

**COMPARISON OF RMP AND DPU PROPOSED DEPRECIATION RATES AND ACCRUALS**

**RESERVE VARIANCE AMORTIZATION USING 5-YEAR FOR STEAM PRODUCTION, 7-YEAR FOR HYDRAULIC PRODUCTION, AND 15-YEAR FOR ALL OTHER ACCOUNTS**

Description	Plant Balance at 12/31/11	RMP Proposed		DPU Proposed				Allocated to Utah		
		Accrual Rate	Annual Accrual	Annual Accrual	Reserve Variance Amortization	Total Annual Accrual	Accrual Rate	Difference from RMP Proposed	DPU Annual Accrual	Difference from RMP Proposed
<b>Production Plant</b>										
Steam Production	6,310,917,128	3.68%	231,957,419	212,297,026	(22,638,301)	189,658,725	3.01%	(42,298,694)	79,661,871	(17,766,613)
Hydraulic Production	697,877,989	3.59%	25,085,845	21,108,534	2,403,891	23,512,424	3.37%	(1,573,421)	9,875,864	(660,880)
Other Production	3,303,331,092	3.28%	108,260,074	108,703,664	(585,820)	108,117,844	3.27%	(142,230)	45,452,855	(59,794)
<b>Total Production Plant</b>	<b>10,312,126,209</b>	<b>3.54%</b>	<b>365,303,338</b>	<b>342,109,224</b>	<b>(20,820,230)</b>	<b>321,288,993</b>	<b>3.12%</b>	<b>(44,014,345)</b>	<b>134,990,590</b>	<b>(18,487,286)</b>
<b>Transmission Plant</b>										
	<b>4,450,047,957</b>	<b>1.81%</b>	<b>80,443,837</b>	<b>76,712,988</b>	<b>(18,334,117)</b>	<b>58,378,871</b>	<b>1.31%</b>	<b>(22,064,966)</b>	<b>24,520,729</b>	<b>(9,267,892)</b>
<b>Distribution Plant</b>										
Oregon-Distribution	1,746,776,176	2.52%	44,018,809	44,018,809	0	44,018,809	2.52%	0	0	0
Washington-Distribution	404,227,933	2.80%	11,317,350	11,317,350	0	11,317,350	2.80%	0	0	0
Wyoming-Distribution	593,075,081	2.75%	16,281,391	16,281,391	0	16,281,391	2.75%	0	0	0
California-Distribution	225,035,481	2.66%	5,984,235	5,984,235	0	5,984,235	2.66%	0	0	0
Utah-Distribution	2,388,444,688	2.44%	58,339,442	53,541,188	(16,980,444)	36,560,744	1.53%	(21,778,698)	36,560,744	(21,778,698)
Idaho-Distribution	282,034,463	2.25%	6,352,051	6,352,051	0	6,352,051	2.25%	0	0	0
<b>Total Distribution Plant</b>	<b>5,639,593,821</b>	<b>2.52%</b>	<b>142,293,278</b>	<b>137,495,024</b>	<b>(16,980,444)</b>	<b>120,514,580</b>	<b>2.14%</b>	<b>(21,778,698)</b>	<b>36,560,744</b>	<b>(21,778,698)</b>
<b>General Plant</b>										
Oregon-General	134,886,355	3.83%	5,163,783	5,163,783	0	5,163,783	3.83%	0	445,107	0
Washington-General	27,282,077	4.21%	1,148,837	1,148,837	0	1,148,837	4.21%	0	64,296	0
Wyoming-General	56,396,614	5.19%	2,927,994	2,927,994	0	2,927,994	5.19%	0	516,126	0
California-General	10,157,894	3.92%	398,576	398,576	0	398,576	3.92%	0	7,047	0
Utah-General	194,647,202	4.14%	8,055,344	8,252,619	(145,288)	8,107,331	4.17%	51,987	6,556,917	42,045
Idaho-General	27,706,981	4.01%	1,109,909	1,109,909	0	1,109,909	4.01%	0	157,689	0
AZ, CO, MT, ETC.-General	3,715,888	2.28%	84,616	84,616	0	84,616	2.28%	0	35,541	0
<b>Total General Plant</b>	<b>454,793,011</b>	<b>4.15%</b>	<b>18,889,059</b>	<b>19,086,334</b>	<b>(145,288)</b>	<b>18,941,046</b>	<b>4.16%</b>	<b>51,987</b>	<b>7,782,723</b>	<b>42,045</b>
<b>Utah Mining</b>										
	<b>235,124,849</b>	<b>6.24%</b>	<b>14,665,519</b>	<b>15,448,402</b>	<b>(1,657,242)</b>	<b>13,791,160</b>	<b>5.87%</b>	<b>(874,359)</b>	<b>5,802,425</b>	<b>(367,874)</b>
<b>Total Electric Plant</b>	<b>21,091,685,847</b>	<b>2.95%</b>	<b>621,595,031</b>	<b>590,851,972</b>	<b>(57,937,321)</b>	<b>532,914,650</b>	<b>2.53%</b>	<b>(88,680,381)</b>	<b>209,657,211</b>	<b>(49,859,704)</b>

Sources:  
Exhibit RMP (JJS-2)  
RMP response to DPU 2.2  
Exhibit RMP (HEL-1)