

Rocky Mountain Power

Depreciation Expense Associated with Capital Additions

Line	Description (1)	Annual Depreciation Rate ¹ (2)	Sep 2011 Depreciation (3)	Sep 2011 Balance (4)	Oct 2011 Depreciation (5)	Oct 2011 Balance (6)	Nov 2011 Depreciation (7)	Nov 2011 Balance (8)	Dec 2011 Depreciation (9)	Dec 2011 Balance (10)	Total Depreciation (11)	Allocation Factor ¹ (12)	Utah Allocation Percent ² (13)	Utah 2011 Allocation (14)
1	Steam Production Plant:													
2	Pre-merger Pacific	1.928%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SG	43.284%	\$ -
3	Pre-merger Utah	1.976%	-	-	-	-	-	-	-	-	-	SG	43.284%	67,083
4	Post-merger	2.410%	741	738,112	15,105	15,041,045	48,852	48,645,717	90,287	89,905,958	154,984	SG	43.284%	34
5	Renewable - Blundell	2.410%	-	-	-	-	-	-	79	76,945	79	SG	43.284%	140,131
6	Pollution Control Equipment	2.410%	195	193,773	308	307,171	156,747	156,086,070	166,499	165,797,057	323,749	SG	42.002%	-
7	Pollution Control Equipment	1.508%	-	-	-	-	52	82,826	1,606	2,558,750	1,658	SSGCH	42.002%	697
8	Post-merger	1.508%	-	-	-	-	-	-	-	-	-	SSGCH	42.002%	-
9	Total Steam Plant		\$ 936	\$ 931,885	\$ 15,413	\$ 15,348,216	\$ 205,650	\$ 204,814,613	\$ 258,471	\$ 258,338,709	\$ 480,470			\$ 207,946
10	Hydro Production Plant:													
11	Pre-merger Pacific	1.741%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SG	43.284%	\$ -
12	Pre-merger Utah	2.233%	-	-	-	-	-	-	-	-	-	SG	43.284%	16,340
13	Post-merger	2.184%	-	-	3,578	3,931,595	9,536	10,478,793	24,636	27,073,093	37,750	SG-P	43.284%	-
14	Post-merger	2.748%	-	-	-	-	-	-	-	-	-	SG-U	43.284%	-
15	Total Hydro Plant		\$ -	\$ -	\$ 3,578	\$ 3,931,595	\$ 9,536	\$ 10,478,793	\$ 24,636	\$ 27,073,093	\$ 37,750			\$ 16,340
16	Other Production Plant:													
17	Pre-merger Utah	10.234%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SG	43.284%	\$ -
18	Post-merger	2.602%	-	-	-	-	-	-	607	559,437	607	SG	43.284%	263
19	Post-merger Wind	4.052%	-	-	-	-	-	-	133	78,958	133	SG-W	43.284%	58
20	Post-merger	3.321%	-	-	-	-	-	-	940	679,238	940	SSGCT	43.303%	407
21	Total Other Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,680	\$ 1,317,633	\$ 1,680			\$ 727
22	Transmission Plant:													
23	Pre-merger Pacific	1.934%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SG	43.284%	\$ -
24	Pre-merger Utah	1.902%	-	-	-	-	-	-	-	-	-	SG	43.284%	23,466
25	Post-merger	1.975%	1,381	1,678,460	7,863	9,554,875	18,560	22,552,268	26,409	32,089,126	54,214	SG	43.284%	23,466
26	Total Transmission Plant		\$ 1,381	\$ 1,678,460	\$ 7,863	\$ 9,554,875	\$ 18,560	\$ 22,552,268	\$ 26,409	\$ 32,089,126	\$ 54,214			\$ 23,466
27	Distribution Plant:													
28	California	3.722%	\$ 272	\$ 175,340	\$ 1,282	\$ 826,314	\$ 2,268	\$ 1,462,538	\$ 3,364	\$ 2,169,337	\$ 7,186	CA	0%	\$ -
29	Oregon	2.848%	1,498	1,261,870	12,319	10,379,250	21,995	18,532,407	27,311	23,011,209	63,123	OR	0%	-
30	Washington	3.120%	334	257,283	1,493	1,148,967	2,672	2,055,571	3,949	3,038,545	8,449	WA	0%	-
31	Eastern Wyoming	2.830%	692	586,695	3,058	2,593,231	5,254	4,455,318	7,631	6,470,306	16,636	WYP	0%	-
32	Utah	2.489%	2,169	2,091,233	9,778	9,427,199	16,872	16,267,476	24,862	23,999,677	53,711	UT	100%	53,711
33	Idaho	2.568%	269	251,627	1,170	1,093,245	2,013	1,881,218	2,925	2,733,028	6,377	ID	0%	-
34	Western Wyoming	3.044%	-	-	-	-	-	-	-	-	-	WYU	0%	-
35	Total Distribution Plant		\$ 5,234	\$ 4,624,047	\$ 29,100	\$ 25,468,215	\$ 51,076	\$ 44,654,529	\$ 70,073	\$ 61,422,103	\$ 155,482			\$ 53,711

Sources

¹ Exhibit RMP (SRM-3), Pg 6 1 4 - 6 1 17

² Exhibit RMP (SRM-3), Pg 8 8 - 8 8 3

Rocky Mountain Power

Depreciation Expense Associated with Capital Additions

Line	Description (1)	Annual Depreciation Rate ¹ (2)	Sep 2011 Depreciation (3)	Sep 2011 Balance (4)	Oct 2011 Depreciation (5)	Oct 2011 Balance (6)	Nov 2011 Depreciation (7)	Nov 2011 Balance (8)	Dec 2011 Depreciation (9)	Dec 2011 Balance (10)	Total Depreciation (11)	Allocation Factor ² (12)	Utah Allocation Percent ² (13)	Utah 2011 Allocation (14)
1	General Plant:													
2	California	2.152%	\$ 25	\$ 27,919	\$ 113	\$ 126,319	\$ 2,875	\$ 3,205,745	\$ 2,950	\$ 3,290,001	\$ 5,964	CA	0%	\$ -
3	Oregon	2.508%	127	121,697	606	580,156	14,655	14,022,586	15,098	14,446,520	30,487	OR	0%	-
4	Washington	3.287%	45	33,139	218	159,249	2,917	2,129,549	3,028	2,211,239	6,208	WA	0%	-
5	Eastern Wyoming	3.644%	81	53,455	389	256,412	9,972	6,568,219	10,223	6,734,073	20,665	WYP	0%	-
6	Utah	2.165%	156	173,447	807	894,017	11,137	12,344,703	11,839	13,122,433	23,939	UT	100%	23,939
7	Idaho	2.221%	26	28,490	136	147,191	2,008	2,169,268	2,120	2,290,624	4,291	ID	0%	-
8	Western Wyoming	2.768%	-	-	-	-	-	-	-	-	-	WYU	0%	-
9	Pre-merger Pacific	3.606%	-	-	-	-	-	-	-	-	-	SG	43.284%	-
10	Pre-merger Utah	3.289%	-	-	-	-	-	-	-	-	-	SG	43.284%	-
11	Post-merger	3.257%	-	-	-	-	1,442	1,062,664	4,364	3,215,335	5,806	SG	43.284%	2,513
12	General Office	6.378%	907	341,087	4,074	1,532,980	7,630	2,870,812	11,502	4,327,937	24,113	SO	42.899%	10,344
13	General Office	2.869%	-	-	-	-	-	-	-	-	-	SSGCH	42.002%	-
14	General Office	3.287%	-	-	-	-	-	-	-	-	-	SSGCT	43.303%	-
15	Customer Service	7.940%	-	-	-	-	-	-	-	-	-	CN	45.875%	-
16	Fuel Related	3.129%	-	-	-	-	-	-	-	-	-	SE	42.587%	-
17	Total General Plant		\$ 1,368	\$ 779,234	\$ 6,344	\$ 3,696,304	\$ 52,935	\$ 44,373,546	\$ 61,126	\$ 49,638,463	\$ 121,473			\$ 36,796
18	Mining Plant:													
19	Coal Mine	3.612%	\$ 738	\$ 490,500	\$ 1,503	\$ 988,500	\$ 1,864	\$ 1,238,500	\$ 2,296	\$ 1,525,500	\$ 6,401	SE	42.587%	\$ 2,726
20	Total Mining Plant		\$ 738	\$ 490,500	\$ 1,503	\$ 988,500	\$ 1,864	\$ 1,238,500	\$ 2,296	\$ 1,525,500	\$ 6,401			\$ 2,726
21	Intangible Plant:													
22	California	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CA	0%	\$ -
23	Customer Service	4.615%	48	24,742	224	116,264	417	216,825	658	445,962	1,546	CN	45.875%	709
24	Pre-merger Pacific	0.000%	-	-	-	-	-	-	-	-	-	ID	0%	-
25	Pre-merger Utah	2.788%	-	-	-	-	-	-	-	-	-	SG	0%	-
26	Idaho	1.440%	-	-	-	-	-	-	-	-	-	MT	0%	-
27	Oregon	0.746%	-	-	-	-	-	-	-	-	-	OR	0%	-
28	Fuel Related	8.766%	-	-	-	-	-	-	-	-	-	SE	42.587%	-
29	Post-merger	3.928%	32	19,753	3,878	2,369,331	4,009	2,449,612	7,123	4,352,252	15,042	SG	43.284%	6,511
30	Hydro Relicensing	2.628%	-	-	-	-	-	-	-	-	-	SG-P	43.284%	-
31	Hydro Relicensing	3.320%	-	-	-	-	-	-	-	-	-	SG-U	43.284%	-
32	General Office	4.795%	421	210,713	1,990	996,000	3,660	1,831,969	7,525	3,786,795	13,596	SO	43.284%	5,885
34	Utah	0.465%	-	-	-	-	-	-	-	-	-	UT	100%	-
35	Washington	0.071%	-	-	-	-	-	-	-	-	-	WA	0%	-
36	Eastern Wyoming	10.470%	-	-	-	-	-	-	-	-	-	WYP	0%	-
37	Western Wyoming	0.000%	-	-	-	-	-	-	-	-	-	WYU	0%	-
38	Total Intangible Plant		\$ 501	\$ 255,208	\$ 6,091	\$ 3,481,596	\$ 8,086	\$ 4,498,406	\$ 15,506	\$ 8,565,010	\$ 30,184			\$ 13,105
39	Total		\$ 10,159	\$ 8,759,335	\$ 69,892	\$ 62,479,300	\$ 347,407	\$ 332,610,656	\$ 460,196	\$ 439,969,636	\$ 887,654			\$ 354,817

Sources:

¹ Exhibit RMP (SRM-3), Pg. 6.1.4 - 6.1.17

² Exhibit RMP (SRM-3), Pg. 8.8 - 8.8.3

Rocky Mountain Power

Depreciation Expense Associated with Capital Additions

Line	Description (1)	Annual Depreciation Rate ¹ (2)	Jan 2012 Depreciation (3)	Jan 2012 Balance (4)	Feb 2012 Depreciation (5)	Feb 2012 Balance (6)	Mar 2012 Depreciation (7)	Mar 2012 Balance (8)	Apr 2012 Depreciation (9)	Apr 2012 Balance (10)	May 2012 Depreciation (11)	May 2012 Balance (13)
1 Steam Production Plant:												
2	Pre-merger Pacific	1.928%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Pre-merger Utah	1.976%	-	-	-	-	-	-	-	-	-	-
4	Post-merger	2.410%	90,550	90,168,245	90,732	90,349,792	94,520	94,121,577	147,080	146,459,750	169,218	168,504,318
5	Renewable - Blundell	2.410%	79	78,945	79	78,945	79	78,945	79	78,945	79	78,945
6	Pollution Control Equipment	2.410%	167,356	166,650,223	170,437	169,718,418	200,845	199,998,633	299,733	298,469,146	429,290	427,480,182
7	Pollution Control Equipment	1.508%	-	-	-	-	-	-	-	-	-	-
8	Post-merger	1.508%	1,606	2,556,750	1,606	2,556,750	1,606	2,556,750	1,606	2,556,750	1,606	2,556,750
9	Total Steam Plant		\$ 259,591	\$ 259,454,163	\$ 262,855	\$ 262,703,904	\$ 297,951	\$ 296,755,904	\$ 448,498	\$ 447,564,592	\$ 600,193	\$ 598,620,195
10 Hydro Production Plant:												
11	Pre-merger Pacific	1.741%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Pre-merger Utah	2.233%	-	-	-	-	-	-	-	-	-	-
13	Post-merger	2.184%	81,408	69,460,175	81,680	69,758,413	82,836	91,028,556	84,662	93,035,555	85,055	93,467,168
14	Post-merger	2.748%	-	-	-	-	-	-	1,975	1,725,064	1,975	1,725,064
15	Total Hydro Plant		\$ 81,408	\$ 69,460,175	\$ 81,680	\$ 69,758,413	\$ 82,836	\$ 91,028,556	\$ 86,637	\$ 94,760,619	\$ 87,030	\$ 95,192,230
16 Other Production Plant:												
17	Pre-merger Utah	10.234%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Post-merger	2.602%	607	559,437	607	559,437	607	559,437	607	559,437	5,731	5,285,077
19	Post-merger Wind	4.052%	156	92,582	179	106,206	202	119,831	225	133,455	248	147,079
20	Post-merger	3.321%	940	679,238	940	679,238	2,582	1,866,231	2,582	1,866,231	2,582	1,866,231
21	Total Other Plant		\$ 1,703	\$ 1,331,257	\$ 1,726	\$ 1,344,881	\$ 3,391	\$ 2,545,498	\$ 3,414	\$ 2,559,122	\$ 8,561	\$ 7,298,387
22 Transmission Plant:												
23	Pre-merger Pacific	1.934%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Pre-merger Utah	1.902%	-	-	-	-	-	-	-	-	-	-
25	Post-merger	1.975%	30,142	36,625,623	35,494	43,128,616	39,625	48,148,680	43,997	53,460,416	128,157	155,723,561
26	Total Transmission Plant		\$ 30,142	\$ 36,625,623	\$ 35,494	\$ 43,128,616	\$ 39,625	\$ 48,148,680	\$ 43,997	\$ 53,460,416	\$ 128,157	\$ 155,723,561
27 Distribution Plant:												
28	California	3.722%	\$ 4,280	\$ 2,759,898	\$ 5,215	\$ 3,362,327	\$ 6,331	\$ 4,081,839	\$ 7,271	\$ 4,688,127	\$ 8,248	\$ 5,316,460
29	Oregon	2.648%	32,163	27,098,935	36,996	31,171,470	42,969	36,203,982	47,854	40,319,683	62,202	52,408,381
30	Washington	3.120%	5,326	4,097,494	6,740	5,185,798	8,600	6,616,544	10,181	7,832,888	15,102	11,618,415
31	Eastern Wyoming	2.830%	9,846	8,348,668	12,175	10,323,547	14,673	12,440,977	17,322	14,687,785	21,214	17,987,762
32	Utah	2.489%	32,280	31,122,489	40,249	38,805,524	51,110	49,277,656	59,967	57,835,838	113,222	109,162,333
33	Idaho	2.568%	3,799	3,549,994	4,730	4,420,346	5,742	5,365,812	6,864	6,414,512	7,912	7,393,809
34	Western Wyoming	3.044%	-	-	-	-	-	-	-	-	-	-
35	Total Distribution Plant		\$ 87,684	\$ 76,977,477	\$ 106,106	\$ 93,269,013	\$ 129,425	\$ 113,986,611	\$ 149,479	\$ 131,778,631	\$ 227,900	\$ 203,889,160

Sources:
¹ Exhibit RMP (SRM-3), Pg. 6.1.4 - 6.1.17
² Exhibit RMP (SRM-3), Pg. 8.8 - 8.8.3

Rocky Mountain Power

Depreciation Expense Associated with Capital Additions

Line	Description (1)	Annual Depreciation Rate ¹ (2)	Jan 2012	Jan 2012	Feb 2012	Feb 2012	Mar 2012	Mar 2012	Apr 2012	Apr 2012	May 2012	May 2012
			Depreciation (3)	Balance (4)	Depreciation (5)	Balance (6)	Depreciation (7)	Balance (8)	Depreciation (9)	Balance (10)	Depreciation (11)	Balance (13)
1	General Plant:											
2	California	2.152%	\$ 3,040	\$ 3,389,541	\$ 3,130	\$ 3,490,300	\$ 3,220	\$ 3,591,099	\$ 3,311	\$ 3,692,535	\$ 3,401	\$ 3,792,705
3	Oregon	2.508%	15,848	15,163,640	16,641	15,922,362	17,724	16,959,076	18,630	17,825,696	19,527	18,684,015
4	Washington	3.287%	3,273	2,390,135	3,523	2,572,101	3,626	2,795,049	4,111	3,001,400	4,365	3,202,092
5	Eastern Wyoming	3.644%	10,531	6,936,646	10,866	7,157,155	11,117	7,322,975	11,453	7,544,125	11,704	7,709,172
6	Utah	2.165%	12,310	13,645,084	12,818	14,207,766	13,237	14,671,572	13,765	15,279,719	14,215	15,756,402
7	Idaho	2.221%	2,182	2,357,631	2,246	2,428,506	2,298	2,483,093	2,368	2,558,726	2,419	2,613,509
8	Western Wyoming	2.788%	-	-	-	-	-	-	-	-	-	-
9	Pre-merger Pacific	3.606%	-	-	-	-	-	-	-	-	-	-
10	Pre-merger Utah	3.289%	-	-	-	-	-	-	-	-	-	-
11	Post-merger	3.257%	4,364	3,215,335	4,364	3,215,335	4,364	3,215,335	4,364	3,215,335	4,464	3,304,419
12	General Office	6.378%	15,414	5,799,855	18,932	7,123,479	22,293	8,387,970	25,489	9,590,791	28,276	10,639,331
13	General Office	2.869%	-	-	-	-	-	-	-	-	-	-
14	General Office	3.287%	-	-	-	-	-	-	-	-	-	-
15	Customer Service	7.940%	-	-	-	-	-	-	-	-	-	-
16	Fuel Related	3.129%	-	-	-	-	-	-	-	-	-	-
17	Total General Plant		\$ 66,982	\$ 52,697,666	\$ 72,521	\$ 56,117,044	\$ 78,081	\$ 59,426,170	\$ 83,512	\$ 62,708,327	\$ 88,412	\$ 65,701,646
18	Mining Plant:											
19	Coal Mine	3.612%	\$ 2,618	\$ 1,739,665	\$ 2,941	\$ 1,953,830	\$ 3,261	\$ 2,166,980	\$ 4,992	\$ 3,316,975	\$ 6,362	\$ 4,227,430
20	Total Mining Plant		\$ 2,618	\$ 1,739,665	\$ 2,941	\$ 1,953,830	\$ 3,261	\$ 2,166,980	\$ 4,992	\$ 3,316,975	\$ 6,362	\$ 4,227,430
21	Intangible Plant:											
22	California	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Customer Service	4.615%	1,082	562,850	1,294	673,156	1,500	780,258	1,698	883,180	1,889	982,146
24	Pre-merger Pacific	0.000%	-	-	-	-	-	-	-	-	-	-
25	Pre-merger Utah	2.788%	-	-	-	-	-	-	-	-	-	-
26	Idaho	1.440%	-	-	-	-	-	-	-	-	-	-
27	Oregon	0.746%	-	-	-	-	-	-	-	-	-	-
28	Fuel Related	8.766%	-	-	-	-	-	-	-	-	-	-
29	Post-merger	3.928%	7,276	4,445,568	7,427	4,537,705	7,580	4,631,348	7,736	4,726,691	7,895	4,823,910
30	Hydro Relicensing	2.628%	-	-	-	-	-	-	-	-	-	-
31	Hydro Relicensing	3.320%	-	-	-	-	-	-	-	-	-	-
32	General Office	4.795%	9,384	4,697,031	11,061	5,536,848	12,599	6,306,236	13,932	6,973,843	29,841	14,936,857
34	Utah	0.465%	-	-	-	-	-	-	-	-	-	-
35	Washington	0.071%	-	-	-	-	-	-	-	-	-	-
36	Eastern Wyoming	10.470%	-	-	-	-	-	-	-	-	-	-
37	Western Wyoming	0.000%	-	-	-	-	-	-	-	-	-	-
38	Total Intangible Plant		\$ 17,742	\$ 9,705,448	\$ 19,782	\$ 10,747,709	\$ 21,679	\$ 11,717,842	\$ 23,366	\$ 12,583,713	\$ 39,624	\$ 20,742,912
39	Total		\$ 547,861	\$ 528,191,674	\$ 583,103	\$ 559,023,408	\$ 655,349	\$ 625,776,441	\$ 843,895	\$ 809,732,595	\$ 1,186,240	\$ 1,151,395,521

Sources:
¹ Exhibit RMP (SRM-3), Pg. 6.1.4 - 6.1.17
² Exhibit RMP (SRM-3), Pg. 8.8 - 8.8.3

Rocky Mountain Power

Depreciation Expense Associated with Capital Additions

Line	Description (1)	Annual Depreciation Rate ¹ (2)	Jun 2012 Depreciation (3)	Jun 2012 Balance (4)	Total Depreciation (5)	Allocation Factor ¹ (6)	Utah Allocation Percent ² (7)	Utah 2012 Allocation (8)	Total Utah Allocated (9)
1 Steam Production Plant:									
2	Pre-merger Pacific	1.928%	\$ -	\$ -	\$ -	SG	43.284%	\$ -	\$ -
3	Pre-merger Utah	1.976%	-	-	-	SG	43.284%	-	-
4	Post-merger	2.410%	184,106	183,329,544	776,205	SG	43.284%	335,973	403,056
5	Renewable - Blundell	2.410%	214	213,401	611	SG	43.284%	264	299
6	Pollution Control Equipment	2.410%	435,502	433,666,584	1,703,162	SG	43.284%	737,197	877,328
7	Pollution Control Equipment	1.508%	-	-	-	SSGCH	42.002%	-	-
8	Post-merger	1.508%	1,606	2,556,750	9,638	SSGCH	42.002%	4,048	4,745
9	Total Steam Plant		\$ 621,429	\$ 619,766,280	\$ 2,489,616			\$ 1,077,462	\$ 1,285,427
10 Hydro Production Plant:									
11	Pre-merger Pacific	1.741%	\$ -	\$ -	\$ -	SG	43.284%	\$ -	\$ -
12	Pre-merger Utah	2.233%	-	-	-	SG	43.284%	-	-
13	Post-merger	2.184%	87,577	96,238,913	503,217	SG-P	43.284%	217,813	234,152
14	Post-merger	2.748%	2,047	1,787,275	5,997	SG-U	43.284%	2,595	2,596
15	Total Hydro Plant		\$ 89,624	\$ 98,026,187	\$ 509,215			\$ 220,408	\$ 236,748
16 Other Production Plant:									
17	Pre-merger Utah	10.234%	\$ -	\$ -	\$ -	SG	43.284%	\$ -	\$ -
18	Post-merger	2.602%	7,552	6,964,919	15,709	SG	43.284%	6,800	7,062
19	Post-merger Wind	4.052%	271	160,703	1,283	SG-W	43.284%	555	613
20	Post-merger	3.321%	2,582	1,866,231	12,208	SSGCT	43.303%	5,286	5,693
21	Total Other Plant		\$ 10,406	\$ 8,991,853	\$ 29,200			\$ 12,641	\$ 13,368
22 Transmission Plant:									
23	Pre-merger Pacific	1.934%	\$ -	\$ -	\$ -	SG	43.284%	\$ -	\$ -
24	Pre-merger Utah	1.902%	-	-	-	SG	43.284%	-	-
25	Post-merger	1.975%	200,152	243,204,045	477,567	SG	43.284%	206,710	230,176
26	Total Transmission Plant		\$ 200,152	\$ 243,204,045	\$ 477,567			\$ 206,710	\$ 230,176
27 Distribution Plant:									
28	California	3.722%	\$ 9,253	\$ 5,966,387	\$ 40,598	CA	0%	\$ -	\$ -
29	Oregon	2.848%	77,806	65,555,391	299,991	OR	0%	-	-
30	Washington	3.120%	16,826	12,944,645	62,775	WA	0%	-	-
31	Eastern Wyoming	2.830%	23,961	20,316,945	89,192	WYP	0%	-	-
32	Utah	2.489%	123,255	118,835,600	420,102	UT	100%	420,102	473,814
33	Idaho	2.568%	9,116	8,518,964	38,163	ID	0%	-	-
34	Western Wyoming	3.044%	-	-	-	WYU	0%	-	-
35	Total Distribution Plant		\$ 260,217	\$ 232,138,131	\$ 960,820			\$ 420,102	\$ 473,814

Sources:
¹ Exhibit RMP (SRM-3), Pg. 6.1.4 - 6.1.17
² Exhibit RMP (SRM-3), Pg. 6.8 - 6.8.3

Rocky Mountain Power

Depreciation Expense Associated with Capital Additions

Line	Description (1)	Annual	Jun 2012	Jun 2012	Total	Allocation	Utah	Utah	Total
		Depreciation Rate ¹ (2)	Depreciation (3)	Balance (4)	Depreciation (5)	Factor ¹ (6)	Allocation Percent ² (7)	2012 Allocation (8)	Utah Allocated (9)
1	General Plant:								
2	California	2.152%	\$ 3,492	\$ 3,893,662	\$ 19,595	CA	0%	\$ -	\$ -
3	Oregon	2.508%	20,558	19,670,295	108,928	OR	0%	-	-
4	Washington	3.267%	4,699	3,430,834	23,819	WA	0%	-	-
5	Eastern Wyoming	3.644%	11,997	7,902,120	67,667	WYP	0%	-	-
6	Utah	2.165%	14,704	16,298,411	81,070	UT	100%	81,070	105,009
7	Idaho	2.221%	2,476	2,674,555	13,991	ID	0%	-	-
8	Western Wyoming	2.768%	-	-	-	WYU	0%	-	-
9	Pre-merger Pacific	3.606%	-	-	-	SG	43.284%	-	-
10	Pre-merger Utah	3.289%	-	-	-	SG	43.284%	-	-
11	Post-merger	3.257%	5,278	3,888,870	27,217	SG	43.284%	11,780	14,293
12	General Office	6.378%	30,717	11,557,822	141,121	SO	42.899%	60,540	70,864
13	General Office	2.869%	-	-	-	SSGCH	42.002%	-	-
14	General Office	3.287%	-	-	-	SSGCT	43.303%	-	-
15	Customer Service	7.940%	-	-	-	CN	45.875%	-	-
16	Fuel Related	3.129%	-	-	-	SE	42.587%	-	-
17	Total General Plant		\$ 93,920	\$ 69,316,569	\$ 483,408			\$ 153,390	\$ 190,186
18	Mining Plant:								
19	Coal Mine	3.812%	\$ 6,963	\$ 4,626,325	\$ 27,138	SE	42.587%	\$ 11,557	\$ 14,283
20	Total Mining Plant		\$ 6,963	\$ 4,626,325	\$ 27,138			\$ 11,557	\$ 14,283
21	Intangible Plant:								
22	California	0.000%	\$ -	\$ -	\$ -	CA	0%	\$ -	\$ -
23	Customer Service	4.615%	2,088	1,085,949	9,552	CN	45.875%	4,382	5,091
24	Pre-merger Pacific	0.000%	-	-	-	ID	0%	-	-
25	Pre-merger Utah	2.788%	-	-	-	SG	0%	-	-
26	Idaho	1.440%	-	-	-	MT	0%	-	-
27	Oregon	0.746%	-	-	-	OR	0%	-	-
28	Fuel Related	8.766%	-	-	-	SE	42.587%	-	-
29	Post-merger	3.928%	11,364	6,943,754	49,277	SG	43.284%	21,329	27,840
30	Hydro Relicensing	2.628%	-	-	-	SG-P	43.284%	-	-
31	Hydro Relicensing	3.320%	-	-	-	SG-U	43.284%	-	-
32	General Office	4.795%	30,943	15,486,571	107,759	SO	43.284%	46,643	52,527
34	Utah	0.465%	-	-	-	UT	100%	-	-
35	Washington	0.071%	-	-	-	WA	0%	-	-
36	Eastern Wyoming	10.470%	-	-	-	WYP	0%	-	-
37	Western Wyoming	0.000%	-	-	-	WYU	0%	-	-
38	Total Intangible Plant		\$ 44,395	\$ 23,518,275	\$ 166,588			\$ 72,354	\$ 85,458
39	Total		\$ 1,327,104	\$ 1,299,587,666	\$ 5,143,552			\$ 2,174,645	\$ 2,529,461

Sources:
¹ Exhibit RMP (SRM-3), Pg 6.1.4 - 6.1.17
² Exhibit RMP (SRM-3), Pg 8.8 - 8.8.3