,299	$382	$739	$2,116	$334	$184	$21
	3995200 Total			**$5,161**	**$85**	**$1,299**	**$382**	**$739**	**$2,116**	**$334**	**$184**	**$21**
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$2,117	$35	$533	$157	$303	$868	$137	$75	$9
	3996000 Total			**$2,117**	**$35**	**$533**	**$157**	**$303**	**$868**	**$137**	**$75**	**$9**
1010000	3996100	COMPUTERS - MAINFRAME	SE	$616	$10	$155	$46	$88	$253	$40	$22	$3
	3996100 Total			**$616**	**$10**	**$155**	**$46**	**$88**	**$253**	**$40**	**$22**	**$3**
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$36,840	$607	$9,276	$2,726	$5,277	$15,105	$2,383	$1,314	$152
	3997000 Total			**$36,840**	**$607**	**$9,276**	**$2,726**	**$5,277**	**$15,105**	**$2,383**	**$1,314**	**$152**
1010000 Total				**$17,787,859**	**$441,276**	**$5,070,125**	**$1,393,355**	**$2,043,683**	**$7,340,268**	**$988,781**	**$464,521**	**$45,849**
1019000	140139	PRODUCTION PLANT-NON-RECONCILED	SG	$ (826)	$ (15)	$ (223)	$ (66)	$ (106)	$ (340)	$ (47)	$ (26)	$ (3)
	140139 Total			**$ (826)**	**$ (15)**	**$ (223)**	**$ (66)**	**$ (106)**	**$ (340)**	**$ (47)**	**$ (26)**	**$ (3)**
1019000	140149	TRANS PLANT NON-RECONCILED	SG	$ (1,089)	$ (19)	$ (295)	$ (87)	$ (140)	$ (448)	$ (62)	$ (34)	$ (4)
	140149 Total			**$ (1,089)**	**$ (19)**	**$ (295)**	**$ (87)**	**$ (140)**	**$ (448)**	**$ (62)**	**$ (34)**	**$ (4)**
1019000	140169	DISTRIBN- NON-RECONCILED	CA	$ (290)	$ (290)	$0	$0	$0	$0	$0	$0	$0
1019000	140169	DISTRIBN- NON-RECONCILED	IDU	$ (15)	$0	$0	$0	$0	$0	$ (15)	$0	$0
1019000	140169	DISTRIBN- NON-RECONCILED	OR	$ (85)	$0	$ (85)	$0	$0	$0	$0	$0	$0
1019000	140169	DISTRIBN- NON-RECONCILED	UT	$ (110)	$0	$0	$0	$0	$ (110)	$0	$0	$0
1019000	140169	DISTRIBN- NON-RECONCILED	WA	$ (25)	$0	$0	$ (25)	$0	$0	$0	$0	$0
1019000	140169	DISTRIBN- NON-RECONCILED	WYU	$ (5)	$0	$0	$0	$0	$0	$0	$ (5)	$0
	140169 Total			**$ (530)**	**$ (290)**	**$ (85)**	**$ (25)**	**$0**	**$ (110)**	**$ (15)**	**$ (5)**	**$0**
1019000	141209	OTHER INTANGIBLE NON-RECONCILED	SO		$0	$0	$0	$0	$0	$0	$0	$0
	141209 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1019000 Total				**$ (2,444)**	**$ (324)**	**$ (603)**	**$ (178)**	**$ (245)**	**$ (897)**	**$ (124)**	**$ (64)**	**$ (7)**
1020000	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	$302,819	$5,413	$81,939	$24,224	$38,823	$124,551	$17,314	$9,390	$1,166
1020000 Total				**$302,819**	**$5,413**	**$81,939**	**$24,224**	**$38,823**	**$124,551**	**$17,314**	**$9,390**	**$1,166**
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	$650	$650	$0	$0	$0	$0	$0	$0	$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	$853	$0	$0	$0	$0	$0	$853	$0	$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	$6,902	$0	$6,902	$0	$0	$0	$0	$0	$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	$12,719	$0	$0	$0	$0	$12,719	$0	$0	$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	$2,128	$0	$0	$2,128	$0	$0	$0	$0	$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	$2,169	$0	$0	$0	$0	$0	$0	$2,169	$0
1061000 Total				**$25,423**	**$650**	**$6,902**	**$2,128**	**$0**	**$12,719**	**$853**	**$2,169**	**$0**
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	$34,311	$613	$9,284	$2,745	$4,399	$14,112	$1,962	$1,064	$132
1062000 Total				**$34,311**	**$613**	**$9,284**	**$2,745**	**$4,399**	**$14,112**	**$1,962**	**$1,064**	**$132**
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	$3,939	$70	$1,066	$315	$505	$1,620	$225	$122	$15
1063000 Total				**$3,939**	**$70**	**$1,066**	**$315**	**$505**	**$1,620**	**$225**	**$122**	**$15**
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	$207	$5	$59	$16	$24	$86	$12	$5	$1
1064000 Total				**$207**	**$5**	**$59**	**$16**	**$24**	**$86**	**$12**	**$5**	**$1**
Grand Total				**$18,152,113**	**$447,704**	**$5,168,772**	**$1,422,605**	**$2,087,188**	**$7,492,458**	**$1,009,023**	**$477,207**	**$47,156**

B9. CAPITAL LEASE PLANT

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Capital Lease (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1011000	3908000	CAPITAL LEASE COMMON	OR	$5,882	$0	$5,882	$0	$0	$0	$0	$0	$0
1011000	3908000	CAPITAL LEASE COMMON	SG	$17,063	$305	$4,617	$1,365	$2,188	$7,018	$976	$529	$66
1011000	3908000	CAPITAL LEASE COMMON	SO	$12,902	$316	$3,666	$1,008	$1,490	$5,331	$718	$339	$34
1011000	3908000	CAPITAL LEASE COMMON	UT	$11,714	$0	$0	$0	$0	$11,714	$0	$0	$0
1011000	3908000	CAPITAL LEASE COMMON	WYP	$1,388	$0	$0	$0	$1,388	$0	$0	$0	$0
1011000 Total				**$48,950**	**$621**	**$14,165**	**$2,373**	**$5,066**	**$24,063**	**$1,694**	**$868**	**$100**
1110000	3908000	CAPITAL LEASE COMMON	OR	$ (1,110)	$0	$ (1,110)	$0	$0	$0	$0	$0	$0
1110000	3908000	CAPITAL LEASE COMMON	SG	$ (995)	$ (18)	$ (269)	$ (80)	$ (128)	$ (409)	$ (57)	$ (31)	$ (4)
1110000	3908000	CAPITAL LEASE COMMON	SO	$2,259	$55	$642	$177	$261	$933	$126	$59	$6
1110000	3908000	CAPITAL LEASE COMMON	UT	$701	$0	$0	$0	$0	$701	$0	$0	$0
1110000	3908000	CAPITAL LEASE COMMON	WYP	$ (430)	$0	$0	$0	$ (430)	$0	$0	$0	$0
1110000 Total				**$425**	**$38**	**$ (738)**	**$97**	**$ (296)**	**$1,225**	**$69**	**$29**	**$2**
Grand Total				**$49,375**	**$659**	**$13,427**	**$2,470**	**$4,769**	**$25,288**	**$1,763**	**$897**	**$102**

B10. PLANT HELD FOR FUTURE USE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Plant Held for Future Use (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1050000	3400000	LAND AND LAND RIGHTS	SG	$8,923	$160	$2,415	$714	$1,144	$3,670	$510	$277	$34
	3400000 Total			**$8,923**	**$160**	**$2,415**	**$714**	**$1,144**	**$3,670**	**$510**	**$277**	**$34**
1050000	3500000	LAND AND LAND RIGHTS	SG	$156	$3	$42	$12	$20	$64	$9	$5	$1
	3500000 Total			**$156**	**$3**	**$42**	**$12**	**$20**	**$64**	**$9**	**$5**	**$1**
1050000	3501000	LAND OWNED IN FEE	SG	$2,415	$43	$653	$193	$310	$993	$138	$75	$9
1050000	3501000	LAND OWNED IN FEE	UT	$197	$0	$0	$0	$0	$197	$0	$0	$0
	3501000 Total			**$2,612**	**$43**	**$653**	**$193**	**$310**	**$1,190**	**$138**	**$75**	**$9**
1050000	3601000	LAND OWNED IN FEE	OR	$746	$0	$746	$0	$0	$0	$0	$0	$0
1050000	3601000	LAND OWNED IN FEE	UT	$1,684	$0	$0	$0	$0	$1,684	$0	$0	$0
	3601000 Total			**$2,430**	**$0**	**$746**	**$0**	**$0**	**$1,684**	**$0**	**$0**	**$0**
1050000	3992200	LAND RIGHTS	SE	$953	$16	$240	$71	$137	$391	$62	$34	$4
	3992200 Total			**$953**	**$16**	**$240**	**$71**	**$137**	**$391**	**$62**	**$34**	**$4**
	Grand Total			**$15,075**	**$221**	**$4,096**	**$990**	**$1,610**	**$6,999**	**$719**	**$390**	**$48**

B11. MISC. DEFERRED DEBITS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	$407	$7	$102	$30	$58	$167	$26	$15	$2	$0
1861000 Total				**$407**	**$7**	**$102**	**$30**	**$58**	**$167**	**$26**	**$15**	**$2**	**$0**
1861200	185025	FINANCING COST DEFERRED	SO	$11	$0	$3	$1	$1	$5	$1	$0	$0	$0
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	$45	$1	$13	$4	$5	$19	$3	$1	$0	$0
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	$1,921	$0	$0	$0	$0	$0	$0	$0	$0	$1,921
1861200	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	$676	$0	$0	$0	$0	$0	$0	$0	$0	$676
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	$390	$0	$0	$0	$0	$0	$0	$0	$0	$390
1861200	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	$746	$0	$0	$0	$0	$0	$0	$0	$0	$746
1861200 Total				**$3,790**	**$1**	**$16**	**$4**	**$6**	**$23**	**$3**	**$1**	**$0**	**$3,734**
1861310	184690	Deferred Development Costs	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1861310 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1863500	188498	ENVIRONMENTAL DEFERRED	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1863500 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1865000	134200	Deferred Longwall Costs	SE	$1,178	$19	$297	$87	$169	$483	$76	$42	$5	$0
1865000	184402	CMC PACIFIC DEFERRED STRIPPING	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1865000	184404	TRAIL MOUNTAIN - DRILLING	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1865000	184405	BRIDGER DEFERRED BILLINGS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1865000	184407	CENTRALIA TIMBER OPERATIONS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	$4,693	$77	$1,182	$347	$672	$1,924	$303	$167	$19	$0
1865000	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	$4,300	$71	$1,083	$318	$616	$1,763	$278	$153	$18	$0
1865000 Total				**$10,171**	**$168**	**$2,561**	**$753**	**$1,457**	**$4,170**	**$658**	**$363**	**$42**	**$0**
1867000	134300	DEFERRED CHARGES	SE	$32	$1	$8	$2	$5	$13	$2	$1	$0	$0
1867000 Total				**$32**	**$1**	**$8**	**$2**	**$5**	**$13**	**$2**	**$1**	**$0**	**$0**
1868000	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	$1,521	$27	$412	$122	$195	$626	$87	$47	$6	$0
1868000	134361	PREPAID OUTAGE MAINTENANCE	SG	$6,275	$112	$1,698	$502	$804	$2,581	$359	$195	$24	$0
1868000	185010	MILL FORK COAL LEASE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	185306	TGS BUYOUT	SG	$171	$3	$46	$14	$22	$71	$10	$5	$1	$0
1868000	185309	LAKEVIEW BUYOUT	SG	$4	$0	$1	$0	$0	$1	$0	$0	$0	$0
1868000	185310	BUFFALO SETTLEMENT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	185311	JOSEPH SETTLEMENT	SG	$1,248	$22	$338	$100	$160	$513	$71	$39	$5	$0
1868000	185312	TRI-STATE FIRM WHEELING	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	$14,512	$259	$3,927	$1,161	$1,861	$5,969	$830	$450	$56	$0
1868000	185318	BOGUS CREEK SETTLEMENT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	185335	LACOMB IRRIGATION	SG	$598	$11	$162	$48	$77	$246	$34	$19	$2	$0
1868000	185336	BOGUS CREEK	SG	$1,283	$23	$347	$103	$165	$528	$73	$40	$5	$0
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	$1,156	$21	$313	$92	$148	$475	$66	$36	$4	$0
1868000	185340	TRANSITION COSTS - WASHINGTON STATE	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	185342	JIM BOYD HYDRO BUYOUT	SG	$421	$8	$114	$34	$54	$173	$24	$13	$2	$0
1868000	185346	RTO Grid West N/R w/o - WA	WA	$117	$0	$0	$117	$0	$0	$0	$0	$0	$0
1868000	185349	LGIA LT Transmission Prepaid	OTHER	$9,543	$0	$0	$0	$0	$0	$0	$0	$0	$9,543
1868000	185351	BPS LT Transmission PrePaid	OTHER	$9,888	$0	$0	$0	$0	$0	$0	$0	$0	$9,888
1868000	185353	P En Sv Dep-frm Tran	SG	$4,900	$88	$1,326	$392	$628	$2,015	$280	$152	$19	$0
1868000	185354	Trans Sev Dep to P E	SG	$ (4,900)	$ (88)	$ (1,326)	$ (392)	$ (628)	$ (2,015)	$ (280)	$ (152)	$ (19)	$0
1868000	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	$4,556	$81	$1,233	$364	$584	$1,874	$261	$141	$18	$0
1868000 Total				**$51,294**	**$567**	**$8,590**	**$2,657**	**$4,070**	**$13,057**	**$1,815**	**$984**	**$122**	**$19,431**
1868200	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	$118	$2	$32	$9	$15	$49	$7	$4	$0	$0
1868200 Total				**$118**	**$2**	**$32**	**$9**	**$15**	**$49**	**$7**	**$4**	**$0**	**$0**
1869000	135033	BETC SUPER GOOD CENTS	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1869000	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	135036	BETC ENERGY FINANSWER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	135037	BETC INDUSTRIAL FINANSWER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	135039	BETC CASH REBATE/INCENTIVE	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	185327	FIRTH COGENERATION BUYOUT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	185333	OPTION PURCHASES	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	185334	HERMISTON SWAP	SG	$4,736	$85	$1,281	$379	$607	$1,948	$271	$147	$18	$0
1869000 Total				**$4,736**	**$85**	**$1,281**	**$379**	**$607**	**$1,948**	**$271**	**$147**	**$18**	**$0**
Grand Total				**$70,548**	**$831**	**$12,591**	**$3,835**	**$6,219**	**$19,427**	**$2,782**	**$1,515**	**$185**	**$23,165**

B12. BLANK

B13. MATERIAL & SUPPLIES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	0	COAL INVENTORY - CARBON	SE	$1,408	$23	$355	$104	$202	$577	$91	$50	$6
1511100 Total				**$1,408**	**$23**	**$355**	**$104**	**$202**	**$577**	**$91**	**$50**	**$6**
1511120	0	COAL INVENTORY - HUNTER	SE	$38,068	$628	$9,585	$2,817	$5,453	$15,608	$2,462	$1,357	$157
1511120 Total				**$38,068**	**$628**	**$9,585**	**$2,817**	**$5,453**	**$15,608**	**$2,462**	**$1,357**	**$157**
1511130	0	COAL INVENTORY - HUNTINGTON	SE	$22,405	$369	$5,641	$1,658	$3,209	$9,186	$1,449	$799	$92
1511130 Total				**$22,405**	**$369**	**$5,641**	**$1,658**	**$3,209**	**$9,186**	**$1,449**	**$799**	**$92**
1511140	0	COAL INVENTORY - JIM BRIDGER	SE	$12,867	$212	$3,240	$952	$1,843	$5,276	$832	$459	$53
1511140 Total				**$12,867**	**$212**	**$3,240**	**$952**	**$1,843**	**$5,276**	**$832**	**$459**	**$53**
1511160	0	COAL INVENTORY - NAUGHTON	SE	$9,527	$157	$2,399	$705	$1,365	$3,906	$616	$340	$39
1511160 Total				**$9,527**	**$157**	**$2,399**	**$705**	**$1,365**	**$3,906**	**$616**	**$340**	**$39**
1511180	0	COAL INVENTORY - WYODAK	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1511180 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1511200	0	COAL INVENTORY - CHOLLA	SSECH	$11,294	$185	$2,896	$861	$1,636	$4,575	$692	$405	$45
1511200 Total				**$11,294**	**$185**	**$2,896**	**$861**	**$1,636**	**$4,575**	**$692**	**$405**	**$45**
1511300	0	COAL INVENTORY - COLSTIP	SE	$719	$12	$181	$53	$103	$295	$47	$26	$3
1511300 Total				**$719**	**$12**	**$181**	**$53**	**$103**	**$295**	**$47**	**$26**	**$3**
1511400	0	COAL INVENTORY - CRAIG	SE	$5,180	$85	$1,304	$383	$742	$2,124	$335	$185	$21
1511400 Total				**$5,180**	**$85**	**$1,304**	**$383**	**$742**	**$2,124**	**$335**	**$185**	**$21**
1511500	0	COAL INVENTORY - DEER CREEK	SE	$16,884	$278	$4,251	$1,250	$2,418	$6,922	$1,092	$602	$70
1511500 Total				**$16,884**	**$278**	**$4,251**	**$1,250**	**$2,418**	**$6,922**	**$1,092**	**$602**	**$70**
1511600	0	COAL INVENTORY - DAVE JOHNSTON	SE	$4,645	$77	$1,169	$344	$665	$1,904	$300	$166	$19
1511600 Total				**$4,645**	**$77**	**$1,169**	**$344**	**$665**	**$1,904**	**$300**	**$166**	**$19**
1511700	0	COAL INVENTORY ROCK GARDEN PILE	SE	$2,663	$44	$671	$197	$381	$1,092	$172	$95	$11
1511700 Total				**$2,663**	**$44**	**$671**	**$197**	**$381**	**$1,092**	**$172**	**$95**	**$11**
1511800	0	COAL INVENTORY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1511800 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1511900	0	COAL INVENTORY - HAYDEN	SE	$1,708	$28	$430	$126	$245	$700	$110	$61	$7
1511900 Total				**$1,708**	**$28**	**$430**	**$126**	**$245**	**$700**	**$110**	**$61**	**$7**
1512000	0	NATURAL GAS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512000 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512110	0	NATURAL GAS - HERMISTON	SE	$63	$1	$16	$5	$9	$26	$4	$2	$0
1512110 Total				**$63**	**$1**	**$16**	**$5**	**$9**	**$26**	**$4**	**$2**	**$0**
1512160	0	NATURAL GAS - NAUGHTON	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512160 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512170	0	NATURAL GAS - WEST VALLEY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512170 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512180	0	NATURAL GAS - CLAY BASIN	SE	$4,848	$80	$1,221	$359	$694	$1,988	$314	$173	$20
1512180 Total				**$4,848**	**$80**	**$1,221**	**$359**	**$694**	**$1,988**	**$314**	**$173**	**$20**
1512190	0	NATURAL GAS - CHEHALIS	SE	$50	$1	$13	$4	$7	$21	$3	$2	$0
1512190 Total				**$50**	**$1**	**$13**	**$4**	**$7**	**$21**	**$3**	**$2**	**$0**
1512500	0	NATURAL GAS - CURRANT CREEK	SE	$388	$6	$98	$29	$56	$159	$25	$14	$2
1512500 Total				**$388**	**$6**	**$98**	**$29**	**$56**	**$159**	**$25**	**$14**	**$2**
1512600	0	Natural Gas - Lake Side	SE	$56	$1	$14	$4	$8	$23	$4	$2	$0
1512600 Total				**$56**	**$1**	**$14**	**$4**	**$8**	**$23**	**$4**	**$2**	**$0**
1512700	0	NATURAL GAS - GADSBY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512700 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	$387	$6	$97	$29	$55	$158	$25	$14	$2

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1512800 Total				**$387**	**$6**	**$97**	**$29**	**$55**	**$158**	**$25**	**$14**	**$2**
1514000	0	FUEL STOCK COAL MINE	SE	$3,312	$55	$834	$245	$474	$1,358	$214	$118	$14
1514000 Total				**$3,312**	**$55**	**$834**	**$245**	**$474**	**$1,358**	**$214**	**$118**	**$14**
1514100	0	OIL INVENTORY - CARBON	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1514100 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1514300	0	OIL INVENTORY - COLSTRIP	SE	$163	$3	$41	$12	$23	$67	$11	$6	$1
1514300 Total				**$163**	**$3**	**$41**	**$12**	**$23**	**$67**	**$11**	**$6**	**$1**
1514400	0	OIL INVENTORY - CRAIG	SE	$99	$2	$25	$7	$14	$40	$6	$4	$0
1514400 Total				**$99**	**$2**	**$25**	**$7**	**$14**	**$40**	**$6**	**$4**	**$0**
1514800	0	OIL INVENTORY - OTHER	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1514800 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1514900	0	OIL INVENTORY - HAYDEN	SE	$71	$1	$18	$5	$10	$29	$5	$3	$0
1514900 Total				**$71**	**$1**	**$18**	**$5**	**$10**	**$29**	**$5**	**$3**	**$0**
1541000	0	MATERIAL CONTROL ADJUST	SO	$ (148)	$ (4)	$ (42)	$ (12)	$ (17)	$ (61)	$ (8)	$ (4)	$ (0)
1541000	1510	JIM BRIDGER STORE ROOM	SNPPS	$15,831	$283	$4,298	$1,271	$2,033	$6,489	$904	$492	$61
1541000	1515	DAVE JOHNSTON STORE ROOM	SNPPS	$6,863	$123	$1,863	$551	$882	$2,813	$392	$213	$26
1541000	1520	WYODAK STORE ROOM	SNPPS	$3,621	$65	$983	$291	$465	$1,484	$207	$113	$14
1541000	1525	GADSBY STORE ROOM	SNPPS	$3,739	$67	$1,015	$300	$480	$1,532	$213	$116	$14
1541000	1530	CARBON STORE ROOM	SNPPS	$3,503	$63	$951	$281	$450	$1,436	$200	$109	$13
1541000	1535	NAUGHTON STORE ROOM	SNPPS	$9,025	$162	$2,450	$724	$1,159	$3,700	$515	$280	$34
1541000	1540	HUNTINGTON STORE ROOM	SNPPS	$11,279	$202	$3,062	$905	$1,449	$4,623	$644	$350	$43
1541000	1545	HUNTER STORE ROOM	SNPPS	$17,459	$312	$4,740	$1,401	$2,242	$7,156	$997	$543	$67
1541000	1550	BLUNDELL STORE ROOM	SNPPS	$920	$16	$250	$74	$118	$377	$53	$29	$4
1541000	1560	WEST VALLEY GAS PLANT	SNPPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	1565	CURRANT CREEK PLANT	SNPPS	$2,445	$44	$664	$196	$314	$1,002	$140	$76	$9
1541000	1570	LAKESIDE PLANT	SNPPS	$2,200	$39	$597	$177	$283	$902	$126	$68	$8
1541000	1580	CHEHALIS PLANT	SNPPO	$802	$14	$217	$64	$103	$331	$46	$25	$3
1541000	1605	HYDRO NORTH - LEWIS RIVER	SNPPH	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	1635	HYDRO SOUTH - NORTH UMPQUA	SNPPH	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SNPPH	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SNPPH	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SNPPS	$2	$0	$1	$0	$0	$1	$0	$0	$0
1541000	1675	HYDRO EAST - UTAH	SNPPH	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	2005	CASPER STORE ROOM	WYP	$489	$0	$0	$0	$489	$0	$0	$0	$0
1541000	2010	BUFFALO STORE ROOM	WYP	$144	$0	$0	$0	$144	$0	$0	$0	$0
1541000	2015	DOUGLAS STORE ROOM	WYP	$297	$0	$0	$0	$297	$0	$0	$0	$0
1541000	2020	CODY STORE ROOM	WYP	$629	$0	$0	$0	$629	$0	$0	$0	$0
1541000	2030	WORLAND STORE ROOM	WYP	$682	$0	$0	$0	$682	$0	$0	$0	$0
1541000	2035	RIVERTON STORE ROOM	WYP	$281	$0	$0	$0	$281	$0	$0	$0	$0
1541000	2040	EVANSTON STORE ROOM	WYU	$690	$0	$0	$0	$0	$0	$0	$690	$0
1541000	2045	KEMMERER STORE ROOM	WYU	$9	$0	$0	$0	$0	$0	$0	$9	$0
1541000	2050	PINEDALE STORE ROOM	WYU	$854	$0	$0	$0	$0	$0	$0	$854	$0
1541000	2055	BIG PINEY STORE ROOM	WYU	$3	$0	$0	$0	$0	$0	$0	$3	$0
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	$1,440	$0	$0	$0	$1,440	$0	$0	$0	$0
1541000	2065	RAWLINS STORE ROOM	WYP	$529	$0	$0	$0	$529	$0	$0	$0	$0
1541000	2070	LARAMIE STORE ROOM	WYP	$318	$0	$0	$0	$318	$0	$0	$0	$0
1541000	2075	REXBERG STORE ROOM	IDU	$1,009	$0	$0	$0	$0	$0	$1,009	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	2085	SHELLY STORE ROOM	IDU	$686	$0	$0	$0	$0	$0	$686	$0	$0
1541000	2090	PRESTON STORE ROOM	IDU	$65	$0	$0	$0	$0	$0	$65	$0	$0
1541000	2095	LAVA HOT SPRINGS STORE ROOM	IDU	$169	$0	$0	$0	$0	$0	$169	$0	$0
1541000	2100	MONTPELIER STORE ROOM	IDU	$169	$0	$0	$0	$0	$0	$169	$0	$0
1541000	2110	BRIDGERLAND STORE ROOM	UT	$389	$0	$0	$0	$0	$389	$0	$0	$0
1541000	2205	TREMONTON STORE ROOM	UT	$293	$0	$0	$0	$0	$293	$0	$0	$0
1541000	2210	OGDEN STORE ROOM	UT	$1,567	$0	$0	$0	$0	$1,567	$0	$0	$0
1541000	2215	LAYTON STORE ROOM	UT	$625	$0	$0	$0	$0	$625	$0	$0	$0
1541000	2220	SALT LAKE METRO STORE ROOM	UT	$7,595	$0	$0	$0	$0	$7,595	$0	$0	$0
1541000	2225	SALT LAKE TOOL ROOM	UT	$261	$0	$0	$0	$0	$261	$0	$0	$0
1541000	2230	JORDAN VALLEY STORE ROOM	UT	$1,529	$0	$0	$0	$0	$1,529	$0	$0	$0
1541000	2235	PARK CITY STORE ROOM	UT	$660	$0	$0	$0	$0	$660	$0	$0	$0
1541000	2240	TOOELE STORE ROOM	UT	$572	$0	$0	$0	$0	$572	$0	$0	$0
1541000	2245	WASATCH RESTORATION CENTER	UT	$428	$0	$0	$0	$0	$428	$0	$0	$0
1541000	2405	AMERICAN FORK STORE ROOM	UT	$1,603	$0	$0	$0	$0	$1,603	$0	$0	$0
1541000	2410	SANTAQUIN STORE ROOM	UT	$466	$0	$0	$0	$0	$466	$0	$0	$0
1541000	2415	DELTA STORE ROOM	UT	$255	$0	$0	$0	$0	$255	$0	$0	$0
1541000	2420	VERNAL STORE ROOM	UT	$531	$0	$0	$0	$0	$531	$0	$0	$0
1541000	2425	PRICE STORE ROOM	UT	$549	$0	$0	$0	$0	$549	$0	$0	$0
1541000	2430	MOAB STORE ROOM	UT	$454	$0	$0	$0	$0	$454	$0	$0	$0
1541000	2435	BLANDING STORE ROOM	UT	$152	$0	$0	$0	$0	$152	$0	$0	$0
1541000	2445	RICHFIELD STORE ROOM	UT	$98	$0	$0	$0	$0	$98	$0	$0	$0
1541000	2450	CEDAR CITY STORE ROOM	UT	$950	$0	$0	$0	$0	$950	$0	$0	$0
1541000	2455	MILFORD STORE ROOM	UT	$236	$0	$0	$0	$0	$236	$0	$0	$0
1541000	2460	WASHINGTON STORE ROOM	UT	$386	$0	$0	$0	$0	$386	$0	$0	$0
1541000	2620	WALLA WALLA STORE ROOM	WA	$1,104	$0	$0	$1,104	$0	$0	$0	$0	$0
1541000	2625	SUNNYSIDE STORE ROOM	WA	$248	$0	$0	$248	$0	$0	$0	$0	$0
1541000	2630	YAKIMA STORE ROOM	WA	$236	$0	$0	$236	$0	$0	$0	$0	$0
1541000	2635	ENTERPRISE STORE ROOM	OR	$236	$0	$236	$0	$0	$0	$0	$0	$0
1541000	2640	PENDLETON STORE ROOM	OR	$655	$0	$655	$0	$0	$0	$0	$0	$0
1541000	2650	HOOD RIVER STORE ROOM	OR	$203	$0	$203	$0	$0	$0	$0	$0	$0
1541000	2655	PORTLAND METRO - STORE ROOM	OR	$6,387	$0	$6,387	$0	$0	$0	$0	$0	$0
1541000	2660	ASTORIA STORE ROOM	OR	$1,494	$0	$1,494	$0	$0	$0	$0	$0	$0
1541000	2665	MADRAS STORE ROOM	OR	$611	$0	$611	$0	$0	$0	$0	$0	$0
1541000	2670	PRINEVILLE STORE ROOM	OR	$5	$0	$5	$0	$0	$0	$0	$0	$0
1541000	2675	BEND STORE ROOM	OR	$1,035	$0	$1,035	$0	$0	$0	$0	$0	$0
1541000	2805	ALBANY STORE ROOM	OR	$196	$0	$196	$0	$0	$0	$0	$0	$0
1541000	2810	LINCOLN CITY STORE ROOM	OR	$207	$0	$207	$0	$0	$0	$0	$0	$0
1541000	2825	COTTAGE GROVE STORE ROOM	OR	$5	$0	$5	$0	$0	$0	$0	$0	$0
1541000	2830	ROSEBURG STORE ROOM	OR	$2,228	$0	$2,228	$0	$0	$0	$0	$0	$0
1541000	2835	COOS BAY STORE ROOM	OR	$557	$0	$557	$0	$0	$0	$0	$0	$0
1541000	2840	GRANTS PASS STORE ROOM	OR	$601	$0	$601	$0	$0	$0	$0	$0	$0
1541000	2845	MEDFORD STORE ROOM	OR	$855	$0	$855	$0	$0	$0	$0	$0	$0
1541000	2850	KLAMATH FALLS STORE ROOM	OR	$1,836	$0	$1,836	$0	$0	$0	$0	$0	$0
1541000	2855	LAKEVIEW STORE ROOM	OR	$99	$0	$99	$0	$0	$0	$0	$0	$0
1541000	2860	ALTURAS STORE ROOM	CA	$67	$67	$0	$0	$0	$0	$0	$0	$0
1541000	2865	MT SHASTA STORE ROOM	CA	$199	$199	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	2870	YREKA STORE ROOM	CA	$649	$649	$0	$0	$0	$0	$0	$0	$0
1541000	2875	CRESENT CITY STORE ROOM	CA	$397	$397	$0	$0	$0	$0	$0	$0	$0
1541000	5005	TREMONTON STORE ROOM	SO	$2	$0	$0	$0	$0	$1	$0	$0	$0
1541000	5110	MATERIAL PACKAGING CENTER - WEST	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	5115	DEMC - SLC	SNPD	$168	$6	$48	$11	$13	$79	$8	$2	$0
1541000	5120	DEMC - MEDFORD	OR	$143	$0	$143	$0	$0	$0	$0	$0	$0
1541000	5125	DEMC - OREGON	OR	$5,444	$0	$5,444	$0	$0	$0	$0	$0	$0
1541000	5130	MEDFORD HUB	OR	$5,034	$0	$5,034	$0	$0	$0	$0	$0	$0
1541000	5135	YAKIMA HUB	WA	$5,110	$0	$0	$5,110	$0	$0	$0	$0	$0
1541000	5140	PRESTON HUB	IDU	$3,003	$0	$0	$0	$0	$0	$3,003	$0	$0
1541000	5150	RICHFIELD HUB	UT	$3,804	$0	$0	$0	$0	$3,804	$0	$0	$0
1541000	5155	CASPER HUB	WYP	$3,668	$0	$0	$0	$3,668	$0	$0	$0	$0
1541000	5160	SALT LAKE METRO HUB	UT	$15,811	$0	$0	$0	$0	$15,811	$0	$0	$0
1541000	5200	UTAH TRANSPORTATION BUILDING	SNPD	$183	$7	$53	$12	$15	$86	$9	$2	$0
1541000	5300	METER TEST WAREHOUSE	UT	$6	$0	$0	$0	$0	$6	$0	$0	$0
1541000 Total				**$168,087**	**$2,711**	**$48,981**	**$12,945**	**$18,466**	**$71,173**	**$9,545**	**$3,970**	**$297**
1541500	0	M&S GLENROCK COAL MINE	SE	$198	$3	$50	$15	$28	$81	$13	$7	$1
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	$4,459	$74	$1,123	$330	$639	$1,828	$288	$159	$18
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	$690	$12	$187	$55	$89	$284	$39	$21	$3
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SNPPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	$48	$1	$14	$4	$6	$20	$3	$1	$0
1541500	1510	GLENROCK COAL MATERIAL & SUPPLY	SNPPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541500	1520	GLENROCK COAL MATERIAL & SUPPLY	SNPPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541500 Total				**$5,395**	**$90**	**$1,373**	**$404**	**$761**	**$2,213**	**$343**	**$189**	**$22**
1541900	0	PLANT M&S - GENERATION JV CUTBACK	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	$1,534	$27	$415	$123	$197	$631	$88	$48	$6
1541900 Total				**$1,534**	**$27**	**$415**	**$123**	**$197**	**$631**	**$88**	**$48**	**$6**
1545000	0	CREDIT OFFSET CENTRALIA - WWP	SNPPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1545000	120005	CREDIT OFFSET CENTRALIA - WWP	SNPPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1545000 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1549900	0	OBSOLETE & SURPLUS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1549900	102930	SB Asset # 120930	SO	$ (27)	$ (1)	$ (8)	$ (2)	$ (3)	$ (11)	$ (2)	$ (1)	$ (0)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SNPPS	$ (166)	$ (3)	$ (45)	$ (13)	$ (21)	$ (68)	$ (9)	$ (5)	$ (1)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
1549900	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	$ (4,735)	$ (170)	$ (1,360)	$ (312)	$ (378)	$ (2,233)	$ (220)	$ (63)	$0
1549900 Total				**$ (4,941)**	**$ (174)**	**$ (1,416)**	**$ (329)**	**$ (403)**	**$ (2,317)**	**$ (231)**	**$ (69)**	**$ (1)**
1630000	0	STORES UNDISTRIBUTED	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1630000 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	$ (874)	$ (14)	$ (220)	$ (65)	$ (125)	$ (358)	$ (57)	$ (31)	$ (4)
2531600 Total				**$ (874)**	**$ (14)**	**$ (220)**	**$ (65)**	**$ (125)**	**$ (358)**	**$ (57)**	**$ (31)**	**$ (4)**
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	$ (1,695)	$ (28)	$ (427)	$ (125)	$ (243)	$ (695)	$ (110)	$ (60)	$ (7)
2531700 Total				**$ (1,695)**	**$ (28)**	**$ (427)**	**$ (125)**	**$ (243)**	**$ (695)**	**$ (110)**	**$ (60)**	**$ (7)**
2531800	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS	$ (273)	$ (5)	$ (74)	$ (22)	$ (35)	$ (112)	$ (16)	$ (8)	$ (1)
2531800 Total				**$ (273)**	**$ (5)**	**$ (74)**	**$ (22)**	**$ (35)**	**$ (112)**	**$ (16)**	**$ (8)**	**$ (1)**
Grand Total				**$304,036**	**$4,862**	**$83,130**	**$23,080**	**$38,231**	**$126,569**	**$18,372**	**$8,917**	**$875**

B14. CASH WORKING CAPITAL

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1310000	0	CASH	SNP	$11,667	$268	$3,224	$889	$1,341	$4,968	$641	$304	$32
1310000 Total				**$11,667**	**$268**	**$3,224**	**$889**	**$1,341**	**$4,968**	**$641**	**$304**	**$32**
1350000	0	WORKING FUNDS	SG	$2	$0	$1	$0	$0	$1	$0	$0	$0
1350000 Total				**$2**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1410000	0	NOTES RECEIVABLE	SO	$191	$5	$54	$15	$22	$79	$11	$5	$1
1410000 Total				**$191**	**$5**	**$54**	**$15**	**$22**	**$79**	**$11**	**$5**	**$1**
1430000	0	OTHER ACCOUNTS RECEIVABLE	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0
1430000 Total				**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
1431000	0	EMPLOYEE RECEIVABLES	SO	$278	$7	$79	$22	$32	$115	$15	$7	$1
1431000 Total				**$278**	**$7**	**$79**	**$22**	**$32**	**$115**	**$15**	**$7**	**$1**
1431010	0	JOINT OWNERSHIP - O & M	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1431010 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1431200	0	MISC OTHER LOANS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1431200 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1432600	0	PC LOANS - EMPLOYEE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1432600 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1433000	0	JOINT OWNER RECEIVABLE	SO	$2,452	$60	$696	$192	$283	$1,013	$136	$64	$6
1433000 Total				**$2,452**	**$60**	**$696**	**$192**	**$283**	**$1,013**	**$136**	**$64**	**$6**
1435100	0	CASH OVER & SHORT	SO	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1435100 Total				**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1435500	0	UNDIST WIRE TRANS	SO	$ (2)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1435500 Total				**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**
1436000	0	OTHER ACCOUNTS RECEIVABLE	SO	$21,307	$522	$6,053	$1,665	$2,461	$8,803	$1,186	$560	$56
1436000 Total				**$21,307**	**$522**	**$6,053**	**$1,665**	**$2,461**	**$8,803**	**$1,186**	**$560**	**$56**
1436100	0	A/R - PACIFICORP FOUNDATION	SO	$18	$0	$5	$1	$2	$7	$1	$0	$0
1436100 Total				**$18**	**$0**	**$5**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**
1437000	0	CSS OAR BILLINGS	SO	$3,353	$82	$953	$262	$387	$1,385	$187	$88	$9
1437000 Total				**$3,353**	**$82**	**$953**	**$262**	**$387**	**$1,385**	**$187**	**$88**	**$9**
1437100	0	OTHER ACCT REC CCS	SO	$ (876)	$ (21)	$ (249)	$ (68)	$ (101)	$ (362)	$ (49)	$ (23)	$ (2)
1437100 Total				**$ (876)**	**$ (21)**	**$ (249)**	**$ (68)**	**$ (101)**	**$ (362)**	**$ (49)**	**$ (23)**	**$ (2)**
2300000	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	$ (2,461)	$ (41)	$ (620)	$ (182)	$ (352)	$ (1,009)	$ (159)	$ (88)	$ (10)
2300000 Total				**$ (2,461)**	**$ (41)**	**$ (620)**	**$ (182)**	**$ (352)**	**$ (1,009)**	**$ (159)**	**$ (88)**	**$ (10)**
2320000	210412	Marengo Wind Proj Accrual	SO	$ (43)	$ (1)	$ (12)	$ (3)	$ (5)	$ (18)	$ (2)	$ (1)	$ (0)
2320000	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	$ (1,333)	$ (22)	$ (336)	$ (99)	$ (191)	$ (547)	$ (86)	$ (48)	$ (6)
2320000	210632	SCEM Coal Purchases	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	210643	Mountain Fuel Supply Co	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	210648	Spring Creek Coal - Centralia Purchases	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	210651	Genwal Coal Co Inc	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	210656	Foidel Creek/Cypress Coal Purchase	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211103	LIFE INSURANCE WITHHOLDING	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
2320000	211104	Spouse Life Insurance Withholding	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211106	Stock/401(k) Withholding	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211107	MUTUAL AID WITHHOLDING	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
2320000	211110	CREDIT UNION WITHHOLDINGS	SO	$6	$0	$2	$0	$1	$2	$0	$0	$0
2320000	211111	SAVINGS BONDS WITHHOLDINGS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
2320000	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	$ (9)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (0)	$ (0)	$ (0)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2320000	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	$ (9)	$ (0)	$ (3)	$ (1)	$ (1)	$ (4)	$ (0)	$ (0)	$ (0)
2320000	211119	Pre-Tax Medical Withholdings	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211124	HEALTH/FITNESS FACILITY LIABILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211126	OREGON BURN UNIT PAYROLL DEDUCTIONS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	211149	OTHER PAYROLL LIABILITY	SO	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$ (0)
2320000	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	$ (121)	$ (3)	$ (34)	$ (9)	$ (14)	$ (50)	$ (7)	$ (3)	$ (0)
2320000	215078	K-Plus Employer Contributions - Fixed	SO	$ (1,178)	$ (29)	$ (335)	$ (92)	$ (136)	$ (487)	$ (66)	$ (31)	$ (3)
2320000	215080	METLIFE MEDICAL INSURANCE	SO	$ (2,874)	$ (70)	$ (816)	$ (225)	$ (332)	$ (1,187)	$ (160)	$ (76)	$ (8)
2320000	215081	OTHER EMPLOYEE BENEFITS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215082	METLIFE DENTAL INSURANCE	SO	$ (196)	$ (5)	$ (56)	$ (15)	$ (23)	$ (81)	$ (11)	$ (5)	$ (1)
2320000	215084	METLIFE VISION INSURANCE	SO	$ (12)	$ (0)	$ (4)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
2320000	215090	LUMENOS HEALTH PLAN	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215095	HMO HEALTH PLAN	SO	$ (134)	$ (3)	$ (38)	$ (10)	$ (15)	$ (55)	$ (7)	$ (4)	$ (0)
2320000	215096	DELTA DENTAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215112	Minnesota Life Insurance	SO	$ (48)	$ (1)	$ (14)	$ (4)	$ (6)	$ (20)	$ (3)	$ (1)	$ (0)
2320000	215116	IBEW 57 MEDICAL INSURANCE	SO	$ (8)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
2320000	215136	ESOP ACCRUAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	$ (231)	$ (6)	$ (66)	$ (18)	$ (27)	$ (95)	$ (13)	$ (6)	$ (1)
2320000	215211	DRAPER CITY STORM DRAIN	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	$ (5)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
2320000	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	$39	$1	$11	$3	$4	$16	$2	$1	$0
2320000	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	$ (52)	$ (1)	$ (15)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)
2320000	215660	659 Training Trust-Comp Match	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	215725	Medicare Subsidies Payable to FAS 106 Tr	SO	$ (777)	$ (19)	$ (221)	$ (61)	$ (90)	$ (321)	$ (43)	$ (20)	$ (2)
2320000	215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235195	Miscellaneous Payroll	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235502	Payroll Reconciliation	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235504	Sales Incentive Accrual	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235509	Non-Officer Vehicle Allowance	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235511	Incentive Plan - Power Supply	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235513	Incentive Plan - Wt&T	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235516	GUL Cash Fund (Met Life)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235529	Met Pay	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235545	IBEW Universal Life	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235554	Continuation Pay	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235561	International Assign Adj	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	235599	Safety Award	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	240330	PROVISION FOR WORKERS' COMPENSATION	SO	$ (155)	$ (4)	$ (44)	$ (12)	$ (18)	$ (64)	$ (9)	$ (4)	$ (0)
2320000	249995	Accrued Severance - Reclass to Long-Term	SO	$359	$9	$102	$28	$42	$149	$20	$9	$1
2320000 Total				**$ (6,785)**	**$ (156)**	**$ (1,885)**	**$ (525)**	**$ (821)**	**$ (2,799)**	**$ (390)**	**$ (191)**	**$ (20)**
2533000	288307	TRAIL MTN MINE RECLAMATION	SE	$ (1,128)	$ (19)	$ (284)	$ (84)	$ (162)	$ (463)	$ (73)	$ (40)	$ (5)
2533000	289511	DESERET MINE RECLAMATION	SE	$ (538)	$ (9)	$ (136)	$ (40)	$ (77)	$ (221)	$ (35)	$ (19)	$ (2)
2533000	289512	DEER CREEK MINE RECLAMATION	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2533000	289513	TRAIL MTN MINE RECLAMATION	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2533000	289514	FINAL & INTERIM RECLAMATION - DJ MINE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2533000	289515	FINAL RECLAMATION COSTS - CENTRALIA	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ended - December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2533000	289517	TRAPPER MINE FINAL RECLAMATION	SE	$ (4,169)	$ (69)	$ (1,050)	$ (309)	$ (597)	$ (1,709)	$ (270)	$ (149)	$ (17)
2533000 Total				**$ (5,836)**	**$ (96)**	**$ (1,469)**	**$ (432)**	**$ (836)**	**$ (2,393)**	**$ (377)**	**$ (208)**	**$ (24)**
2541050	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	$ (20)	$ (0)	$ (5)	$ (1)	$ (3)	$ (8)	$ (1)	$ (1)	$ (0)
2541050	111594	ARO/REG DIFF - DEER CREEK MINE RECLAIMAT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2541050	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	$20	$0	$5	$1	$3	$8	$1	$1	$0
2541050	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	$ (547)	$ (9)	$ (138)	$ (40)	$ (78)	$ (224)	$ (35)	$ (19)	$ (2)
2541050 Total				**$ (547)**	**$ (9)**	**$ (138)**	**$ (40)**	**$ (78)**	**$ (224)**	**$ (35)**	**$ (19)**	**$ (2)**
Grand Total				**$22,764**	**$621**	**$6,706**	**$1,798**	**$2,341**	**$9,585**	**$1,167**	**$500**	**$46**

B15. MISCELLANEOUS RATE BASE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	$157,194	$2,810	$42,535	$12,575	$20,153	$64,654	$8,988	$4,874	$605	$0
1140000 Total				**$157,194**	**$2,810**	**$42,535**	**$12,575**	**$20,153**	**$64,654**	**$8,988**	**$4,874**	**$605**	**$0**
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	$ (90,848)	$ (1,624)	$ (24,582)	$ (7,267)	$ (11,647)	$ (37,366)	$ (5,194)	$ (2,817)	$ (350)	$0
1150000 Total				**$ (90,848)**	**$ (1,624)**	**$ (24,582)**	**$ (7,267)**	**$ (11,647)**	**$ (37,366)**	**$ (5,194)**	**$ (2,817)**	**$ (350)**	**$0**
1651000	132000	PREPAID INSURANCE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	$1,632	$40	$464	$128	$189	$674	$91	$43	$4	$0
1651000	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	$7,880	$193	$2,239	$616	$910	$3,256	$439	$207	$21	$0
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	SO	$1,013	$25	$288	$79	$117	$419	$56	$27	$3	$0
1651000	132015	PREPAID INSURANCE - FOOTE CREEK	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	$304	$7	$86	$24	$35	$126	$17	$8	$1	$0
1651000	132045	PREPAID WORKERS COMPENSATION	SO	$346	$8	$98	$27	$40	$143	$19	$9	$1	$0
1651000	132050	PREPAID IBEW 57 MEDICAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	$1,714	$42	$487	$134	$198	$708	$95	$45	$5	$0
1651000	132722	I/C PRPD CAP PROP IN	SO	$1,196	$29	$340	$93	$138	$494	$67	$31	$3	$0
1651000	132723	I/C PRPD CAP LIAB IN	SO	$340	$8	$97	$27	$39	$141	$19	$9	$1	$0
1651000 Total				**$14,426**	**$353**	**$4,098**	**$1,128**	**$1,666**	**$5,960**	**$803**	**$379**	**$38**	**$0**
1652000	132101	PREPAID PROPERTY TAX	GPS	$8,670	$212	$2,463	$678	$1,001	$3,582	$483	$228	$23	$0
1652000	132102	CA - PREPAID PROPERTY TAX	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	132103	UT - PREPAID PROPERTY TAX	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	SO	$18	$0	$5	$1	$2	$7	$1	$0	$0	$0
1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000 Total				**$8,688**	**$213**	**$2,468**	**$679**	**$1,003**	**$3,589**	**$484**	**$228**	**$23**	**$0**
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	$669	$12	$181	$54	$86	$275	$38	$21	$3	$0
1652100	132310	PREPAID RATING AGNCY	SO	$48	$1	$14	$4	$6	$20	$3	$1	$0	$0
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	SG	$9	$0	$3	$1	$1	$4	$1	$0	$0	$0
1652100	132605	GADSBY GAS TURBINES	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	$35	$1	$10	$3	$4	$14	$2	$1	$0	$0
1652100	132607	OTHER PREP-FERC LAND	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	$383	$7	$104	$31	$49	$157	$22	$12	$1	$0
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132650	PREPAID DUES	SE	$2,687	$44	$677	$199	$385	$1,102	$174	$96	$11	$0
1652100	132700	PREPAID RENT	GPS	$242	$6	$69	$19	$28	$100	$13	$6	$1	$0
1652100	132701	INTERCO PREPAID RENT	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132705	Prepaid Pole Contact	SG	$323	$6	$87	$26	$41	$133	$18	$10	$1	$0
1652100	132740	PREPAID O&M WIND	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132825	Prepaid LGIA Transmission	SG	$2,430	$43	$657	$194	$312	$999	$139	$75	$9	$0
1652100	132900	PREPAYMENTS - OTHER	SE	$72	$1	$18	$5	$10	$30	$5	$3	$0	$0
1652100	132900	PREPAYMENTS - OTHER	SO	$643	$16	$183	$50	$74	$266	$36	$17	$2	$0
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	$750	$0	$750	$0	$0	$0	$0	$0	$0	$0
1652100	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	$1,975	$0	$0	$0	$0	$1,975	$0	$0	$0	$0
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	$231	$0	$0	$0	$0	$0	$231	$0	$0	$0
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1652100	132910	Prepayments - Hardware & Software	SO	$3,918	$96	$1,113	$306	$452	$1,619	$218	$103	$10	$0
1652100	132924	OTH PREPAY-OREGON DOE FEE	OR	$325	$0	$325	$0	$0	$0	$0	$0	$0	$0
1652100	132926	PREPAID ROYALTIES	SE	$823	$14	$207	$61	$118	$337	$53	$29	$3	$0
1652100	132998	PREPAID INSURANCE	SE	$ (701)	$ (12)	$ (177)	$ (52)	$ (100)	$ (288)	$ (45)	$ (25)	$ (3)	$0
1652100	132999	PREPAY - RECLASS TO LT	SO	$ (850)	$ (21)	$ (242)	$ (66)	$ (98)	$ (351)	$ (47)	$ (22)	$ (2)	$0
1652100	134000	L/T PREPAY RECLASS	SO	$1,552	$38	$441	$121	$179	$641	$86	$41	$4	$0
1652100	182600	PREPAYMENT-OTHER	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100 Total				**$15,564**	**$253**	**$4,420**	**$955**	**$1,547**	**$7,034**	**$946**	**$368**	**$41**	**$0**
1653000	132301	DOMESTIC COMMERCIAL PAPER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1653000 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1655000	132400	PREPAID - TAXES	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1655000 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2281100	280301	ACC. PROV. PROP INS. - THERMAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281100 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2281200	280290	STORM REIMBURSEMENTS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200	280302	ACC. PROV. PROP INS. - T&D LINES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2281800	280305	Accum Prov For Property Ins - Hydro Prod	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281800 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	$ (8,300)	$ (203)	$ (2,358)	$ (649)	$ (959)	$ (3,429)	$ (462)	$ (218)	$ (22)	$0
2282100 Total				**$ (8,300)**	**$ (203)**	**$ (2,358)**	**$ (649)**	**$ (959)**	**$ (3,429)**	**$ (462)**	**$ (218)**	**$ (22)**	**$0**
2282200	280312	ACC. PROV. I & D - AUTO	SO	$ (183)	$ (4)	$ (52)	$ (14)	$ (21)	$ (76)	$ (10)	$ (5)	$ (0)	$0
2282200 Total				**$ (183)**	**$ (4)**	**$ (52)**	**$ (14)**	**$ (21)**	**$ (76)**	**$ (10)**	**$ (5)**	**$ (0)**	**$0**
2282300	280313	ACC. PROV. I&D - CONST.	SO	$ (19)	$ (0)	$ (5)	$ (1)	$ (2)	$ (8)	$ (1)	$ (0)	$ (0)	$0
2282300 Total				**$ (19)**	**$ (0)**	**$ (5)**	**$ (1)**	**$ (2)**	**$ (8)**	**$ (1)**	**$ (0)**	**$ (0)**	**$0**
2283000	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283000	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283000	280330	FAS 112 BOOK RESERVE	SO	$ (17,312)	$ (424)	$ (4,918)	$ (1,353)	$ (1,999)	$ (7,152)	$ (964)	$ (455)	$ (46)	$0
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	$ (2,403)	$ (59)	$ (683)	$ (188)	$ (278)	$ (993)	$ (134)	$ (63)	$ (6)	$0
2283000 Total				**$ (19,715)**	**$ (483)**	**$ (5,601)**	**$ (1,541)**	**$ (2,277)**	**$ (8,145)**	**$ (1,098)**	**$ (518)**	**$ (52)**	**$0**
2283400	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283400 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2283500	280340	PENSION	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283500	280350	Pension - Local 57	SO	$ (1,130)	$ (28)	$ (321)	$ (88)	$ (131)	$ (467)	$ (63)	$ (30)	$ (3)	$0
2283500 Total				**$ (1,130)**	**$ (28)**	**$ (321)**	**$ (88)**	**$ (131)**	**$ (467)**	**$ (63)**	**$ (30)**	**$ (3)**	**$0**
2284100	284901	BLACK LUNG RESERVE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2284100 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2284200	284910	DECOMMISSIONING LIABILITY	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2284200 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	$ (2,045)	$ (36)	$ (547)	$ (162)	$ (267)	$ (841)	$ (119)	$ (65)	$ (8)	$0
2300000 Total				**$ (2,045)**	**$ (36)**	**$ (547)**	**$ (162)**	**$ (267)**	**$ (841)**	**$ (119)**	**$ (65)**	**$ (8)**	**$0**
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	$ (229)	$ (229)	$0	$0	$0	$0	$0	$0	$0	$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	$ (78)	$0	$0	$0	$0	$0	$ (78)	$0	$0	$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	$ (1,903)	$0	$ (1,903)	$0	$0	$0	$0	$0	$0	$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	$ (747)	$0	$0	$0	$0	$ (747)	$0	$0	$0	$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	$ (389)	$0	$0	$ (389)	$0	$0	$0	$0	$0	$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	$ (171)	$0	$0	$0	$ (171)	$0	$0	$0	$0	$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	$ (5)	$0	$0	$0	$0	$0	$0	$ (5)	$0	$0
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	$ (717)	$0	$0	$0	$0	$0	$0	$0	$0	$ (717)
2530000 Total				**$ (4,238)**	**$ (229)**	**$ (1,903)**	**$ (389)**	**$ (171)**	**$ (747)**	**$ (78)**	**$ (5)**	**$0**	**$ (717)**
2532500	289301	PARIBAS FUTURES 5310	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2532500 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	$ (1,919)	$ (32)	$ (483)	$ (142)	$ (275)	$ (787)	$ (124)	$ (68)	$ (8)	$0
2539900	289520	MILL FORK COAL LEASE	SE	$ (39)	$ (1)	$ (10)	$ (3)	$ (6)	$ (16)	$ (3)	$ (1)	$ (0)	$0
2539900	289904	LAKEVIEW BUYOUT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2539900	289906	HERMISTON BREAKAGE FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2539900	289907	FIRTH COGENERATION BUYOUT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2539900	289909	REDDING CONTRACT	SG	$ (3,850)	$ (69)	$ (1,042)	$ (308)	$ (494)	$ (1,584)	$ (220)	$ (119)	$ (15)	$0
2539900	289912	OPTION SALES	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2539900	289913	MCI - F.O.G. WIRE LEASE	SG	$ (558)	$ (10)	$ (151)	$ (45)	$ (72)	$ (230)	$ (32)	$ (17)	$ (2)	$0
2539900	289914	AMERICAN ELECTRIC POWER CRP	SG	$ (3,531)	$ (63)	$ (955)	$ (282)	$ (453)	$ (1,452)	$ (202)	$ (109)	$ (14)	$0
2539900	289915	FOOTCREEK CONTRACT	SG	$ (843)	$ (15)	$ (228)	$ (67)	$ (108)	$ (347)	$ (48)	$ (26)	$ (3)	$0
2539900	289917	West Valley Contract Term	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2539900	289925	TRANSM CONST SECURITY DEPOSITS	SG	$ (1,300)	$ (23)	$ (352)	$ (104)	$ (167)	$ (535)	$ (74)	$ (40)	$ (5)	$0
2539900 Total				**$ (12,040)**	**$ (212)**	**$ (3,221)**	**$ (951)**	**$ (1,573)**	**$ (4,950)**	**$ (703)**	**$ (382)**	**$ (47)**	**$0**
2540000	288115	REG LIABILITY PROP INS RESERVE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2540000	288116	Calif Alternative Rate for Energy (CARE)	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2540000	288140	Reg Liability - WA A&G Credit	WA	$ (0)	$0	$0	$ (0)	$0	$0	$0	$0	$0	$0
2540000	288165	Reg Liab - OR Enrgy	OTHER	$ (776)	$0	$0	$0	$0	$0	$0	$0	$0	$ (776)
2540000	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	$ (45)	$ (45)	$0	$0	$0	$0	$0	$0	$0	$0
2540000	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	$ (1,019)	$0	$0	$0	$0	$ (1,019)	$0	$0	$0	$0
2540000	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	$ (156)	$0	$0	$0	$0	$0	$ (156)	$0	$0	$0
2540000	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	$ (353)	$0	$0	$0	$ (353)	$0	$0	$0	$0	$0
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	$ (3,054)	$ (50)	$ (769)	$ (226)	$ (437)	$ (1,252)	$ (198)	$ (109)	$ (13)	$0
2540000 Total				**$ (5,404)**	**$ (95)**	**$ (769)**	**$ (226)**	**$ (790)**	**$ (2,271)**	**$ (354)**	**$ (109)**	**$ (13)**	**$ (776)**
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	$ (3,373)	$ (60)	$ (903)	$ (267)	$ (440)	$ (1,387)	$ (197)	$ (107)	$ (13)	$0
2541050 Total				**$ (3,373)**	**$ (60)**	**$ (903)**	**$ (267)**	**$ (440)**	**$ (1,387)**	**$ (197)**	**$ (107)**	**$ (13)**	**$0**
Grand Total				**$48,577**	**$653**	**$13,259**	**$3,779**	**$6,092**	**$21,552**	**$2,941**	**$1,593**	**$200**	**$ (1,492)**

B16. WEATHERIZATION / REG. ASSETS

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE-PPL	OTHER	$1,841	$0	$0	$0	$0	$0	$0	$0	$0	$1,841
1242000	0	INT FREE-PPL	WA	$9	$0	$0	$9	$0	$0	$0	$0	$0	$0
1242000 Total				**$1,851**	**$0**	**$0**	**$9**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,841**
1242100	0	INT FREE 5 YR-PPL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1242100 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1242300	0	IDAHO-UPL	IDU	$20	$0	$0	$0	$0	$0	$20	$0	$0	$0
1242300	0	IDAHO-UPL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1242300	0	IDAHO-UPL	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1242300 Total				**$20**	**$0**	**$0**	**$0**	**$0**	**$0**	**$20**	**$0**	**$0**	**$0**
1243000	0	INT BEARING 6.5%-PPL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1243000 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1243200	0	INT BEARING VAR%-PPL	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1243200	0	INT BEARING VAR%-PPL	OTHER	$12	$0	$0	$0	$0	$0	$0	$0	$0	$12
1243200	0	INT BEARING VAR%-PPL	WA	$ (0)	$0	$0	$ (0)	$0	$0	$0	$0	$0	$0
1243200 Total				**$12**	**$0**	**$0**	**$ (0)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$12**
1243300	0	TAX CREDIT-PPL	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1243300	0	TAX CREDIT-PPL	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$0	$1
1243300 Total				**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1**
1243400	0	NEW 0% INT-PPL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1243400 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1244100	0	ENERGY FINANSWER	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1244100	0	ENERGY FINANSWER	OTHER	$664	$0	$0	$0	$0	$0	$0	$0	$0	$664
1244100	0	ENERGY FINANSWER	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0
1244100	0	ENERGY FINANSWER	UT	$632	$0	$0	$0	$0	$632	$0	$0	$0	$0
1244100	0	ENERGY FINANSWER	WA	$75	$0	$0	$75	$0	$0	$0	$0	$0	$0
1244100	0	ENERGY FINANSWER	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1244100 Total				**$1,372**	**$ (0)**	**$ (0)**	**$75**	**$ (0)**	**$632**	**$ (0)**	**$ (0)**	**$ (0)**	**$664**
1244200	0	PACIFIC ENVIRON	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1244200 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1244300	0	INDUST FINANSWER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1244300 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1244500	0	HOME COMFORT	CA	$18	$18	$0	$0	$0	$0	$0	$0	$0	$0
1244500	0	HOME COMFORT	OTHER	$6	$0	$0	$0	$0	$0	$0	$0	$0	$6
1244500	0	HOME COMFORT	SO	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$0
1244500	0	HOME COMFORT	WA	$68	$0	$0	$68	$0	$0	$0	$0	$0	$0
1244500 Total				**$90**	**$18**	**$ (1)**	**$68**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$6**
1244900	0	"FINANSWER 12,000"	OTHER	$40	$0	$0	$0	$0	$0	$0	$0	$0	$40
1244900	0	"FINANSWER 12,000"	UT	$15	$0	$0	$0	$0	$15	$0	$0	$0	$0
1244900	0	"FINANSWER 12,000"	WYU	$7	$0	$0	$0	$0	$0	$0	$7	$0	$0
1244900 Total				**$62**	**$0**	**$0**	**$0**	**$0**	**$15**	**$0**	**$7**	**$0**	**$40**
1245300	0	IRRIGATION FINANSWER	CA	$20	$20	$0	$0	$0	$0	$0	$0	$0	$0
1245300	0	IRRIGATION FINANSWER	OTHER	$ (20)	$0	$0	$0	$0	$0	$0	$0	$0	$ (20)
1245300 Total				**$0**	**$20**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$ (20)**
1245400	0	RETRO ENERGY FINANS	OTHER	$23	$0	$0	$0	$0	$0	$0	$0	$0	$23
1245400	0	RETRO ENERGY FINANS	UT	$ (4)	$0	$0	$0	$0	$ (4)	$0	$0	$0	$0
1245400 Total				**$18**	**$0**	**$0**	**$0**	**$0**	**$ (4)**	**$0**	**$0**	**$0**	**$23**
1247000	0	ELI/GAWL SYSTEM	CA	$362	$362	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1247000	0	ELI/GAWL SYSTEM	IDU	$17	$0	$0	$0	$0	$0	$17	$0	$0	$0
1247000	0	ELI/GAWL SYSTEM	OTHER	$ (6,964)	$0	$0	$0	$0	$0	$0	$0	$0	$ (6,964)
1247000	0	ELI/GAWL SYSTEM	UT	$4,608	$0	$0	$0	$0	$4,608	$0	$0	$0	$0
1247000	0	ELI/GAWL SYSTEM	WA	$1,915	$0	$0	$1,915	$0	$0	$0	$0	$0	$0
1247000	0	ELI/GAWL SYSTEM	WYP	$117	$0	$0	$0	$117	$0	$0	$0	$0	$0
1247000	0	ELI/GAWL SYSTEM	WYU	$5	$0	$0	$0	$0	$0	$0	$5	$0	$0
1247000 Total				**$60**	**$362**	**$0**	**$1,915**	**$117**	**$4,608**	**$17**	**$5**	**$0**	**$ (6,964)**
1247100	0	CSS/ELI SYSTEM	OTHER	$ (59)	$0	$0	$0	$0	$0	$0	$0	$0	$ (59)
1247100 Total				**$ (59)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$ (59)**
1249000	0	ESC - RESERVE	CA	$ (0)	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0
1249000	0	ESC - RESERVE	IDU	$ (0)	$0	$0	$0	$0	$0	$ (0)	$0	$0	$0
1249000	0	ESC - RESERVE	OTHER	$ (64)	$0	$0	$0	$0	$0	$0	$0	$0	$ (64)
1249000	0	ESC - RESERVE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1249000	0	ESC - RESERVE	UT	$ (16)	$0	$0	$0	$0	$ (16)	$0	$0	$0	$0
1249000	0	ESC - RESERVE	WA	$ (4)	$0	$0	$ (4)	$0	$0	$0	$0	$0	$0
1249000	0	ESC - RESERVE	WYU	$ (0)	$0	$0	$0	$0	$0	$0	$ (0)	$0	$0
1249000 Total				**$ (85)**	**$ (0)**	**$0**	**$ (4)**	**$0**	**$ (16)**	**$ (0)**	**$ (0)**	**$0**	**$ (64)**
1822200	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	$15,212	$269	$4,073	$1,203	$1,985	$6,254	$887	$482	$59	$0
1822200	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	$ (13,509)	$ (239)	$ (3,617)	$ (1,068)	$ (1,763)	$ (5,554)	$ (788)	$ (428)	$ (53)	$0
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	$17,981	$317	$4,805	$1,419	$2,354	$7,391	$1,052	$572	$70	$0
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	$ (15,488)	$ (273)	$ (4,139)	$ (1,222)	$ (2,027)	$ (6,367)	$ (906)	$ (493)	$ (60)	$0
1822200 Total				**$4,195**	**$74**	**$1,122**	**$331**	**$548**	**$1,725**	**$245**	**$133**	**$16**	**$0**
1822230	185808	UNREC PLANT TROJAN - WA	WA	$ (575)	$0	$0	$ (575)	$0	$0	$0	$0	$0	$0
1822230 Total				**$ (575)**	**$0**	**$0**	**$ (575)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1822240	185809	UNREC PLANT TROJAN - OR	OR	$ (142)	$0	$ (142)	$0	$0	$0	$0	$0	$0	$0
1822240 Total				**$ (142)**	**$0**	**$ (142)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1822600	187058	Trail Mountain Mine Closure Costs	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822600 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	$5,309	$95	$1,437	$425	$681	$2,184	$304	$165	$20	$0
1822700 Total				**$5,309**	**$95**	**$1,437**	**$425**	**$681**	**$2,184**	**$304**	**$165**	**$20**	**$0**
1823000	101218	ENERGY FINANSWER - UT 1996	UT	$74	$0	$0	$0	$0	$74	$0	$0	$0	$0
1823000 Total				**$74**	**$0**	**$0**	**$0**	**$0**	**$74**	**$0**	**$0**	**$0**	**$0**
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823020 Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1823040	187002	OREGON DIRECT ACCESS	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	$ (1)	$0	$0	$0	$0	$0	$0	$0	$0	$ (1)
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823040 Total				**$ (1)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$ (1)**

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823870	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	$ (4,402)	$0	$0	$0	$ (4,402)	$0	$0	$0	$0	$0
1823870	187623	Reg Asset - Post-Ret MMT - WY	WYP	$896	$0	$0	$0	$896	$0	$0	$0	$0	$0
1823870 Total				**$ (3,506)**	**$0**	**$0**	**$0**	**$ (3,506)**	**$0**	**$0**	**$0**	**$0**	**$0**
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	$7	$0	$2	$1	$1	$3	$0	$0	$0	$0
1823910	101867	DS-M RETAIL MINOR SITES	SO	$27	$1	$8	$2	$3	$11	$1	$1	$0	$0
1823910	101868	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	SO	$11	$0	$3	$1	$1	$4	$1	$0	$0	$0
1823910	101911	PRINCEVILLE SERVICE CENTER CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	101912	UTAH METALS CLEANUP	SO	$2	$0	$1	$0	$0	$1	$0	$0	$0	$0
1823910	102026	D-SM RETAIL MINOR SITES	SO	$72	$2	$20	$6	$8	$30	$4	$2	$0	$0
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0	$0
1823910	102041	UTAH METALS CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	102103	UTAH METALS CLEANUP	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	SO	$66	$2	$19	$5	$8	$27	$4	$2	$0	$0
1823910	102105	D-SM RETAIL MINOR SITES	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0	$0
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	SO	$153	$4	$43	$12	$18	$63	$8	$4	$0	$0
1823910	102193	UTAH METALS CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	102194	DSM RETAIL MINOR SITES	SO	$93	$2	$26	$7	$11	$38	$5	$2	$0	$0
1823910	102324	DSM RETAIL MINOR SITES	SO	$91	$2	$26	$7	$11	$38	$5	$2	$0	$0
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	$56	$1	$16	$4	$7	$23	$3	$1	$0	$0
1823910	102326	UTAH METALS CLEANUP	SO	$14	$0	$4	$1	$2	$6	$1	$0	$0	$0
1823910	102463	D-SM RETAIL MINOR SITES	SO	$125	$3	$36	$10	$14	$52	$7	$3	$0	$0
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	SO	$28	$1	$8	$2	$3	$12	$2	$1	$0	$0
1823910	102467	THIRD WEST SUBSTATION CLEANUP	SO	$1,841	$45	$523	$144	$213	$761	$102	$48	$5	$0
1823910	102477	SALT LAKE CITY AUTO	SO	$19	$0	$5	$2	$2	$8	$1	$1	$0	$0
1823910	102570	D-SM RETAIL MINOR SITES	SO	$2,695	$66	$766	$211	$311	$1,113	$150	$71	$7	$0
1823910	102571	SALT LAKE CITY AUTO	SO	$4	$0	$1	$0	$1	$2	$0	$0	$0	$0
1823910	102584	WASHINGTON NON-DEFERRED COSTS	WA	$ (548)	$0	$0	$ (548)	$0	$0	$0	$0	$0	$0
1823910	102661	ASTORIA YOUNG BAY CLEANUP	SO	$671	$16	$191	$52	$78	$277	$37	$18	$2	$0
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	$1,051	$26	$299	$82	$121	$434	$59	$28	$3	$0
1823910 Total				**$6,487**	**$172**	**$1,999**	**$2**	**$813**	**$2,906**	**$392**	**$185**	**$19**	**$0**
1823920	101183	IND FINANSWER 94	UT	$22	$0	$0	$0	$0	$22	$0	$0	$0	$0
1823920	101184	IND FINANSWER 95	UT	$43	$0	$0	$0	$0	$43	$0	$0	$0	$0
1823920	101185	IND FINANSWER 96	UT	$31	$0	$0	$0	$0	$31	$0	$0	$0	$0
1823920	101188	COMM BUILDING 93	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	101189	COMM BUILDING 94	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	101190	COMM BUILDING 96	UT	$3	$0	$0	$0	$0	$3	$0	$0	$0	$0
1823920	101216	ENERGY FINANSWER - UT 1994	UT	$70	$0	$0	$0	$0	$70	$0	$0	$0	$0
1823920	101217	ENERGY FINANSWER - UT 1995	UT	$83	$0	$0	$0	$0	$83	$0	$0	$0	$0
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	UT	$6	$0	$0	$0	$0	$6	$0	$0	$0	$0
1823920	101902	ENERGY FINANSWER - WY PPL 1999	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0	$0
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	$3,598	$0	$0	$0	$0	$0	$0	$0	$0	$3,598
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	$16,254	$0	$0	$0	$0	$0	$0	$0	$0	$16,254
1823920	102033	LOW INCOME - WASHINGTON	OTHER	$5,741	$0	$0	$0	$0	$0	$0	$0	$0	$5,741
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$0	$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	$788	$0	$0	$0	$0	$0	$0	$0	$0	$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$0	$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	$624	$0	$0	$0	$0	$0	$0	$0	$0	$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	$88	$0	$0	$0	$0	$0	$0	$0	$0	$88
1823920	102040	NEEA - WASHINGTON	OTHER	$3,257	$0	$0	$0	$0	$0	$0	$0	$0	$3,257
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$0	$2
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	$155	$0	$0	$0	$0	$0	$0	$0	$0	$155
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	$22	$0	$0	$0	$0	$0	$0	$0	$0	$22
1823920	102046	HASSLE FREE	OTHER	$41	$0	$0	$0	$0	$0	$0	$0	$0	$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	$12	$0	$0	$0	$12	$0	$0	$0	$0	$0
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	$31	$0	$0	$0	$31	$0	$0	$0	$0	$0
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	$1,183	$0	$0	$0	$0	$0	$0	$0	$0	$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	$24	$0	$0	$0	$0	$0	$0	$0	$0	$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	$ (40,061)	$0	$0	$0	$0	$0	$0	$0	$0	$ (40,061)
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	$1,280	$0	$0	$0	$0	$0	$0	$0	$0	$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	$1,353	$0	$0	$0	$0	$0	$0	$0	$0	$1,353
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	$4,202	$0	$0	$0	$0	$0	$0	$0	$0	$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	$848	$0	$0	$0	$0	$0	$0	$0	$0	$848
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$498	$0	$0	$0	$0	$0	$0	$0	$0	$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$82	$0	$0	$0	$0	$0	$0	$0	$0	$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0	$0
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	$18	$0	$0	$0	$18	$0	$0	$0	$0	$0
1823920	102160	SELF AUDIT - WYP - 2002	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102161	SELF AUDIT - WYU - 2002	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102185	WEB AUDIT PILOT - WA	OTHER	$527	$0	$0	$0	$0	$0	$0	$0	$0	$527
1823920	102186	APPLIANCE REBATE - WA	OTHER	$18	$0	$0	$0	$0	$0	$0	$0	$0	$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	$71	$0	$0	$0	$0	$0	$0	$0	$0	$71
1823920	102196	POWER FORWARD UT 2002	OTHER	$115	$0	$0	$0	$0	$0	$0	$0	$0	$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	$28	$0	$0	$0	$0	$0	$0	$0	$0	$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	$1,866	$0	$0	$0	$0	$0	$0	$0	$0	$1,866
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	102209	AIR CONDITIONING - UT 2002	OTHER	$24	$0	$0	$0	$0	$0	$0	$0	$0	$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	$1,509	$0	$0	$0	$0	$0	$0	$0	$0	$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	$1,864	$0	$0	$0	$0	$0	$0	$0	$0	$1,864
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	$460	$0	$0	$0	$0	$0	$0	$0	$0	$460
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	$2,564	$0	$0	$0	$0	$0	$0	$0	$0	$2,564
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	$1,187	$0	$0	$0	$0	$0	$0	$0	$0	$1,187

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1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	$895	$0	$0	$0	$0	$0	$0	$0	$0	$895
1823920	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$0	$13
1823920	102229	ENERGY FINANSWER - UT 2003	OTHER	$1,542	$0	$0	$0	$0	$0	$0	$0	$0	$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	$1,658	$0	$0	$0	$0	$0	$0	$0	$0	$1,658
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	$191	$0	$0	$0	$0	$0	$0	$0	$0	$191
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$0	$14
1823920	102233	POWER FORWARD - UT 2003	OTHER	$ (27)	$0	$0	$0	$0	$0	$0	$0	$0	$ (27)
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	$21	$0	$0	$0	$21	$0	$0	$0	$0	$0
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	$ (1,001)	$0	$0	$0	$0	$0	$0	$0	$0	$ (1,001)
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$0	$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	$7	$0	$0	$0	$0	$0	$0	$0	$0	$7
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	$22	$0	$0	$0	$0	$0	$0	$0	$0	$22
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	$3,581	$0	$0	$0	$0	$0	$0	$0	$0	$3,581
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	$2,910	$0	$0	$0	$0	$0	$0	$0	$0	$2,910
1823920	102339	AIR CONDITIONING - UT 2004	OTHER	$3,026	$0	$0	$0	$0	$0	$0	$0	$0	$3,026
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	$1,547	$0	$0	$0	$0	$0	$0	$0	$0	$1,547
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	$285	$0	$0	$0	$0	$0	$0	$0	$0	$285
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	$ (1)	$0	$0	$0	$0	$0	$0	$0	$0	$ (1)
1823920	102343	ENERGY FINANSWER - UT 2004	OTHER	$1,227	$0	$0	$0	$0	$0	$0	$0	$0	$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	$2,562	$0	$0	$0	$0	$0	$0	$0	$0	$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	$230	$0	$0	$0	$0	$0	$0	$0	$0	$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	$51	$0	$0	$0	$0	$0	$0	$0	$0	$51
1823920	102347	POWER FORWARD - UT 2004	OTHER	$54	$0	$0	$0	$0	$0	$0	$0	$0	$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	$89	$0	$0	$0	$0	$0	$0	$0	$0	$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	$129	$0	$0	$0	$0	$0	$0	$0	$0	$129
1823920	102351	ENERGY FINANSWER - ID/UT 2004	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
1823920	102362	ENERGY FINANSWER - WYP 2004	WYP	$10	$0	$0	$0	$10	$0	$0	$0	$0	$0
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	$27	$0	$0	$0	$27	$0	$0	$0	$0	$0
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	$546	$0	$0	$0	$0	$0	$0	$0	$0	$546
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$76	$0	$0	$0	$0	$0	$0	$0	$0	$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$1,954	$0	$0	$0	$0	$0	$0	$0	$0	$1,954
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$733	$0	$0	$0	$0	$0	$0	$0	$0	$733
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$446	$0	$0	$0	$0	$0	$0	$0	$0	$446
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$146	$0	$0	$0	$0	$0	$0	$0	$0	$146
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	$ (133,097)	$0	$0	$0	$0	$0	$0	$0	$0	$ (133,097)
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$0	$2
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	$23	$0	$0	$0	$0	$0	$0	$0	$0	$23
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0	$0
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0	$0
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0	$0
1823920	102518	ENERGY FINANSWER - ID/UT 2005	IDU	$13	$0	$0	$0	$0	$0	$13	$0	$0	$0

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1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$29	$0	$0	$0	$0	$0	$29	$0	$0	$0
1823920	102532	LOW INCOME - UTAH - 2005	OTHER	$48	$0	$0	$0	$0	$0	$0	$0	$0	$48
1823920	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	$3,306	$0	$0	$0	$0	$0	$0	$0	$0	$3,306
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$3,060	$0	$0	$0	$0	$0	$0	$0	$0	$3,060
1823920	102535	AIR CONDITIONING - UTAH - 2005	OTHER	$2,347	$0	$0	$0	$0	$0	$0	$0	$0	$2,347
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$65	$0	$0	$0	$0	$0	$0	$0	$0	$65
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	$223	$0	$0	$0	$0	$0	$0	$0	$0	$223
1823920	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	$1,476	$0	$0	$0	$0	$0	$0	$0	$0	$1,476
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	$3,485	$0	$0	$0	$0	$0	$0	$0	$0	$3,485
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$60	$0	$0	$0	$0	$0	$0	$0	$0	$60
1823920	102543	POWER FORWARD - UTAH - 2005	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$0	$50
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	$67	$0	$0	$0	$0	$0	$0	$0	$0	$67
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	$103	$0	$0	$0	$0	$0	$0	$0	$0	$103
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$944	$0	$0	$0	$0	$0	$0	$0	$0	$944
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,967	$0	$0	$0	$0	$0	$0	$0	$0	$1,967
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$421	$0	$0	$0	$0	$0	$0	$0	$0	$421
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$105	$0	$0	$0	$0	$0	$0	$0	$0	$105
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	$36	$0	$0	$0	$0	$0	$0	$0	$0	$36
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0	$0
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	$17	$0	$0	$0	$17	$0	$0	$0	$0	$0
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102556	1823920/102556	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	$53	$0	$0	$0	$0	$0	$0	$0	$0	$53
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$0	$3
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0	$0
1823920	102706	LOW INCOME-UTAH-2006	OTHER	$119	$0	$0	$0	$0	$0	$0	$0	$0	$119
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	$3,752	$0	$0	$0	$0	$0	$0	$0	$0	$3,752
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	$8,624	$0	$0	$0	$0	$0	$0	$0	$0	$8,624
1823920	102709	AIR CONDITIONING-UTAH-2006	OTHER	$1,499	$0	$0	$0	$0	$0	$0	$0	$0	$1,499
1823920	102712	ENERGY FINANSWER-UTAH-2006	OTHER	$2,187	$0	$0	$0	$0	$0	$0	$0	$0	$2,187
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	$2,748	$0	$0	$0	$0	$0	$0	$0	$0	$2,748
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	$65	$0	$0	$0	$0	$0	$0	$0	$0	$65
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	$122	$0	$0	$0	$0	$0	$0	$0	$0	$122
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	$1,848	$0	$0	$0	$0	$0	$0	$0	$0	$1,848
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	$2,469	$0	$0	$0	$0	$0	$0	$0	$0	$2,469
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	$536	$0	$0	$0	$0	$0	$0	$0	$0	$536
1823920	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	$211	$0	$0	$0	$0	$0	$0	$0	$0	$211
1823920	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	$8	$0	$0	$0	$0	$0	$0	$0	$0	$8
1823920	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	$241	$0	$0	$0	$0	$0	$0	$0	$0	$241
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	$1,296	$0	$0	$0	$0	$0	$0	$0	$0	$1,296
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	$11	$0	$0	$0	$11	$0	$0	$0	$0	$0

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1823920	102767	DSR COSTS BEING AMORTIZED	OTHER	$ (7,709)	$0	$0	$0	$0	$0	$0	$0	$0	$ (7,709)
1823920	102788	DSR COSTS BEING AMORTIZED	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102789	DSR COSTS BEING AMORTIZED	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0	$0
1823920	102790	DSR COSTS BEING AMORTIZED	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
1823920	102791	DSR COSTS BEING AMORTIZED	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
1823920	102792	DSR COSTS BEING AMORTIZED	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
1823920	102796	DSR COSTS BEING AMORTIZED	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	102799	MAJOR CUSTOMER 99	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	$8	$0	$0	$0	$8	$0	$0	$0	$0	$0
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0	$0
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
1823920	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$5,982	$0	$0	$0	$0	$0	$0	$0	$0	$5,982
1823920	102820	AIR CONDITIONING - UTAH - 2007	OTHER	$883	$0	$0	$0	$0	$0	$0	$0	$0	$883
1823920	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	$1,952	$0	$0	$0	$0	$0	$0	$0	$0	$1,952
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	$3,369	$0	$0	$0	$0	$0	$0	$0	$0	$3,369
1823920	102823	LOW INCOME - UTAH - 2007	OTHER	$117	$0	$0	$0	$0	$0	$0	$0	$0	$117
1823920	102824	POWER FORWARD - UTAH - 2007	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$0	$50
1823920	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	$3,399	$0	$0	$0	$0	$0	$0	$0	$0	$3,399
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	$61	$0	$0	$0	$0	$0	$0	$0	$0	$61
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	$108	$0	$0	$0	$0	$0	$0	$0	$0	$108
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$1,936	$0	$0	$0	$0	$0	$0	$0	$0	$1,936
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$3,277	$0	$0	$0	$0	$0	$0	$0	$0	$3,277
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$968	$0	$0	$0	$0	$0	$0	$0	$0	$968
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$187	$0	$0	$0	$0	$0	$0	$0	$0	$187
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	$277	$0	$0	$0	$0	$0	$0	$0	$0	$277
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	$3,034	$0	$0	$0	$0	$0	$0	$0	$0	$3,034
1823920	102883	CALIFORNIA DSM EXPENSE - 2008	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0	$0
1823920	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	$6	$0	$0	$0	$6	$0	$0	$0	$0	$0
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0	$0
1823920	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	$6	$0	$0	$0	$6	$0	$0	$0	$0	$0
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0	$0
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0	$0
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0	$0
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	$7,175	$0	$0	$0	$0	$0	$0	$0	$0	$7,175
1823920	102907	AIR CONDITIONING - UTAH 2008	OTHER	$526	$0	$0	$0	$0	$0	$0	$0	$0	$526
1823920	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	$3,466	$0	$0	$0	$0	$0	$0	$0	$0	$3,466
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	$4,289	$0	$0	$0	$0	$0	$0	$0	$0	$4,289
1823920	102910	LOW INCOME - UTAH 2008	OTHER	$127	$0	$0	$0	$0	$0	$0	$0	$0	$127
1823920	102911	POWER FORWARD - UTAH - 2008	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$0	$50
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	$2,570	$0	$0	$0	$0	$0	$0	$0	$0	$2,570

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	$83	$0	$0	$0	$0	$0	$0	$0	$0	$83
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	$126	$0	$0	$0	$0	$0	$0	$0	$0	$126
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	$1,664	$0	$0	$0	$0	$0	$0	$0	$0	$1,664
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	$3,791	$0	$0	$0	$0	$0	$0	$0	$0	$3,791
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	$1,133	$0	$0	$0	$0	$0	$0	$0	$0	$1,133
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$1,053	$0	$0	$0	$0	$0	$0	$0	$0	$1,053
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$0	$4
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	$762	$0	$0	$0	$0	$0	$0	$0	$0	$762
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	$7,817	$0	$0	$0	$0	$0	$0	$0	$0	$7,817
1823920 Total				**$ (3,284)**	**$0**	**$0**	**$0**	**$250**	**$258**	**$68**	**$0**	**$0**	**$ (3,860)**
1823930	101300	WEATHERIZATION 96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101302	SUPER GOOD CENT 90	IDU	$12	$0	$0	$0	$0	$0	$12	$0	$0	$0
1823930	101303	SUPER GOOD CENT 91	IDU	$20	$0	$0	$0	$0	$0	$20	$0	$0	$0
1823930	101304	SUPER GOOD CENT 92	IDU	$36	$0	$0	$0	$0	$0	$36	$0	$0	$0
1823930	101305	CASH GRANT ID 92	IDU	$79	$0	$0	$0	$0	$0	$79	$0	$0	$0
1823930	101306	LOW INCOME ID 90	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101307	LOW INCOME ID 91	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	101308	LOW INCOME ID 92	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101309	LOW INCOME ID 93	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823930	101310	LOW INCOME ID 94	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101311	LOW INCOME ID 95	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101312	LOW INCOME ID 96	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	101314	CASH GRANT ID 90	IDU	$15	$0	$0	$0	$0	$0	$15	$0	$0	$0
1823930	101315	CASH GRANT ID 91	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101316	CASH GRANT ID 92	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101317	CASH GRANT ID 93	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101318	CASH GRANT ID 94	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101319	CASH GRANT ID 95	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101320	CASH GRANT ID 96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101324	EARLY PAYOFF ID 92	IDU	$57	$0	$0	$0	$0	$0	$57	$0	$0	$0
1823930	101325	EARLY PAYOFF ID 93	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101326	IRRIGATION ID 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101327	IRRIGATION ID 94	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101328	IRRIGATION ID 95	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101329	SELF AUDIT - IDAHO-UT 1998	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101330	REG MOBILE HOME 93	IDU	$43	$0	$0	$0	$0	$0	$43	$0	$0	$0
1823930	101331	REG MOBILE HOME 94	IDU	$24	$0	$0	$0	$0	$0	$24	$0	$0	$0
1823930	101332	REG MOBILE HOME 95	IDU	$12	$0	$0	$0	$0	$0	$12	$0	$0	$0
1823930	101333	REG MOBILE HOME 96	IDU	$35	$0	$0	$0	$0	$0	$35	$0	$0	$0
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	$ (8)	$0	$0	$0	$0	$0	$ (8)	$0	$0	$0
1823930	101335	TECH MONITOR ID 92	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101336	TECH MONITOR ID 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101337	HASSLE FREE ID 92	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101338	HASSLE FREE ID 94	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101339	HASSLE FREE ID 95	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101340	HASSLE FREE ID 96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101343	ENERGY FINANSWER91	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101344	ENERGY FINANSWER92	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101345	ENERGY FINANSWER93	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101346	ENERGY FINANSWER94	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101347	ENERGY FINANSWER95	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823930	101348	ENERGY FINANSWER96	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101351	MAJOR CUSTOMER 95	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101353	IND FINANSWER 94	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101354	IND FINANSWER 96	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101357	COMM RETROFIT 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101358	FINANSWER 12000 92	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101359	FINANSWER 12000 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101360	FINANSWER 12000 94	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101361	WHOLESALE PURCH 92	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101362	MANF ACQUISITION92	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823930	101363	HOME COMFORT 92	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101364	REFRIGERATION 92	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101365	REFRIGERATION 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101366	REFRIGERATION 94	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101367	REFRIGERATION 95	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101368	REFRIGERATION 96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	$29	$0	$0	$0	$0	$0	$29	$0	$0	$0
1823930	101371	REG ENERGY MNGT 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101372	PROG DEVELOPMNT 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101373	LOAD STUDIES 93	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101374	SUPER GOOD CENTS93	IDU	$25	$0	$0	$0	$0	$0	$25	$0	$0	$0
1823930	101375	SUPER GOOD CENTS94	IDU	$22	$0	$0	$0	$0	$0	$22	$0	$0	$0
1823930	101376	SUPER GOOD CENTS95	IDU	$12	$0	$0	$0	$0	$0	$12	$0	$0	$0
1823930	101377	SUPER GOOD CENTS96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101380	INT BEARING VAR 96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101381	EF LIGHT PRO 93	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101382	IRRIGATION 93	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	101383	DSM OTHER PROGS 94	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101384	DSM OTHER PROGS 95	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101385	DSM OTHER PROGS 96	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101386	MARKET RESEARCH 94	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101387	MARKET RESEARCH 95	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101388	MARKET RESEARCH 96	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	$7	$0	$0	$0	$0	$0	$7	$0	$0	$0
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101883	LOW INCOME WEATHER - 1999	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	101884	SELF AUDIT - 1999	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101914	NEEA - IDAHO UTAH 1999	IDU	$97	$0	$0	$0	$0	$0	$97	$0	$0	$0
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	$7	$0	$0	$0	$0	$0	$7	$0	$0	$0
1823930	101920	LOW INCOME BID WZ - IDU 1999	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	$11	$0	$0	$0	$0	$0	$11	$0	$0	$0
1823930	101930	SELF AUDIT - IDAHO-UT 2000	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	101950	"LOW INCOME BID WZ, ID 2000"	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	101955	NEEA - IDAHO-UT 2000	IDU	$104	$0	$0	$0	$0	$0	$104	$0	$0	$0
1823930	102062	ENERGY FINANSWER - ID-UT 2001	IDU	$18	$0	$0	$0	$0	$0	$18	$0	$0	$0
1823930	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	$8	$0	$0	$0	$0	$0	$8	$0	$0	$0
1823930	102065	LOW INCOME WZ - ID-UT 2001	IDU	$25	$0	$0	$0	$0	$0	$25	$0	$0	$0
1823930	102066	SELF AUDIT - ID-UT 2001	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0	$0
1823930	102079	NEEA - IDAHO - UTAH 2001	IDU	$112	$0	$0	$0	$0	$0	$112	$0	$0	$0
1823930	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	102183	SELF AUDIT - IDU - 2002	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	$127	$0	$0	$0	$0	$0	$127	$0	$0	$0
1823930	102204	COMPACT FLUORESCENT - UT 2002	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0	$0
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	$7	$0	$0	$0	$0	$0	$7	$0	$0	$0
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	$111	$0	$0	$0	$0	$0	$111	$0	$0	$0
1823930	102220	LOAN INCOME WZ - IDU 2003	IDU	$8	$0	$0	$0	$0	$0	$8	$0	$0	$0
1823930	102221	NEEA - IDU 2003	IDU	$248	$0	$0	$0	$0	$0	$248	$0	$0	$0
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	$169	$0	$0	$0	$0	$0	$169	$0	$0	$0
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	$67	$0	$0	$0	$0	$0	$67	$0	$0	$0
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	$31	$0	$0	$0	$0	$0	$31	$0	$0	$0
1823930	102354	NEEA - IDU 2004	IDU	$138	$0	$0	$0	$0	$0	$138	$0	$0	$0
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	$198	$0	$0	$0	$0	$0	$198	$0	$0	$0
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0	$0
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	$39	$0	$0	$0	$0	$0	$39	$0	$0	$0

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1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	$44	$0	$0	$0	$0	$0	$44	$0	$0	$0
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	$195	$0	$0	$0	$0	$0	$195	$0	$0	$0
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	$286	$0	$0	$0	$0	$0	$286	$0	$0	$0
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0	$0
1823930	102575	LOW INCOME WZ -ID-UT 2006	IDU	$144	$0	$0	$0	$0	$0	$144	$0	$0	$0
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	$359	$0	$0	$0	$0	$0	$359	$0	$0	$0
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	$361	$0	$0	$0	$0	$0	$361	$0	$0	$0
1823930	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0	$0
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	$143	$0	$0	$0	$0	$0	$143	$0	$0	$0
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	$117	$0	$0	$0	$0	$0	$117	$0	$0	$0
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	$47	$0	$0	$0	$0	$0	$47	$0	$0	$0
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	$246	$0	$0	$0	$0	$0	$246	$0	$0	$0
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	$103	$0	$0	$0	$0	$0	$103	$0	$0	$0
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102809	ENERGY FINANSWER IDU 2007	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$0	$4
1823930	102810	Industrial Finanswer ID - 2007	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	$846	$0	$0	$0	$0	$0	$0	$0	$0	$846
1823930	102812	LOW INCOME WZ - ID-UT 2007	OTHER	$101	$0	$0	$0	$0	$0	$0	$0	$0	$101
1823930	102813	NEEA - IDAHO - UTAH 2007	OTHER	$361	$0	$0	$0	$0	$0	$0	$0	$0	$361
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	$123	$0	$0	$0	$0	$0	$0	$0	$0	$123
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	$61	$0	$0	$0	$0	$0	$0	$0	$0	$61
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	$120	$0	$0	$0	$0	$0	$0	$0	$0	$120
1823930	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	$275	$0	$0	$0	$0	$0	$0	$0	$0	$275
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$229	$0	$0	$0	$0	$0	$0	$0	$0	$229
1823930	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	$19	$0	$0	$0	$0	$0	$0	$0	$0	$19
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	$102	$0	$0	$0	$0	$0	$0	$0	$0	$102
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	$3,127	$0	$0	$0	$0	$0	$0	$0	$0	$3,127
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	$165	$0	$0	$0	$0	$0	$0	$0	$0	$165
1823930	102900	NEEA - IDAHO - 2008	OTHER	$317	$0	$0	$0	$0	$0	$0	$0	$0	$317
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	$113	$0	$0	$0	$0	$0	$0	$0	$0	$113
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	$108	$0	$0	$0	$0	$0	$0	$0	$0	$108
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	$58	$0	$0	$0	$0	$0	$0	$0	$0	$58
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	$268	$0	$0	$0	$0	$0	$0	$0	$0	$268
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	$490	$0	$0	$0	$0	$0	$0	$0	$0	$490
1823930	102957	CATEGORY 1 - WYOMING - 2008	OTHER	$17	$0	$0	$0	$0	$0	$0	$0	$0	$17
1823930	102958	CATEGORY 2 - WYOMING - 2008	OTHER	$9	$0	$0	$0	$0	$0	$0	$0	$0	$9
1823930	102959	CATEGORY 3 - WYOMING - 2008	OTHER	$33	$0	$0	$0	$0	$0	$0	$0	$0	$33
1823930 Total				**$11,050**	**$0**	**$0**	**$0**	**$0**	**$0**	**$4,102**	**$0**	**$0**	**$6,948**
1823940	101391	DSR CARRY CHG ID-U	IDU	$279	$0	$0	$0	$0	$0	$279	$0	$0	$0
1823940	101469	ENERGY FINANSWER94	UT	$ (1)	$0	$0	$0	$0	$ (1)	$0	$0	$0	$0
1823940	101470	ENERGY FINANSWER95	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
1823940	101471	ENERGY FINANSWER96	UT	$5	$0	$0	$0	$0	$5	$0	$0	$0	$0
1823940	101472	IND FINANSWER 94	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823940	101473	IND FINANSWER 95	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823940	101474	IND FINANSWER 96	UT	$ (3)	$0	$0	$0	$0	$ (3)	$0	$0	$0	$0
1823940	101477	COMM RETRO 94	UT	$ (0)	$0	$0	$0	$0	$ (0)	$0	$0	$0	$0
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	$2,726	$0	$0	$0	$0	$0	$0	$0	$0	$2,726
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	$ (663)	$0	$0	$0	$0	$0	$0	$0	$0	$ (663)
1823940	102766	DSR CARRYING CHARGES	IDU	$64	$0	$0	$0	$0	$0	$64	$0	$0	$0
1823940 Total				**$2,410**	**$0**	**$0**	**$0**	**$0**	**$5**	**$342**	**$0**	**$0**	**$2,063**
1823960	101662	NET LOST REVN COMM	UT	$6	$0	$0	$0	$0	$6	$0	$0	$0	$0
1823960	101663	NET LOST REVN COMM	UT	$42	$0	$0	$0	$0	$42	$0	$0	$0	$0
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	$31	$0	$0	$0	$0	$31	$0	$0	$0	$0
1823960	101673	NET LOST REVN 12000	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823960	101674	NET LOST REVN 12000	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
1823960	101675	NET LOST REVN 12000	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
1823960	101682	NET LOST REVN COMM	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0	$0
1823960	101683	NET LOST REVN COMM	UT	$64	$0	$0	$0	$0	$64	$0	$0	$0	$0
1823960	101684	NET LOST REVN COMM	UT	$12	$0	$0	$0	$0	$12	$0	$0	$0	$0
1823960	101685	NET LOST REVN IND	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
1823960	101686	NET LOST REVN IND	UT	$4	$0	$0	$0	$0	$4	$0	$0	$0	$0
1823960	101687	NET LOST REVN IND	UT	$8	$0	$0	$0	$0	$8	$0	$0	$0	$0
1823960	101688	NET LOST REVN IND	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
1823960	101691	NET LOST EF RETRO	UT	$18	$0	$0	$0	$0	$18	$0	$0	$0	$0
1823960	101692	NET LOST EF RETRO	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0	$0
1823960	101695	NET LOST EF CUSTOM	UT	$30	$0	$0	$0	$0	$30	$0	$0	$0	$0
1823960	101696	NET LOST EF CUSTOM	UT	$35	$0	$0	$0	$0	$35	$0	$0	$0	$0
1823960	101697	NET LOST EF PRESCRIPT	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0
1823960	101698	NET LOST EF PRESCRIPT	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
1823960	101699	NET LOST EF COMMERCIAL	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0	$0
1823960	101700	NET LOST EF COMMERCIAL	UT	$22	$0	$0	$0	$0	$22	$0	$0	$0	$0
1823960 Total				**$307**	**$0**	**$0**	**$0**	**$0**	**$307**	**$0**	**$0**	**$0**	**$0**
1823990	184500	Deferred Regulatory Expense	IDU	$35	$0	$0	$0	$0	$0	$35	$0	$0	$0
1823990	186099	Regulatory Asset - Balance Reclass	OTHER	$1,949	$0	$0	$0	$0	$0	$0	$0	$0	$1,949
1823990	186100	Calif Alternative Rate for Energy (CARE)	OTHER	$2,640	$0	$0	$0	$0	$0	$0	$0	$0	$2,640
1823990	187003	RETAIL ACCESS PROJECT - INC	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	$9,634	$173	$2,617	$774	$1,240	$3,978	$553	$300	$0	$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	$631	$0	$0	$631	$0	$0	$0	$0	$0	$0
1823990	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187082	RTO Grid West N/R - WY	OTHER	$230	$0	$0	$0	$0	$0	$0	$0	$0	$230
1823990	187106	BSIP/SAP - UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	$1,126	$0	$0	$0	$0	$1,126	$0	$0	$0	$0
1823990	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187110	TRANSITION TEAM COSTS - UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823990	187111	NOELL KEMPF CAP - UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OR	$6,162	$0	$6,162	$0	$0	$0	$0	$0	$0	$0
1823990	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187211	MEHC TRANSITION PLAN - WA	WA	$956	$0	$0	$956	$0	$0	$0	$0	$0	$0
1823990	187213	WY 2006- TRAN SEV CST	OTHER	$2,656	$0	$0	$0	$0	$0	$0	$0	$0	$2,656
1823990	187250	BPA WASHINGTON BALANCING ACCOUNT	OTHER	$1,318	$0	$0	$0	$0	$0	$0	$0	$0	$1,318
1823990	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187902	UT - DEFERRED NET POWER COSTS	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187904	ID - DEFERRED NET POWER COSTS	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187905	CA - DEF NET POWER COSTS	OTHER	$ (475)	$0	$0	$0	$0	$0	$0	$0	$0	$ (475)
1823990	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	$162	$0	$0	$0	$0	$0	$0	$0	$0	$162
1823990	187908	Def Net Power WY - 2007	OTHER	$8,635	$0	$0	$0	$0	$0	$0	$0	$0	$8,635
1823990	187909	Def Net Power - Wyoming 2008	OTHER	$24,232	$0	$0	$0	$0	$0	$0	$0	$0	$24,232
1823990	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	$1,051	$0	$0	$0	$1,051	$0	$0	$0	$0	$0
1823990	187912	CONTRA - REGULATORY ASSETS	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187920	OR-RCAC REV REQUIREMENT	OTHER	$12,962	$0	$0	$0	$0	$0	$0	$0	$0	$12,962
1823990	187930	OR SB 408 REG ASSET	OTHER	$12,783	$0	$0	$0	$0	$0	$0	$0	$0	$12,783
1823990	187951	DEFERRED COST OF TOU GUARANTEE	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	187955	Defd UT Ind Eval Fee	UT	$ (93)	$0	$0	$0	$0	$ (93)	$0	$0	$0	$0
1823990	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	$180	$0	$0	$0	$0	$0	$0	$0	$0	$180
1823990	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	$1,237	$0	$0	$0	$0	$0	$0	$0	$0	$1,237
1823990 Total				**$88,010**	**$173**	**$8,779**	**$2,360**	**$2,291**	**$5,011**	**$588**	**$300**	**$0**	**$68,508**
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	$ (462)	$0	$ (462)	$0	$0	$0	$0	$0	$0	$0
1823993 Total				**$ (462)**	**$0**	**$ (462)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	$ (833)	$0	$0	$ (833)	$0	$0	$0	$0	$0	$0
1823994 Total				**$ (833)**	**$0**	**$0**	**$ (833)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	$ (283)	$0	$0	$0	$0	$0	$ (283)	$0	$0	$0
1823995 Total				**$ (283)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$ (283)**	**$0**	**$0**	**$0**
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	$5,465	$0	$0	$0	$0	$0	$0	$0	$0	$5,465
1823999 Total				**$5,465**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,465**
Grand Total				**$117,565**	**$914**	**$12,732**	**$3,774**	**$1,194**	**$17,704**	**$5,795**	**$795**	**$55**	**$74,602**

B17. DEPRECIATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3102000	LAND RIGHTS	SG	$ (19,966)	$ (357)	$ (5,403)	$ (1,597)	$ (2,560)	$ (8,212)	$ (1,142)	$ (619)	$ (77)
1080000	3102000	LAND RIGHTS	SSGCH	$ (7)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
	3102000 Total			**$ (19,973)**	**$ (357)**	**$ (5,405)**	**$ (1,598)**	**$ (2,561)**	**$ (8,215)**	**$ (1,142)**	**$ (619)**	**$ (77)**
1080000	3103000	WATER RIGHTS	SG	$ (15,156)	$ (271)	$ (4,101)	$ (1,212)	$ (1,943)	$ (6,234)	$ (867)	$ (470)	$ (58)
	3103000 Total			**$ (15,156)**	**$ (271)**	**$ (4,101)**	**$ (1,212)**	**$ (1,943)**	**$ (6,234)**	**$ (867)**	**$ (470)**	**$ (58)**
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SG	$ (424,329)	$ (7,585)	$ (114,818)	$ (33,944)	$ (54,401)	$ (174,528)	$ (24,262)	$ (13,157)	$ (1,634)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	SSGCH	$ (21,801)	$ (393)	$ (6,054)	$ (1,791)	$ (2,836)	$ (8,729)	$ (1,232)	$ (687)	$ (79)
	3110000 Total			**$ (446,130)**	**$ (7,978)**	**$ (120,872)**	**$ (35,734)**	**$ (57,237)**	**$ (183,257)**	**$ (25,494)**	**$ (13,845)**	**$ (1,713)**
1080000	3120000	BOILER PLANT EQUIPMENT	SG	$ (1,300,971)	$ (23,255)	$ (352,027)	$ (104,070)	$ (166,790)	$ (535,095)	$ (74,386)	$ (40,340)	$ (5,009)
1080000	3120000	BOILER PLANT EQUIPMENT	SSGCH	$ (81,114)	$ (1,464)	$ (22,525)	$ (6,662)	$ (10,552)	$ (32,477)	$ (4,583)	$ (2,557)	$ (295)
	3120000 Total			**$ (1,382,085)**	**$ (24,719)**	**$ (374,551)**	**$ (110,732)**	**$ (177,341)**	**$ (567,572)**	**$ (78,969)**	**$ (42,897)**	**$ (5,304)**
1080000	3140000	TURBOGENERATOR UNITS	SG	$ (351,043)	$ (6,275)	$ (94,988)	$ (28,081)	$ (45,005)	$ (144,385)	$ (20,072)	$ (10,885)	$ (1,352)
1080000	3140000	TURBOGENERATOR UNITS	SSGCH	$ (23,619)	$ (426)	$ (6,559)	$ (1,940)	$ (3,072)	$ (9,457)	$ (1,335)	$ (745)	$ (86)
	3140000 Total			**$ (374,662)**	**$ (6,701)**	**$ (101,547)**	**$ (30,021)**	**$ (48,078)**	**$ (153,842)**	**$ (21,406)**	**$ (11,630)**	**$ (1,437)**
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$ (166,596)	$ (2,978)	$ (45,079)	$ (13,327)	$ (21,358)	$ (68,521)	$ (9,525)	$ (5,166)	$ (641)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	SSGCH	$ (23,671)	$ (427)	$ (6,573)	$ (1,944)	$ (3,079)	$ (9,477)	$ (1,337)	$ (746)	$ (86)
	3150000 Total			**$ (190,266)**	**$ (3,405)**	**$ (51,652)**	**$ (15,271)**	**$ (24,437)**	**$ (77,999)**	**$ (10,863)**	**$ (5,912)**	**$ (727)**
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$ (33)	$ (1)	$ (9)	$ (3)	$ (4)	$ (13)	$ (2)	$ (1)	$ (0)
	3157000 Total			**$ (33)**	**$ (1)**	**$ (9)**	**$ (3)**	**$ (4)**	**$ (13)**	**$ (2)**	**$ (1)**	**$ (0)**
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$ (11,662)	$ (208)	$ (3,155)	$ (933)	$ (1,495)	$ (4,796)	$ (667)	$ (362)	$ (45)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SSGCH	$ (1,759)	$ (32)	$ (488)	$ (144)	$ (229)	$ (704)	$ (99)	$ (55)	$ (6)
	3160000 Total			**$ (13,420)**	**$ (240)**	**$ (3,644)**	**$ (1,077)**	**$ (1,724)**	**$ (5,501)**	**$ (766)**	**$ (417)**	**$ (51)**
1080000	3302000	LAND RIGHTS	SG-P	$ (4,173)	$ (75)	$ (1,129)	$ (334)	$ (535)	$ (1,716)	$ (239)	$ (129)	$ (16)
1080000	3302000	LAND RIGHTS	SG-U	$ (14)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (0)	$ (0)
	3302000 Total			**$ (4,187)**	**$ (75)**	**$ (1,133)**	**$ (335)**	**$ (537)**	**$ (1,722)**	**$ (239)**	**$ (130)**	**$ (16)**
1080000	3303000	WATER RIGHTS	SG-U	$ (23)	$ (0)	$ (6)	$ (2)	$ (3)	$ (10)	$ (1)	$ (1)	$ (0)
	3303000 Total			**$ (23)**	**$ (0)**	**$ (6)**	**$ (2)**	**$ (3)**	**$ (10)**	**$ (1)**	**$ (1)**	**$ (0)**
1080000	3304000	FLOOD RIGHTS	SG-P	$ (164)	$ (3)	$ (44)	$ (13)	$ (21)	$ (67)	$ (9)	$ (5)	$ (1)
1080000	3304000	FLOOD RIGHTS	SG-U	$ (26)	$ (0)	$ (7)	$ (2)	$ (3)	$ (11)	$ (1)	$ (1)	$ (0)
	3304000 Total			**$ (190)**	**$ (3)**	**$ (51)**	**$ (15)**	**$ (24)**	**$ (78)**	**$ (11)**	**$ (6)**	**$ (1)**
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$ (208)	$ (4)	$ (56)	$ (17)	$ (27)	$ (86)	$ (12)	$ (6)	$ (1)
	3305000 Total			**$ (208)**	**$ (4)**	**$ (56)**	**$ (17)**	**$ (27)**	**$ (86)**	**$ (12)**	**$ (6)**	**$ (1)**
1080000	3310000	STRUCTURES AND IMPROVE	SG-P	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3310000	STRUCTURES AND IMPROVE	SG-U	$ (4,482)	$ (80)	$ (1,213)	$ (359)	$ (575)	$ (1,844)	$ (256)	$ (139)	$ (17)
	3310000 Total			**$ (4,483)**	**$ (80)**	**$ (1,213)**	**$ (359)**	**$ (575)**	**$ (1,844)**	**$ (256)**	**$ (139)**	**$ (17)**
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$ (17,985)	$ (321)	$ (4,866)	$ (1,439)	$ (2,306)	$ (7,397)	$ (1,028)	$ (558)	$ (69)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$ (553)	$ (10)	$ (150)	$ (44)	$ (71)	$ (227)	$ (32)	$ (17)	$ (2)
	3311000 Total			**$ (18,538)**	**$ (331)**	**$ (5,016)**	**$ (1,483)**	**$ (2,377)**	**$ (7,625)**	**$ (1,060)**	**$ (575)**	**$ (71)**
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$ (5,811)	$ (104)	$ (1,572)	$ (465)	$ (745)	$ (2,390)	$ (332)	$ (180)	$ (22)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$ (107)	$ (2)	$ (29)	$ (9)	$ (14)	$ (44)	$ (6)	$ (3)	$ (0)
	3312000 Total			**$ (5,918)**	**$ (106)**	**$ (1,601)**	**$ (473)**	**$ (759)**	**$ (2,434)**	**$ (338)**	**$ (184)**	**$ (23)**
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$ (4,006)	$ (72)	$ (1,084)	$ (320)	$ (514)	$ (1,648)	$ (229)	$ (124)	$ (15)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$ (457)	$ (8)	$ (124)	$ (37)	$ (59)	$ (188)	$ (26)	$ (14)	$ (2)
	3313000 Total			**$ (4,463)**	**$ (80)**	**$ (1,208)**	**$ (357)**	**$ (572)**	**$ (1,835)**	**$ (255)**	**$ (138)**	**$ (17)**
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$ (629)	$ (11)	$ (170)	$ (50)	$ (81)	$ (259)	$ (36)	$ (20)	$ (2)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$ (15,264)	$ (273)	$ (4,130)	$ (1,221)	$ (1,957)	$ (6,278)	$ (873)	$ (473)	$ (59)
	3320000 Total			**$ (15,893)**	**$ (284)**	**$ (4,300)**	**$ (1,271)**	**$ (2,038)**	**$ (6,537)**	**$ (909)**	**$ (493)**	**$ (61)**
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$ (106,316)	$ (1,900)	$ (28,768)	$ (8,505)	$ (13,630)	$ (43,728)	$ (6,079)	$ (3,297)	$ (409)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$ (9,327)	$ (167)	$ (2,524)	$ (746)	$ (1,196)	$ (3,836)	$ (533)	$ (289)	$ (36)
	3321000 Total			**$ (115,644)**	**$ (2,067)**	**$ (31,292)**	**$ (9,251)**	**$ (14,826)**	**$ (47,565)**	**$ (6,612)**	**$ (3,586)**	**$ (445)**
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$ (2,137)	$ (38)	$ (578)	$ (171)	$ (274)	$ (879)	$ (122)	$ (66)	$ (8)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$ (140)	$ (2)	$ (38)	$ (11)	$ (18)	$ (57)	$ (8)	$ (4)	$ (1)
	3322000 Total			**$ (2,277)**	**$ (41)**	**$ (616)**	**$ (182)**	**$ (292)**	**$ (937)**	**$ (130)**	**$ (71)**	**$ (9)**
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$ (105)	$ (2)	$ (28)	$ (8)	$ (13)	$ (43)	$ (6)	$ (3)	$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$ (18)	$ (0)	$ (5)	$ (1)	$ (2)	$ (8)	$ (1)	$ (1)	$ (0)
	3323000 Total			**$ (123)**	**$ (2)**	**$ (33)**	**$ (10)**	**$ (16)**	**$ (51)**	**$ (7)**	**$ (4)**	**$ (0)**
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$ (29,972)	$ (536)	$ (8,110)	$ (2,398)	$ (3,843)	$ (12,328)	$ (1,714)	$ (929)	$ (115)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$ (8,400)	$ (150)	$ (2,273)	$ (672)	$ (1,077)	$ (3,455)	$ (480)	$ (260)	$ (32)
	3330000 Total			**$ (38,372)**	**$ (686)**	**$ (10,383)**	**$ (3,070)**	**$ (4,920)**	**$ (15,783)**	**$ (2,194)**	**$ (1,190)**	**$ (148)**
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$ (9,541)	$ (171)	$ (2,582)	$ (763)	$ (1,223)	$ (3,924)	$ (546)	$ (296)	$ (37)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$ (3,687)	$ (66)	$ (998)	$ (295)	$ (473)	$ (1,517)	$ (211)	$ (114)	$ (14)
	3340000 Total			**$ (13,228)**	**$ (236)**	**$ (3,579)**	**$ (1,058)**	**$ (1,696)**	**$ (5,441)**	**$ (756)**	**$ (410)**	**$ (51)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$ (1,620)	$ (29)	$ (438)	$ (130)	$ (208)	$ (666)	$ (93)	$ (50)	$ (6)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$ (19)	$ (0)	$ (5)	$ (2)	$ (2)	$ (8)	$ (1)	$ (1)	$ (0)
	3347000 Total			**$ (1,639)**	**$ (29)**	**$ (444)**	**$ (131)**	**$ (210)**	**$ (674)**	**$ (94)**	**$ (51)**	**$ (6)**
1080000	3350000	MISC POWER PLANT EQUIP	SG-U	$ (112)	$ (2)	$ (30)	$ (9)	$ (14)	$ (46)	$ (6)	$ (3)	$ (0)
	3350000 Total			**$ (112)**	**$ (2)**	**$ (30)**	**$ (9)**	**$ (14)**	**$ (46)**	**$ (6)**	**$ (3)**	**$ (0)**
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$ (955)	$ (17)	$ (258)	$ (76)	$ (122)	$ (393)	$ (55)	$ (30)	$ (4)
	3351000 Total			**$ (955)**	**$ (17)**	**$ (258)**	**$ (76)**	**$ (122)**	**$ (393)**	**$ (55)**	**$ (30)**	**$ (4)**
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	$ (50)	$ (1)	$ (13)	$ (4)	$ (6)	$ (20)	$ (3)	$ (2)	$ (0)
	3352000 Total			**$ (50)**	**$ (1)**	**$ (13)**	**$ (4)**	**$ (6)**	**$ (20)**	**$ (3)**	**$ (2)**	**$ (0)**
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$ (4)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$ (0)
	3353000 Total			**$ (4)**	**$ (0)**	**$ (1)**	**$ (0)**	**$ (0)**	**$ (2)**	**$ (0)**	**$ (0)**	**$ (0)**
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$ (5,041)	$ (90)	$ (1,364)	$ (403)	$ (646)	$ (2,073)	$ (288)	$ (156)	$ (19)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$ (645)	$ (12)	$ (175)	$ (52)	$ (83)	$ (265)	$ (37)	$ (20)	$ (2)
	3360000 Total			**$ (5,686)**	**$ (102)**	**$ (1,539)**	**$ (455)**	**$ (729)**	**$ (2,339)**	**$ (325)**	**$ (176)**	**$ (22)**
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
	3403000 Total			**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1080000	3410000	STRUCTURES & IMPROVEMENTS	SG	$ (9,063)	$ (162)	$ (2,452)	$ (725)	$ (1,162)	$ (3,728)	$ (518)	$ (281)	$ (35)
1080000	3410000	STRUCTURES & IMPROVEMENTS	SSGCT	$ (950)	$ (16)	$ (241)	$ (72)	$ (112)	$ (424)	$ (53)	$ (27)	$ (4)
	3410000 Total			**$ (10,013)**	**$ (178)**	**$ (2,693)**	**$ (797)**	**$ (1,274)**	**$ (4,151)**	**$ (572)**	**$ (308)**	**$ (39)**
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$ (543)	$ (10)	$ (147)	$ (43)	$ (70)	$ (223)	$ (31)	$ (17)	$ (2)
1080000	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SSGCT	$ (530)	$ (9)	$ (134)	$ (40)	$ (62)	$ (236)	$ (30)	$ (15)	$ (2)
	3420000 Total			**$ (1,073)**	**$ (19)**	**$ (281)**	**$ (84)**	**$ (132)**	**$ (460)**	**$ (61)**	**$ (32)**	**$ (5)**
1080000	3430000	PRIME MOVERS	SG	$ (89,524)	$ (1,600)	$ (24,224)	$ (7,161)	$ (11,477)	$ (36,822)	$ (5,119)	$ (2,776)	$ (345)
1080000	3430000	PRIME MOVERS	SSGCT	$ (12,199)	$ (206)	$ (3,094)	$ (930)	$ (1,438)	$ (5,444)	$ (686)	$ (345)	$ (56)
	3430000 Total			**$ (101,722)**	**$ (1,806)**	**$ (27,318)**	**$ (8,091)**	**$ (12,915)**	**$ (42,266)**	**$ (5,804)**	**$ (3,121)**	**$ (401)**
1080000	3440000	GENERATORS	SG	$ (23,621)	$ (422)	$ (6,391)	$ (1,889)	$ (3,028)	$ (9,715)	$ (1,351)	$ (732)	$ (91)
1080000	3440000	GENERATORS	SSGCT	$ (3,867)	$ (65)	$ (981)	$ (295)	$ (456)	$ (1,726)	$ (217)	$ (109)	$ (18)
	3440000 Total			**$ (27,487)**	**$ (488)**	**$ (7,372)**	**$ (2,184)**	**$ (3,484)**	**$ (11,441)**	**$ (1,568)**	**$ (842)**	**$ (109)**
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$ (10,688)	$ (191)	$ (2,892)	$ (855)	$ (1,370)	$ (4,396)	$ (611)	$ (331)	$ (41)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	SSGCT	$ (547)	$ (9)	$ (139)	$ (42)	$ (65)	$ (244)	$ (31)	$ (15)	$ (3)
	3450000 Total			**$ (11,236)**	**$ (200)**	**$ (3,031)**	**$ (897)**	**$ (1,435)**	**$ (4,640)**	**$ (642)**	**$ (347)**	**$ (44)**
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$ (530)	$ (9)	$ (144)	$ (42)	$ (68)	$ (218)	$ (30)	$ (16)	$ (2)
	3460000 Total			**$ (530)**	**$ (9)**	**$ (144)**	**$ (42)**	**$ (68)**	**$ (218)**	**$ (30)**	**$ (16)**	**$ (2)**
1080000	3502000	LAND RIGHTS	SG	$ (21,340)	$ (381)	$ (5,774)	$ (1,707)	$ (2,736)	$ (8,777)	$ (1,220)	$ (662)	$ (82)
	3502000 Total			**$ (21,340)**	**$ (381)**	**$ (5,774)**	**$ (1,707)**	**$ (2,736)**	**$ (8,777)**	**$ (1,220)**	**$ (662)**	**$ (82)**
1080000	3520000	STRUCTURES & IMPROVEMENTS	SG	$ (15,258)	$ (273)	$ (4,129)	$ (1,221)	$ (1,956)	$ (6,276)	$ (872)	$ (473)	$ (59)
	3520000 Total			**$ (15,258)**	**$ (273)**	**$ (4,129)**	**$ (1,221)**	**$ (1,956)**	**$ (6,276)**	**$ (872)**	**$ (473)**	**$ (59)**
1080000	3530000	STATION EQUIPMENT	SG	$ (228,742)	$ (4,089)	$ (61,895)	$ (18,298)	$ (29,326)	$ (94,083)	$ (13,079)	$ (7,093)	$ (881)
	3530000 Total			**$ (228,742)**	**$ (4,089)**	**$ (61,895)**	**$ (18,298)**	**$ (29,326)**	**$ (94,083)**	**$ (13,079)**	**$ (7,093)**	**$ (881)**
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$ (21,478)	$ (384)	$ (5,812)	$ (1,718)	$ (2,754)	$ (8,834)	$ (1,228)	$ (666)	$ (83)
	3534000 Total			**$ (21,478)**	**$ (384)**	**$ (5,812)**	**$ (1,718)**	**$ (2,754)**	**$ (8,834)**	**$ (1,228)**	**$ (666)**	**$ (83)**
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$ (22,268)	$ (398)	$ (6,025)	$ (1,781)	$ (2,855)	$ (9,159)	$ (1,273)	$ (690)	$ (86)
	3537000 Total			**$ (22,268)**	**$ (398)**	**$ (6,025)**	**$ (1,781)**	**$ (2,855)**	**$ (9,159)**	**$ (1,273)**	**$ (690)**	**$ (86)**
1080000	3540000	TOWERS AND FIXTURES	SG	$ (170,619)	$ (3,050)	$ (46,167)	$ (13,648)	$ (21,874)	$ (70,176)	$ (9,756)	$ (5,290)	$ (657)
	3540000 Total			**$ (170,619)**	**$ (3,050)**	**$ (46,167)**	**$ (13,648)**	**$ (21,874)**	**$ (70,176)**	**$ (9,756)**	**$ (5,290)**	**$ (657)**
1080000	3550000	POLES AND FIXTURES	SG	$ (241,548)	$ (4,318)	$ (65,360)	$ (19,322)	$ (30,967)	$ (99,350)	$ (13,811)	$ (7,490)	$ (930)
	3550000 Total			**$ (241,548)**	**$ (4,318)**	**$ (65,360)**	**$ (19,322)**	**$ (30,967)**	**$ (99,350)**	**$ (13,811)**	**$ (7,490)**	**$ (930)**
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$ (363,512)	$ (6,498)	$ (98,362)	$ (29,079)	$ (46,604)	$ (149,514)	$ (20,785)	$ (11,272)	$ (1,400)
	3560000 Total			**$ (363,512)**	**$ (6,498)**	**$ (98,362)**	**$ (29,079)**	**$ (46,604)**	**$ (149,514)**	**$ (20,785)**	**$ (11,272)**	**$ (1,400)**
1080000	3562000	CLEARING AND GRADING	SG	$ (8,815)	$ (158)	$ (2,385)	$ (705)	$ (1,130)	$ (3,625)	$ (504)	$ (273)	$ (34)
	3562000 Total			**$ (8,815)**	**$ (158)**	**$ (2,385)**	**$ (705)**	**$ (1,130)**	**$ (3,625)**	**$ (504)**	**$ (273)**	**$ (34)**
1080000	3570000	UNDERGROUND CONDUIT	SG	$ (508)	$ (9)	$ (137)	$ (41)	$ (65)	$ (209)	$ (29)	$ (16)	$ (2)
	3570000 Total			**$ (508)**	**$ (9)**	**$ (137)**	**$ (41)**	**$ (65)**	**$ (209)**	**$ (29)**	**$ (16)**	**$ (2)**
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$ (1,225)	$ (22)	$ (331)	$ (98)	$ (157)	$ (504)	$ (70)	$ (38)	$ (5)
	3580000 Total			**$ (1,225)**	**$ (22)**	**$ (331)**	**$ (98)**	**$ (157)**	**$ (504)**	**$ (70)**	**$ (38)**	**$ (5)**
1080000	3590000	ROADS AND TRAILS	SG	$ (3,166)	$ (57)	$ (857)	$ (253)	$ (406)	$ (1,302)	$ (181)	$ (98)	$ (12)
	3590000 Total			**$ (3,166)**	**$ (57)**	**$ (857)**	**$ (253)**	**$ (406)**	**$ (1,302)**	**$ (181)**	**$ (98)**	**$ (12)**
1080000	3602000	LAND RIGHTS	CA	$ (455)	$ (455)	$0	$0	$0	$0	$0	$0	$0
1080000	3602000	LAND RIGHTS	IDU	$ (242)	$0	$0	$0	$0	$0	$ (242)	$0	$0
1080000	3602000	LAND RIGHTS	OR	$ (1,631)	$0	$ (1,631)	$0	$0	$0	$0	$0	$0
1080000	3602000	LAND RIGHTS	UT	$ (1,564)	$0	$0	$0	$0	$ (1,564)	$0	$0	$0
1080000	3602000	LAND RIGHTS	WA	$ (130)	$0	$0	$ (130)	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3602000	LAND RIGHTS	WYP	$ (1,068)	$0	$0	$0	$ (1,068)	$0	$0	$0	$0
1080000	3602000	LAND RIGHTS	WYU	$ (350)	$0	$0	$0	$0	$0	$0	$ (350)	$0
	3602000 Total			**$ (5,439)**	**$ (455)**	**$ (1,631)**	**$ (130)**	**$ (1,068)**	**$ (1,564)**	**$ (242)**	**$ (350)**	**$0**
1080000	3610000	STRUCTURES & IMPROVEMENTS	CA	$ (468)	$ (468)	$0	$0	$0	$0	$0	$0	$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	IDU	$ (430)	$0	$0	$0	$0	$0	$ (430)	$0	$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	OR	$ (2,974)	$0	$ (2,974)	$0	$0	$0	$0	$0	$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	UT	$ (6,180)	$0	$0	$0	$0	$ (6,180)	$0	$0	$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	WA	$ (566)	$0	$0	$ (566)	$0	$0	$0	$0	$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYP	$ (1,942)	$0	$0	$0	$ (1,942)	$0	$0	$0	$0
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYU	$ (64)	$0	$0	$0	$0	$0	$0	$ (64)	$0
	3610000 Total			**$ (12,623)**	**$ (468)**	**$ (2,974)**	**$ (566)**	**$ (1,942)**	**$ (6,180)**	**$ (430)**	**$ (64)**	**$0**
1080000	3620000	STATION EQUIPMENT	CA	$ (3,811)	$ (3,811)	$0	$0	$0	$0	$0	$0	$0
1080000	3620000	STATION EQUIPMENT	IDU	$ (8,799)	$0	$0	$0	$0	$0	$ (8,799)	$0	$0
1080000	3620000	STATION EQUIPMENT	OR	$ (50,445)	$0	$ (50,445)	$0	$0	$0	$0	$0	$0
1080000	3620000	STATION EQUIPMENT	UT	$ (73,206)	$0	$0	$0	$0	$ (73,206)	$0	$0	$0
1080000	3620000	STATION EQUIPMENT	WA	$ (13,219)	$0	$0	$ (13,219)	$0	$0	$0	$0	$0
1080000	3620000	STATION EQUIPMENT	WYP	$ (35,063)	$0	$0	$0	$ (35,063)	$0	$0	$0	$0
1080000	3620000	STATION EQUIPMENT	WYU	$ (2,263)	$0	$0	$0	$0	$0	$0	$ (2,263)	$0
	3620000 Total			**$ (186,806)**	**$ (3,811)**	**$ (50,445)**	**$ (13,219)**	**$ (35,063)**	**$ (73,206)**	**$ (8,799)**	**$ (2,263)**	**$0**
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$ (151)	$ (151)	$0	$0	$0	$0	$0	$0	$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$ (256)	$0	$0	$0	$0	$0	$ (256)	$0	$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$ (1,701)	$0	$ (1,701)	$0	$0	$0	$0	$0	$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$ (6,869)	$0	$0	$0	$0	$ (6,869)	$0	$0	$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$ (539)	$0	$0	$ (539)	$0	$0	$0	$0	$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$ (1,714)	$0	$0	$0	$ (1,714)	$0	$0	$0	$0
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$ (7)	$0	$0	$0	$0	$0	$0	$ (7)	$0
	3627000 Total			**$ (11,238)**	**$ (151)**	**$ (1,701)**	**$ (539)**	**$ (1,714)**	**$ (6,869)**	**$ (256)**	**$ (7)**	**$0**
1080000	3630000	STORAGE BATTERY EQUIPMENT	UT	$ (640)	$0	$0	$0	$0	$ (640)	$0	$0	$0
	3630000 Total			**$ (640)**	**$0**	**$0**	**$0**	**$0**	**$ (640)**	**$0**	**$0**	**$0**
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPRVISORY &	UT	$ (30)	$0	$0	$0	$0	$ (30)	$0	$0	$0
	3637000 Total			**$ (30)**	**$0**	**$0**	**$0**	**$0**	**$ (30)**	**$0**	**$0**	**$0**
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	$ (23,569)	$ (23,569)	$0	$0	$0	$0	$0	$0	$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$ (31,560)	$0	$0	$0	$0	$0	$ (31,560)	$0	$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	$ (184,949)	$0	$ (184,949)	$0	$0	$0	$0	$0	$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	UT	$ (125,171)	$0	$0	$0	$0	$ (125,171)	$0	$0	$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WA	$ (42,120)	$0	$0	$ (42,120)	$0	$0	$0	$0	$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$ (32,256)	$0	$0	$0	$ (32,256)	$0	$0	$0	$0
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$ (5,587)	$0	$0	$0	$0	$0	$0	$ (5,587)	$0
	3640000 Total			**$ (445,211)**	**$ (23,569)**	**$ (184,949)**	**$ (42,120)**	**$ (32,256)**	**$ (125,171)**	**$ (31,560)**	**$ (5,587)**	**$0**
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$ (11,602)	$ (11,602)	$0	$0	$0	$0	$0	$0	$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$ (9,794)	$0	$0	$0	$0	$0	$ (9,794)	$0	$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$ (114,529)	$0	$ (114,529)	$0	$0	$0	$0	$0	$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$ (47,927)	$0	$0	$0	$0	$ (47,927)	$0	$0	$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$ (25,830)	$0	$0	$ (25,830)	$0	$0	$0	$0	$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$ (32,566)	$0	$0	$0	$ (32,566)	$0	$0	$0	$0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$ (2,892)	$0	$0	$0	$0	$0	$0	$ (2,892)	$0
	3650000 Total			**$ (245,139)**	**$ (11,602)**	**$ (114,529)**	**$ (25,830)**	**$ (32,566)**	**$ (47,927)**	**$ (9,794)**	**$ (2,892)**	**$0**
1080000	3660000	UNDERGROUND CONDUIT	CA	$ (7,015)	$ (7,015)	$0	$0	$0	$0	$0	$0	$0
1080000	3660000	UNDERGROUND CONDUIT	IDU	$ (3,251)	$0	$0	$0	$0	$0	$ (3,251)	$0	$0
1080000	3660000	UNDERGROUND CONDUIT	OR	$ (30,956)	$0	$ (30,956)	$0	$0	$0	$0	$0	$0
1080000	3660000	UNDERGROUND CONDUIT	UT	$ (57,241)	$0	$0	$0	$0	$ (57,241)	$0	$0	$0
1080000	3660000	UNDERGROUND CONDUIT	WA	$ (8,996)	$0	$0	$ (8,996)	$0	$0	$0	$0	$0
1080000	3660000	UNDERGROUND CONDUIT	WYP	$ (6,137)	$0	$0	$0	$ (6,137)	$0	$0	$0	$0
1080000	3660000	UNDERGROUND CONDUIT	WYU	$ (2,278)	$0	$0	$0	$0	$0	$0	$ (2,278)	$0
	3660000 Total			**$ (115,874)**	**$ (7,015)**	**$ (30,956)**	**$ (8,996)**	**$ (6,137)**	**$ (57,241)**	**$ (3,251)**	**$ (2,278)**	**$0**
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$ (12,543)	$ (12,543)	$0	$0	$0	$0	$0	$0	$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$ (10,634)	$0	$0	$0	$0	$0	$ (10,634)	$0	$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$ (50,614)	$0	$ (50,614)	$0	$0	$0	$0	$0	$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$ (157,413)	$0	$0	$0	$0	$ (157,413)	$0	$0	$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$ (7,626)	$0	$0	$ (7,626)	$0	$0	$0	$0	$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$ (15,245)	$0	$0	$0	$ (15,245)	$0	$0	$0	$0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$ (11,465)	$0	$0	$0	$0	$0	$0	$ (11,465)	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3670000 Total			**$ (265,540)**	**$ (12,543)**	**$ (50,614)**	**$ (7,626)**	**$ (15,245)**	**$ (157,413)**	**$ (10,634)**	**$ (11,465)**	**$0**
1080000	3680000	LINE TRANSFORMERS	CA	$ (20,139)	$ (20,139)	$0	$0	$0	$0	$0	$0	$0
1080000	3680000	LINE TRANSFORMERS	IDU	$ (23,032)	$0	$0	$0	$0	$0	$ (23,032)	$0	$0
1080000	3680000	LINE TRANSFORMERS	OR	$ (149,259)	$0	$ (149,259)	$0	$0	$0	$0	$0	$0
1080000	3680000	LINE TRANSFORMERS	UT	$ (85,064)	$0	$0	$0	$0	$ (85,064)	$0	$0	$0
1080000	3680000	LINE TRANSFORMERS	WA	$ (38,791)	$0	$0	$ (38,791)	$0	$0	$0	$0	$0
1080000	3680000	LINE TRANSFORMERS	WYP	$ (24,743)	$0	$0	$0	$ (24,743)	$0	$0	$0	$0
1080000	3680000	LINE TRANSFORMERS	WYU	$ (4,632)	$0	$0	$0	$0	$0	$0	$ (4,632)	$0
	3680000 Total			**$ (345,662)**	**$ (20,139)**	**$ (149,259)**	**$ (38,791)**	**$ (24,743)**	**$ (85,064)**	**$ (23,032)**	**$ (4,632)**	**$0**
1080000	3691000	SERVICES - OVERHEAD	CA	$ (3,054)	$ (3,054)	$0	$0	$0	$0	$0	$0	$0
1080000	3691000	SERVICES - OVERHEAD	IDU	$ (3,477)	$0	$0	$0	$0	$0	$ (3,477)	$0	$0
1080000	3691000	SERVICES - OVERHEAD	OR	$ (19,958)	$0	$ (19,958)	$0	$0	$0	$0	$0	$0
1080000	3691000	SERVICES - OVERHEAD	UT	$ (23,160)	$0	$0	$0	$0	$ (23,160)	$0	$0	$0
1080000	3691000	SERVICES - OVERHEAD	WA	$ (6,103)	$0	$0	$ (6,103)	$0	$0	$0	$0	$0
1080000	3691000	SERVICES - OVERHEAD	WYP	$ (3,594)	$0	$0	$0	$ (3,594)	$0	$0	$0	$0
1080000	3691000	SERVICES - OVERHEAD	WYU	$ (564)	$0	$0	$0	$0	$0	$0	$ (564)	$0
	3691000 Total			**$ (59,909)**	**$ (3,054)**	**$ (19,958)**	**$ (6,103)**	**$ (3,594)**	**$ (23,160)**	**$ (3,477)**	**$ (564)**	**$0**
1080000	3692000	SERVICES - UNDERGROUND	CA	$ (4,766)	$ (4,766)	$0	$0	$0	$0	$0	$0	$0
1080000	3692000	SERVICES - UNDERGROUND	IDU	$ (6,672)	$0	$0	$0	$0	$0	$ (6,672)	$0	$0
1080000	3692000	SERVICES - UNDERGROUND	OR	$ (36,436)	$0	$ (36,436)	$0	$0	$0	$0	$0	$0
1080000	3692000	SERVICES - UNDERGROUND	UT	$ (27,325)	$0	$0	$0	$0	$ (27,325)	$0	$0	$0
1080000	3692000	SERVICES - UNDERGROUND	WA	$ (8,797)	$0	$0	$ (8,797)	$0	$0	$0	$0	$0
1080000	3692000	SERVICES - UNDERGROUND	WYP	$ (7,836)	$0	$0	$0	$ (7,836)	$0	$0	$0	$0
1080000	3692000	SERVICES - UNDERGROUND	WYU	$ (1,512)	$0	$0	$0	$0	$0	$0	$ (1,512)	$0
	3692000 Total			**$ (93,344)**	**$ (4,766)**	**$ (36,436)**	**$ (8,797)**	**$ (7,836)**	**$ (27,325)**	**$ (6,672)**	**$ (1,512)**	**$0**
1080000	3700000	METERS	CA	$ (1,720)	$ (1,720)	$0	$0	$0	$0	$0	$0	$0
1080000	3700000	METERS	IDU	$ (8,252)	$0	$0	$0	$0	$0	$ (8,252)	$0	$0
1080000	3700000	METERS	OR	$ (31,050)	$0	$ (31,050)	$0	$0	$0	$0	$0	$0
1080000	3700000	METERS	UT	$ (26,971)	$0	$0	$0	$0	$ (26,971)	$0	$0	$0
1080000	3700000	METERS	WA	$ (7,724)	$0	$0	$ (7,724)	$0	$0	$0	$0	$0
1080000	3700000	METERS	WYP	$ (6,659)	$0	$0	$0	$ (6,659)	$0	$0	$0	$0
1080000	3700000	METERS	WYU	$ (1,622)	$0	$0	$0	$0	$0	$0	$ (1,622)	$0
	3700000 Total			**$ (83,999)**	**$ (1,720)**	**$ (31,050)**	**$ (7,724)**	**$ (6,659)**	**$ (26,971)**	**$ (8,252)**	**$ (1,622)**	**$0**
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$ (206)	$ (206)	$0	$0	$0	$0	$0	$0	$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$ (137)	$0	$0	$0	$0	$0	$ (137)	$0	$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$ (2,389)	$0	$ (2,389)	$0	$0	$0	$0	$0	$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$ (3,698)	$0	$0	$0	$0	$ (3,698)	$0	$0	$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$ (275)	$0	$0	$ (275)	$0	$0	$0	$0	$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$ (924)	$0	$0	$0	$ (924)	$0	$0	$0	$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$ (148)	$0	$0	$0	$0	$0	$0	$ (148)	$0
	3710000 Total			**$ (7,777)**	**$ (206)**	**$ (2,389)**	**$ (275)**	**$ (924)**	**$ (3,698)**	**$ (137)**	**$ (148)**	**$0**
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$ (535)	$ (535)	$0	$0	$0	$0	$0	$0	$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$ (486)	$0	$0	$0	$0	$0	$ (486)	$0	$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$ (7,661)	$0	$ (7,661)	$0	$0	$0	$0	$0	$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$ (13,632)	$0	$0	$0	$0	$ (13,632)	$0	$0	$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$ (1,989)	$0	$0	$ (1,989)	$0	$0	$0	$0	$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$ (2,360)	$0	$0	$0	$ (2,360)	$0	$0	$0	$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$ (880)	$0	$0	$0	$0	$0	$0	$ (880)	$0
	3730000 Total			**$ (27,543)**	**$ (535)**	**$ (7,661)**	**$ (1,989)**	**$ (2,360)**	**$ (13,632)**	**$ (486)**	**$ (880)**	**$0**
1080000	3892000	LAND RIGHTS	IDU	$ (1)	$0	$0	$0	$0	$0	$ (1)	$0	$0
1080000	3892000	LAND RIGHTS	SG	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3892000	LAND RIGHTS	UT	$ (7)	$0	$0	$0	$0	$ (7)	$0	$0	$0
1080000	3892000	LAND RIGHTS	WYP	$ (2)	$0	$0	$0	$ (2)	$0	$0	$0	$0
1080000	3892000	LAND RIGHTS	WYU	$ (1)	$0	$0	$0	$0	$0	$0	$ (1)	$0
	3892000 Total			**$ (12)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (2)**	**$ (7)**	**$ (1)**	**$ (1)**	**$ (0)**
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CA	$ (575)	$ (575)	$0	$0	$0	$0	$0	$0	$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CN	$ (1,506)	$ (39)	$ (468)	$ (106)	$ (101)	$ (720)	$ (59)	$ (13)	$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$ (3,971)	$0	$0	$0	$0	$0	$ (3,971)	$0	$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	OR	$ (5,024)	$0	$ (5,024)	$0	$0	$0	$0	$0	$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SG	$ (1,968)	$ (35)	$ (533)	$ (157)	$ (252)	$ (810)	$ (113)	$ (61)	$ (8)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SO	$ (18,390)	$ (450)	$ (5,225)	$ (1,437)	$ (2,124)	$ (7,598)	$ (1,024)	$ (483)	$ (49)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	UT	$ (10,313)	$0	$0	$0	$0	$ (10,313)	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WA	$ (4,289)	$0	$0	$ (4,289)	$0	$0	$0	$0	$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$ (1,055)	$0	$0	$0	$ (1,055)	$0	$0	$0	$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$ (983)	$0	$0	$0	$0	$0	$0	$ (983)	$0
	3900000 Total			**$ (48,075)**	**$ (1,099)**	**$ (11,250)**	**$ (5,990)**	**$ (3,532)**	**$ (19,440)**	**$ (5,166)**	**$ (1,541)**	**$ (56)**
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$ (36)	$ (36)	$0	$0	$0	$0	$0	$0	$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$ (499)	$ (13)	$ (155)	$ (35)	$ (33)	$ (239)	$ (20)	$ (4)	$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$ (233)	$0	$ (233)	$0	$0	$0	$0	$0	$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$ (25)	$ (0)	$ (7)	$ (2)	$ (3)	$ (10)	$ (1)	$ (1)	$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$ (5,248)	$ (129)	$ (1,491)	$ (410)	$ (606)	$ (2,168)	$ (292)	$ (138)	$ (14)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$ (64)	$0	$0	$0	$0	$ (64)	$0	$0	$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$ (5)	$0	$0	$ (5)	$0	$0	$0	$0	$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$ (91)	$0	$0	$0	$ (91)	$0	$0	$0	$0
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$ (1)	$0	$0	$0	$0	$0	$0	$ (1)	$0
	3903000 Total			**$ (6,203)**	**$ (178)**	**$ (1,886)**	**$ (453)**	**$ (733)**	**$ (2,481)**	**$ (313)**	**$ (144)**	**$ (14)**
1080000	3910000	OFFICE FURNITURE	CA	$ (81)	$ (81)	$0	$0	$0	$0	$0	$0	$0
1080000	3910000	OFFICE FURNITURE	CN	$ (954)	$ (24)	$ (297)	$ (67)	$ (64)	$ (456)	$ (38)	$ (8)	$0
1080000	3910000	OFFICE FURNITURE	IDU	$ (81)	$0	$0	$0	$0	$0	$ (81)	$0	$0
1080000	3910000	OFFICE FURNITURE	OR	$ (1,809)	$0	$ (1,809)	$0	$0	$0	$0	$0	$0
1080000	3910000	OFFICE FURNITURE	SE	$ (8)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (1)	$ (0)	$ (0)
1080000	3910000	OFFICE FURNITURE	SG	$ (1,306)	$ (23)	$ (353)	$ (104)	$ (167)	$ (537)	$ (75)	$ (40)	$ (5)
1080000	3910000	OFFICE FURNITURE	SO	$ (10,138)	$ (248)	$ (2,880)	$ (792)	$ (1,171)	$ (4,189)	$ (564)	$ (266)	$ (27)
1080000	3910000	OFFICE FURNITURE	SSGCH	$ (46)	$ (1)	$ (13)	$ (4)	$ (6)	$ (18)	$ (3)	$ (1)	$ (0)
1080000	3910000	OFFICE FURNITURE	UT	$ (458)	$0	$0	$0	$0	$ (458)	$0	$0	$0
1080000	3910000	OFFICE FURNITURE	WA	$ (411)	$0	$0	$ (411)	$0	$0	$0	$0	$0
1080000	3910000	OFFICE FURNITURE	WYP	$ (743)	$0	$0	$0	$ (743)	$0	$0	$0	$0
1080000	3910000	OFFICE FURNITURE	WYU	$ (38)	$0	$0	$0	$0	$0	$0	$ (38)	$0
	3910000 Total			**$ (16,074)**	**$ (378)**	**$ (5,354)**	**$ (1,379)**	**$ (2,152)**	**$ (5,662)**	**$ (761)**	**$ (355)**	**$ (32)**
1080000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	$ (1,677)	$ (41)	$ (477)	$ (131)	$ (194)	$ (693)	$ (93)	$ (44)	$ (4)
	3911000 Total			**$ (1,677)**	**$ (41)**	**$ (477)**	**$ (131)**	**$ (194)**	**$ (693)**	**$ (93)**	**$ (44)**	**$ (4)**
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$ (70)	$ (70)	$0	$0	$0	$0	$0	$0	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$ (2,217)	$ (57)	$ (689)	$ (156)	$ (149)	$ (1,060)	$ (87)	$ (19)	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$ (400)	$0	$0	$0	$0	$0	$ (400)	$0	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$ (868)	$0	$ (868)	$0	$0	$0	$0	$0	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$ (48)	$ (1)	$ (12)	$ (4)	$ (7)	$ (20)	$ (3)	$ (2)	$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$ (712)	$ (13)	$ (193)	$ (57)	$ (91)	$ (293)	$ (41)	$ (22)	$ (3)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$ (26,563)	$ (651)	$ (7,547)	$ (2,076)	$ (3,068)	$ (10,975)	$ (1,479)	$ (698)	$ (70)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$ (1,026)	$0	$0	$0	$0	$ (1,026)	$0	$0	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$ (364)	$0	$0	$ (364)	$0	$0	$0	$0	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$ (998)	$0	$0	$0	$ (998)	$0	$0	$0	$0
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$ (67)	$0	$0	$0	$0	$0	$0	$ (67)	$0
	3912000 Total			**$ (33,332)**	**$ (791)**	**$ (9,308)**	**$ (2,657)**	**$ (4,313)**	**$ (13,373)**	**$ (2,009)**	**$ (808)**	**$ (73)**
1080000	3913000	OFFICE EQUIPMENT	CA	$ (7)	$ (7)	$0	$0	$0	$0	$0	$0	$0
1080000	3913000	OFFICE EQUIPMENT	CN	$ (22)	$ (1)	$ (7)	$ (2)	$ (1)	$ (10)	$ (1)	$ (0)	$0
1080000	3913000	OFFICE EQUIPMENT	OR	$ (26)	$0	$ (26)	$0	$0	$0	$0	$0	$0
1080000	3913000	OFFICE EQUIPMENT	SG	$ (293)	$ (5)	$ (79)	$ (23)	$ (38)	$ (121)	$ (17)	$ (9)	$ (1)
1080000	3913000	OFFICE EQUIPMENT	SO	$ (59)	$ (1)	$ (17)	$ (5)	$ (7)	$ (24)	$ (3)	$ (2)	$ (0)
1080000	3913000	OFFICE EQUIPMENT	UT	$ (23)	$0	$0	$0	$0	$ (23)	$0	$0	$0
1080000	3913000	OFFICE EQUIPMENT	WA	$ (9)	$0	$0	$ (9)	$0	$0	$0	$0	$0
1080000	3913000	OFFICE EQUIPMENT	WYP	$ (11)	$0	$0	$0	$ (11)	$0	$0	$0	$0
1080000	3913000	OFFICE EQUIPMENT	WYU	$ (7)	$0	$0	$0	$0	$0	$0	$ (7)	$0
	3913000 Total			**$ (456)**	**$ (15)**	**$ (129)**	**$ (38)**	**$ (57)**	**$ (178)**	**$ (21)**	**$ (18)**	**$ (1)**
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$ (37)	$ (37)	$0	$0	$0	$0	$0	$0	$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$ (230)	$0	$0	$0	$0	$0	$ (230)	$0	$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$ (746)	$0	$ (746)	$0	$0	$0	$0	$0	$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$ (256)	$ (5)	$ (69)	$ (20)	$ (33)	$ (105)	$ (15)	$ (8)	$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$ (410)	$ (10)	$ (116)	$ (32)	$ (47)	$ (169)	$ (23)	$ (11)	$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SSGCH	$ (31)	$ (1)	$ (9)	$ (3)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$ (1,037)	$0	$0	$0	$0	$ (1,037)	$0	$0	$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$ (182)	$0	$0	$ (182)	$0	$0	$0	$0	$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$ (149)	$0	$0	$0	$ (149)	$0	$0	$0	$0
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$ (17)	$0	$0	$0	$0	$0	$0	$ (17)	$0
	3920100 Total			**$ (3,096)**	**$ (53)**	**$ (940)**	**$ (237)**	**$ (234)**	**$ (1,324)**	**$ (269)**	**$ (37)**	**$ (2)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$ (18)	$0	$0	$0	$0	$0	$ (18)	$0	$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$ (241)	$0	$ (241)	$0	$0	$0	$0	$0	$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$ (12)	$ (0)	$ (3)	$ (1)	$ (2)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$ (192)	$ (5)	$ (54)	$ (15)	$ (22)	$ (79)	$ (11)	$ (5)	$ (1)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SSGCH	$ (13)	$ (0)	$ (4)	$ (1)	$ (2)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$ (178)	$0	$0	$0	$0	$ (178)	$0	$0	$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$ (30)	$0	$0	$ (30)	$0	$0	$0	$0	$0
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$ (42)	$0	$0	$0	$ (42)	$0	$0	$0	$0
	3920200 Total			**$ (725)**	**$ (5)**	**$ (302)**	**$ (47)**	**$ (67)**	**$ (267)**	**$ (30)**	**$ (6)**	**$ (1)**
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$ (197)	$ (197)	$0	$0	$0	$0	$0	$0	$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$ (740)	$0	$0	$0	$0	$0	$ (740)	$0	$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$ (2,471)	$0	$ (2,471)	$0	$0	$0	$0	$0	$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$ (87)	$ (1)	$ (22)	$ (6)	$ (12)	$ (36)	$ (6)	$ (3)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$ (2,864)	$ (51)	$ (775)	$ (229)	$ (367)	$ (1,178)	$ (164)	$ (89)	$ (11)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$ (453)	$ (11)	$ (129)	$ (35)	$ (52)	$ (187)	$ (25)	$ (12)	$ (1)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCH	$ (79)	$ (1)	$ (22)	$ (6)	$ (10)	$ (32)	$ (4)	$ (2)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SSGCT	$ (10)	$ (0)	$ (2)	$ (1)	$ (1)	$ (4)	$ (1)	$ (0)	$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$ (4,059)	$0	$0	$0	$0	$ (4,059)	$0	$0	$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$ (555)	$0	$0	$ (555)	$0	$0	$0	$0	$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$ (607)	$0	$0	$0	$ (607)	$0	$0	$0	$0
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$ (141)	$0	$0	$0	$0	$0	$0	$ (141)	$0
	3920400 Total			**$ (12,263)**	**$ (262)**	**$ (3,421)**	**$ (833)**	**$ (1,051)**	**$ (5,495)**	**$ (940)**	**$ (248)**	**$ (13)**
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$ (174)	$ (174)	$0	$0	$0	$0	$0	$0	$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$ (728)	$0	$0	$0	$0	$0	$ (728)	$0	$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$ (2,264)	$0	$ (2,264)	$0	$0	$0	$0	$0	$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$ (122)	$ (2)	$ (31)	$ (9)	$ (17)	$ (50)	$ (8)	$ (4)	$ (1)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$ (1,613)	$ (29)	$ (436)	$ (129)	$ (207)	$ (663)	$ (92)	$ (50)	$ (6)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$ (344)	$ (8)	$ (98)	$ (27)	$ (40)	$ (142)	$ (19)	$ (9)	$ (1)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SSGCH	$ (20)	$ (0)	$ (6)	$ (2)	$ (3)	$ (8)	$ (1)	$ (1)	$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$ (4,096)	$0	$0	$0	$0	$ (4,096)	$0	$0	$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$ (787)	$0	$0	$ (787)	$0	$0	$0	$0	$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$ (724)	$0	$0	$0	$ (724)	$0	$0	$0	$0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$ (179)	$0	$0	$0	$0	$0	$0	$ (179)	$0
	3920500 Total			**$ (11,050)**	**$ (214)**	**$ (2,834)**	**$ (954)**	**$ (990)**	**$ (4,959)**	**$ (849)**	**$ (243)**	**$ (8)**
1080000	3920600	DUMP TRUCKS	OR	$ (43)	$0	$ (43)	$0	$0	$0	$0	$0	$0
1080000	3920600	DUMP TRUCKS	SE	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3920600	DUMP TRUCKS	SG	$ (1,109)	$ (20)	$ (300)	$ (89)	$ (142)	$ (456)	$ (63)	$ (34)	$ (4)
1080000	3920600	DUMP TRUCKS	UT	$ (89)	$0	$0	$0	$0	$ (89)	$0	$0	$0
	3920600 Total			**$ (1,243)**	**$ (20)**	**$ (343)**	**$ (89)**	**$ (142)**	**$ (546)**	**$ (64)**	**$ (34)**	**$ (4)**
1080000	3920900	TRAILERS	CA	$ (99)	$ (99)	$0	$0	$0	$0	$0	$0	$0
1080000	3920900	TRAILERS	IDU	$ (248)	$0	$0	$0	$0	$0	$ (248)	$0	$0
1080000	3920900	TRAILERS	OR	$ (598)	$0	$ (598)	$0	$0	$0	$0	$0	$0
1080000	3920900	TRAILERS	SE	$ (42)	$ (1)	$ (11)	$ (3)	$ (6)	$ (17)	$ (3)	$ (2)	$ (0)
1080000	3920900	TRAILERS	SG	$ (584)	$ (10)	$ (158)	$ (47)	$ (75)	$ (240)	$ (33)	$ (18)	$ (2)
1080000	3920900	TRAILERS	SO	$ (224)	$ (5)	$ (64)	$ (17)	$ (26)	$ (92)	$ (12)	$ (6)	$ (1)
1080000	3920900	TRAILERS	SSGCH	$ (28)	$ (1)	$ (8)	$ (2)	$ (4)	$ (11)	$ (2)	$ (1)	$ (0)
1080000	3920900	TRAILERS	SSGCT	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1080000	3920900	TRAILERS	UT	$ (1,253)	$0	$0	$0	$0	$ (1,253)	$0	$0	$0
1080000	3920900	TRAILERS	WA	$ (118)	$0	$0	$ (118)	$0	$0	$0	$0	$0
1080000	3920900	TRAILERS	WYP	$ (576)	$0	$0	$0	$ (576)	$0	$0	$0	$0
1080000	3920900	TRAILERS	WYU	$ (97)	$0	$0	$0	$0	$0	$0	$ (97)	$0
	3920900 Total			**$ (3,870)**	**$ (116)**	**$ (839)**	**$ (188)**	**$ (687)**	**$ (1,615)**	**$ (298)**	**$ (123)**	**$ (3)**
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$ (16)	$ (16)	$0	$0	$0	$0	$0	$0	$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$ (15)	$0	$0	$0	$0	$0	$ (15)	$0	$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$ (68)	$0	$ (68)	$0	$0	$0	$0	$0	$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$ (95)	$ (2)	$ (26)	$ (8)	$ (12)	$ (39)	$ (5)	$ (3)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$ (12)	$ (0)	$ (3)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SSGCH	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$ (50)	$0	$0	$0	$0	$ (50)	$0	$0	$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$ (10)	$0	$0	$ (10)	$0	$0	$0	$0	$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$ (27)	$0	$0	$0	$ (27)	$0	$0	$0	$0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$ (3)	$0	$0	$0	$0	$0	$0	$ (3)	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3921400 Total			**$ (297)**	**$ (18)**	**$ (97)**	**$ (19)**	**$ (41)**	**$ (94)**	**$ (21)**	**$ (6)**	**$ (0)**
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$ (111)	$0	$ (111)	$0	$0	$0	$0	$0	$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$ (151)	$ (3)	$ (41)	$ (12)	$ (19)	$ (62)	$ (9)	$ (5)	$ (1)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$ (133)	$ (3)	$ (38)	$ (10)	$ (15)	$ (55)	$ (7)	$ (4)	$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$ (379)	$0	$0	$0	$0	$ (379)	$0	$0	$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$ (72)	$0	$0	$ (72)	$0	$0	$0	$0	$0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$ (32)	$0	$0	$0	$ (32)	$0	$0	$0	$0
	3921900 Total			**$ (879)**	**$ (6)**	**$ (190)**	**$ (95)**	**$ (66)**	**$ (497)**	**$ (16)**	**$ (8)**	**$ (1)**
1080000	3923000	TRANSPORTATION EQUIPMENT	SO	$ (344)	$ (8)	$ (98)	$ (27)	$ (40)	$ (142)	$ (19)	$ (9)	$ (1)
	3923000 Total			**$ (344)**	**$ (8)**	**$ (98)**	**$ (27)**	**$ (40)**	**$ (142)**	**$ (19)**	**$ (9)**	**$ (1)**
1080000	3930000	STORES EQUIPMENT	CA	$ (105)	$ (105)	$0	$0	$0	$0	$0	$0	$0
1080000	3930000	STORES EQUIPMENT	IDU	$ (205)	$0	$0	$0	$0	$0	$ (205)	$0	$0
1080000	3930000	STORES EQUIPMENT	OR	$ (861)	$0	$ (861)	$0	$0	$0	$0	$0	$0
1080000	3930000	STORES EQUIPMENT	SG	$ (1,429)	$ (26)	$ (387)	$ (114)	$ (183)	$ (588)	$ (82)	$ (44)	$ (6)
1080000	3930000	STORES EQUIPMENT	SO	$ (217)	$ (5)	$ (62)	$ (17)	$ (25)	$ (90)	$ (12)	$ (6)	$ (1)
1080000	3930000	STORES EQUIPMENT	SSGCT	$ (12)	$ (0)	$ (3)	$ (1)	$ (1)	$ (5)	$ (1)	$ (0)	$ (0)
1080000	3930000	STORES EQUIPMENT	UT	$ (1,402)	$0	$0	$0	$0	$ (1,402)	$0	$0	$0
1080000	3930000	STORES EQUIPMENT	WA	$ (179)	$0	$0	$ (179)	$0	$0	$0	$0	$0
1080000	3930000	STORES EQUIPMENT	WYP	$ (445)	$0	$0	$0	$ (445)	$0	$0	$0	$0
1080000	3930000	STORES EQUIPMENT	WYU	$ (205)	$0	$0	$0	$0	$0	$0	$ (205)	$0
	3930000 Total			**$ (5,060)**	**$ (136)**	**$ (1,312)**	**$ (311)**	**$ (655)**	**$ (2,084)**	**$ (300)**	**$ (255)**	**$ (6)**
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$ (332)	$ (332)	$0	$0	$0	$0	$0	$0	$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$ (419)	$0	$0	$0	$0	$0	$ (419)	$0	$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$ (3,940)	$0	$ (3,940)	$0	$0	$0	$0	$0	$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$ (4)	$ (0)	$ (1)	$ (0)	$ (1)	$ (2)	$ (0)	$ (0)	$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$ (11,424)	$ (204)	$ (3,091)	$ (914)	$ (1,465)	$ (4,699)	$ (653)	$ (354)	$ (44)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$ (1,815)	$ (44)	$ (516)	$ (142)	$ (210)	$ (750)	$ (101)	$ (48)	$ (5)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCH	$ (673)	$ (12)	$ (187)	$ (55)	$ (87)	$ (269)	$ (38)	$ (21)	$ (2)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SSGCT	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$ (4,372)	$0	$0	$0	$0	$ (4,372)	$0	$0	$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$ (1,142)	$0	$0	$ (1,142)	$0	$0	$0	$0	$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$ (1,471)	$0	$0	$0	$ (1,471)	$0	$0	$0	$0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$ (328)	$0	$0	$0	$0	$0	$0	$ (328)	$0
	3940000 Total			**$ (25,920)**	**$ (593)**	**$ (7,735)**	**$ (2,253)**	**$ (3,233)**	**$ (10,091)**	**$ (1,212)**	**$ (751)**	**$ (51)**
1080000	3950000	LABORATORY EQUIPMENT	CA	$ (221)	$ (221)	$0	$0	$0	$0	$0	$0	$0
1080000	3950000	LABORATORY EQUIPMENT	IDU	$ (490)	$0	$0	$0	$0	$0	$ (490)	$0	$0
1080000	3950000	LABORATORY EQUIPMENT	OR	$ (5,897)	$0	$ (5,897)	$0	$0	$0	$0	$0	$0
1080000	3950000	LABORATORY EQUIPMENT	SE	$ (40)	$ (1)	$ (10)	$ (3)	$ (6)	$ (17)	$ (3)	$ (1)	$ (0)
1080000	3950000	LABORATORY EQUIPMENT	SG	$ (2,685)	$ (48)	$ (727)	$ (215)	$ (344)	$ (1,104)	$ (154)	$ (83)	$ (10)
1080000	3950000	LABORATORY EQUIPMENT	SO	$ (2,705)	$ (66)	$ (769)	$ (211)	$ (312)	$ (1,118)	$ (151)	$ (71)	$ (7)
1080000	3950000	LABORATORY EQUIPMENT	SSGCH	$ (61)	$ (1)	$ (17)	$ (5)	$ (8)	$ (24)	$ (3)	$ (2)	$ (0)
1080000	3950000	LABORATORY EQUIPMENT	UT	$ (3,603)	$0	$0	$0	$0	$ (3,603)	$0	$0	$0
1080000	3950000	LABORATORY EQUIPMENT	WA	$ (1,263)	$0	$0	$ (1,263)	$0	$0	$0	$0	$0
1080000	3950000	LABORATORY EQUIPMENT	WYP	$ (2,128)	$0	$0	$0	$ (2,128)	$0	$0	$0	$0
1080000	3950000	LABORATORY EQUIPMENT	WYU	$ (403)	$0	$0	$0	$0	$0	$0	$ (403)	$0
	3950000 Total			**$ (19,497)**	**$ (337)**	**$ (7,420)**	**$ (1,697)**	**$ (2,799)**	**$ (5,866)**	**$ (800)**	**$ (561)**	**$ (18)**
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	$ (447)	$ (447)	$0	$0	$0	$0	$0	$0	$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	$ (671)	$0	$0	$0	$0	$0	$ (671)	$0	$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	$ (2,366)	$0	$ (2,366)	$0	$0	$0	$0	$0	$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	$ (287)	$ (5)	$ (78)	$ (23)	$ (37)	$ (118)	$ (16)	$ (9)	$ (1)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	$ (51)	$ (1)	$ (14)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	$ (1,724)	$0	$0	$0	$0	$ (1,724)	$0	$0	$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	$ (618)	$0	$0	$ (618)	$0	$0	$0	$0	$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	$ (731)	$0	$0	$0	$ (731)	$0	$0	$0	$0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	$ (108)	$0	$0	$0	$0	$0	$0	$ (108)	$0
	3960300 Total			**$ (7,002)**	**$ (453)**	**$ (2,458)**	**$ (645)**	**$ (773)**	**$ (1,863)**	**$ (690)**	**$ (118)**	**$ (1)**
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$ (51)	$ (51)	$0	$0	$0	$0	$0	$0	$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$ (49)	$0	$0	$0	$0	$0	$ (49)	$0	$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$ (278)	$0	$ (278)	$0	$0	$0	$0	$0	$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$ (66)	$ (1)	$ (18)	$ (5)	$ (8)	$ (27)	$ (4)	$ (2)	$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$ (45)	$ (1)	$ (13)	$ (3)	$ (5)	$ (18)	$ (2)	$ (1)	$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$ (796)	$0	$0	$0	$0	$ (796)	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$ (60)	$0	$0	$0	$ (60)	$0	$0	$0	$0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$ (67)	$0	$0	$0	$0	$0	$0	$ (67)	$0
	3960700 Total			**$ (1,411)**	**$ (54)**	**$ (308)**	**$ (9)**	**$ (74)**	**$ (841)**	**$ (55)**	**$ (71)**	**$ (0)**
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$ (227)	$ (227)	$0	$0	$0	$0	$0	$0	$0
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$ (353)	$0	$0	$0	$0	$0	$ (353)	$0	$0
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$ (1,812)	$0	$ (1,812)	$0	$0	$0	$0	$0	$0
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$ (338)	$ (6)	$ (91)	$ (27)	$ (43)	$ (139)	$ (19)	$ (10)	$ (1)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SSGCH	$ (30)	$ (1)	$ (8)	$ (2)	$ (4)	$ (12)	$ (2)	$ (1)	$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$ (2,748)	$0	$0	$0	$0	$ (2,748)	$0	$0	$0
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$ (589)	$0	$0	$ (589)	$0	$0	$0	$0	$0
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$ (491)	$0	$0	$0	$ (491)	$0	$0	$0	$0
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$ (167)	$0	$0	$0	$0	$0	$0	$ (167)	$0
	3960800 Total			**$ (6,754)**	**$ (234)**	**$ (1,912)**	**$ (618)**	**$ (538)**	**$ (2,899)**	**$ (374)**	**$ (178)**	**$ (1)**
1080000	3961000	CRANES	OR	$ (55)	$0	$ (55)	$0	$0	$0	$0	$0	$0
1080000	3961000	CRANES	SG	$ (871)	$ (16)	$ (236)	$ (70)	$ (112)	$ (358)	$ (50)	$ (27)	$ (3)
1080000	3961000	CRANES	SO	$ (26)	$ (1)	$ (7)	$ (2)	$ (3)	$ (11)	$ (1)	$ (1)	$ (0)
1080000	3961000	CRANES	SSGCH	$ (117)	$ (2)	$ (32)	$ (10)	$ (15)	$ (47)	$ (7)	$ (4)	$ (0)
1080000	3961000	CRANES	UT	$ (1)	$0	$0	$0	$0	$ (1)	$0	$0	$0
	3961000 Total			**$ (1,070)**	**$ (18)**	**$ (331)**	**$ (81)**	**$ (130)**	**$ (416)**	**$ (58)**	**$ (31)**	**$ (4)**
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$ (20)	$ (0)	$ (5)	$ (1)	$ (3)	$ (8)	$ (1)	$ (1)	$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$ (4,923)	$ (88)	$ (1,332)	$ (394)	$ (631)	$ (2,025)	$ (281)	$ (153)	$ (19)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$ (543)	$ (13)	$ (154)	$ (42)	$ (63)	$ (224)	$ (30)	$ (14)	$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SSGCH	$ (231)	$ (4)	$ (64)	$ (19)	$ (30)	$ (92)	$ (13)	$ (7)	$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$ (285)	$0	$0	$0	$0	$ (285)	$0	$0	$0
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$ (30)	$0	$0	$0	$ (30)	$0	$0	$0	$0
	3961100 Total			**$ (6,031)**	**$ (106)**	**$ (1,555)**	**$ (457)**	**$ (756)**	**$ (2,634)**	**$ (326)**	**$ (175)**	**$ (21)**
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$ (290)	$ (290)	$0	$0	$0	$0	$0	$0	$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$ (348)	$0	$0	$0	$0	$0	$ (348)	$0	$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$ (1,972)	$0	$ (1,972)	$0	$0	$0	$0	$0	$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$ (57)	$ (1)	$ (15)	$ (5)	$ (7)	$ (23)	$ (3)	$ (2)	$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$ (171)	$ (4)	$ (49)	$ (13)	$ (20)	$ (71)	$ (10)	$ (4)	$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$ (3,406)	$0	$0	$0	$0	$ (3,406)	$0	$0	$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$ (672)	$0	$0	$ (672)	$0	$0	$0	$0	$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$ (735)	$0	$0	$0	$ (735)	$0	$0	$0	$0
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$ (63)	$0	$0	$0	$0	$0	$0	$ (63)	$0
	3961200 Total			**$ (7,712)**	**$ (295)**	**$ (2,035)**	**$ (690)**	**$ (762)**	**$ (3,500)**	**$ (360)**	**$ (69)**	**$ (1)**
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$ (142)	$ (142)	$0	$0	$0	$0	$0	$0	$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$ (170)	$0	$0	$0	$0	$0	$ (170)	$0	$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$ (388)	$0	$ (388)	$0	$0	$0	$0	$0	$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$ (26)	$ (0)	$ (7)	$ (2)	$ (4)	$ (11)	$ (2)	$ (1)	$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$ (1,456)	$ (26)	$ (394)	$ (116)	$ (187)	$ (599)	$ (83)	$ (45)	$ (6)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$ (51)	$ (1)	$ (15)	$ (4)	$ (6)	$ (21)	$ (3)	$ (1)	$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SSGCH	$ (228)	$ (4)	$ (63)	$ (19)	$ (30)	$ (91)	$ (13)	$ (7)	$ (1)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$ (940)	$0	$0	$0	$0	$ (940)	$0	$0	$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$ (202)	$0	$0	$ (202)	$0	$0	$0	$0	$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$ (194)	$0	$0	$0	$ (194)	$0	$0	$0	$0
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$ (136)	$0	$0	$0	$0	$0	$0	$ (136)	$0
	3961300 Total			**$ (3,933)**	**$ (174)**	**$ (866)**	**$ (343)**	**$ (420)**	**$ (1,662)**	**$ (271)**	**$ (191)**	**$ (7)**
1080000	3970000	COMMUNICATION EQUIPMENT	CA	$ (1,027)	$ (1,027)	$0	$0	$0	$0	$0	$0	$0
1080000	3970000	COMMUNICATION EQUIPMENT	CN	$ (1,188)	$ (30)	$ (369)	$ (84)	$ (80)	$ (568)	$ (47)	$ (10)	$0
1080000	3970000	COMMUNICATION EQUIPMENT	IDU	$ (2,829)	$0	$0	$0	$0	$0	$ (2,829)	$0	$0
1080000	3970000	COMMUNICATION EQUIPMENT	OR	$ (14,600)	$0	$ (14,600)	$0	$0	$0	$0	$0	$0
1080000	3970000	COMMUNICATION EQUIPMENT	SE	$ (15)	$ (0)	$ (4)	$ (1)	$ (2)	$ (6)	$ (1)	$ (1)	$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	SG	$ (28,593)	$ (511)	$ (7,737)	$ (2,287)	$ (3,666)	$ (11,760)	$ (1,635)	$ (887)	$ (110)
1080000	3970000	COMMUNICATION EQUIPMENT	SO	$ (12,823)	$ (314)	$ (3,643)	$ (1,002)	$ (1,481)	$ (5,298)	$ (714)	$ (337)	$ (34)
1080000	3970000	COMMUNICATION EQUIPMENT	SSGCH	$ (699)	$ (13)	$ (194)	$ (57)	$ (91)	$ (280)	$ (40)	$ (22)	$ (3)
1080000	3970000	COMMUNICATION EQUIPMENT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3970000	COMMUNICATION EQUIPMENT	UT	$ (8,733)	$0	$0	$0	$0	$ (8,733)	$0	$0	$0
1080000	3970000	COMMUNICATION EQUIPMENT	WA	$ (3,353)	$0	$0	$ (3,353)	$0	$0	$0	$0	$0
1080000	3970000	COMMUNICATION EQUIPMENT	WYP	$ (5,197)	$0	$0	$0	$ (5,197)	$0	$0	$0	$0
1080000	3970000	COMMUNICATION EQUIPMENT	WYU	$ (917)	$0	$0	$0	$0	$0	$0	$ (917)	$0
	3970000 Total			**$ (79,976)**	**$ (1,896)**	**$ (26,547)**	**$ (6,785)**	**$ (10,517)**	**$ (26,646)**	**$ (5,265)**	**$ (2,174)**	**$ (147)**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3972000	MOBILE RADIO EQUIPMENT	CA	$ (5)	$ (5)	$0	$0	$0	$0	$0	$0	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	CN	$ (3)	$ (0)	$ (1)	$ (0)	$ (0)	$ (2)	$ (0)	$ (0)	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	IDU	$ (73)	$0	$0	$0	$0	$0	$ (73)	$0	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	OR	$ (977)	$0	$ (977)	$0	$0	$0	$0	$0	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	SG	$ (247)	$ (4)	$ (67)	$ (20)	$ (32)	$ (101)	$ (14)	$ (8)	$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	SO	$ (306)	$ (7)	$ (87)	$ (24)	$ (35)	$ (126)	$ (17)	$ (8)	$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	SSGCH	$ (8)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3972000	MOBILE RADIO EQUIPMENT	UT	$ (644)	$0	$0	$0	$0	$ (644)	$0	$0	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	WA	$ (142)	$0	$0	$ (142)	$0	$0	$0	$0	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	WYP	$ (113)	$0	$0	$0	$ (113)	$0	$0	$0	$0
1080000	3972000	MOBILE RADIO EQUIPMENT	WYU	$ (20)	$0	$0	$0	$0	$0	$0	$ (20)	$0
	3972000 Total			**$ (2,539)**	**$ (18)**	**$ (1,134)**	**$ (187)**	**$ (182)**	**$ (877)**	**$ (105)**	**$ (36)**	**$ (2)**
1080000	3980000	MISCELLANEOUS EQUIPMENT	CA	$ (9)	$ (9)	$0	$0	$0	$0	$0	$0	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	CN	$ (89)	$ (2)	$ (28)	$ (6)	$ (6)	$ (43)	$ (4)	$ (1)	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	IDU	$ (27)	$0	$0	$0	$0	$0	$ (27)	$0	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	OR	$ (236)	$0	$ (236)	$0	$0	$0	$0	$0	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	SE	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SG	$ (496)	$ (9)	$ (134)	$ (40)	$ (64)	$ (204)	$ (28)	$ (15)	$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SO	$ (1,649)	$ (40)	$ (469)	$ (129)	$ (190)	$ (681)	$ (92)	$ (43)	$ (4)
1080000	3980000	MISCELLANEOUS EQUIPMENT	UT	$ (135)	$0	$0	$0	$0	$ (135)	$0	$0	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	WA	$ (47)	$0	$0	$ (47)	$0	$0	$0	$0	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYP	$ (71)	$0	$0	$0	$ (71)	$0	$0	$0	$0
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYU	$ (7)	$0	$0	$0	$0	$0	$0	$ (7)	$0
	3980000 Total			**$ (2,766)**	**$ (61)**	**$ (866)**	**$ (222)**	**$ (331)**	**$ (1,063)**	**$ (150)**	**$ (66)**	**$ (6)**
1080000	3992200	LAND RIGHTS	SE	$ (30,452)	$ (502)	$ (7,668)	$ (2,254)	$ (4,362)	$ (12,486)	$ (1,970)	$ (1,086)	$ (126)
	3992200 Total			**$ (30,452)**	**$ (502)**	**$ (7,668)**	**$ (2,254)**	**$ (4,362)**	**$ (12,486)**	**$ (1,970)**	**$ (1,086)**	**$ (126)**
1080000	3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$ (27,400)	$ (452)	$ (6,899)	$ (2,028)	$ (3,925)	$ (11,234)	$ (1,772)	$ (977)	$ (113)
	3993000 Total			**$ (27,400)**	**$ (452)**	**$ (6,899)**	**$ (2,028)**	**$ (3,925)**	**$ (11,234)**	**$ (1,772)**	**$ (977)**	**$ (113)**
1080000	3994100	SURFACE - PLANT EQUIPMENT	SE	$ (7,879)	$ (130)	$ (1,984)	$ (583)	$ (1,129)	$ (3,230)	$ (510)	$ (281)	$ (33)
	3994100 Total			**$ (7,879)**	**$ (130)**	**$ (1,984)**	**$ (583)**	**$ (1,129)**	**$ (3,230)**	**$ (510)**	**$ (281)**	**$ (33)**
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$ (507)	$ (8)	$ (128)	$ (38)	$ (73)	$ (208)	$ (33)	$ (18)	$ (2)
	3994400 Total			**$ (507)**	**$ (8)**	**$ (128)**	**$ (38)**	**$ (73)**	**$ (208)**	**$ (33)**	**$ (18)**	**$ (2)**
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$ (38,530)	$ (635)	$ (9,702)	$ (2,852)	$ (5,519)	$ (15,798)	$ (2,492)	$ (1,374)	$ (159)
	3994500 Total			**$ (38,530)**	**$ (635)**	**$ (9,702)**	**$ (2,852)**	**$ (5,519)**	**$ (15,798)**	**$ (2,492)**	**$ (1,374)**	**$ (159)**
1080000	3994600	LONGWALL SHIELDS	SE	$ (12,789)	$ (211)	$ (3,220)	$ (946)	$ (1,832)	$ (5,243)	$ (827)	$ (456)	$ (53)
	3994600 Total			**$ (12,789)**	**$ (211)**	**$ (3,220)**	**$ (946)**	**$ (1,832)**	**$ (5,243)**	**$ (827)**	**$ (456)**	**$ (53)**
1080000	3994700	LONGWALL EQUIPMENT	SE	$ (6,639)	$ (109)	$ (1,672)	$ (491)	$ (951)	$ (2,722)	$ (429)	$ (237)	$ (27)
	3994700 Total			**$ (6,639)**	**$ (109)**	**$ (1,672)**	**$ (491)**	**$ (951)**	**$ (2,722)**	**$ (429)**	**$ (237)**	**$ (27)**
1080000	3994800	MAINLINE EXTENSION	SE	$ (7,993)	$ (132)	$ (2,013)	$ (592)	$ (1,145)	$ (3,277)	$ (517)	$ (285)	$ (33)
	3994800 Total			**$ (7,993)**	**$ (132)**	**$ (2,013)**	**$ (592)**	**$ (1,145)**	**$ (3,277)**	**$ (517)**	**$ (285)**	**$ (33)**
1080000	3994900	SECTION EXTENSION	SE	$ (2,126)	$ (35)	$ (535)	$ (157)	$ (305)	$ (872)	$ (138)	$ (76)	$ (9)
	3994900 Total			**$ (2,126)**	**$ (35)**	**$ (535)**	**$ (157)**	**$ (305)**	**$ (872)**	**$ (138)**	**$ (76)**	**$ (9)**
1080000	3995100	VEHICLES	SE	$ (463)	$ (8)	$ (117)	$ (34)	$ (66)	$ (190)	$ (30)	$ (17)	$ (2)
	3995100 Total			**$ (463)**	**$ (8)**	**$ (117)**	**$ (34)**	**$ (66)**	**$ (190)**	**$ (30)**	**$ (17)**	**$ (2)**
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$ (2,269)	$ (37)	$ (571)	$ (168)	$ (325)	$ (930)	$ (147)	$ (81)	$ (9)
	3995200 Total			**$ (2,269)**	**$ (37)**	**$ (571)**	**$ (168)**	**$ (325)**	**$ (930)**	**$ (147)**	**$ (81)**	**$ (9)**
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$ (820)	$ (14)	$ (207)	$ (61)	$ (118)	$ (336)	$ (53)	$ (29)	$ (3)
	3996000 Total			**$ (820)**	**$ (14)**	**$ (207)**	**$ (61)**	**$ (118)**	**$ (336)**	**$ (53)**	**$ (29)**	**$ (3)**
1080000	3996100	COMPUTERS - MAINFRAME	SE	$ (412)	$ (7)	$ (104)	$ (30)	$ (59)	$ (169)	$ (27)	$ (15)	$ (2)
	3996100 Total			**$ (412)**	**$ (7)**	**$ (104)**	**$ (30)**	**$ (59)**	**$ (169)**	**$ (27)**	**$ (15)**	**$ (2)**
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$ (26,134)	$ (431)	$ (6,580)	$ (1,934)	$ (3,743)	$ (10,715)	$ (1,690)	$ (932)	$ (108)
	3997000 Total			**$ (26,134)**	**$ (431)**	**$ (6,580)**	**$ (1,934)**	**$ (3,743)**	**$ (10,715)**	**$ (1,690)**	**$ (932)**	**$ (108)**
1080000 Total				**$ (6,304,715)**	**$ (170,479)**	**$ (1,880,528)**	**$ (516,480)**	**$ (734,335)**	**$ (2,453,758)**	**$ (362,748)**	**$ (170,138)**	**$ (16,248)**
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
	144135 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1085000	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
	144145 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	144165 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1085000	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
	144205 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	$ (14,651)	$ (262)	$ (3,964)	$ (1,172)	$ (1,878)	$ (6,026)	$ (838)	$ (454)	$ (56)
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	$4,417	$79	$1,195	$353	$566	$1,817	$253	$137	$17
	145135 Total			**$ (10,234)**	**$ (183)**	**$ (2,769)**	**$ (819)**	**$ (1,312)**	**$ (4,209)**	**$ (585)**	**$ (317)**	**$ (39)**
1085000	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	$ (1,521)	$ (27)	$ (412)	$ (122)	$ (195)	$ (626)	$ (87)	$ (47)	$ (6)
	145139 Total			**$ (1,521)**	**$ (27)**	**$ (412)**	**$ (122)**	**$ (195)**	**$ (626)**	**$ (87)**	**$ (47)**	**$ (6)**
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	$969	$17	$262	$78	$124	$399	$55	$30	$4
	145149 Total			**$969**	**$17**	**$262**	**$78**	**$124**	**$399**	**$55**	**$30**	**$4**
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	$290	$290	$0	$0	$0	$0	$0	$0	$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	$15	$0	$0	$0	$0	$0	$15	$0	$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	$85	$0	$85	$0	$0	$0	$0	$0	$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	$110	$0	$0	$0	$0	$110	$0	$0	$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	$25	$0	$0	$25	$0	$0	$0	$0	$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	$5	$0	$0	$0	$0	$0	$0	$5	$0
	145169 Total			**$530**	**$290**	**$85**	**$25**	**$0**	**$110**	**$15**	**$5**	**$0**
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
	145189 Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	$ (941)	$ (23)	$ (267)	$ (74)	$ (109)	$ (389)	$ (52)	$ (25)	$ (2)
	145209 Total			**$ (941)**	**$ (23)**	**$ (267)**	**$ (74)**	**$ (109)**	**$ (389)**	**$ (52)**	**$ (25)**	**$ (2)**
1085000 Total				**$ (11,198)**	**$74**	**$ (3,101)**	**$ (911)**	**$ (1,492)**	**$ (4,715)**	**$ (654)**	**$ (354)**	**$ (44)**
Grand Total				**$ (6,315,913)**	**$ (170,405)**	**$ (1,883,629)**	**$ (517,392)**	**$ (735,826)**	**$ (2,458,473)**	**$ (363,402)**	**$ (170,493)**	**$ (16,292)**

B18. AMORTIZATION RESERVE

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3020000	FRANCHISES AND CONSENTS	IDU	$ (721)	$0	$0	$0	$0	$0	$ (721)	$0	$0
1110000	3020000	FRANCHISES AND CONSENTS	SG	$ (1,006)	$ (18)	$ (272)	$ (80)	$ (129)	$ (414)	$ (58)	$ (31)	$ (4)
1110000	3020000	FRANCHISES AND CONSENTS	SG-P	$ (8,770)	$ (157)	$ (2,373)	$ (702)	$ (1,124)	$ (3,607)	$ (501)	$ (272)	$ (34)
1110000	3020000	FRANCHISES AND CONSENTS	SG-U	$ (3,117)	$ (56)	$ (843)	$ (249)	$ (400)	$ (1,282)	$ (178)	$ (97)	$ (12)
	3020000 Total			**$ (13,614)**	**$ (230)**	**$ (3,489)**	**$ (1,031)**	**$ (1,653)**	**$ (5,303)**	**$ (1,458)**	**$ (400)**	**$ (50)**
1110000	3031040	INTANGIBLE PLANT	OR	$ (16)	$0	$ (16)	$0	$0	$0	$0	$0	$0
1110000	3031040	INTANGIBLE PLANT	SG	$ (4,715)	$ (84)	$ (1,276)	$ (377)	$ (605)	$ (1,939)	$ (270)	$ (146)	$ (18)
	3031040 Total			**$ (4,731)**	**$ (84)**	**$ (1,292)**	**$ (377)**	**$ (605)**	**$ (1,939)**	**$ (270)**	**$ (146)**	**$ (18)**
1110000	3031050	REGIONAL CONST MGMT SYS	SO	$ (10,108)	$ (248)	$ (2,872)	$ (790)	$ (1,167)	$ (4,176)	$ (563)	$ (266)	$ (27)
	3031050 Total			**$ (10,108)**	**$ (248)**	**$ (2,872)**	**$ (790)**	**$ (1,167)**	**$ (4,176)**	**$ (563)**	**$ (266)**	**$ (27)**
1110000	3031080	FUEL MGMT SYSTEM	SO	$ (3,253)	$ (80)	$ (924)	$ (254)	$ (376)	$ (1,344)	$ (181)	$ (85)	$ (9)
	3031080 Total			**$ (3,253)**	**$ (80)**	**$ (924)**	**$ (254)**	**$ (376)**	**$ (1,344)**	**$ (181)**	**$ (85)**	**$ (9)**
1110000	3031230	AUTOMATE POLE CARD SYSTEM	SO	$ (4,410)	$ (108)	$ (1,253)	$ (345)	$ (509)	$ (1,822)	$ (245)	$ (116)	$ (12)
	3031230 Total			**$ (4,410)**	**$ (108)**	**$ (1,253)**	**$ (345)**	**$ (509)**	**$ (1,822)**	**$ (245)**	**$ (116)**	**$ (12)**
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$ (1,084)	$ (18)	$ (273)	$ (80)	$ (155)	$ (444)	$ (70)	$ (39)	$ (4)
	3031470 Total			**$ (1,084)**	**$ (18)**	**$ (273)**	**$ (80)**	**$ (155)**	**$ (444)**	**$ (70)**	**$ (39)**	**$ (4)**
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$ (10,915)	$ (267)	$ (3,101)	$ (853)	$ (1,261)	$ (4,510)	$ (608)	$ (287)	$ (29)
	3031680 Total			**$ (10,915)**	**$ (267)**	**$ (3,101)**	**$ (853)**	**$ (1,261)**	**$ (4,510)**	**$ (608)**	**$ (287)**	**$ (29)**
1110000	3031760	RECORD CENTER MGMT SOFTWARE	SO	$ (235)	$ (6)	$ (67)	$ (18)	$ (27)	$ (97)	$ (13)	$ (6)	$ (1)
	3031760 Total			**$ (235)**	**$ (6)**	**$ (67)**	**$ (18)**	**$ (27)**	**$ (97)**	**$ (13)**	**$ (6)**	**$ (1)**
1110000	3031780	OUTAGE REPORTING SYSTEM	SO	$ (3,498)	$ (86)	$ (994)	$ (273)	$ (404)	$ (1,445)	$ (195)	$ (92)	$ (9)
	3031780 Total			**$ (3,498)**	**$ (86)**	**$ (994)**	**$ (273)**	**$ (404)**	**$ (1,445)**	**$ (195)**	**$ (92)**	**$ (9)**
1110000	3031830	CUSTOMER SERVICE SYSTEM	CN	$ (81,667)	$ (2,093)	$ (25,372)	$ (5,763)	$ (5,475)	$ (39,048)	$ (3,212)	$ (704)	$0
	3031830 Total			**$ (81,667)**	**$ (2,093)**	**$ (25,372)**	**$ (5,763)**	**$ (5,475)**	**$ (39,048)**	**$ (3,212)**	**$ (704)**	**$0**
1110000	3032040	SAP	SO	$ (110,007)	$ (2,694)	$ (31,253)	$ (8,598)	$ (12,705)	$ (45,450)	$ (6,124)	$ (2,891)	$ (292)
	3032040 Total			**$ (110,007)**	**$ (2,694)**	**$ (31,253)**	**$ (8,598)**	**$ (12,705)**	**$ (45,450)**	**$ (6,124)**	**$ (2,891)**	**$ (292)**
1110000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	$ (9,877)	$ (242)	$ (2,806)	$ (772)	$ (1,141)	$ (4,081)	$ (550)	$ (260)	$ (26)
	3032090 Total			**$ (9,877)**	**$ (242)**	**$ (2,806)**	**$ (772)**	**$ (1,141)**	**$ (4,081)**	**$ (550)**	**$ (260)**	**$ (26)**
1110000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$ (1,469)	$ (36)	$ (417)	$ (115)	$ (170)	$ (607)	$ (82)	$ (39)	$ (4)
	3032220 Total			**$ (1,469)**	**$ (36)**	**$ (417)**	**$ (115)**	**$ (170)**	**$ (607)**	**$ (82)**	**$ (39)**	**$ (4)**
1110000	3032260	DWHS - DATA WAREHOUSE	SO	$ (1,158)	$ (28)	$ (329)	$ (91)	$ (134)	$ (478)	$ (64)	$ (30)	$ (3)
	3032260 Total			**$ (1,158)**	**$ (28)**	**$ (329)**	**$ (91)**	**$ (134)**	**$ (478)**	**$ (64)**	**$ (30)**	**$ (3)**
1110000	3032270	ENTERPRISE DATA WAREHOUSE	SO	$ (4,514)	$ (111)	$ (1,283)	$ (353)	$ (521)	$ (1,865)	$ (251)	$ (119)	$ (12)
	3032270 Total			**$ (4,514)**	**$ (111)**	**$ (1,283)**	**$ (353)**	**$ (521)**	**$ (1,865)**	**$ (251)**	**$ (119)**	**$ (12)**
1110000	3032310	COMMON WORKSTATION & LOGIN APP	SO	$ (1,633)	$ (40)	$ (464)	$ (128)	$ (189)	$ (675)	$ (91)	$ (43)	$ (4)
	3032310 Total			**$ (1,633)**	**$ (40)**	**$ (464)**	**$ (128)**	**$ (189)**	**$ (675)**	**$ (91)**	**$ (43)**	**$ (4)**
1110000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	$ (1,352)	$ (33)	$ (384)	$ (106)	$ (156)	$ (559)	$ (75)	$ (36)	$ (4)
	3032320 Total			**$ (1,352)**	**$ (33)**	**$ (384)**	**$ (106)**	**$ (156)**	**$ (559)**	**$ (75)**	**$ (36)**	**$ (4)**
1110000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$ (2,908)	$ (71)	$ (826)	$ (227)	$ (336)	$ (1,201)	$ (162)	$ (76)	$ (8)
	3032330 Total			**$ (2,908)**	**$ (71)**	**$ (826)**	**$ (227)**	**$ (336)**	**$ (1,201)**	**$ (162)**	**$ (76)**	**$ (8)**
1110000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$ (1,503)	$ (37)	$ (427)	$ (117)	$ (174)	$ (621)	$ (84)	$ (39)	$ (4)
	3032340 Total			**$ (1,503)**	**$ (37)**	**$ (427)**	**$ (117)**	**$ (174)**	**$ (621)**	**$ (84)**	**$ (39)**	**$ (4)**
1110000	3032360	2002 GRID NET POWER COST MODELING	SO	$ (8,343)	$ (204)	$ (2,370)	$ (652)	$ (964)	$ (3,447)	$ (464)	$ (219)	$ (22)
	3032360 Total			**$ (8,343)**	**$ (204)**	**$ (2,370)**	**$ (652)**	**$ (964)**	**$ (3,447)**	**$ (464)**	**$ (219)**	**$ (22)**
1110000	3032390	INTEGRATED COST MGT STRUCTURE	SO	$ (1,603)	$ (39)	$ (455)	$ (125)	$ (185)	$ (662)	$ (89)	$ (42)	$ (4)
	3032390 Total			**$ (1,603)**	**$ (39)**	**$ (455)**	**$ (125)**	**$ (185)**	**$ (662)**	**$ (89)**	**$ (42)**	**$ (4)**
1110000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$ (5,282)	$ (129)	$ (1,501)	$ (413)	$ (610)	$ (2,182)	$ (294)	$ (139)	$ (14)
	3032400 Total			**$ (5,282)**	**$ (129)**	**$ (1,501)**	**$ (413)**	**$ (610)**	**$ (2,182)**	**$ (294)**	**$ (139)**	**$ (14)**
1110000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$ (12,186)	$ (298)	$ (3,462)	$ (952)	$ (1,407)	$ (5,034)	$ (678)	$ (320)	$ (32)
	3032450 Total			**$ (12,186)**	**$ (298)**	**$ (3,462)**	**$ (952)**	**$ (1,407)**	**$ (5,034)**	**$ (678)**	**$ (320)**	**$ (32)**
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$ (1,981)	$ (51)	$ (615)	$ (140)	$ (133)	$ (947)	$ (78)	$ (17)	$0
	3032480 Total			**$ (1,981)**	**$ (51)**	**$ (615)**	**$ (140)**	**$ (133)**	**$ (947)**	**$ (78)**	**$ (17)**	**$0**
1110000	3032510	OPERATIONS MAPPING SYSTEM	SO	$ (10,284)	$ (252)	$ (2,922)	$ (804)	$ (1,188)	$ (4,249)	$ (573)	$ (270)	$ (27)

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
	3032510 Total			**$ (10,284)**	**$ (252)**	**$ (2,922)**	**$ (804)**	**$ (1,188)**	**$ (4,249)**	**$ (573)**	**$ (270)**	**$ (27)**
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$ (1,665)	$ (41)	$ (473)	$ (130)	$ (192)	$ (688)	$ (93)	$ (44)	$ (4)
	3032530 Total			**$ (1,665)**	**$ (41)**	**$ (473)**	**$ (130)**	**$ (192)**	**$ (688)**	**$ (93)**	**$ (44)**	**$ (4)**
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$ (2,036)	$ (50)	$ (578)	$ (159)	$ (235)	$ (841)	$ (113)	$ (53)	$ (5)
	3032590 Total			**$ (2,036)**	**$ (50)**	**$ (578)**	**$ (159)**	**$ (235)**	**$ (841)**	**$ (113)**	**$ (53)**	**$ (5)**
1110000	3032600	SINGLE PERSON SCHEDULING	SO	$ (7,346)	$ (180)	$ (2,087)	$ (574)	$ (848)	$ (3,035)	$ (409)	$ (193)	$ (19)
	3032600 Total			**$ (7,346)**	**$ (180)**	**$ (2,087)**	**$ (574)**	**$ (848)**	**$ (3,035)**	**$ (409)**	**$ (193)**	**$ (19)**
1110000	3032640	TIBCO SOFTWARE	SO	$ (3,672)	$ (90)	$ (1,043)	$ (287)	$ (424)	$ (1,517)	$ (204)	$ (96)	$ (10)
	3032640 Total			**$ (3,672)**	**$ (90)**	**$ (1,043)**	**$ (287)**	**$ (424)**	**$ (1,517)**	**$ (204)**	**$ (96)**	**$ (10)**
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$ (1,572)	$ (38)	$ (447)	$ (123)	$ (182)	$ (649)	$ (88)	$ (41)	$ (4)
	3032670 Total			**$ (1,572)**	**$ (38)**	**$ (447)**	**$ (123)**	**$ (182)**	**$ (649)**	**$ (88)**	**$ (41)**	**$ (4)**
1110000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$ (1,574)	$ (28)	$ (426)	$ (126)	$ (202)	$ (647)	$ (90)	$ (49)	$ (6)
	3032680 Total			**$ (1,574)**	**$ (28)**	**$ (426)**	**$ (126)**	**$ (202)**	**$ (647)**	**$ (90)**	**$ (49)**	**$ (6)**
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$ (19)	$ (0)	$ (5)	$ (2)	$ (2)	$ (8)	$ (1)	$ (1)	$ (0)
	3032710 Total			**$ (19)**	**$ (0)**	**$ (5)**	**$ (2)**	**$ (2)**	**$ (8)**	**$ (1)**	**$ (1)**	**$ (0)**
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$ (8,956)	$ (160)	$ (2,423)	$ (716)	$ (1,148)	$ (3,684)	$ (512)	$ (278)	$ (34)
	3032730 Total			**$ (8,956)**	**$ (160)**	**$ (2,423)**	**$ (716)**	**$ (1,148)**	**$ (3,684)**	**$ (512)**	**$ (278)**	**$ (34)**
1110000	3032740	GADSBY INTANGIBLE ASSETS	SG	$ (1,044)	$ (19)	$ (282)	$ (84)	$ (134)	$ (429)	$ (60)	$ (32)	$ (4)
	3032740 Total			**$ (1,044)**	**$ (19)**	**$ (282)**	**$ (84)**	**$ (134)**	**$ (429)**	**$ (60)**	**$ (32)**	**$ (4)**
1110000	3032750	EAGLE POINT HYDRO ASSETS	SG	$ (1,194)	$ (21)	$ (323)	$ (96)	$ (153)	$ (491)	$ (68)	$ (37)	$ (5)
	3032750 Total			**$ (1,194)**	**$ (21)**	**$ (323)**	**$ (96)**	**$ (153)**	**$ (491)**	**$ (68)**	**$ (37)**	**$ (5)**
1110000	3032760	SWIFT 2 IMPROVEMENTS	SG	$ (3,487)	$ (62)	$ (944)	$ (279)	$ (447)	$ (1,434)	$ (199)	$ (108)	$ (13)
	3032760 Total			**$ (3,487)**	**$ (62)**	**$ (944)**	**$ (279)**	**$ (447)**	**$ (1,434)**	**$ (199)**	**$ (108)**	**$ (13)**
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
	3032770 Total			**$ (1)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**
1110000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$ (7)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
	3032780 Total			**$ (7)**	**$ (0)**	**$ (2)**	**$ (1)**	**$ (1)**	**$ (3)**	**$ (0)**	**$ (0)**	**$ (0)**
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	$ (2,179)	$ (53)	$ (619)	$ (170)	$ (252)	$ (900)	$ (121)	$ (57)	$ (6)
	3032830 Total			**$ (2,179)**	**$ (53)**	**$ (619)**	**$ (170)**	**$ (252)**	**$ (900)**	**$ (121)**	**$ (57)**	**$ (6)**
1110000	3032860	WEB SOFTWARE	SO	$ (2,563)	$ (63)	$ (728)	$ (200)	$ (296)	$ (1,059)	$ (143)	$ (67)	$ (7)
	3032860 Total			**$ (2,563)**	**$ (63)**	**$ (728)**	**$ (200)**	**$ (296)**	**$ (1,059)**	**$ (143)**	**$ (67)**	**$ (7)**
1110000	3032880	LINK RIVER DAM RIGHTS	SG	$ (345)	$ (6)	$ (93)	$ (28)	$ (44)	$ (142)	$ (20)	$ (11)	$ (1)
	3032880 Total			**$ (345)**	**$ (6)**	**$ (93)**	**$ (28)**	**$ (44)**	**$ (142)**	**$ (20)**	**$ (11)**	**$ (1)**
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$ (44)	$ (1)	$ (12)	$ (4)	$ (6)	$ (18)	$ (3)	$ (1)	$ (0)
	3032900 Total			**$ (44)**	**$ (1)**	**$ (12)**	**$ (4)**	**$ (6)**	**$ (18)**	**$ (3)**	**$ (1)**	**$ (0)**
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$ (2,436)	$ (60)	$ (692)	$ (190)	$ (281)	$ (1,006)	$ (136)	$ (64)	$ (6)
	3032990 Total			**$ (2,436)**	**$ (60)**	**$ (692)**	**$ (190)**	**$ (281)**	**$ (1,006)**	**$ (136)**	**$ (64)**	**$ (6)**
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$ (602)	$ (11)	$ (163)	$ (48)	$ (77)	$ (248)	$ (34)	$ (19)	$ (2)
	3033090 Total			**$ (602)**	**$ (11)**	**$ (163)**	**$ (48)**	**$ (77)**	**$ (248)**	**$ (34)**	**$ (19)**	**$ (2)**
1110000	3033120	RANGER EMS/SCADA SYSTEM	SO	$ (10,396)	$ (255)	$ (2,954)	$ (813)	$ (1,201)	$ (4,295)	$ (579)	$ (273)	$ (28)
	3033120 Total			**$ (10,396)**	**$ (255)**	**$ (2,954)**	**$ (813)**	**$ (1,201)**	**$ (4,295)**	**$ (579)**	**$ (273)**	**$ (28)**
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$ (1,403)	$ (34)	$ (399)	$ (110)	$ (162)	$ (580)	$ (78)	$ (37)	$ (4)
	3033140 Total			**$ (1,403)**	**$ (34)**	**$ (399)**	**$ (110)**	**$ (162)**	**$ (580)**	**$ (78)**	**$ (37)**	**$ (4)**
1110000	3033150	ROUTT CTY ROAD FOR HAYDEN HAULAGE	SG	$ (1,105)	$ (20)	$ (299)	$ (88)	$ (142)	$ (454)	$ (63)	$ (34)	$ (4)
	3033150 Total			**$ (1,105)**	**$ (20)**	**$ (299)**	**$ (88)**	**$ (142)**	**$ (454)**	**$ (63)**	**$ (34)**	**$ (4)**
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	$ (491)	$ (13)	$ (152)	$ (35)	$ (33)	$ (235)	$ (19)	$ (4)	$0
	3033170 Total			**$ (491)**	**$ (13)**	**$ (152)**	**$ (35)**	**$ (33)**	**$ (235)**	**$ (19)**	**$ (4)**	**$0**
1110000	3033180	HPOV - HP Openview Software	SO	$ (358)	$ (9)	$ (102)	$ (28)	$ (41)	$ (148)	$ (20)	$ (9)	$ (1)
	3033180 Total			**$ (358)**	**$ (9)**	**$ (102)**	**$ (28)**	**$ (41)**	**$ (148)**	**$ (20)**	**$ (9)**	**$ (1)**
1110000	3033190	ITRON METER READING SOFTWARE	CN	$ (270)	$ (7)	$ (84)	$ (19)	$ (18)	$ (129)	$ (11)	$ (2)	$0
	3033190 Total			**$ (270)**	**$ (7)**	**$ (84)**	**$ (19)**	**$ (18)**	**$ (129)**	**$ (11)**	**$ (2)**	**$0**
1110000	3033300	SECID - CUST SECURE WEB LOGIN	CN	$ (61)	$ (2)	$ (19)	$ (4)	$ (4)	$ (29)	$ (2)	$ (1)	$0
	3033300 Total			**$ (61)**	**$ (2)**	**$ (19)**	**$ (4)**	**$ (4)**	**$ (29)**	**$ (2)**	**$ (1)**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3034900	MISC - MISCELLANEOUS	CN	$ (44)	$ (1)	$ (14)	$ (3)	$ (3)	$ (21)	$ (2)	$ (0)	$0
1110000	3034900	MISC - MISCELLANEOUS	IDU	$ (1)	$0	$0	$0	$0	$0	$ (1)	$0	$0
1110000	3034900	MISC - MISCELLANEOUS	OR	$ (9)	$0	$ (9)	$0	$0	$0	$0	$0	$0
1110000	3034900	MISC - MISCELLANEOUS	SE	$ (19)	$ (0)	$ (5)	$ (1)	$ (3)	$ (8)	$ (1)	$ (1)	$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SG	$ (19,560)	$ (350)	$ (5,293)	$ (1,565)	$ (2,508)	$ (8,045)	$ (1,118)	$ (607)	$ (75)
1110000	3034900	MISC - MISCELLANEOUS	SG-P	$ (2)	$ (0)	$ (1)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)
1110000	3034900	MISC - MISCELLANEOUS	SO	$ (788)	$ (19)	$ (224)	$ (62)	$ (91)	$ (326)	$ (44)	$ (21)	$ (2)
1110000	3034900	MISC - MISCELLANEOUS	SSGCH	$ (42)	$ (1)	$ (12)	$ (3)	$ (5)	$ (17)	$ (2)	$ (1)	$ (0)
1110000	3034900	MISC - MISCELLANEOUS	UT	$ (9)	$0	$0	$0	$0	$ (9)	$0	$0	$0
1110000	3034900	MISC - MISCELLANEOUS	WA	$ (1)	$0	$0	$ (1)	$0	$0	$0	$0	$0
1110000	3034900	MISC - MISCELLANEOUS	WYP	$ (26)	$0	$0	$0	$ (26)	$0	$0	$0	$0
	3034900 Total			**$ (20,500)**	**$ (371)**	**$ (5,556)**	**$ (1,635)**	**$ (2,636)**	**$ (8,426)**	**$ (1,169)**	**$ (630)**	**$ (78)**
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$ (6)	$ (0)	$ (2)	$ (1)	$ (1)	$ (3)	$ (0)	$ (0)	$ (0)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$ (51)	$ (1)	$ (14)	$ (4)	$ (6)	$ (21)	$ (3)	$ (2)	$ (0)
	3316000 Total			**$ (57)**	**$ (1)**	**$ (15)**	**$ (5)**	**$ (7)**	**$ (23)**	**$ (3)**	**$ (2)**	**$ (0)**
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$ (300)	$ (5)	$ (81)	$ (24)	$ (38)	$ (123)	$ (17)	$ (9)	$ (1)
	3326000 Total			**$ (300)**	**$ (5)**	**$ (81)**	**$ (24)**	**$ (38)**	**$ (123)**	**$ (17)**	**$ (9)**	**$ (1)**
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$ (706)	$ (706)	$0	$0	$0	$0	$0	$0	$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$ (2,204)	$ (56)	$ (685)	$ (156)	$ (148)	$ (1,054)	$ (87)	$ (19)	$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$ (7,494)	$0	$ (7,494)	$0	$0	$0	$0	$0	$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$ (9,173)	$ (225)	$ (2,606)	$ (717)	$ (1,059)	$ (3,790)	$ (511)	$ (241)	$ (24)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$ (10)	$0	$0	$0	$0	$ (10)	$0	$0	$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$ (1,344)	$0	$0	$ (1,344)	$0	$0	$0	$0	$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$ (6,126)	$0	$0	$0	$ (6,126)	$0	$0	$0	$0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$ (28)	$0	$0	$0	$0	$0	$0	$ (28)	$0
	3901000 Total			**$ (27,084)**	**$ (987)**	**$ (10,784)**	**$ (2,217)**	**$ (7,333)**	**$ (4,854)**	**$ (597)**	**$ (288)**	**$ (24)**
1110000 Total				**$ (410,381)**	**$ (10,072)**	**$ (120,937)**	**$ (31,571)**	**$ (48,185)**	**$ (168,284)**	**$ (21,327)**	**$ (9,123)**	**$ (883)**
1119000	146209	Other Intangible Assets-Non-Rec	SG	$ (111)	$ (2)	$ (30)	$ (9)	$ (14)	$ (46)	$ (6)	$ (3)	$ (0)
1119000	146209	Other Intangible Assets-Non-Rec	SO	$941	$23	$267	$74	$109	$389	$52	$25	$2
1119000 Total				**$830**	**$21**	**$237**	**$65**	**$94**	**$343**	**$46**	**$21**	**$2**
	146209 Total			**$830**	**$21**	**$237**	**$65**	**$94**	**$343**	**$46**	**$21**	**$2**
Grand Total				**$ (409,551)**	**$ (10,051)**	**$ (120,699)**	**$ (31,507)**	**$ (48,090)**	**$ (167,941)**	**$ (21,281)**	**$ (9,101)**	**$ (881)**

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

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	SG	$8	$0	$2	$1	$1	$3	$0	$0	$0	$0	$0
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabil	SG	$53	$1	$14	$4	$7	$22	$3	$2	$0	$0	$0
1901000	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	$ (744)	$ (13)	$ (201)	$ (60)	$ (95)	$ (306)	$ (43)	$ (23)	$ (3)	$0	$0
1901000	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	$17	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	$387	$0	$0	$0	$0	$387	$0	$0	$0	$0	$0
1901000	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	$59	$0	$0	$0	$0	$0	$59	$0	$0	$0	$0
1901000	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	$134	$0	$0	$0	$134	$0	$0	$0	$0	$0	$0
1901000	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	$294	$0	$294	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	$289	$5	$73	$21	$41	$118	$19	$10	$1	$0	$0
1901000	287303	DTA-PMI 105.171 PP&E	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
1901000	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	$45	$0	$45	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	$538	$0	$0	$0	$0	$0	$0	$0	$0	$538	$0
1901000	287310	DTA 705.210 Property Insurance(Injuries	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287314	DTA 415.700 Reg liability BPA balancing	OTHER	$375	$0	$0	$0	$0	$0	$0	$0	$0	$375	$0
1901000	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
1901000	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	$2,289	$56	$650	$179	$264	$946	$127	$60	$6	$0	$0
1901000	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	$4,462	$109	$1,268	$349	$515	$1,844	$248	$117	$12	$0	$0
1901000	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	$306	$7	$87	$24	$35	$126	$17	$8	$1	$0	$0
1901000	287327	DTA 720.300 Pension/Retirement Accrual -	SO	$912	$22	$259	$71	$105	$377	$51	$24	$2	$0	$0
1901000	287328	DTA 720.310 SERP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	$13,778	$337	$3,914	$1,077	$1,591	$5,692	$767	$362	$37	$0	$0
1901000	287337	DTA 715.100 MCI F.O.G. WIRE LEASE	SG	$212	$4	$57	$17	$27	$87	$12	$7	$1	$0	$0
1901000	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	$1,340	$24	$363	$107	$172	$551	$77	$42	$5	$0	$0
1901000	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	$3,174	$18	$1,357	$406	$209	$1,118	$66	$0	$0	$0	$0
1901000	287341	DTA 910.530 Injuries & Damages Accrual -	SO	$3,227	$79	$917	$252	$373	$1,333	$180	$85	$9	$0	$0
1901000	287342	DTA 205.050 M&S Inventory Write-Off	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	$320	$6	$87	$26	$41	$132	$18	$10	$1	$0	$0
1901000	287344	DTA 715.800 Redding Contract - Prepaid	SG	$1,461	$26	$395	$117	$187	$601	$84	$45	$6	$0	$0
1901000	287345	DTA 145.030 Distribution O&M Amort of Wr	SNPD	$703	$25	$202	$46	$56	$332	$33	$9	$0	$0	$0
1901000	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
1901000	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	$445	$7	$112	$33	$64	$182	$29	$16	$2	$0	$0
1901000	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	$130	$0	$0	$0	$0	$0	$0	$0	$0	$130	$0
1901000	287353	DTA 505.140 Purchase Card Trans Povision	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287354	DTA 505.140 MISC CURRENT & ACCRUED LIAB	SO	$7,700	$189	$2,188	$602	$889	$3,181	$429	$202	$20	$0	$0
1901000	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	$2,160	$53	$614	$169	$249	$892	$120	$57	$6	$0	$0
1901000	287360	DTA 425.700 Special Assessment - DOE	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287364	DTA 910.670 Merger Cost Amort	SO	$495	$12	$141	$39	$57	$205	$28	$13	$1	$0	$0
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287368	DTA 910.240 Legal Reserve	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	$1,336	$0	$0	$0	$0	$0	$0	$0	$0	$1,336	$0
1901000	287373	DTA 910.580 Wasach workers comp reserve	SO	$1,723	$42	$490	$135	$199	$712	$96	$45	$5	$0	$0
1901000	287386	DTA 610.110, PMI GAIN/LOSS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287387	DTA 610.115, PMI OVERBURDEN	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287389	DTA 610.145, OR CONSOLIDATION	OR	$740	$0	$740	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287393	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	CN	$88	$2	$27	$6	$6	$42	$3	$1	$0	$0	$0
1901000	287399	DTA 920.150 FAS 112	SO	$1,932	$47	$549	$151	$223	$798	$108	$51	$5	$0	$0
1901000	287402	DTA 415.801 CONTRA G	SG	$20	$0	$5	$2	$3	$8	$1	$1	$0	$0	$0
1901000	287409	DTA 705.232 LEASE-CA	CA	$11	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287410	DTA 705.233 LEASE-ID	IDU	$166	$0	$0	$0	$0	$0	$166	$0	$0	$0	$0
1901000	287411	DTA 705.234 LEASE-WY	WYP	$518	$0	$0	$0	$518	$0	$0	$0	$0	$0	$0
1901000	287412	DTA 705.235 LEASE-UT	UT	$ (0)	$0	$0	$0	$0	$ (0)	$0	$0	$0	$0	$0
1901000	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	$309	$8	$88	$24	$36	$128	$17	$8	$1	$0	$0
1901000	287414	DTA 505.700 RT BONUS	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
1901000	287415	DTA 205.200 M&S INV	SE	$4,298	$71	$1,082	$318	$616	$1,762	$278	$153	$18	$0	$0
1901000	287420	DTA 705.250 A&G Credit - WA	WA	$ (0)	$0	$0	$ (0)	$0	$0	$0	$0	$0	$0	$0
1901000	287422	DTA 705.252 A&G Credit - CA	CA	$17	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287423	DTA 705.253 A&G Credit - ID	IDU	$171	$0	$0	$0	$0	$0	$171	$0	$0	$0	$0
1901000	287424	DTA 705.254 A&G Credit - WY	WYP	$560	$0	$0	$0	$560	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1901000	287429	DTA 425.225 Duke Contract Novation	SG	$728	$13	$197	$58	$93	$299	$42	$23	$3	$0	$0
1901000	287430	DTA 505.125 Accrued Royalties	SE	$1,348	$22	$339	$100	$193	$553	$87	$48	$6	$0	$0
1901000	287431	DTA 505.160 Cal PUC Fee	CA	$9	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287432	DTA 715.050 Microsoft Lic Liability	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	$263	$4	$66	$19	$38	$108	$17	$9	$1	$0	$0
1901000	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	$54	$0	$0	$0	$0	$0	$0	$0	$0	$54	$0
1901000	287450	DTA 505.115 SALES & USE TAX	OTHER	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0	$ (0)	$0
1901000	287451	DTA 425.380 ID CUST	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	287454	DTA 415.310 ENVN WA	WA	$208	$0	$0	$208	$0	$0	$0	$0	$0	$0	$0
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	$1,085	$27	$308	$85	$125	$448	$60	$29	$3	$0	$0
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	$737	$18	$209	$58	$85	$304	$41	$19	$2	$0	$0
1901000	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	$287	$5	$78	$23	$37	$118	$16	$9	$1	$0	$0
1901000	287467	DTA 210.105 Self Ins	SO	$268	$7	$76	$21	$31	$111	$15	$7	$1	$0	$0
1901000	287468	DTA 610.120N Conting	OTHER	$ (2,215)	$0	$0	$0	$0	$0	$0	$0	$0	$ (2,215)	$0
1901000	287471	DTA 505.170 WV CONT	SSGCT	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
1901000	287473	DTA 705.270 Reg Liab	OTHER	$107	$0	$0	$0	$0	$0	$0	$0	$0	$107	$0
1901000	287474	DTA 705.271 Reg Liab	OTHER	$33	$0	$0	$0	$0	$0	$0	$0	$0	$33	$0
1901000	287475	DTA 705.272 Reg Liab	OTHER	$18	$0	$0	$0	$0	$0	$0	$0	$0	$18	$0
1901000	287476	DTA 705.273 Reg Liab	OTHER	$350	$0	$0	$0	$0	$0	$0	$0	$0	$350	$0
1901000	287477	DTA 705.274 Reg Liab	OTHER	$19	$0	$0	$0	$0	$0	$0	$0	$0	$19	$0
1901000	287478	DTA 705.275 Reg Liab	OTHER	$38	$0	$0	$0	$0	$0	$0	$0	$0	$38	$0
1901000	287479	DTA 105.221 Saf Har	SG	$34,721	$621	$9,395	$2,777	$4,451	$14,281	$1,985	$1,077	$134	$0	$0
1901000	287499	DTA - PMI Def Tax	SE	$4,534	$75	$1,142	$336	$650	$1,859	$293	$162	$19	$0	$0
1901000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000 Total				**$99,053**	**$1,984**	**$27,629**	**$7,801**	**$12,788**	**$39,356**	**$5,721**	**$2,687**	**$304**	**$783**	**$0**
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	$ (5,455)	$ (134)	$ (1,550)	$ (426)	$ (630)	$ (2,254)	$ (304)	$ (143)	$ (14)	$0	$0
2820000 Total				**$ (5,455)**	**$ (134)**	**$ (1,550)**	**$ (426)**	**$ (630)**	**$ (2,254)**	**$ (304)**	**$ (143)**	**$ (14)**	**$0**	**$0**
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	$ (4,243)	$ (76)	$ (1,148)	$ (339)	$ (544)	$ (1,745)	$ (243)	$ (132)	$ (16)	$0	$0
2821000	287469	DTL 730.170 RA FAS133	OTHER	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0	$ (0)	$0
2821000	287602	DTL EPUD	OR	$ (0)	$0	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0
2821000	287605	DTL PP&E Powertax	DITBAL	$ (1,598,902)	$ (41,043)	$ (459,860)	$ (122,086)	$ (166,373)	$ (698,741)	$ (98,301)	$ (31,271)	$ (3,809)	$0	$22,583
2821000	287606	DTL PP&E Adjustment	DITBAL	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
2821000	287607	DTL PMI PP&E	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	287608	DTL Safe Harbor Lease Cholla	SG	$ (6,218)	$ (111)	$ (1,682)	$ (497)	$ (797)	$ (2,557)	$ (356)	$ (193)	$ (24)	$0	$0
2821000	287692	DTL 610.005N Sec 17	SO	$1,119	$27	$318	$87	$129	$462	$62	$29	$3	$0	$0
2821000	287703	DTL 610.110N, 99-00 RAR	SO	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
2821000	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	$ (3,930)	$ (65)	$ (989)	$ (291)	$ (563)	$ (1,611)	$ (254)	$ (140)	$ (16)	$0	$0
2821000	287753	DTL 110.100 BOOK DEPLETION	SE	$ (8,357)	$ (138)	$ (2,104)	$ (618)	$ (1,197)	$ (3,426)	$ (540)	$ (298)	$ (35)	$0	$0
2821000	287765	DTL 610.095N Roll	SO	$ (8,177)	$ (200)	$ (2,323)	$ (639)	$ (944)	$ (3,378)	$ (455)	$ (215)	$ (22)	$0	$0
2821000	287766	DTL 610.100N Amort	SO	$185	$5	$53	$14	$21	$77	$10	$5	$0	$0	$0
2821000	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	287771	DTL 110.205 SRC tax depletion	SE	$693	$11	$174	$51	$99	$284	$45	$25	$3	$0	$0
2821000	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	$1,965	$0	$0	$0	$0	$0	$0	$0	$0	$1,965	$0
2821000	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0	$ (0)	$0
2821000	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0	$ (0)	$0
2821000	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0	$ (0)	$0
2821000	287788	DTL 110.105 SRC BOOK DEPLETION	SE	$ (3,994)	$ (66)	$ (1,006)	$ (296)	$ (572)	$ (1,638)	$ (258)	$ (142)	$ (16)	$0	$0
2821000 Total				**$ (1,629,859)**	**$ (41,656)**	**$ (468,568)**	**$ (124,614)**	**$ (170,741)**	**$ (712,274)**	**$ (100,290)**	**$ (32,332)**	**$ (3,932)**	**$1,965**	**$22,583**
2831000	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	$ (68)	$ (68)	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	$ (399)	$0	$0	$0	$0	$0	$0	$ (399)	$0	$0	$0
2831000	287572	DTL 415.872 Deferred Excess Net Power Co	WYU	$ (9,196)	$0	$0	$0	$0	$0	$0	$ (9,196)	$0	$0	$0
2831000	287573	DTL 415.873 Deferred Excess NPC-WA Hydro	WA	$ (2,284)	$0	$0	$ (2,284)	$0	$0	$0	$0	$0	$0	$0
2831000	287574	DTL 415.891 WY-2006 Transition Severance	WYU	$ (1,008)	$0	$0	$0	$0	$0	$0	$ (1,008)	$0	$0	$0
2831000	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	$1,048	$17	$264	$78	$150	$430	$68	$37	$4	$0	$0
2831000	287576	DTL 415.822 RgAst UT	SO	$ (740)	$ (18)	$ (210)	$ (58)	$ (85)	$ (306)	$ (41)	$ (19)	$ (2)	$0	$0
2831000	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	$3,718	$0	$3,718	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	$1,671	$0	$0	$0	$0	$0	$0	$1,671	$0	$0	$0
2831000	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	$ (988)	$0	$0	$0	$0	$ (988)	$0	$0	$0	$0	$0
2831000	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	$6,409	$0	$0	$0	$0	$6,409	$0	$0	$0	$0	$0
2831000	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	$322	$322	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	$1,191	$0	$0	$1,191	$0	$0	$0	$0	$0	$0	$0
2831000	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	$ (756)	$0	$ (756)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	$ (340)	$0	$0	$0	$ (340)	$0	$0	$0	$0	$0	$0
2831000	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	$ (972)	$0	$0	$0	$0	$ (972)	$0	$0	$0	$0	$0
2831000	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	$ (150)	$0	$0	$0	$0	$0	$ (150)	$0	$0	$0	$0
2831000	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	$ (65)	$ (65)	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	$ (469)	$0	$0	$0	$0	$0	$0	$0	$0	$ (469)	$0
2831000	287613	DTL 605.100 Trojan Decomissioning Costs	TROJD	$736	$13	$197	$58	$96	$303	$43	$23	$3	$0	$0
2831000	287614	DTL 430.100 Weatherization	SO	$ (6,081)	$ (149)	$ (1,728)	$ (475)	$ (702)	$ (2,512)	$ (339)	$ (160)	$ (16)	$0	$0
2831000	287616	DTL Interim provision reg assets/Liabil	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	$ (2,338)	$0	$ (2,338)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	$ (0)	$0	$0	$0	$0	$ (0)	$0	$0	$0	$0	$0
2831000	287624	DTL 320.220 Glenrock Excluding Reclamati	UT	$ (427)	$0	$0	$0	$0	$ (427)	$0	$0	$0	$0	$0
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	$ (4,369)	$ (78)	$ (1,182)	$ (349)	$ (560)	$ (1,797)	$ (250)	$ (135)	$ (17)	$0	$0
2831000	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	$ (2,552)	$ (46)	$ (693)	$ (205)	$ (328)	$ (1,054)	$ (146)	$ (79)	$0	$0	$0
2831000	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287638	DTL 415.640 IDAI Costs - direct access C	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	$ (239)	$0	$0	$ (239)	$0	$0	$0	$0	$0	$0	$0
2831000	287640	DTL 415.680 Deferred Intervener Funding	OR	$101	$0	$101	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287644	DTL 415.690 Contra-reg assets - transiti	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	$ (13)	$0	$0	$0	$0	$0	$ (13)	$0	$0	$0	$0
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	$ (744)	$ (12)	$ (187)	$ (55)	$ (107)	$ (305)	$ (48)	$ (27)	$ (3)	$0	$0
2831000	287653	DTL 425.250 TGS Buyout	SG	$ (65)	$ (1)	$ (18)	$ (5)	$ (8)	$ (27)	$ (4)	$ (2)	$ (0)	$0	$0
2831000	287654	DTL 425.260 Lakeview Buyout	SG	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$0	$0
2831000	287656	DTL 425.280 Joseph Settlement	SG	$ (474)	$ (8)	$ (128)	$ (38)	$ (61)	$ (195)	$ (27)	$ (15)	$ (2)	$0	$0
2831000	287657	DTL 425.290 TriState Firm Wheeling	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287661	DTL 425.360 Hermiston Swap	SG	$ (1,797)	$ (32)	$ (486)	$ (144)	$ (230)	$ (739)	$ (103)	$ (56)	$ (7)	$0	$0
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	$ (285)	$0	$ (285)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	$ (750)	$0	$0	$0	$0	$ (750)	$0	$0	$0	$0	$0
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	$ (88)	$0	$0	$0	$0	$0	$ (88)	$0	$0	$0	$0
2831000	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287669	DTL 210.180 PRE MEM	SO	$ (876)	$ (21)	$ (249)	$ (69)	$ (101)	$ (362)	$ (49)	$ (23)	$ (2)	$0	$0
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	$ (6,341)	$ (146)	$ (1,752)	$ (483)	$ (729)	$ (2,700)	$ (348)	$ (165)	$ (17)	$0	$0
2831000	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	$2,205	$36	$555	$163	$316	$904	$143	$79	$9	$0	$0
2831000	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	$ (731)	$0	$0	$0	$0	$0	$ (731)	$0	$0	$0	$0
2831000	287692	DTL 610.005N, SEC. 174	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287693	DTL 610.030N, 99-00 RAR - BCC	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	$372	$0	$0	$0	$0	$0	$0	$0	$0	$372	$0
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	SE	$80	$1	$20	$6	$11	$33	$5	$3	$0	$0	$0
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	$ (15,874)	$ (389)	$ (4,510)	$ (1,241)	$ (1,833)	$ (6,558)	$ (884)	$ (417)	$ (42)	$0	$0
2831000	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$0	$0
2831000	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	$ (33)	$ (1)	$ (8)	$ (2)	$ (5)	$ (14)	$ (2)	$ (1)	$ (0)	$0	$0
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	$209	$3	$53	$15	$30	$86	$14	$7	$1	$0	$0
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	SE	$288	$5	$73	$21	$41	$118	$19	$10	$1	$0	$0
2831000	287723	DTL 205.411 PMI SEC. 263A	SE	$1,249	$21	$315	$92	$179	$512	$81	$45	$5	$0	$0
2831000	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	SE	$20,951	$345	$5,275	$1,551	$3,001	$8,590	$1,355	$747	$86	$0	$0
2831000	287726	DTL PMI PP&E	SE	$ (22,460)	$ (370)	$ (5,655)	$ (1,662)	$ (3,217)	$ (9,209)	$ (1,453)	$ (801)	$ (93)	$0	$0
2831000	287728	DTL 415.800 GRID WST	SG	$409	$7	$111	$33	$52	$168	$23	$13	$2	$0	$0
2831000	287729	DTL 610.142 UT HOME	OTHER	$ (619)	$0	$0	$0	$0	$0	$0	$0	$0	$ (619)	$0
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	$ (70)	$0	$0	$ (70)	$0	$0	$0	$0	$0	$0	$0
2831000	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287735	DTL 910.905 PMI Cost Depletion	SE	$ (146)	$ (2)	$ (37)	$ (11)	$ (21)	$ (60)	$ (9)	$ (5)	$ (1)	$0	$0
2831000	287736	DTL 415.555 WY Def Net Power Costs	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	$ (45)	$0	$0	$ (45)	$0	$0	$0	$0	$0	$0	$0
2831000	287747	DTL 705.240 CA Energy Program	CA	$ (1,002)	$ (1,002)	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Desc	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2831000	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	$ (11,498)	$0	$0	$0	$0	$0	$0	$0	$0	$ (11,498)	$0
2831000	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	$ (9,446)	$ (156)	$ (2,378)	$ (699)	$ (1,353)	$ (3,873)	$ (611)	$ (337)	$ (39)	$0	$0
2831000	287752	DTL 910.240 Legal Reserve	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287753	DTL 110.100 Book Depletion	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287762	DTL 705.260 Reg Asset	WA	$ (363)	$0	$0	$ (363)	$0	$0	$0	$0	$0	$0	$0
2831000	287763	DTL 715.720 NW Power	WA	$ (500)	$0	$0	$ (500)	$0	$0	$0	$0	$0	$0	$0
2831000	287764	DTL 610.146 OR Reg	OR	$ (0)	$0	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287768	DTL 415.700 REG ASST	OR	$ (0)	$0	$ (0)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	SE	$ (579)	$ (10)	$ (146)	$ (43)	$ (83)	$ (237)	$ (37)	$ (21)	$ (2)	$0	$0
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	$ (83)	$0	$0	$0	$0	$0	$0	$0	$0	$ (83)	$0
2831000	287779	DTL 415.850 Unrec Plt	SG	$ (2,320)	$ (41)	$ (628)	$ (186)	$ (297)	$ (954)	$ (133)	$ (72)	$ (9)	$0	$0
2831000	287781	DTL 415.870 Def CA	OTHER	$180	$0	$0	$0	$0	$0	$0	$0	$0	$180	$0
2831000	287782	DTL 415.871 Def Wy	OTHER	$ (3,277)	$0	$0	$0	$0	$0	$0	$0	$0	$ (3,277)	$0
2831000	287783	DTL 415.880 Def Ut	UT	$35	$0	$0	$0	$0	$35	$0	$0	$0	$0	$0
2831000	287784	DTL 415.900 OR SB RE	OTHER	$ (4,851)	$0	$0	$0	$0	$0	$0	$0	$0	$ (4,851)	$0
2831000	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	$ (463)	$0	$0	$0	$0	$0	$ (463)	$0	$0	$0	$0
2831000	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	$ (4,919)	$0	$ (4,919)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287789	DTL 415.804 RTO GW	OR	$ (54)	$0	$ (54)	$0	$0	$0	$0	$0	$0	$0	$0
2831000	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	$70	$0	$0	$0	$70	$0	$0	$0	$0	$0	$0
2831000	287791	DTL 415.806 RTO GW	IDU	$21	$0	$0	$0	$0	$0	$21	$0	$0	$0	$0
2831000	287990	DTL - PMI Def Tax	SE	$ (4,534)	$ (75)	$ (1,142)	$ (336)	$ (650)	$ (1,859)	$ (293)	$ (162)	$ (19)	$0	$0
2831000 Total				**$ (87,478)**	**$ (1,921)**	**$ (18,810)**	**$ (6,352)**	**$ (6,764)**	**$ (18,311)**	**$ (4,451)**	**$ (10,465)**	**$ (159)**	**$ (20,245)**	**$0**
Grand Total				**$ (1,623,738)**	**$ (41,726)**	**$ (461,299)**	**$ (123,591)**	**$ (165,347)**	**$ (693,483)**	**$ (99,324)**	**$ (40,253)**	**$ (3,801)**	**$ (17,497)**	**$22,583**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2551000	285602	ACCUM DEF ITC - PPL - 1983	ITC84	$ (2,327)	$ (76)	$ (1,652)	$ (330)	$ (255)	$0	$0	$0	$0	$0	$ (14)
2551000	285603	ACCUM DEF ITC - PPL - 1984	ITC85	$ (1,747)	$ (95)	$ (1,183)	$ (233)	$ (203)	$0	$0	$0	$0	$0	$ (34)
2551000	285604	ACCUM DEF ITC - PPL - 1985	ITC85	$ (1,976)	$ (107)	$ (1,337)	$ (264)	$ (229)	$0	$0	$0	$0	$0	$ (38)
2551000	285605	ACCUM DEF ITC - PPL - 1986	ITC86	$ (1,726)	$ (83)	$ (1,115)	$ (227)	$ (268)	$0	$0	$0	$0	$0	$ (34)
2551000	285606	ACCUM DEF ITC - PPL - 1987	ITC88	$ (252)	$ (11)	$ (154)	$ (38)	$ (42)	$0	$0	$0	$0	$0	$ (7)
2551000	285607	ACCUM DEF ITC - PPL - 1988	ITC89	$ (546)	$ (27)	$ (308)	$ (83)	$ (113)	$0	$0	$0	$0	$0	$ (15)
2551000	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	$ (345)	$ (5)	$ (55)	$ (13)	$ (13)	$ (162)	$ (48)	$ (47)	$0	$0	$ (1)
2551000	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grand Total				**(8,919)**	**(404)**	**(5,804)**	**(1,188)**	**(1,123)**	**(162)**	**(48)**	**(47)**	**-**	**-**	**(144)**

B20. CUSTOMER ADVANCES

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances (Actuals)

Balance as of December 2008
Allocation Method - Factor Revised Protocol
(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	$ (3)	$ (3)	$0	$0	$0	$0	$0	$0	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	$ (3,948)	$ (101)	$ (1,227)	$ (279)	$ (265)	$ (1,888)	$ (155)	$ (34)	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	$ (16)	$0	$0	$0	$0	$0	$ (16)	$0	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	$ (131)	$0	$ (131)	$0	$0	$0	$0	$0	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	$ (6,535)	$ (117)	$ (1,768)	$ (523)	$ (838)	$ (2,688)	$ (374)	$ (203)	$ (25)
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	$ (6,422)	$0	$0	$0	$0	$ (6,422)	$0	$0	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	$ (4)	$0	$0	$ (4)	$0	$0	$0	$0	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	$ (3,166)	$0	$0	$0	$ (3,166)	$0	$0	$0	$0
2520000	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	$ (34)	$0	$0	$0	$0	$0	$0	$ (34)	$0
Grand Total			**$ (20,260)**	**$ (221)**	**$ (3,126)**	**$ (806)**	**$ (4,269)**	**$ (10,997)**	**$ (545)**	**$ (271)**	**$ (25)**