ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

201 South Main, Suite 2300
Salt Lake City, Utah 84111

October 31, 2013

VIA OVERNIGHT DELIVERY

Public Service Commission of Utah
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, Utah 84114

Attention: Gary Widerburg
Commission Administrator

Re: June 2013 Results of Operations

Transmitted herewith, please find PacifiCorp's electronic filing on CD and three hard copies of the Results of Operations Report for the Utah Jurisdiction for the twelve months ended June 30, 2013.

Also enclosed is the confidential Wind Resources Report for the twelve months ended June 30, 2013. This report is provided in compliance with the Commission's final order in Docket No. 07-035-93, and includes the name, nameplate capacity, actual generation and actual capacity by month for each wind resource. Such monthly information should remain confidential.

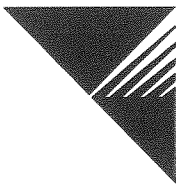
If there are any questions related to this report, or additional matters that the Commission or other parties wish to discuss, we are available at your convenience. Please don't hesitate to contact me at 801-220-4743 or Dave Taylor at 801-220-2923.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation and Government Affairs

Enclosures

cc: Division of Public Utilities
Office of Consumer Services



Utah Jurisdiction

RESULTS OF OPERATIONS

For Period Ended
June 30, 2013

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2013

	Actual Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results (1)	
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated
1 Operating Revenues:										
2 General Business Revenues	4,440,553,238	1,939,614,638	(54,569,536)	(54,569,536)	4,385,983,702	1,885,045,101	(39,704,982)	(39,704,982)	4,346,278,720	1,845,340,119
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	328,817,227	139,189,347	-	-	328,817,227	139,189,347	-	(1,994,198)	328,817,227	137,195,149
5 Other Operating Revenues	204,043,999	83,108,069	(18,154,714)	(3,283,147)	185,889,285	79,824,922	-	(981,224)	185,889,285	78,843,699
6 Total Operating Revenues	4,973,414,464	2,161,912,054	(72,724,250)	(57,852,684)	4,900,690,214	2,104,059,370	(39,704,982)	(42,680,403)	4,860,985,232	2,061,378,967
7										
8 Operating Expenses:										
9 Steam Production	1,088,441,448	469,916,980	(11,667)	(5,115)	1,088,429,781	469,911,865	11,273,787	(1,667,321)	1,099,703,569	468,244,544
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	38,234,151	16,763,847	(110,661)	(48,520)	38,123,490	16,715,328	-	(239,484)	38,123,490	16,475,843
12 Other Power Supply	1,045,573,188	462,321,069	634,302	(2,856,688)	1,046,207,490	459,464,381	(25,213,898)	(17,398,741)	1,020,993,592	442,065,640
13 Transmission	201,709,294	88,363,012	(2,095,228)	(908,894)	199,614,065	87,454,118	-	(1,251,184)	199,614,065	86,202,934
14 Distribution	204,447,520	83,053,093	-	27	204,447,520	83,053,120	-	-	204,447,520	83,053,120
15 Customer Accounting	87,552,407	35,542,801	(70,387)	(5,725)	87,482,020	35,537,076	-	-	87,482,020	35,537,076
16 Customer Service & Info	109,336,777	51,042,239	(90,996,479)	(46,059,648)	18,340,298	4,982,592	-	-	18,340,298	4,982,592
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	193,795,857	82,544,977	1,630,220	1,201,902	195,426,077	83,746,879	(45,800,931)	(20,433,537)	149,625,146	63,313,343
19										
20 Total O&M Expenses	2,969,090,641	1,289,548,019	(91,019,899)	(48,682,660)	2,878,070,741	1,240,865,358	(59,741,041)	(40,990,267)	2,818,329,700	1,199,875,091
21										
22 Depreciation	572,553,051	242,205,321	(3,685,489)	(1,616,596)	568,867,562	240,588,725	-	(2,454,238)	568,867,562	238,134,487
23 Amortization	53,648,631	23,013,256	(3,174,582)	421,026	50,474,049	23,434,282	-	(197,049)	50,474,049	23,237,233
24 Taxes Other Than Income	163,744,910	57,609,588	-	(6,633)	163,744,910	57,602,955	-	(600,309)	163,744,910	57,002,646
25 Income Taxes - Federal	6,544,442	10,245,375	(386,870)	(6,628,696)	6,157,572	3,616,679	6,708,561	956,557	12,866,132	4,573,236
26 Income Taxes - State	10,126,431	5,442,167	(52,569)	(900,730)	10,073,862	4,541,437	911,582	71,957	10,985,444	4,613,394
27 Income Taxes - Def Net	257,849,217	109,111,624	20,758,210	9,122,920	278,607,427	118,234,544	735,841	945,701	279,343,268	119,180,245
28 Investment Tax Credit Adj.	(1,831,667)	(1,516,250)	-	-	(1,831,667)	(1,516,250)	-	542	(1,831,667)	(1,515,708)
29 Misc Revenue & Expense	(435,263)	(270,152)	931,249	945,763	495,987	675,611	(1,938,924)	(817,992)	(1,442,938)	(142,381)
30										
31 Total Operating Expenses:	4,031,290,393	1,735,388,948	(76,629,951)	(47,345,607)	3,954,660,442	1,688,043,341	(53,323,982)	(43,085,098)	3,901,336,460	1,644,958,243
32										
33 Operating Rev For Return:	942,124,072	426,523,106	3,905,701	(10,507,077)	946,029,772	416,016,029	13,619,000	404,695	959,648,772	416,420,724

Rocky Mountain Power
State of Utah
Results of Operations Summary
Twelve Months Ended June 30, 2013

	Actual Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results (1)	
	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated	Total Company	Utah Allocated
34										
35 Rate Base:										
36 Electric Plant In Service	23,605,170,060	10,242,693,010	129,831,623	55,128,376	23,735,001,682	10,297,821,386	-	(106,597,067)	23,735,001,682	10,191,224,319
37 Plant Held for Future Use	49,098,056	21,318,821	(11,156,612)	(4,891,641)	37,941,444	16,427,180	-	(169,277)	37,941,444	16,257,903
38 Misc Deferred Debits	311,085,926	40,292,965	(127,103)	(56,319)	310,958,823	40,236,646	-	(527,204)	310,958,823	39,709,443
39 Elec Plant Acq Adj	46,282,303	20,292,577	-	-	46,282,303	20,292,577	-	(290,736)	46,282,303	20,001,840
40 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
41 Prepayments	32,526,049	13,954,469	-	(969)	32,526,049	13,953,500	-	(128,480)	32,526,049	13,825,020
42 Fuel Stock	264,624,815	113,595,724	-	-	264,624,815	113,595,724	-	(1,562,668)	264,624,815	112,033,057
43 Material & Supplies	204,876,482	88,226,974	-	(7)	204,876,482	88,226,968	-	(729,608)	204,876,482	87,497,359
44 Working Capital	53,311,792	22,305,475	(1,350,547)	(734,816)	51,961,245	21,570,659	(649,388)	(554,376)	51,311,857	21,016,284
45 Weatherization Loans	(6,814,340)	4,640,689	-	0	(6,814,340)	4,640,690	-	20	(6,814,340)	4,640,710
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47										
48 Total Electric Plant:	24,560,161,142	10,567,320,705	117,197,361	49,444,626	24,677,358,503	10,616,765,331	(649,388)	(110,559,395)	24,676,709,115	10,506,205,935
49										
50 Rate Base Deductions:										
51 Accum Prov For Deprec	(7,379,345,761)	(3,006,958,140)	9,030,661	3,962,804	(7,370,315,100)	(3,002,995,336)	-	30,674,474	(7,370,315,100)	(2,972,320,862)
52 Accum Prov For Amort	(502,655,381)	(219,764,517)	11,271,215	4,956,551	(491,384,166)	(214,807,966)	-	1,811,087	(491,384,166)	(212,996,879)
53 Accum Def Income Tax	(3,634,945,474)	(1,550,477,265)	(14,600,770)	(11,538,002)	(3,649,546,244)	(1,562,015,267)	633,303	75,001	(3,648,912,940)	(1,561,940,267)
54 Unamortized ITC	(2,606,988)	(108,793)	-	-	(2,606,988)	(108,793)	-	-	(2,606,988)	(108,793)
55 Customer Adv For Const	(20,902,843)	(8,425,759)	-	(1,679,619)	(20,902,843)	(10,105,378)	-	93,136	(20,902,843)	(10,012,243)
56 Customer Service Deposits	-	-	(15,625,768)	(15,625,768)	(15,625,768)	(15,625,768)	-	-	(15,625,768)	(15,625,768)
57 Misc Rate Base Deductions	(105,083,207)	(31,176,064)	(214,348)	22,382	(105,297,556)	(31,153,681)	(1,668,739)	(377,868)	(106,966,295)	(31,531,549)
58										
59 Total Rate Base Deductions	(11,645,539,654)	(4,816,910,537)	(10,139,009)	(19,901,651)	(11,655,678,664)	(4,836,812,189)	(1,035,436)	32,275,830	(11,656,714,100)	(4,804,536,359)
60										
61 Total Rate Base:	12,914,621,488	5,750,410,168	107,058,351	29,542,974	13,021,679,839	5,779,953,142	(1,684,825)	(78,283,565)	13,019,995,015	5,701,669,577
62										
63 Earned Return on Rate Base	7.295%	7.417%	-0.030%	-0.220%	7.265%	7.198%	0.106%	0.106%	7.371%	7.303%
64										
65 Earned Return on Equity	9.072%	9.306%	-0.057%	-0.421%	9.014%	8.885%	0.202%	0.203%	9.216%	9.088%

(1) Results do not reflect prepaid pension and other postretirement welfare plan balances which will be included in the next general rate case filing.

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2013

		Utah Allocated Reconciled Actual Results	Tab 3 Revenue Adjustments	Tab 4 O&M Adjustments	Tab 5 Net Power Cost Adjustments	Tab 6 Depreciation & Amortization Adjustments	Tab 7 Tax Adjustments
1	Operating Revenues:						
2	General Business Revenues	1,939,614,638	(94,274,518)	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	139,189,347	-	-	-	-	-
5	Other Operating Revenues	83,108,069	(3,282,944)	-	-	-	-
6	Total Operating Revenues	2,161,912,054	(97,557,462)	-	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	469,916,980	-	4,867,082	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	16,763,847	-	-	-	-	-
12	Other Power Supply	462,321,069	-	(2,777,693)	(10,975,695)	-	-
13	Transmission	88,363,012	(452,383)	(456,511)	-	-	-
14	Distribution	83,053,093	-	-	-	-	-
15	Customer Accounting	35,542,801	-	(5,725)	-	-	-
16	Customer Service & Info	51,042,239	-	(46,059,648)	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	82,544,977	-	(20,031,698)	-	-	1,576,141
19							
20	Total O&M Expenses	1,289,548,019	(452,383)	(64,464,192)	(10,975,695)	-	1,576,141
21							
22	Depreciation	242,205,321	-	-	-	-	-
23	Amortization	23,013,256	-	-	-	-	-
24	Taxes Other Than Income	57,609,588	-	-	-	-	-
25	Income Taxes - Federal	14,469,131	(32,435,920)	14,239,678	3,667,844	-	(611,719)
26	Income Taxes - State	6,016,105	(4,407,503)	1,934,936	498,399	-	(83,122)
27	Income Taxes - Def Net	109,111,624	311,530	8,613,546	-	-	354,020
28	Investment Tax Credit Adj.	(1,516,250)	-	-	-	-	-
29	Misc Revenue & Expense	(270,152)	(820,874)	14,514	-	-	-
30							
31	Total Operating Expenses:	1,740,186,643	(37,805,150)	(39,661,520)	(6,809,452)	-	1,235,320
32							
33	Operating Rev For Return:	421,725,411	(59,752,312)	39,661,520	6,809,452	-	(1,235,320)
34							
35	Rate Base:						
36	Electric Plant In Service	10,242,693,010	-	-	-	-	-
37	Plant Held for Future Use	21,318,621	-	-	-	-	-
38	Misc Deferred Debits	40,292,965	-	-	-	-	-
39	Elec Plant Acq Adj	20,292,577	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	13,954,469	-	-	-	-	-
42	Fuel Stock	113,595,724	-	-	-	-	-
43	Material & Supplies	88,226,974	-	-	-	-	-
44	Working Capital	22,368,075	(486,634)	(630,080)	(88,849)	-	11,499
45	Weatherization Loans	4,640,689	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	10,567,383,305	(486,634)	(630,080)	(88,849)	-	11,499
49							
50	Rate Base Deductions:						
51	Accum Prov For Deprec	(3,006,958,140)	-	-	-	-	-
52	Accum Prov For Amort	(219,764,517)	-	-	-	-	-
53	Accum Def Income Tax	(1,550,477,265)	268,119	(5,610,414)	-	-	(6,057,060)
54	Unamortized ITC	(108,793)	-	-	-	-	-
55	Customer Adv For Const	(8,425,759)	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-
57	Misc Rate Base Deductions	(31,176,064)	(706,487)	-	-	-	21,750
58							
59	Total Rate Base Deductions	(4,816,910,537)	(438,368)	(5,610,414)	-	-	(6,035,310)
60							
61	Total Rate Base:	5,750,472,768	(925,002)	(6,240,494)	(88,849)	-	(6,023,810)
62							
63	Return on Rate Base	7.334%	-1.041%	0.699%	0.119%	0.000%	-0.014%
64							
65	Return on Equity	9.146%	-1.994%	1.339%	0.229%	0.000%	-0.027%
66							
67	TAX CALCULATION:						
68	Operating Revenue	549,806,022	(96,284,205)	64,449,679	10,975,695	-	(1,576,141)
69	Other Deductions	-					
70	Interest (AFUDC)	(25,762,795)	-	-	-	-	(434,824)
71	Interest	142,048,580	(23,519)	(158,671)	(2,259)	-	(153,162)
72	Schedule "M" Additions	356,343,899	24,803	(2,304,002)	-	-	(842,736)
73	Schedule "M" Deductions	657,350,804	845,677	19,684,619	-	-	-
74	Income Before Tax	132,513,332	(97,081,560)	42,619,729	10,977,954	-	(1,830,891)
75							
76	State Income Taxes	6,016,105	(4,407,503)	1,934,936	498,399	-	(83,122)
77	Taxable Income	126,497,227	(92,674,057)	40,684,793	10,479,555	-	(1,747,769)
78							
79	Federal Income Taxes + Other	14,469,131	(32,435,920)	14,239,678	3,667,844	-	(611,719)

Rocky Mountain Power
Utah Results of Operations
Adjustment Summary
Twelve Months Ended June 30, 2013

		Tab 8	Factors	
		Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1	Operating Revenues:			
2	General Business Revenues	-	-	1,845,340,119
3	Interdepartmental	-	-	-
4	Special Sales	-	(1,994,198)	137,195,149
5	Other Operating Revenues	(204)	(981,224)	78,843,699
6	Total Operating Revenues	(204)	(2,975,421)	2,061,378,967
7				
8	Operating Expenses:			
9	Steam Production	-	(6,539,518)	468,244,544
10	Nuclear Production	-	-	-
11	Hydro Production	(48,520)	(239,484)	16,475,843
12	Other Power Supply	-	(6,502,041)	442,065,640
13	Transmission	-	(1,251,184)	86,202,934
14	Distribution	27	-	83,053,120
15	Customer Accounting	-	-	35,537,076
16	Customer Service & Info	-	-	4,982,592
17	Sales	-	-	-
18	Administrative & General	(8,332)	(767,746)	63,313,343
19				
20	Total O&M Expenses	(56,824)	(15,299,974)	1,199,875,091
21				
22	Depreciation	(1,616,596)	(2,454,238)	238,134,487
23	Amortization	421,026	(197,049)	23,237,233
24	Taxes Other Than Income	(6,633)	(600,309)	57,002,646
25	Income Taxes - Federal	(387,623)	5,631,844	4,573,236
26	Income Taxes - State	(52,672)	707,251	4,613,394
27	Income Taxes - Def Net	155,354	634,171	119,180,245
28	Investment Tax Credit Adj.	-	542	(1,515,708)
29	Misc Revenue & Expense	931,249	2,882	(142,381)
30				
31	Total Operating Expenses:	(612,719)	(11,574,879)	1,644,958,243
32				
33	Operating Rev For Return:	612,515	8,599,458	416,420,724
34				
35	Rate Base:			
36	Electric Plant In Service	55,128,376	(106,597,067)	10,191,224,319
37	Plant Held for Future Use	(4,891,641)	(169,277)	16,257,903
38	Misc Deferred Debits	(56,319)	(527,204)	39,709,443
39	Elec Plant Acq Adj	-	(290,736)	20,001,840
40	Nuclear Fuel	-	-	-
41	Prepayments	(969)	(128,480)	13,825,020
42	Fuel Stock	-	(1,562,668)	112,033,057
43	Material & Supplies	(7)	(729,608)	87,497,359
44	Working Capital	(7,850)	(149,878)	21,016,284
45	Weatherization Loans	0	20	4,640,710
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	50,171,592	(110,154,898)	10,506,205,935
49				
50	Rate Base Deductions:			
51	Accum Prov For Deprec	3,962,804	30,674,474	(2,972,320,862)
52	Accum Prov For Amort	4,956,551	1,811,087	(212,996,879)
53	Accum Def Income Tax	129,472	(193,118)	(1,561,940,267)
54	Unamortized ITC	-	-	(108,793)
55	Customer Adv For Const	(1,679,619)	93,136	(10,012,243)
56	Customer Service Deposits	(15,625,768)	-	(15,625,768)
57	Misc Rate Base Deductions	632	328,619	(31,531,549)
58				
59	Total Rate Base Deductions	(8,255,927)	32,714,198	(4,804,536,359)
60				
61	Total Rate Base:	41,915,665	(77,440,699)	5,701,669,577
62				
63	Return on Rate Base	-0.042%	0.249%	7.303%
64				
65	Return on Equity	-0.080%	0.476%	9.088%
66				
67	TAX CALCULATION:			
68	Operating Revenue	327,574	15,573,267	543,271,890
69	Other Deductions			
70	Interest (AFUDC)	10,892	274,115	(25,912,612)
71	Interest	1,067,480	(1,925,450)	140,852,999
72	Schedule "M" Additions	(88,983)	(3,467,640)	349,665,341
73	Schedule "M" Deductions	320,385	(1,821,258)	676,380,227
74	Income Before Tax	(1,160,166)	15,578,220	101,616,618
75				
76	State Income Taxes	(52,672)	707,251	4,613,394
77	Taxable Income	(1,107,495)	14,870,969	97,003,223
78				
79	Federal Income Taxes + Other	(387,623)	5,631,844	4,573,236

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDED JUNE 30, 2013
FILE:	JAM UT June 2013 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	10/28/2013
TIME:	3:38:48 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	**2010 PROTOCOL**
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.50%	5.35%	2.543%
PREFERRED	0.28%	5.44%	0.015%
COMMON	52.22%	9.80%	5.118%
	100.00%		7.675%

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 6/30/2012 to 6/30/2013.

2010 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	2.3	4,440,553,238	1,939,614,638	4,346,278,720	1,845,340,119
3	Interdepartmental	2.3	0	0	0	0
4	Special Sales	2.3	328,817,227	139,189,347	328,817,227	137,195,149
5	Other Operating Revenues	2.4	204,043,999	83,108,069	185,889,285	78,843,699
6	Total Operating Revenues	2.4	4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
7						
8	Operating Expenses:					
9	Steam Production	2.5	1,088,441,448	469,916,980	1,099,703,569	468,244,544
10	Nuclear Production	2.6	0	0	0	0
11	Hydro Production	2.7	38,234,151	16,763,847	38,123,490	16,475,843
12	Other Power Supply	2.9	1,045,573,188	462,321,069	1,020,993,592	442,065,640
13	Transmission	2.10	201,709,294	88,363,012	199,614,065	86,202,934
14	Distribution	2.12	204,447,520	83,053,093	204,447,520	83,053,120
15	Customer Accounting	2.12	87,552,407	35,542,801	87,482,020	35,537,076
16	Customer Service & Infor	2.13	109,336,777	51,042,239	18,340,298	4,982,592
17	Sales	2.13	0	0	0	0
18	Administrative & General	2.14	193,795,857	82,544,977	149,625,146	63,313,343
19						
20	Total O & M Expenses	2.14	2,969,090,641	1,289,548,019	2,818,329,700	1,199,875,091
21						
22	Depreciation	2.16	572,553,051	242,205,321	568,867,562	238,134,487
23	Amortization	2.17	53,648,631	23,013,256	50,474,049	23,237,233
24	Taxes Other Than Income	2.17	163,744,910	57,609,588	163,744,910	57,002,646
25	Income Taxes - Federal	2.20	6,544,442	10,245,375	12,866,132	4,573,236
26	Income Taxes - State	2.20	10,126,431	5,442,167	10,985,444	4,613,394
27	Income Taxes - Def Net	2.19	257,849,217	109,111,624	279,343,268	119,180,245
28	Investment Tax Credit Adj.	2.17	(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
29	Misc Revenue & Expense	2.4	(435,263)	(270,152)	(1,442,938)	(142,381)
30						
31	Total Operating Expenses	2.20	4,031,290,393	1,735,388,948	3,901,336,460	1,644,958,243
32						
33	Operating Revenue for Return		942,124,072	426,523,106	959,648,772	416,420,724
34						
35	Rate Base:					
36	Electric Plant in Service	2.30	23,605,170,060	10,242,693,010	23,735,001,682	10,191,224,319
37	Plant Held for Future Use	2.31	49,098,056	21,318,821	37,941,444	16,257,903
38	Misc Deferred Debits	2.33	311,085,926	40,292,965	310,958,823	39,709,443
39	Elec Plant Acq Adj	2.31	46,282,303	20,292,577	46,282,303	20,001,840
40	Nuclear Fuel	2.31	0	0	0	0
41	Prepayments	2.32	32,526,049	13,954,469	32,526,049	13,825,020
42	Fuel Stock	2.32	264,624,815	113,595,724	264,624,815	112,033,057
43	Material & Supplies	2.32	204,876,482	88,226,974	204,876,482	87,497,359
44	Working Capital	2.33	53,311,792	22,305,475	51,311,857	21,016,284
45	Weatherization Loans	2.31	(6,814,340)	4,640,689	(6,814,340)	4,640,710
46	Miscellaneous Rate Base	2.34	0	0	0	0
47						
48	Total Electric Plant		24,560,161,142	10,567,320,705	24,676,709,115	10,506,205,935
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.38	(7,379,345,761)	(3,006,958,140)	(7,370,315,100)	(2,972,320,862)
52	Accum Prov For Amort	2.39	(502,655,381)	(219,764,517)	(491,384,166)	(212,996,879)
53	Accum Def Income Taxes	2.35	(3,634,945,474)	(1,550,477,265)	(3,648,912,940)	(1,561,940,267)
54	Unamortized ITC	2.35	(2,606,988)	(108,793)	(2,606,988)	(108,793)
55	Customer Adv for Const	2.34	(20,902,843)	(8,425,759)	(20,902,843)	(10,012,243)
56	Customer Service Deposits	2.34	0	0	(15,625,768)	(15,625,768)
57	Misc. Rate Base Deductions	2.34	(105,083,207)	(31,176,064)	(106,966,295)	(31,531,549)
58						
59	Total Rate Base Deductions		(11,645,539,654)	(4,816,910,537)	(11,656,714,100)	(4,804,536,359)
60						
61	Total Rate Base		12,914,621,488	5,750,410,168	13,019,995,015	5,701,669,577
62						
63	Return on Rate Base		7.295%	7.417%	7.371%	7.303%
64						
65	Return on Equity		9.072%	9.306%	9.216%	9.088%
66	Net Power Costs		1,529,690,650	660,441,964	1,503,282,680	639,847,810
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		108,688,542	48,395,046	109,575,358	47,984,848
69	Rate Base Decrease		(862,712,874)	(378,220,012)	(861,425,744)	(380,466,491)

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,674,501,125	736,401,407	1,622,168,614	684,068,896
73									
74					B1	1,674,501,125	736,401,407	1,622,168,614	684,068,896
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,729,422,574	1,176,343,238	2,688,273,067	1,135,193,730
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,729,422,574	1,176,343,238	2,688,273,067	1,135,193,730
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,607,534	9,841,406	19,425,067	9,658,938
86			0	SO		-	-	-	-
87					B1	19,607,534	9,841,406	19,425,067	9,658,938
88									
89	445	Other Sales to Public Authority							
90			0	S		17,022,005	17,028,588	16,411,972	16,418,555
91									
92					B1	17,022,005	17,028,588	16,411,972	16,418,555
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**4,440,553,238**	**1,939,614,638**	**4,346,278,720**	**1,845,340,119**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			P	S		11,361,067	-	11,361,067	-
105						11,361,067	-	11,361,067	-
106									
107	447NPC	Sales for Resale-NPC							
108			P	SG		317,456,160	139,189,347	317,456,160	137,195,149
109			P	SE		-	-	-	-
110			P	SG		-	-	-	-
111						317,456,160	139,189,347	317,456,160	137,195,149
112									
113		Total Sales for Resale			B1	328,817,227	139,189,347	328,817,227	137,195,149
114									
115	449	Provision for Rate Refund							
116			P	S		-	-	-	-
117			P	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**4,769,370,465**	**2,078,803,985**	**4,675,095,947**	**1,982,535,268**
123	450	Forfeited Discounts & Interest							
124			CUST	S		9,670,115	3,627,201	9,670,115	3,627,201
125			CUST	SO		-	-	-	-
126					B1	9,670,115	3,627,201	9,670,115	3,627,201
127									
128	451	Misc Electric Revenue							
129			CUST	S		6,428,998	3,919,411	6,428,998	3,919,411
130			GP	SG		-	-	-	-
131			GP	SO		11,855	5,144	11,855	5,090
132					B1	6,440,853	3,924,555	6,440,853	3,924,501
133									
134	453	Water Sales							
135			P	SG		1,982	869	1,982	857
136					B1	1,982	869	1,982	857
137									
138	454	Rent of Electric Property							
139			DPW	S		8,908,697	3,437,330	8,908,697	3,437,330
140			T	SG		5,421,042	2,376,868	5,421,042	2,342,814
141			GP	SO		3,680,756	1,597,144	3,680,756	1,580,426
142					B1	18,010,495	7,411,342	18,010,495	7,360,570
143									
144									

	2010 PROTOCOL 13-Month Average					JUNE 2013 ACTUAL RESULTS		JUNE 2013 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
145									
146	456	Other Electric Revenue							
147			DMSC	S		13,392,029	(359,935)	2,724,890	(359,935)
148			CUST	CN		-	-	-	-
149			OTHSE	SE		13,596,926	5,836,764	13,596,926	5,756,472
150			OTHSO	SO		308,637	133,923	308,637	132,521
151			OTHSGR	SG		142,622,962	62,533,349	135,135,387	58,401,511
152									
153									
154					B1	169,920,554	68,144,102	151,765,840	63,930,569
155									
156	**Total Other Electric Revenues**				**B1**	**204,043,999**	**83,108,069**	**185,889,285**	**78,843,699**
157									
158	**Total Electric Operating Revenues**				**B1**	**4,973,414,464**	**2,161,912,054**	**4,860,985,232**	**2,061,378,967**
159									
160	Summary of Revenues by Factor								
161		S				4,490,314,143	1,950,238,646	4,385,372,486	1,855,964,127
162		CN				-	-	-	-
163		SE				13,596,926	5,836,764	13,596,926	5,756,472
164		SO				4,001,248	1,736,211	4,001,248	1,718,037
165		SG				465,502,147	204,100,433	458,014,572	197,940,331
166		DGP				-	-	-	-
167									
168	Total Electric Operating Revenues					4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
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		(58,585)	(25,149)	(1,997,509)	(845,677)
186					B1	(58,585)	(25,149)	(1,997,509)	(845,677)
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		(59,670)	(107,510)	27,029	(53,483)
198			T	SG		-	-	-	-
199			T	SG		1,563	685	1,563	676
200			CUST	CN		6	3	-	-
201			PTD	SO		(330,574)	(143,442)	0	0
202			P	SG		11,997	5,260	(405,270)	(175,146)
203					B1	(376,678)	(245,003)	(376,678)	(227,953)
204									
205	**Total Miscellaneous Revenues**					**(435,263)**	**(270,152)**	**(2,374,187)**	**(1,073,630)**
206	Miscellaneous Expenses								
207	4311	Interest on Customer Deposits							
208			CUST	S		-	-	931,249	931,249
209					B1	-	-	931,249	931,249
210	**Total Miscellaneous Expenses**					**-**	**-**	**931,249**	**931,249**
211									
212	**Net Misc Revenue and Expense**				**B1**	**(435,263)**	**(270,152)**	**(1,442,938)**	**(142,381)**
213									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
214	500	Operation Supervision & Engineering							
215			P	SG		17,159,297	7,523,531	17,159,297	7,415,740
216			P	SG		1,400,062	613,860	1,400,062	605,065
217					B2	18,559,359	8,137,392	18,559,359	8,020,805
218									
219	501	Fuel Related-Non NPC							
220			P	SE		13,951,393	5,988,927	13,951,393	5,906,541
221			P	SE		-	-	-	-
222			P	SE		-	-	-	-
223			P	SE		-	-	-	-
224			P	SE		3,663,243	1,572,524	3,663,243	1,550,891
225					B2	17,614,636	7,561,450	17,614,636	7,457,432
226									
227	501NPC	Fuel Related-NPC							
228			P	S		183,669	-	183,669	-
229			P	SE		715,201,106	307,015,000	715,201,106	302,791,581
230			P	SE		-	-	-	-
231			P	SE		-	-	-	-
232			P	SE		50,877,990	21,840,439	50,877,990	21,539,993
233					B2	766,262,765	328,855,439	766,262,765	324,331,574
234									
235		Total Fuel Related				783,877,402	336,416,889	783,877,402	331,789,006
236									
237	502	Steam Expenses							
238			P	SG		34,934,764	15,317,224	34,934,764	15,097,770
239			P	SG		7,791,538	3,416,217	7,791,538	3,367,272
240					B2	42,726,302	18,733,440	42,726,302	18,465,042
241									
242	503	Steam From Other Sources-Non-NPC							
243			P	SE		-	-	-	-
244					B2	-	-	-	-
245									
246	503NPC	Steam From Other Sources-NPC							
247			P	SE		3,995,105	1,714,982	3,995,105	1,691,390
248					B2	3,995,105	1,714,982	3,995,105	1,691,390
249									
250	505	Electric Expenses							
251			P	SG		3,091,820	1,355,615	3,091,820	1,336,193
252			P	SG		866,673	379,995	866,673	374,550
253					B2	3,958,492	1,735,610	3,958,492	1,710,743
254									
255	506	Misc. Steam Expense							
256			P	SG		52,211,102	22,892,072	52,199,435	22,559,050
257			P	SE		-	-	-	-
258			P	SG		1,869,299	819,598	1,869,299	807,856
259					B2	54,080,401	23,711,670	54,068,734	23,366,905
260									
261	507	Rents							
262			P	SG		426,655	187,068	426,655	184,388
263			P	SG		-	-	-	-
264					B2	426,655	187,068	426,655	184,388
265									
266	510	Maint Supervision & Engineering							
267			P	SG		4,288,882	1,880,469	15,562,669	6,725,724
268			P	SG		2,684,420	1,176,990	2,684,420	1,160,127
269					B2	6,973,302	3,057,459	18,247,089	7,885,851
270									
271									
272									
273	511	Maintenance of Structures							
274			P	SG		26,816,625	11,757,808	26,816,625	11,589,351
275			P	SG		668,927	293,293	668,927	289,090
276					B2	27,485,552	12,051,100	27,485,552	11,878,441
277									
278	512	Maintenance of Boiler Plant							
279			P	SG		94,768,838	41,551,604	94,768,838	40,956,285
280			P	SG		7,647,764	3,353,179	7,647,764	3,305,137
281					B2	102,416,602	44,904,783	102,416,602	44,261,422
282									
283	513	Maintenance of Electric Plant							
284			P	SG		28,781,888	12,619,482	28,781,888	12,438,679
285			P	SG		774,188	339,444	774,188	334,581
286					B2	29,556,075	12,958,926	29,556,075	12,773,260
287									
288	514	Maintenance of Misc. Steam Plant							
289			P	SG		10,256,178	4,496,844	10,256,178	4,432,417
290			P	SG		4,130,022	1,810,817	4,130,022	1,784,873
291					B2	14,386,200	6,307,661	14,386,200	6,217,290
292									
293	**Total Steam Power Generation**				**B2**	**1,088,441,448**	**469,916,980**	**1,099,703,569**	**468,244,544**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS 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		6,130,955	2,688,131	6,127,229	2,648,007
346			P	SG		176,329	77,312	176,329	76,204
347									
348					B2	6,307,284	2,765,443	6,303,558	2,724,211
349									
350	536	Water For Power							
351			P	DGP		-	-	-	-
352			P	SG		145,454	63,775	145,454	62,861
353			P	SG		-	-	-	-
354									
355					B2	145,454	63,775	145,454	62,861
356									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
357	537	Hydraulic Expenses							
358			P	DGP		-	-	-	-
359			P	SG		4,237,349	1,857,875	4,230,361	1,828,237
360			P	SG		189,105	82,913	189,105	81,726
361									
362					B2	4,426,454	1,940,788	4,419,466	1,909,962
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		12,171,664	5,336,693	12,124,643	5,239,911
374			P	SG		5,519,728	2,420,137	5,469,287	2,363,664
375									
376									
377					B2	17,691,392	7,756,829	17,593,930	7,603,575
378									
379	540	Rents (Hydro Generation)							
380			P	DGP		-	-	-	-
381			P	SG		716,317	314,071	716,317	309,571
382			P	SG		9,597	4,208	9,597	4,147
383									
384					B2	725,913	318,278	725,913	313,718
385									
386	541	Maint Supervision & Engineering							
387			P	DGP		-	-	-	-
388			P	SG		409	179	409	177
389			P	SG		-	-	-	-
390									
391					B2	409	179	409	177
392									
393	542	Maintenance of Structures							
394			P	DGP		-	-	-	-
395			P	SG		594,569	260,690	594,569	256,955
396			P	SG		159,941	70,126	159,941	69,122
397									
398					B2	754,510	330,816	754,510	326,077
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404			P	DGP		-	-	-	-
405			P	SG		1,803,107	790,576	1,803,107	779,249
406			P	SG		506,746	222,184	506,746	219,001
407									
408					B2	2,309,853	1,012,760	2,309,853	998,250
409									
410	544	Maintenance of Electric Plant							
411			P	DGP		-	-	-	-
412			P	SG		1,927,770	845,235	1,927,770	833,125
413			P	SG		611,876	268,278	611,876	264,435
414									
415					B2	2,539,646	1,113,513	2,539,646	1,097,560
416									
417	545	Maintenance of Misc. Hydro Plant							
418			P	DGP		-	-	-	-
419			P	SG		2,640,306	1,157,648	2,637,822	1,139,989
420			P	SG		692,930	303,817	692,930	299,464
421									
422					B2	3,333,237	1,461,465	3,330,752	1,439,452
423									
424	**Total Hydraulic Power Generation**				**B2**	**38,234,151**	**16,763,847**	**38,123,490**	**16,475,843**

	2010 PROTOCOL 13-Month Average					JUNE 2013 ACTUAL RESULTS		JUNE 2013 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
425									
426	546	Operation Super & Engineering							
427			P	SG		435,666	191,019	435,666	188,282
428			P	SG		-	-	-	-
429					B2	435,666	191,019	435,666	188,282
430									
431	547	Fuel-Non-NPC							
432			P	SE		-	-	-	-
433			P	SE		-	-	-	-
434					B2	-	-	-	-
435									
436	547NPC	Fuel-NPC							
437			P	SE		309,594,557	132,899,924	309,594,557	131,071,701
438			P	SE		9,903,585	4,251,320	9,903,585	4,192,838
439					B2	319,498,142	137,151,245	319,498,142	135,264,538
440									
441	548	Generation Expense							
442			P	SG		14,911,646	6,538,044	14,911,646	6,444,372
443			P	SG		498,310	218,485	498,310	215,355
444					B2	15,409,956	6,756,529	15,409,956	6,659,726
445									
446	549	Miscellaneous Other							
447			P	S		91,750	-	91,750	-
448			P	SG		4,000,195	1,753,894	4,000,195	1,728,766
449			P	SG		6,215,271	2,725,099	6,215,271	2,686,056
450					B2	10,307,217	4,478,994	10,307,217	4,414,822
451									
452									
453									
454									
455	550	Rents							
456			P	S		253,037	-	253,037	-
457			P	SG		884,658	387,880	884,658	382,323
458			P	SG		3,185,283	1,396,594	3,185,283	1,376,585
459					B2	4,322,978	1,784,475	4,322,978	1,758,908
460									
461	551	Maint Supervision & Engineering							
462			P	SG		-	-	-	-
463					B2	-	-	-	-
464									
465	552	Maintenance of Structures							
466			P	SG		3,606,624	1,581,332	3,606,624	1,558,676
467			P	SG		239,630	105,066	239,630	103,561
468					B2	3,846,254	1,686,398	3,846,254	1,662,237
469									
470	553	Maint of Generation & Electric Plant							
471			P	SG		10,120,924	4,437,541	6,396,353	2,764,314
472			P	SG		13,680,266	5,998,142	13,946,305	6,027,180
473			P	SG		542,481	237,852	542,481	234,444
474					B2	24,343,671	10,673,536	20,885,139	9,025,938
475									
476	554	Maintenance of Misc. Other							
477			P	SG		289,259	126,826	289,259	125,009
478			P	SG		1,935,527	848,636	1,935,527	836,477
479			P	SG		142,634	62,538	142,634	61,642
480					B2	2,367,420	1,038,000	2,367,420	1,023,129
481									
482	**Total Other Power Generation**				**B2**	**380,531,303**	**163,760,195**	**377,072,771**	**159,997,581**
483									
484									
485	555	Purchased Power-Non NPC							
486			DMSC	S		(15,835,237)	-	(15,835,237)	-
487						(15,835,237)	-	(15,835,237)	-
488									
489	555NPC	Purchased Power-NPC							
490			P	SG		610,826,953	267,818,412	585,482,439	253,028,167
491			P	SE		10,144,110	4,354,571	10,144,110	4,294,668
492		Seasonal Co	P	SG		-	-	-	-
493				DGP		-	-	-	-
494						620,971,064	272,172,983	595,626,549	257,322,835
495									
496		Total Purchased Power			B2	605,135,826	272,172,983	579,791,312	257,322,835
497									
498	556	System Control & Load Dispatch							
499			P	SG		1,480,389	649,080	1,480,389	639,780
500									
501					B2	1,480,389	649,080	1,480,389	639,780
502									
503									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
504									
505	557	Other Expenses							
506			P	S		(183,792)	-	6,875,801	-
507			P	SG		61,781,049	27,088,036	54,642,104	23,614,699
508			P	SGCT		1,122,425	494,070	1,122,425	487,024
509			P	SE		(4,294,012)	(1,843,294)	8,791	3,722
510			P	SG		-	-	-	-
511			P	TROJP		-	-	-	-
512									
513					B2	58,425,670	25,738,812	62,649,121	24,105,444
514									
515	Embedded Cost Differentials								
516	Company Owned Hyd		P	DGP		-	-	-	-
517	Company Owned Hyd		P	SG		-	-	-	-
518	Mid-C Contract		P	MC		-	-	-	-
519	Mid-C Contract		P	SG		-	-	-	-
520	Existing QF Contracts		P	S		-	-	-	-
521	Existing QF Contracts		P	SG		-	-	-	-
522									
523						-	-	-	-
524									
525	2010 Protocol Stipulated Embedded Cost Differential								
526	Company Owned Hydro		P	DGP		-	-	-	-
527	Company Owned Hydro		P	SG		-	-	-	-
528	Mid-C Contract		P	MC		-	-	-	-
529	Mid-C Contract		P	SG		-	-	-	-
530	Klamath Dam Removal		P	S		-	-	-	-
531						-	-	-	-
532									
533	**Total Other Power Supply**				**B2**	**665,041,885**	**298,560,874**	**643,920,821**	**282,068,059**
534									
535	**Total Production Expense**				**B2**	**2,172,248,787**	**949,001,896**	**2,158,820,651**	**926,786,027**
536									
537									
538	Summary of Production Expense by Factor								
539		S				(15,490,573)	-	(8,430,980)	-
540		SG				1,073,579,858	470,713,433	1,048,789,326	453,255,680
541		SE				1,113,037,077	477,794,393	1,117,339,880	473,043,324
542		SNPPH				-	-	-	-
543		TROJP				-	-	-	-
544		SGCT				1,122,425	494,070	1,122,425	487,024
545		DGP				-	-	-	-
546		DEU				-	-	-	-
547		DEP				-	-	-	-
548		SNPPS				-	-	-	-
549		SNPPO				-	-	-	-
550		DGU				-	-	-	-
551		MC				-	-	-	-
552		SSGCT				-	-	-	-
553		SSECT				-	-	-	-
554		SSGC				-	-	-	-
555		SSGCH				-	-	-	-
556		SSECH				-	-	-	-
557	Total Production Expense by Factor					2,172,248,787	949,001,896	2,158,820,651	926,786,027
558	560	Operation Supervision & Engineering							
559			T	SG		6,104,205	2,676,402	6,104,205	2,638,057
560									
561					B2	6,104,205	2,676,402	6,104,205	2,638,057
562									
563	561	Load Dispatching							
564			T	SG		8,834,779	3,873,628	8,834,779	3,818,130
565									
566					B2	8,834,779	3,873,628	8,834,779	3,818,130
567	562	Station Expense							
568			T	SG		3,094,756	1,356,902	3,094,756	1,337,462
569									
570					B2	3,094,756	1,356,902	3,094,756	1,337,462
571									
572	563	Overhead Line Expense							
573			T	SG		266,614	116,897	266,614	115,223
574									
575					B2	266,614	116,897	266,614	115,223
576									
577	564	Underground Line Expense							
578			T	SG		-	-	-	-
579									
580					B2	-	-	-	-
581									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
582	565	Transmission of Electricity by Others							
583			T	SG		-	-	-	-
584			T	SE		-	-	-	-
585						-	-	-	-
586									
587	565NPC	Transmission of Electricity by Others-NPC							
588			T	SG		128,047,451	56,142,684	128,047,451	55,338,315
589			T	SE		8,372,285	3,593,978	7,308,829	3,094,307
590						136,419,735	59,736,662	135,356,279	58,432,622
591									
592		Total Transmission of Electricity by Others			B2	136,419,735	59,736,662	135,356,279	58,432,622
593									
594	566	Misc. Transmission Expense							
595			T	SG		4,429,788	1,942,250	3,398,016	1,468,522
596									
597					B2	4,429,788	1,942,250	3,398,016	1,468,522
598									
599	567	Rents - Transmission							
600			T	SG		2,043,030	895,771	2,043,030	882,937
601									
602					B2	2,043,030	895,771	2,043,030	882,937
603									
604	568	Maint Supervision & Engineering							
605			T	SG		2,229,348	977,463	2,229,348	963,458
606									
607					B2	2,229,348	977,463	2,229,348	963,458
608									
609	569	Maintenance of Structures							
610			T	SG		4,336,151	1,901,195	4,336,151	1,873,956
611									
612					B2	4,336,151	1,901,195	4,336,151	1,873,956
613									
614	570	Maintenance of Station Equipment							
615			T	SG		11,718,590	5,138,041	11,718,590	5,064,427
616									
617					B2	11,718,590	5,138,041	11,718,590	5,064,427
618									
619	571	Maintenance of Overhead Lines							
620			T	SG		19,264,119	8,446,395	19,264,119	8,325,382
621									
622					B2	19,264,119	8,446,395	19,264,119	8,325,382
623									
624	572	Maintenance of Underground Lines							
625			T	SG		94,122	41,268	94,122	40,677
626									
627					B2	94,122	41,268	94,122	40,677
628									
629	573	Maint of Misc. Transmission Plant							
630			T	SG		2,874,057	1,260,136	2,874,057	1,242,082
631									
632					B2	2,874,057	1,260,136	2,874,057	1,242,082
633									
634	**Total Transmission Expense**				**B2**	**201,709,294**	**88,363,012**	**199,614,065**	**86,202,934**
635									
636	Summary of Transmission Expense by Factor								
637		SE				8,372,285	3,593,978	7,308,829	3,094,307
638		SG				193,337,009	84,769,034	192,305,237	83,108,627
639		SNPT				-	-	-	-
640	Total Transmission Expense by Factor					201,709,294	88,363,012	199,614,065	86,202,934
641	580	Operation Supervision & Engineering							
642			DPW	S		1,282,425	526,606	1,282,425	526,606
643			DPW	SNPD		11,769,470	5,657,682	11,769,470	5,657,690
644					B2	13,051,895	6,184,288	13,051,895	6,184,296
645									
646	581	Load Dispatching							
647			DPW	S		-	-	-	-
648			DPW	SNPD		12,451,020	5,985,308	12,451,020	5,985,317
649					B2	12,451,020	5,985,308	12,451,020	5,985,317
650									
651	582	Station Expense							
652			DPW	S		4,315,592	1,931,046	4,315,592	1,931,046
653			DPW	SNPD		37,808	18,175	37,808	18,175
654					B2	4,353,400	1,949,221	4,353,400	1,949,221
655									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
656	583	Overhead Line Expenses							
657			DPW	S		5,345,587	2,049,085	5,345,587	2,049,085
658			DPW	SNPD		19,473	9,361	19,473	9,361
659					B2	5,365,060	2,058,446	5,365,060	2,058,446
660									
661	584	Underground Line Expense							
662			DPW	S		210	197	210	197
663			DPW	SNPD		-	-	-	-
664					B2	210	197	210	197
665									
666	585	Street Lighting & Signal Systems							
667			DPW	S		-	-	-	-
668			DPW	SNPD		215,765	103,720	215,765	103,720
669					B2	215,765	103,720	215,765	103,720
670									
671	586	Meter Expenses							
672			DPW	S		6,567,305	1,766,867	6,567,305	1,766,867
673			DPW	SNPD		489,923	235,510	489,923	235,511
674					B2	7,057,228	2,002,377	7,057,228	2,002,378
675									
676	587	Customer Installation Expenses							
677			DPW	S		11,822,641	4,503,466	11,822,641	4,503,466
678			DPW	SNPD		-	-	-	-
679					B2	11,822,641	4,503,466	11,822,641	4,503,466
680									
681	588	Misc. Distribution Expenses							
682			DPW	S		888,438	395,108	888,438	395,108
683			DPW	SNPD		3,529,938	1,696,870	3,529,938	1,696,873
684					B2	4,418,376	2,091,978	4,418,376	2,091,981
685									
686	589	Rents							
687			DPW	S		3,586,018	497,606	3,586,018	497,606
688			DPW	SNPD		29,417	14,141	29,417	14,141
689					B2	3,615,435	511,747	3,615,435	511,747
690									
691	590	Maint Supervision & Engineering							
692			DPW	S		1,751,101	764,881	1,751,101	764,881
693			DPW	SNPD		3,389,113	1,629,175	3,389,113	1,629,177
694					B2	5,140,214	2,394,056	5,140,214	2,394,058
695									
696	591	Maintenance of Structures							
697			DPW	S		1,203,081	402,467	1,203,081	402,467
698			DPW	SNPD		102,417	49,233	102,417	49,233
699					B2	1,305,498	451,700	1,305,498	451,700
700									
701	592	Maintenance of Station Equipment							
702			DPW	S		9,164,018	3,446,564	9,164,018	3,446,564
703			DPW	SNPD		1,641,855	789,253	1,641,855	789,255
704					B2	10,805,874	4,235,817	10,805,874	4,235,819
705	593	Maintenance of Overhead Lines							
706			DPW	S		88,512,889	31,734,006	88,512,889	31,734,006
707			DPW	SNPD		1,419,278	682,259	1,419,278	682,259
708					B2	89,932,166	32,416,264	89,932,166	32,416,265
709									
710	594	Maintenance of Underground Lines							
711			DPW	S		20,476,757	10,891,353	20,476,757	10,891,353
712			DPW	SNPD		54,630	26,261	54,630	26,261
713					B2	20,531,388	10,917,614	20,531,388	10,917,614
714									
715	595	Maintenance of Line Transformers							
716			DPW	S		47,838	-	47,838	-
717			DPW	SNPD		974,120	468,268	974,120	468,268
718					B2	1,021,958	468,268	1,021,958	468,268
719									
720	596	Maint of Street Lighting & Signal Sys.							
721			DPW	S		3,636,532	1,694,292	3,636,532	1,694,292
722			DPW	SNPD		-	-	-	-
723					B2	3,636,532	1,694,292	3,636,532	1,694,292
724									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
725	597	Maintenance of Meters							
726			DPW	S		4,999,586	2,676,852	4,999,586	2,676,852
727			DPW	SNPD		1,769,438	850,583	1,769,438	850,585
728					B2	6,769,024	3,527,435	6,769,024	3,527,437
729									
730	598	Maint of Misc. Distribution Plant							
731			DPW	S		1,962,416	1,080,314	1,962,416	1,080,314
732			DPW	SNPD		991,420	476,584	991,420	476,585
733					B2	2,953,836	1,556,898	2,953,836	1,556,898
734									
735	**Total Distribution Expense**				**B2**	**204,447,520**	**83,053,093**	**204,447,520**	**83,053,120**
736									
737									
738	Summary of Distribution Expense by Factor								
739		S				165,562,434	64,360,710	165,562,434	64,360,710
740		SNPD				38,885,086	18,692,383	38,885,086	18,692,410
741									
742	Total Distribution Expense by Factor					204,447,520	83,053,093	204,447,520	83,053,120
743									
744	901	Supervision							
745			CUST	S		2,144	-	2,144	-
746			CUST	CN		2,410,149	1,177,907	2,410,149	1,177,907
747					B2	2,412,293	1,177,907	2,412,293	1,177,907
748									
749	902	Meter Reading Expense							
750			CUST	S		18,216,363	3,949,704	18,216,363	3,949,704
751			CUST	CN		2,130,587	1,041,278	2,130,587	1,041,278
752					B2	20,346,950	4,990,981	20,346,950	4,990,981
753									
754	903	Customer Receipts & Collections							
755			CUST	S		7,929,434	3,749,326	7,870,760	3,749,326
756			CUST	CN		44,590,290	21,792,524	44,578,577	21,786,800
757					B2	52,519,724	25,541,850	52,449,337	25,536,126
758									
759	904	Uncollectible Accounts							
760			CUST	S		12,149,708	3,772,375	12,149,708	3,772,375
761			P	SG		-	-	-	-
762			CUST	CN		13,604	6,649	13,604	6,649
763					B2	12,163,312	3,779,023	12,163,312	3,779,023
764									
765	905	Misc. Customer Accounts Expense							
766			CUST	S		1,605	-	1,605	-
767			CUST	CN		108,524	53,039	108,524	53,039
768					B2	110,128	53,039	110,128	53,039
769									
770	**Total Customer Accounts Expense**				**B2**	**87,552,407**	**35,542,801**	**87,482,020**	**35,537,076**
771									
772	Summary of Customer Accts Exp by Factor								
773		S				38,299,253	11,471,404	38,240,579	11,471,404
774		CN				49,253,154	24,071,397	49,241,441	24,065,672
775		SG				-	-	-	-
776	Total Customer Accounts Expense by Factor					87,552,407	35,542,801	87,482,020	35,537,076
777									
778	907	Supervision							
779			CUST	S		-	-	-	-
780			CUST	CN		310,913	151,952	310,913	151,952
781					B2	310,913	151,952	310,913	151,952
782									
783	908	Customer Assistance							
784			CUST	S		104,736,272	48,987,492	13,747,843	2,930,843
785			CUST	CN		1,274,016	622,647	1,274,016	622,647
786									
787									
788					B2	106,010,288	49,610,140	15,021,859	3,553,491
789									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
790	909	Informational & Instructional Adv							
791			CUST	S		1,194,609	390,190	1,192,696	390,190
792			CUST	CN		1,625,672	794,511	1,619,535	791,512
793					B2	2,820,280	1,184,701	2,812,231	1,181,702
794									
795	910	Misc. Customer Service							
796			CUST	S		-	-	-	-
797			CUST	CN		195,295	95,446	195,295	95,446
798									
799					B2	195,295	95,446	195,295	95,446
800									
801	**Total Customer Service Expense**				**B2**	**109,336,777**	**51,042,239**	**18,340,298**	**4,982,592**
802									
803									
804	Summary of Customer Service Exp by Factor								
805		S				105,930,881	49,377,683	14,940,538	3,321,034
806		CN				3,405,896	1,664,557	3,399,760	1,661,558
807									
808	Total Customer Service Expense by Factor				B2	109,336,777	51,042,239	18,340,298	4,982,592
809									
810									
811	911	Supervision							
812			CUST	S		-	-	-	-
813			CUST	CN		-	-	-	-
814					B2	-	-	-	-
815									
816	912	Demonstration & Selling Expense							
817			CUST	S		-	-	-	-
818			CUST	CN		-	-	-	-
819					B2	-	-	-	-
820									
821	913	Advertising Expense							
822			CUST	S		-	-	-	-
823			CUST	CN		-	-	-	-
824					B2	-	-	-	-
825									
826	916	Misc. Sales Expense							
827			CUST	S		-	-	-	-
828			CUST	CN		-	-	-	-
829					B2	-	-	-	-
830									
831	**Total Sales Expense**				**B2**	**-**	**-**	**-**	**-**
832									
833									
834	Total Sales Expense by Factor								
835		S				-	-	-	-
836		CN				-	-	-	-
837	Total Sales Expense by Factor					-	-	-	-
838									
839	**Total Customer Service Exp Including Sales**				**B2**	**109,336,777**	**51,042,239**	**18,340,298**	**4,982,592**
840	920	Administrative & General Salaries							
841			PTD	S		(868,510)	561,824	(858,510)	571,824
842			CUST	CN		-	-	-	-
843			PTD	SO		75,393,646	32,714,612	75,383,646	32,367,878
844					B2	74,525,136	33,276,436	74,525,136	32,939,702
845									
846	921	Office Supplies & expenses							
847			PTD	S		258,786	121,068	258,786	121,068
848			CUST	CN		197,359	96,455	197,359	96,455
849			PTD	SO		7,702,810	3,342,383	7,690,659	3,302,179
850					B2	8,158,956	3,559,906	8,146,805	3,519,702
851									
852	922	A&G Expenses Transferred							
853			PTD	S		-	-	-	-
854			CUST	CN		-	-	-	-
855			PTD	SO		(27,706,533)	(12,022,346)	(27,706,533)	(11,896,502)
856					B2	(27,706,533)	(12,022,346)	(27,706,533)	(11,896,502)
857									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
858	923	Outside Services							
859			PTD	S		673,638	65,873	673,638	65,873
860			CUST	CN		-	-	-	-
861			PTD	SO		13,542,821	5,876,465	13,542,821	5,814,953
862					B2	14,216,459	5,942,338	14,216,459	5,880,826
863									
864	924	Property Insurance							
865			PT	S		7,754,581	2,152,236	7,754,581	2,152,236
866			PT	SG		-	-	-	-
867			PTD	SO		7,196,455	3,122,667	7,190,888	3,087,590
868					B2	14,951,035	5,274,903	14,945,468	5,239,826
869									
870	925	Injuries & Damages							
871			PTD	S		(890,359)	-	20,031	-
872			PTD	SO		56,308,757	24,433,347	9,597,435	4,120,902
873					B2	55,418,398	24,433,347	9,617,466	4,120,902
874									
875	926	Employee Pensions & Benefits							
876			LABOR	S		-	-	-	-
877			CUST	CN		-	-	-	-
878			LABOR	SO		-	-	-	-
879					B2	-	-	-	-
880									
881	927	Franchise Requirements							
882			DMSC	S		-	-	-	-
883			DMSC	SO		-	-	-	-
884					B2	-	-	-	-
885									
886	928	Regulatory Commission Expense							
887			DMSC	S		15,286,187	5,701,659	15,286,187	5,701,659
888			CUST	CN		-	-	-	-
889			DMSC	SO		1,487,926	645,637	1,487,926	638,879
890			FERC	SG		5,163,588	2,263,986	5,163,588	2,231,550
891					B2	21,937,701	8,611,282	21,937,701	8,572,088
892									
893	929	Duplicate Charges							
894			LABOR	S		-	-	-	-
895			LABOR	SO		(3,643,272)	(1,580,879)	(3,567,853)	(1,531,948)
896					B2	(3,643,272)	(1,580,879)	(3,567,853)	(1,531,948)
897									
898	930	Misc General Expenses							
899			PTD	S		209,134	46,200	1,785,275	1,622,341
900			CUST	CN		-	-	-	-
901			P	SG		-	-	-	-
902			LABOR	SO		7,364,780	3,195,706	7,361,158	3,160,700
903					B2	7,573,914	3,241,906	9,146,433	4,783,041
904									
905	931	Rents							
906			PTD	S		1,171,475	3,909	1,171,475	3,909
907			PTD	SO		5,485,059	2,380,062	5,485,059	2,355,149
908					B2	6,656,534	2,383,972	6,656,534	2,359,058
909									
910	935	Maintenance of General Plant							
911			G	S		139,399	59,323	139,399	59,323
912			CUST	CN		109,537	53,534	109,537	53,534
913			G	SO		21,458,593	9,311,256	21,458,593	9,213,791
914					B2	21,707,530	9,424,113	21,707,530	9,326,647
915									
916	**Total Administrative & General Expense**				**B2**	**193,795,857**	**82,544,977**	**149,625,146**	**63,313,343**
917									
918	Summary of A&G Expense by Factor								
919		S				23,734,332	8,712,093	26,230,864	10,298,234
920		SO				164,591,041	71,418,909	117,923,798	50,633,571
921		SG				5,163,588	2,263,986	5,163,588	2,231,550
922		CN				306,896	149,989	306,896	149,989
923	Total A&G Expense by Factor					193,795,857	82,544,977	149,625,146	63,313,343
924									
925	**Total O&M Expense**				**B2**	**2,969,090,641**	**1,289,548,019**	**2,818,329,700**	**1,199,875,091**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
926	403SP	Steam Depreciation							
927			P	SG		20,326,559	8,912,224	20,326,559	8,784,537
928			P	SG		23,278,302	10,206,422	23,278,302	10,060,192
929			P	SG		94,424,514	41,400,634	94,234,213	40,725,235
930			P	SG		7,987,689	3,502,220	7,987,689	3,452,043
931					B3	146,017,063	64,021,500	145,826,763	63,022,007
932									
933	403NP	Nuclear Depreciation							
934			P	SG		-	-	-	-
935					B3	-	-	-	-
936									
937	403HP	Hydro Depreciation							
938			P	SG		3,155,265	1,383,433	3,155,265	1,363,612
939			P	SG		974,114	427,102	974,114	420,983
940			P	SG		15,964,207	6,999,541	12,532,088	5,415,997
941			P	SG		4,377,845	1,919,476	4,336,429	1,874,076
942					B3	24,471,431	10,729,553	20,997,896	9,074,669
943									
944	403OP	Other Production Depreciation							
945			P	SG		52,518	23,027	52,518	22,697
946			P	SG		32,140,421	14,092,038	32,140,421	13,890,138
947			P	SG		2,682,683	1,176,228	2,682,683	1,159,376
948			P	SG		81,000,776	35,514,967	81,000,776	35,006,136
949					B3	115,876,398	50,806,260	115,876,398	50,078,347
950									
951	403TP	Transmission Depreciation							
952			T	SG		10,872,013	4,766,858	10,872,013	4,698,562
953			T	SG		12,398,468	5,436,135	12,398,468	5,358,251
954			T	SG		66,449,583	29,134,965	66,428,042	28,708,232
955					B3	89,720,064	39,337,958	89,698,523	38,765,045
956									
957									
958									
959	403	Distribution Depreciation							
960	360	Land & Land Right	DPW	S		412,235	206,680	412,235	206,680
961	361	Structures	DPW	S		1,479,612	739,950	1,479,500	739,950
962	362	Station Equipment	DPW	S		19,939,207	10,296,806	19,939,207	10,296,806
963	363	Storage Battery Eq	DPW	S		-	-	-	-
964	364	Poles & Towers	DPW	S		37,551,737	11,598,755	37,551,737	11,598,755
965	365	OH Conductors	DPW	S		20,391,456	6,759,354	20,391,456	6,759,354
966	366	UG Conduit	DPW	S		8,415,066	4,007,153	8,415,066	4,007,153
967	367	UG Conductor	DPW	S		18,602,688	11,267,664	18,602,688	11,267,664
968	368	Line Trans	DPW	S		29,600,422	9,293,132	29,600,422	9,293,132
969	369	Services	DPW	S		12,775,415	4,305,927	12,775,415	4,305,927
970	370	Meters	DPW	S		6,137,522	2,405,317	6,137,522	2,405,317
971	371	Inst Cust Prem	DPW	S		485,668	268,397	485,668	268,397
972	372	Leased Property	DPW	S		-	-	-	-
973	373	Street Lighting	DPW	S		2,157,078	1,009,488	2,157,078	1,009,488
974					B3	157,948,106	62,158,623	157,947,993	62,158,623
975									
976	403GP	General Depreciation							
977			G-SITUS	S		14,465,127	4,587,356	14,465,127	4,587,356
978			G-DGP	SG		87,033	38,160	87,033	37,613
979			G-DGU	SG		119,052	52,199	119,052	51,451
980			P	SE		22,838	9,804	22,838	9,669
981			CUST	CN		1,647,816	805,334	1,647,816	805,334
982			G-SG	SG		7,601,900	3,333,070	7,601,900	3,285,316
983			PTD	SO		14,437,198	6,264,551	14,437,198	6,198,977
984			G-SG	SG		6,790	2,977	6,790	2,934
985			G-SG	SG		132,234	57,978	132,234	57,148
986					B3	38,519,988	15,151,428	38,519,988	15,035,797
987									
988	403GV0	General Vehicles							
989			G-SG	SG		-	-	-	-
990					B3	-	-	-	-
991									
992	403MP	Mining Depreciation							
993			P	SE		-	-	-	-
994					B3	-	-	-	-
995									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
996	403EP	Experimental Plant Depreciation							
997			P	SG		-	-	-	-
998			P	SG		-	-	-	-
999					B3	-	-	-	-
1000	4031	ARO Depreciation							
1001			P	S		-	-	-	-
1002					B3	-	-	-	-
1003									
1004									
1005	**Total Depreciation Expense**				**B3**	**572,553,051**	**242,205,321**	**568,867,562**	**238,134,487**
1006									
1007	Summary	S				172,413,232	66,745,978	172,413,120	66,745,978
1008		DGP				-	-	-	-
1009		DGU				-	-	-	-
1010		SG				384,031,966	168,379,654	380,346,589	164,374,529
1011		SO				14,437,198	6,264,551	14,437,198	6,198,977
1012		CN				1,647,816	805,334	1,647,816	805,334
1013		SE				22,838	9,804	22,838	9,669
1014		SSGCH				-	-	-	-
1015		SSGCT				-	-	-	-
1016	Total Depreciation Expense By Factor					572,553,051	242,205,321	568,867,562	238,134,487
1017									
1018	404GP	Amort of LT Plant - Leasehold Improvements							
1019			I-SITUS	S		785,763	760	785,763	760
1020			I-SG	SG		-	-	-	-
1021			PTD	SO		1,410,089	611,862	1,410,089	605,457
1022			I-DGU	SG		-	-	-	-
1023			CUST	CN		178,277	87,129	178,277	87,129
1024			I-DGP	SG		-	-	-	-
1025					B4	2,374,128	699,751	2,374,128	693,346
1026									
1027	404SP	Amort of LT Plant - Cap Lease Steam							
1028			P	SG		-	-	-	-
1029			P	SG		-	-	-	-
1030					B4	-	-	-	-
1031									
1032	404IP	Amort of LT Plant - Intangible Plant							
1033			I-SITUS	S		2,555,640	18,071	5,785,647	3,248,078
1034			P	SE		55,277	23,729	55,277	23,402
1035			I-SG	SG		10,890,070	4,774,775	10,890,070	4,706,366
1036			PTD	SO		15,779,028	6,846,794	15,779,028	6,775,125
1037			CUST	CN		6,073,576	2,968,327	6,073,576	2,968,327
1038			I-SG	SG		8,166,146	3,580,464	1,761,557	761,293
1039			I-SG	SG		307,779	134,946	307,779	133,013
1040			I-DGP	SG		32,651	14,316	32,651	14,111
1041			I-SG	SG		-	-	-	-
1042			I-SG	SG		210,949	92,491	210,949	91,166
1043			I-DGU	SG		16,401	7,191	16,401	7,088
1044					B4	44,087,516	18,461,104	40,912,934	18,727,968
1045									
1046	404MP	Amort of LT Plant - Mining Plant							
1047			P	SE		-	-	-	-
1048					B4	-	-	-	-
1049									
1050	404OP	Amort of LT Plant - Other Plant							
1051			P	SG		-	-	-	-
1052					B4	-	-	-	-
1053									
1054									
1055	404HP	Amortization of Other Electric Plant							
1056			P	SG		274,021	120,145	274,021	118,424
1057			P	SG		9,670	4,240	9,670	4,179
1058			P	SG		-	-	-	-
1059					B4	283,691	124,385	283,691	122,603
1060									
1061	**Total Amortization of Limited Term Plant**				**B4**	**46,745,335**	**19,285,240**	**43,570,753**	**19,543,917**
1062									
1063									
1064	405	Amortization of Other Electric Plant							
1065			GP	S		-	-	-	-
1066									
1067					B4	-	-	-	-
1068									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1069	406	Amortization of Plant Acquisition Adj							
1070			P	S		-	-	-	-
1071			P	SG		-	-	-	-
1072			P	SG		-	-	-	-
1073			P	SG		5,523,970	2,421,997	5,523,970	2,387,296
1074			P	SO		-	-	-	-
1075					B4	5,523,970	2,421,997	5,523,970	2,387,296
1076	407	Amort of Prop Losses, Unrec Plant, etc							
1077			DPW	S		1,379,326	1,306,020	1,379,326	1,306,020
1078			GP	SO		-	-	-	-
1079			P	SG-P		-	-	-	-
1080			P	SE		-	-	-	-
1081			P	SG		-	-	-	-
1082			P	TROJP		-	-	-	-
1083					B4	1,379,326	1,306,020	1,379,326	1,306,020
1084									
1085	**Total Amortization Expense**				**B4**	**53,648,631**	**23,013,256**	**50,474,049**	**23,237,233**
1086									
1087									
1088									
1089	Summary of Amortization Expense by Factor								
1090		S				4,720,729	1,324,851	7,950,736	4,554,858
1091		SE				55,277	23,729	55,277	23,402
1092		TROJP				-	-	-	-
1093		DGP				-	-	-	-
1094		DGU				-	-	-	-
1095		SO				17,189,117	7,458,656	17,189,117	7,380,583
1096		SSGCT				-	-	-	-
1097		SSGCH				-	-	-	-
1098		CN				6,251,853	3,055,456	6,251,853	3,055,456
1099		SG				25,431,656	11,150,565	19,027,066	8,222,934
1100	Total Amortization Expense by Factor					53,648,631	23,013,256	50,474,049	23,237,233
1101	408	Taxes Other Than Income							
1102			DMSC	S		30,980,950	(2,508)	30,980,950	(2,508)
1103			GP	GPS		119,625,359	51,907,634	119,625,359	51,364,291
1104			GP	SO		10,703,113	4,644,267	10,703,113	4,595,653
1105			P	SE		833,183	357,661	833,183	352,741
1106			P	SG		1,602,305	702,534	1,602,305	692,469
1107			DMSC	OPRV-ID		-	-	-	-
1108			GP	EXCTAX		-	-	-	-
1109			GP	SG		-	-	-	-
1110									
1111									
1112									
1113	**Total Taxes Other Than Income**				**B5**	**163,744,910**	**57,609,588**	**163,744,910**	**57,002,646**
1114									
1115									
1116	41140	Deferred Investment Tax Credit - Fed							
1117			PTD	DGU		(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
1118									
1119					B7	(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
1120									
1121	41141	Deferred Investment Tax Credit - Idaho							
1122			PTD	DGU		-	-	-	-
1123									
1124					B7	-	-	-	-
1125									
1126	**Total Deferred ITC**				**B7**	**(1,831,667)**	**(1,516,250)**	**(1,831,667)**	**(1,515,708)**
1127									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1128									
1129	427	Interest on Long-Term Debt							
1130			GP	S		-	-	329,456,092	144,970,877
1131			GP	SNP		355,998,247	158,853,562	-	-
1132					B6	355,998,247	158,853,562	329,456,092	144,970,877
1133									
1134	428	Amortization of Debt Disc & Exp							
1135			GP	SNP		5,568,644	2,484,841	5,568,644	2,457,808
1136					B6	5,568,644	2,484,841	5,568,644	2,457,808
1137									
1138	429	Amortization of Premium on Debt							
1139			GP	SNP		(11,026)	(4,920)	(11,026)	(4,866)
1140					B6	(11,026)	(4,920)	(11,026)	(4,866)
1141									
1142	431	Other Interest Expense							
1143			NUTIL	OTH		-	-	-	-
1144			GP	SO		-	-	-	-
1145			GP	SNP		13,946,912	6,223,392	13,946,912	6,155,687
1146					B6	13,946,912	6,223,392	13,946,912	6,155,687
1147									
1148	432	AFUDC - Borrowed							
1149			GP	SNP		(28,834,388)	(12,866,482)	(28,834,388)	(12,726,506)
1150						(28,834,388)	(12,866,482)	(28,834,388)	(12,726,506)
1151									
1152		Total Elec. Interest Deductions for Tax			B6	346,668,390	154,690,393	320,126,235	140,852,999
1153									
1154		Non-Regulated Portion of Interest							
1155			427 NUTIL	NUTIL		-	-	-	-
1156			428 NUTIL	NUTIL		-	-	-	-
1157			429 NUTIL	NUTIL		-	-	-	-
1158			431 NUTIL	NUTIL		-	-	-	-
1159									
1160		Total Non-Regulated Interest				-	-	-	-
1161									
1162		Total Interest Deductions for Tax			B6	346,668,390	154,690,393	320,126,235	140,852,999
1163									
1164									
1165	419	Interest & Dividends							
1166			GP	S		-	-	-	-
1167			GP	SNP		(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1168		Total Operating Deductions for Tax			B6	(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1169									
1170									
1171	41010	Deferred Income Tax - Federal-DR							
1172			GP	S		28,370,350	(95,048)	28,312,465	(95,048)
1173			P	TROJD		-	-	-	-
1174			PT	SG		68,377	29,980	68,377	29,551
1175			LABOR	SO		(8,376,172)	(3,634,566)	9,459,377	4,061,623
1176			GP	SNP		33,082,567	14,762,105	33,082,567	14,601,507
1177			P	SE		13,042,733	5,598,865	13,873,472	5,873,552
1178			PT	SG		42,446,235	18,610,644	42,742,474	18,472,031
1179			GP	GPS		33,243,075	14,424,779	33,243,075	14,273,788
1180			DITEXP	DITEXP		-	-	-	-
1181			CUST	BADDEBT		-	-	-	-
1182			CUST	CN		-	-	-	-
1183			IBT	IBT		-	-	-	-
1184			DPW	CIAC		-	-	-	-
1185			GP	SCHMDEXP		-	-	-	-
1186			TAXDEPR	TAXDEPR		453,332,932	199,247,189	453,332,932	199,247,189
1187			DPW	SNPD		818,308	393,367	818,308	393,368
1188					B7	596,028,405	249,337,316	614,933,047	256,857,559
1189									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1190									
1191									
1192	41110	Deferred Income Tax - Federal-CR							
1193			GP	S		(18,954,190)	(3,486,713)	(18,839,572)	(3,372,138)
1194			P	SE		(7,606,495)	(3,265,247)	(7,621,739)	(3,226,782)
1195			PT	SG		(552,811)	(242,381)	(552,811)	(238,909)
1196			GP	SNP		(19,927,937)	(8,892,245)	(19,927,937)	(8,795,506)
1197			PT	SG		(819,578)	(359,346)	(344,654)	(148,949)
1198			GP	GPS		1,725,411	748,687	1,725,411	740,851
1199			LABOR	SO		(13,717,666)	(5,952,333)	(11,702,555)	(5,024,788)
1200			PT	SNPD		(39,873)	(19,167)	(39,873)	(19,167)
1201			CUST	BADDEBT		1,047,352	325,402	1,047,352	325,402
1202			P	SGCT		(638,958)	(281,257)	(638,958)	(277,246)
1203			DITEXP	DITEXP		-	-	-	-
1204			P	TROJD		64,323	28,097	64,323	27,697
1205			IBT	IBT		-	-	-	-
1206			DPW	CIAC		(15,719,827)	(7,556,651)	(15,719,827)	(7,556,662)
1207			GP	SCHMDEXP		(263,038,939)	(111,272,537)	(263,038,939)	(110,111,117)
1208			TAXDEPR	TAXDEPR		-	-	-	-
1209					B7	(338,179,188)	(140,225,692)	(335,589,779)	(137,677,315)
1210									
1211	**Total Deferred Income Taxes**				**B7**	**257,849,217**	**109,111,624**	**279,343,268**	**119,180,245**
1212	SCHMAF	Additions - Flow Through							
1213			SCHMAF	S		-	-	-	-
1214			SCHMAF	SNP		-	-	-	-
1215			SCHMAF	SO		-	-	-	-
1216			SCHMAF	SE		-	-	-	-
1217			SCHMAF	TROJP		-	-	-	-
1218			SCHMAF	SG		-	-	-	-
1219					B6	-	-	-	-
1220									
1221	SCHMAP	Additions - Permanent							
1222			P	S		3,035	-	3,035	-
1223			P	SE		(2,961,117)	(1,271,121)	(2,961,117)	(1,253,635)
1224			LABOR	SNP		-	-	-	-
1225			SCHMAP-SO	SO		(1,266,566)	(549,585)	(1,266,566)	(543,832)
1226			SCHMAP	SG		-	-	-	-
1227			DPW	SCHMDEXP		13,849	5,859	13,849	5,797
1228					B6	(4,210,799)	(1,814,848)	(4,210,799)	(1,791,670)
1229									
1230	SCHMAT	Additions - Temporary							
1231			SCHMAT-SITUS	S		32,177,274	(1,869,272)	31,875,260	(2,171,174)
1232			P	SGCT		1,683,638	741,105	1,683,638	730,536
1233			DPW	CIAC		41,421,381	19,911,601	41,421,381	19,911,629
1234			SCHMAT-SNP	SNP		52,509,645	23,430,857	52,509,645	23,175,950
1235			P	TROJD		(169,491)	(74,036)	(169,491)	(72,982)
1236			P	SG		-	-	-	-
1237			SCHMAT-SE	SE		20,024,524	8,595,945	20,083,109	8,502,498
1238			P	SG		2,159,572	946,869	908,158	392,479
1239			SCHMAT-GPS	GPS		(4,546,417)	(1,972,774)	(4,546,417)	(1,952,124)
1240			SCHMAT-SO	SO		36,999,747	16,054,832	31,689,976	13,606,894
1241			SCHMAT-SNP	SNPD		105,064	50,505	105,064	50,505
1242			CUST	BADDEBT		(2,759,747)	(857,427)	(2,759,747)	(857,427)
1243			P	TAXDEPR		-	-	-	-
1244			BOOKDEPR	SCHMDEXP		693,101,468	293,200,540	693,101,468	290,140,226
1245					B6	872,706,658	358,158,747	865,902,043	351,457,011
1246									
1247	TOTAL SCHEDULE - M ADDITIONS				B6	868,495,859	356,343,899	861,691,244	349,665,341
1248									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1249	SCHMDF	Deductions - Flow Through							
1250			SCHMDF	S		-	-	-	-
1251			SCHMDF	DGP		-	-	-	-
1252			SCHMDF	DGU		-	-	-	-
1253					B6	-	-	-	-
1254	SCHMDP	Deductions - Permanent							
1255			SCHMDP	S		-	-	-	-
1256			P	SE		485,891	208,579	485,891	205,710
1257			PTD	SNP		377,765	168,566	377,765	166,732
1258			BOOKDEPR	SCHMDEXP		(162,455)	(68,723)	(162,455)	(68,005)
1259			P	SG		-	-	-	-
1260			SCHMDP-SO	SO		(87,179)	(37,829)	(1,718,531)	(737,895)
1261					B6	614,022	270,594	(1,017,330)	(433,458)
1262									
1263	SCHMDT	Deductions - Temporary							
1264			GP	S		74,755,210	(250,449)	74,602,684	(250,449)
1265			CUST	BADDEBT		-	-	-	-
1266			SCHMDT-SNP	SNP		87,171,793	38,897,803	87,171,793	38,474,630
1267			SCHMDT	CN		-	-	-	-
1268			SCHMDT	SG		180,174	78,998	180,174	77,866
1269			CUST	DGP		-	-	-	-
1270			P	SE		34,558,773	14,835,075	36,556,282	15,476,674
1271			SCHMDT-SG	SG		111,844,841	49,038,615	112,625,425	48,673,373
1272			SCHMDT-GPS	GPS		87,594,729	38,008,957	87,594,729	37,611,098
1273			SCHMDT-SO	SO		(22,071,017)	(9,576,997)	24,925,238	10,702,282
1274			TAXDEPR	TAXDEPR		1,194,521,703	525,011,695	1,194,521,703	525,011,695
1275			DPW	SNPD		2,156,223	1,036,514	2,156,223	1,036,516
1276					B6	1,570,712,429	657,080,210	1,620,334,251	676,813,685
1277									
1278	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,571,326,451	657,350,804	1,619,316,921	676,380,227
1279									
1280	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(702,830,592)**	**(301,006,905)**	**(757,625,677)**	**(326,714,886)**
1281									
1282									
1283									
1284	40911	State Income Taxes							
1285			IBT			10,126,431	5,442,167	10,985,444	4,613,394
1286			IBT	IBT		-	-	-	-
1287		PTC	P	SG		-	-	-	-
1288			IBT	IBT		-	-	-	-
1289	**Total State Tax Expense**					**10,126,431**	**5,442,167**	**10,985,444**	**4,613,394**
1290									
1291									
1292	Calculation of Taxable Income:								
1293		Operating Revenues				4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
1294		Operating Deductions:							
1295		O & M Expenses				2,969,090,641	1,289,548,019	2,818,329,700	1,199,875,091
1296		Depreciation Expense				572,553,051	242,205,321	568,867,562	238,134,487
1297		Amortization Expense				53,648,631	23,013,256	50,474,049	23,237,233
1298		Taxes Other Than Income				163,744,910	57,609,588	163,744,910	57,002,646
1299		Interest & Dividends (AFUDC-Equity)				(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1300		Misc Revenue & Expense				(435,263)	(270,152)	(1,442,938)	(142,381)
1301		Total Operating Deductions				3,700,866,344	1,586,343,237	3,541,263,196	1,492,194,464
1302		Other Deductions:							
1303		Interest Deductions				346,668,390	154,690,393	320,126,235	140,852,999
1304		Interest on PCRBS				-	-	-	-
1305		Schedule M Adjustments				(702,830,592)	(301,006,905)	(757,625,677)	(326,714,886)
1306									
1307		Income Before State Taxes				223,049,138	119,871,519	241,970,125	101,616,618
1308									
1309		State Income Taxes				10,126,431	5,442,167	10,985,444	4,613,394
1310									
1311	Total Taxable Income					212,922,707	114,429,352	230,984,681	97,003,223
1312									
1313	Tax Rate					35.0%	35.0%	35.0%	35.0%
1314									
1315	Federal Income Tax - Calculated					74,522,948	40,050,273	80,844,638	33,951,128
1316									
1317	Adjustments to Calculated Tax:								
1318	40910	PMI	P	SE		(44,934)	(19,289)	(44,934)	(19,024)
1319	40910	PTC	P	SG		(67,930,536)	(29,784,292)	(67,930,536)	(29,357,565)
1320	40910		P	SO		(3,036)	(1,317)	(3,036)	(1,304)
1321	40910	IRS Settle	LABOR	S		-	-	-	-
1322	**Federal Income Tax Expense**					**6,544,442**	**10,245,375**	**12,866,132**	**4,573,236**
1323									
1324	**Total Operating Expenses**					**4,031,290,393**	**1,735,388,948**	**3,901,336,460**	**1,644,958,243**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1325	310	Land and Land Rights							
1326			P	SG		2,328,228	1,020,817	2,328,228	1,006,191
1327			P	SG		34,798,446	15,257,455	34,798,446	15,038,857
1328			P	SG		53,412,119	23,418,660	53,412,119	23,083,136
1329			P	S		-	-	-	-
1330			P	SG		2,556,497	1,120,902	2,556,497	1,104,842
1331					B8	93,095,290	40,817,833	93,095,290	40,233,026
1332									
1333	311	Structures and Improvements							
1334			P	SG		233,126,167	102,214,677	233,126,167	100,750,224
1335			P	SG		320,181,306	140,384,193	320,181,306	138,372,876
1336			P	SG		385,016,764	168,811,441	385,016,764	166,392,840
1337			P	SG		60,698,448	26,613,367	60,698,448	26,232,071
1338					B8	999,022,685	438,023,678	999,022,685	431,748,012
1339									
1340	312	Boiler Plant Equipment							
1341			P	SG		614,236,561	269,313,362	614,236,561	265,454,847
1342			P	SG		560,040,311	245,550,897	560,040,311	242,032,833
1343			P	SG		2,596,639,042	1,138,502,059	2,596,639,042	1,122,190,477
1344			P	SG		327,862,258	143,751,923	327,862,258	141,692,356
1345					B8	4,098,778,172	1,797,118,241	4,098,778,172	1,771,370,513
1346									
1347	314	Turbogenerator Units							
1348			P	SG		120,294,855	52,743,542	120,294,855	51,987,873
1349			P	SG		134,015,650	58,759,454	134,015,650	57,917,594
1350			P	SG		650,751,972	285,323,623	642,822,639	277,808,903
1351			P	SG		66,776,433	29,278,273	66,776,433	28,858,796
1352					B8	971,838,909	426,104,892	963,909,577	416,573,166
1353									
1354	315	Accessory Electric Equipment							
1355			P	SG		86,511,775	37,931,277	86,511,775	37,387,827
1356			P	SG		136,942,466	60,042,723	136,942,466	59,182,477
1357			P	SG		182,403,660	79,975,283	182,403,660	78,829,459
1358			P	SG		67,313,731	29,513,852	67,313,731	29,091,000
1359					B8	473,171,632	207,463,136	473,171,632	204,490,763
1360									
1361									
1362									
1363	316	Misc Power Plant Equipment							
1364			P	SG		4,478,377	1,963,554	4,478,377	1,935,422
1365			P	SG		5,085,197	2,229,616	5,085,197	2,197,671
1366			P	SG		20,061,109	8,795,837	20,061,109	8,669,817
1367			P	SG		4,150,804	1,819,929	4,150,804	1,793,855
1368					B8	33,775,487	14,808,936	33,775,487	14,596,765
1369									
1370	317	Steam Plant ARO							
1371			P	S		-	-	-	-
1372					B8	-	-	-	-
1373									
1374	SP	Unclassified Steam Plant - Account 300							
1375			P	SG		(1,129,373)	(495,176)	(1,129,373)	(488,082)
1376					B8	(1,129,373)	(495,176)	(1,129,373)	(488,082)
1377									
1378									
1379	**Total Steam Production Plant**				**B8**	**6,668,552,802**	**2,923,841,540**	**6,660,623,469**	**2,878,524,165**
1380									
1381									
1382	Summary of Steam Production Plant by Factor								
1383		S				-	-	-	-
1384		DGP				-	-	-	-
1385		DGU				-	-	-	-
1386		SG				6,668,552,802	2,923,841,540	6,660,623,469	2,878,524,165
1387		SSGCH				-	-	-	-
1388	Total Steam Production Plant by Factor					6,668,552,802	2,923,841,540	6,660,623,469	2,878,524,165
1389	320	Land and Land Rights							
1390			P	SG		-	-	-	-
1391			P	SG		-	-	-	-
1392					B8	-	-	-	-
1393									
1394	321	Structures and Improvements							
1395			P	SG		-	-	-	-
1396			P	SG	B8	-	-	-	-
1397						-	-	-	-

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1398									
1399	322	Reactor Plant Equipment							
1400			P	SG		-	-	-	-
1401			P	SG		-	-	-	-
1402					B8	-	-	-	-
1403									
1404	323	Turbogenerator Units							
1405			P	SG		-	-	-	-
1406			P	SG		-	-	-	-
1407					B8	-	-	-	-
1408									
1409	324	Land and Land Rights							
1410			P	SG		-	-	-	-
1411			P	SG		-	-	-	-
1412					B8	-	-	-	-
1413									
1414	325	Misc. Power Plant Equipment							
1415			P	SG		-	-	-	-
1416			P	SG		-	-	-	-
1417					B8	-	-	-	-
1418									
1419									
1420	NP	Unclassified Nuclear Plant - Acct 300							
1421			P	SG		-	-	-	-
1422					B8	-	-	-	-
1423									
1424									
1425	**Total Nuclear Production Plant**				**B8**	-	-	-	-
1426									
1427									
1428									
1429	Summary of Nuclear Production Plant by Factor								
1430		DGP				-	-	-	-
1431		DGU				-	-	-	-
1432		SG				-	-	-	-
1433									
1434	Total Nuclear Plant by Factor					-	-	-	-
1435									
1436	330	Land and Land Rights							
1437			P	SG		10,437,660	4,576,415	10,437,660	4,510,847
1438			P	SG		5,271,668	2,311,374	5,271,668	2,278,259
1439			P	SG		15,043,336	6,595,783	15,043,336	6,501,284
1440			P	SG		673,075	295,111	673,075	290,883
1441					B8	31,425,738	13,778,683	31,425,738	13,581,273
1442									
1443	331	Structures and Improvements							
1444			P	SG		20,337,623	8,917,075	20,337,623	8,789,318
1445			P	SG		5,240,851	2,297,862	5,240,851	2,264,940
1446			P	SG		136,110,684	59,678,027	136,110,684	58,823,006
1447			P	SG		8,876,630	3,891,978	8,876,630	3,836,217
1448					B8	170,565,787	74,784,942	170,565,787	73,713,481
1449									
1450	332	Reservoirs, Dams & Waterways							
1451			P	SG		147,807,401	64,806,478	147,807,401	63,877,980
1452			P	SG		19,374,679	8,494,870	19,374,679	8,373,162
1453			P	SG		193,160,813	84,691,781	192,637,022	83,252,015
1454			P	SG		62,514,918	27,409,802	61,177,639	26,439,163
1455					B8	422,857,811	185,402,931	420,996,740	181,942,321
1456									
1457	333	Water Wheel, Turbines, & Generators							
1458			P	SG		29,372,304	12,878,351	29,372,304	12,693,840
1459			P	SG		8,438,634	3,699,937	8,438,634	3,646,928
1460			P	SG		51,586,133	22,618,053	51,586,133	22,293,998
1461			P	SG		30,484,834	13,366,142	30,484,834	13,174,642
1462					B8	119,881,905	52,562,483	119,881,905	51,809,408
1463									
1464	334	Accessory Electric Equipment							
1465			P	SG		4,094,148	1,795,088	4,094,148	1,769,370
1466			P	SG		3,490,021	1,530,207	3,490,021	1,508,284
1467			P	SG		56,096,689	24,595,716	56,096,689	24,243,327
1468			P	SG		7,624,310	3,342,895	7,624,310	3,295,001
1469					B8	71,305,168	31,263,907	71,305,168	30,815,982
1470									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1471									
1472									
1473	335	Misc. Power Plant Equipment							
1474			P	SG		1,142,942	501,125	1,142,942	493,946
1475			P	SG		157,261	68,952	157,261	67,964
1476			P	SG		1,046,590	458,880	1,046,590	452,305
1477			P	SG		13,039	5,717	13,039	5,635
1478					B8	2,359,832	1,034,674	2,359,832	1,019,850
1479									
1480	336	Roads, Railroads & Bridges							
1481			P	SG		4,529,874	1,986,133	4,529,874	1,957,678
1482			P	SG		822,766	360,743	822,766	355,575
1483			P	SG		11,662,076	5,113,263	11,662,076	5,040,004
1484			P	SG		741,167	324,966	741,167	320,310
1485					B8	17,755,883	7,785,106	17,755,883	7,673,567
1486									
1487	337	Hydro Plant ARO							
1488			P	S		-	-	-	-
1489					B8	-	-	-	-
1490									
1491	HP	Unclassified Hydro Plant - Acct 300							
1492			P	S		-	-	-	-
1493			P	SG		-	-	-	-
1494			P	SG		-	-	-	-
1495			P	SG		-	-	-	-
1496					B8	-	-	-	-
1497									
1498	**Total Hydraulic Production Plant**				**B8**	**836,152,125**	**366,612,725**	**834,291,054**	**360,555,881**
1499									
1500	Summary of Hydraulic Plant by Factor								
1501		S				-	-	-	-
1502		SG				836,152,125	366,612,725	834,291,054	360,555,881
1503		DGP				-	-	-	-
1504		DGU				-	-	-	-
1505	Total Hydraulic Plant by Factor					836,152,125	366,612,725	834,291,054	360,555,881
1506									
1507	340	Land and Land Rights							
1508			P	S		51,913	-	51,913	-
1509			P	SG		23,576,717	10,337,263	23,576,717	10,189,159
1510			P	SG		5,395,985	2,365,881	5,395,985	2,331,985
1511			P	SG		-	-	-	-
1512					B8	29,024,615	12,703,144	29,024,615	12,521,144
1513									
1514	341	Structures and Improvements							
1515			P	SG		108,393,285	47,525,273	108,393,285	46,844,367
1516			P	SG		150,934	66,177	150,934	65,229
1517			P	SG		51,432,970	22,550,898	51,432,970	22,227,806
1518			P	SG		4,257,910	1,866,890	4,257,910	1,840,142
1519					B8	164,235,099	72,009,238	164,235,099	70,977,545
1520									
1521	342	Fuel Holders, Producers & Accessories							
1522			P	SG		8,424,526	3,693,752	8,424,526	3,640,831
1523			P	SG		-	-	-	-
1524			P	SG		2,366,087	1,037,416	2,366,087	1,022,553
1525					B8	10,790,613	4,731,168	10,790,613	4,663,383
1526									
1527	343	Prime Movers							
1528			P	S		-	-	-	-
1529			P	SG		223,515	98,001	223,515	96,597
1530			P	SG		1,779,884,003	780,394,028	1,779,884,003	769,213,143
1531			P	SG		671,045,935	294,221,556	671,045,935	290,006,176
1532			P	SG		54,888,287	24,065,889	54,888,287	23,721,092
1533					B8	2,506,041,740	1,098,779,474	2,506,041,740	1,083,037,007
1534									
1535	344	Generators							
1536			P	S		-	-	-	-
1537			P	SG		53,708,178	23,548,468	53,708,178	23,211,084
1538			P	SG		283,264,160	124,197,790	283,264,160	122,418,379
1539			P	SG		16,261,701	7,129,978	16,261,701	7,027,826
1540					B8	353,234,040	154,876,236	353,234,040	152,657,289

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1541									
1542	345	Accessory Electric Plant							
1543			P	SG		135,257,319	59,303,867	135,257,319	58,454,207
1544			P	SG		110,965,692	48,653,150	110,965,692	47,956,085
1545			P	SG		130,773	57,338	130,773	56,516
1546			P	SG		2,942,166	1,289,999	2,942,166	1,271,517
1547					B8	249,295,951	109,304,354	249,295,951	107,738,325
1548									
1549									
1550									
1551	346	Misc. Power Plant Equipment							
1552			P	SG		9,825,443	4,307,987	9,825,443	4,246,265
1553			P	SG		2,530,730	1,109,604	2,530,730	1,093,706
1554			P	SG		10,904	4,781	10,904	4,713
1555					B8	12,367,077	5,422,372	12,367,077	5,344,684
1556									
1557	347	Other Production ARO							
1558			P	S		-	-	-	-
1559					B8	-	-	-	-
1560									
1561	OP	Unclassified Other Prod Plant-Acct 300							
1562			P	S		-	-	-	-
1563			P	SG		38,154	16,729	38,154	16,489
1564						38,154	16,729	38,154	16,489
1565									
1566	**Total Other Production Plant**				**B8**	**3,325,027,289**	**1,457,842,715**	**3,325,027,289**	**1,436,955,866**
1567									
1568	Summary of Other Production Plant by Factor								
1569		S				51,913	-	51,913	-
1570		DGU				-	-	-	-
1571		SG				3,324,975,375	1,457,842,715	3,324,975,375	1,436,955,866
1572		SSGCT				-	-	-	-
1573	Total of Other Production Plant by Factor					3,325,027,289	1,457,842,715	3,325,027,289	1,436,955,866
1574									
1575	Experimental Plant								
1576	103	Experimental Plant							
1577			P	SG		-	-	-	-
1578	**Total Experimental Production Plant**				**B8**	-	-	-	-
1579									
1580	**Total Production Plant**				**B8**	**10,829,732,215**	**4,748,296,980**	**10,819,941,812**	**4,676,035,912**
1581	350	Land and Land Rights							
1582			T	SG		21,075,452	9,240,578	21,075,452	9,108,186
1583			T	SG		48,391,660	21,217,429	48,391,660	20,913,442
1584			T	SG		131,266,900	57,554,259	131,266,900	56,729,666
1585					B8	200,734,012	88,012,266	200,734,012	86,751,294
1586									
1587	352	Structures and Improvements							
1588			T	S		-	-	-	-
1589			T	SG		7,400,308	3,244,681	7,400,308	3,198,194
1590			T	SG		18,083,548	7,928,771	18,083,548	7,815,174
1591			T	SG		142,314,666	62,398,176	142,314,666	61,504,183
1592					B8	167,798,522	73,571,628	167,798,522	72,517,551
1593									
1594	353	Station Equipment							
1595			T	SG		119,104,294	52,221,538	119,104,294	51,473,348
1596			T	SG		177,648,366	77,890,314	177,648,366	76,774,361
1597			T	SG		1,413,853,021	619,906,945	1,412,806,883	610,573,285
1598					B8	1,710,605,681	750,018,797	1,709,559,542	738,820,994
1599									
1600	354	Towers and Fixtures							
1601			T	SG		155,435,933	68,151,224	155,435,933	67,174,806
1602			T	SG		133,295,377	58,443,649	133,295,377	57,606,313
1603			T	SG		702,322,059	307,934,640	702,322,059	303,522,790
1604					B8	991,053,368	434,529,514	991,053,368	428,303,909
1605									
1606	355	Poles and Fixtures							
1607			T	SG		65,608,547	28,766,211	65,608,547	28,354,071
1608			T	SG		115,642,031	50,703,501	115,642,031	49,977,060
1609			T	SG		490,275,636	214,962,423	490,275,636	211,882,607
1610					B8	671,526,214	294,432,135	671,526,214	290,213,738
1611									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1612	356	Clearing and Grading							
1613			T	SG		182,103,228	79,843,558	182,103,228	78,699,621
1614			T	SG		157,185,665	68,918,398	157,185,665	67,930,988
1615			T	SG		572,750,331	251,123,634	572,750,331	247,525,727
1616					B8	912,039,224	399,885,590	912,039,224	394,156,337
1617									
1618	357	Underground Conduit							
1619			T	SG		6,371	2,793	6,371	2,753
1620			T	SG		91,651	40,184	91,651	39,609
1621			T	SG		3,200,291	1,403,175	3,200,291	1,383,071
1622					B8	3,298,313	1,446,152	3,298,313	1,425,433
1623									
1624	358	Underground Conductors							
1625			T	SG		-	-	-	-
1626			T	SG		1,087,552	476,840	1,087,552	470,008
1627			T	SG		6,399,547	2,805,895	6,399,547	2,765,695
1628					B8	7,487,099	3,282,735	7,487,099	3,235,703
1629									
1630	359	Roads and Trails							
1631			T	SG		1,863,032	816,850	1,863,032	805,147
1632			T	SG		440,513	193,144	440,513	190,377
1633			T	SG		9,358,421	4,103,220	9,358,421	4,044,432
1634					B8	11,661,966	5,113,214	11,661,966	5,039,956
1635									
1636	TP	Unclassified Trans Plant - Acct 300							
1637			T	SG		68,298,685	29,945,708	68,298,685	29,516,669
1638					B8	68,298,685	29,945,708	68,298,685	29,516,669
1639									
1640	TS0	Unclassified Trans Sub Plant - Acct 300							
1641			T	SG		-	-	-	-
1642					B8	-	-	-	-
1643									
1644	**Total Transmission Plant**				**B8**	**4,744,503,085**	**2,080,237,739**	**4,743,456,946**	**2,049,981,583**
1645	Summary of Transmission Plant by Factor								
1646		DGP				-	-	-	-
1647		DGU				-	-	-	-
1648		SG				4,744,503,085	2,080,237,739	4,743,456,946	2,049,981,583
1649	Total Transmission Plant by Factor					4,744,503,085	2,080,237,739	4,743,456,946	2,049,981,583
1650	360	Land and Land Rights							
1651			DPW	S		59,570,103	36,370,148	59,570,103	36,370,148
1652					B8	59,570,103	36,370,148	59,570,103	36,370,148
1653									
1654	361	Structures and Improvements							
1655			DPW	S		89,404,234	46,108,103	89,396,948	46,108,103
1656					B8	89,404,234	46,108,103	89,396,948	46,108,103
1657									
1658	362	Station Equipment							
1659			DPW	S		883,156,305	444,325,266	883,156,305	444,325,266
1660					B8	883,156,305	444,325,266	883,156,305	444,325,266
1661									
1662	363	Storage Battery Equipment							
1663			DPW	S		-	-	-	-
1664					B8	-	-	-	-
1665									
1666	364	Poles, Towers & Fixtures							
1667			DPW	S		1,013,645,958	328,427,241	1,013,645,958	328,427,241
1668					B8	1,013,645,958	328,427,241	1,013,645,958	328,427,241
1669									
1670	365	Overhead Conductors							
1671			DPW	S		678,199,351	214,521,044	678,199,351	214,521,044
1672					B8	678,199,351	214,521,044	678,199,351	214,521,044
1673									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1674	366	Underground Conduit							
1675			DPW	S		321,015,625	173,978,272	321,015,625	173,978,272
1676					B8	321,015,625	173,978,272	321,015,625	173,978,272
1677									
1678									
1679									
1680									
1681	367	Underground Conductors							
1682			DPW	S		756,059,085	478,199,973	756,059,085	478,199,973
1683					B8	756,059,085	478,199,973	756,059,085	478,199,973
1684									
1685	368	Line Transformers							
1686			DPW	S		1,161,112,305	439,479,967	1,161,112,305	439,479,967
1687					B8	1,161,112,305	439,479,967	1,161,112,305	439,479,967
1688									
1689	369	Services							
1690			DPW	S		628,710,871	235,547,528	628,710,871	235,547,528
1691					B8	628,710,871	235,547,528	628,710,871	235,547,528
1692									
1693	370	Meters							
1694			DPW	S		176,708,353	73,919,365	176,708,353	73,919,365
1695					B8	176,708,353	73,919,365	176,708,353	73,919,365
1696									
1697	371	Installations on Customers' Premises							
1698			DPW	S		8,827,139	4,406,024	8,827,139	4,406,024
1699					B8	8,827,139	4,406,024	8,827,139	4,406,024
1700									
1701	372	Leased Property							
1702			DPW	S		-	-	-	-
1703					B8	-	-	-	-
1704									
1705	373	Street Lights							
1706			DPW	S		61,193,512	23,264,675	61,193,512	23,264,675
1707					B8	61,193,512	23,264,675	61,193,512	23,264,675
1708									
1709	DP	Unclassified Dist Plant - Acct 300							
1710			DPW	S		14,218,319	5,594,079	14,218,319	5,594,079
1711					B8	14,218,319	5,594,079	14,218,319	5,594,079
1712									
1713	DS0	Unclassified Dist Sub Plant - Acct 300							
1714			DPW	S		-	-	-	-
1715					B8	-	-	-	-
1716									
1717									
1718	**Total Distribution Plant**				**B8**	**5,851,821,163**	**2,504,141,683**	**5,851,813,876**	**2,504,141,683**
1719									
1720	Summary of Distribution Plant by Factor								
1721		S				5,851,821,163	2,504,141,683	5,851,813,876	2,504,141,683
1722									
1723	Total Distribution Plant by Factor					5,851,821,163	2,504,141,683	5,851,813,876	2,504,141,683

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1724	389	Land and Land Rights							
1725			G-SITUS	S		12,751,065	4,068,287	12,751,065	4,068,287
1726			CUST	CN		1,128,506	551,532	1,128,506	551,532
1727			G-DGU	SG		332	146	332	144
1728			G-SG	SG		1,228	538	1,228	531
1729			PTD	SO		5,596,700	2,428,505	5,596,700	2,403,085
1730					B8	19,477,831	7,049,009	19,477,831	7,023,579
1731									
1732	390	Structures and Improvements							
1733			G-SITUS	S		115,887,580	40,969,857	115,887,580	40,969,857
1734			G-DGP	SG		350,180	153,537	350,180	151,337
1735			G-DGU	SG		1,633,646	716,276	1,633,646	706,014
1736			CUST	CN		11,819,261	5,776,404	11,819,261	5,776,404
1737			G-SG	SG		5,311,284	2,328,744	5,311,284	2,295,379
1738			P	SE		5,490	2,357	5,490	2,324
1739			PTD	SO		97,921,402	42,489,796	97,921,402	42,045,035
1740					B8	232,928,843	92,436,970	232,928,843	91,946,350
1741									
1742	391	Office Furniture & Equipment							
1743			G-SITUS	S		11,449,078	2,842,402	11,449,078	2,842,402
1744			G-DGP	SG		-	-	-	-
1745			G-DGU	SG		2,851	1,250	2,851	1,232
1746			CUST	CN		8,440,361	4,125,041	8,440,361	4,125,041
1747			G-SG	SG		4,690,935	2,056,751	4,690,935	2,027,283
1748			P	SE		41,266	17,714	41,266	17,471
1749			PTD	SO		58,972,350	25,589,126	58,972,350	25,321,273
1750			G-SG	SG		90,667	39,753	90,667	39,184
1751			G-SG	SG		-	-	-	-
1752					B8	83,687,508	34,672,038	83,687,508	34,373,885
1753									
1754	392	Transportation Equipment							
1755			G-SITUS	S		76,363,042	32,083,423	76,363,042	32,083,423
1756			PTD	SO		7,002,100	3,038,333	7,002,100	3,006,529
1757			G-SG	SG		18,314,639	8,030,093	18,314,639	7,915,044
1758			CUST	CN		-	-	-	-
1759			G-DGU	SG		725,089	317,917	725,089	313,362
1760			P	SE		439,809	188,797	439,809	186,200
1761			G-DGP	SG		118,591	51,997	118,591	51,252
1762			G-SG	SG		343,984	150,821	343,984	148,660
1763			G-DGU	SG		44,655	19,579	44,655	19,299
1764					B8	103,351,909	43,880,960	103,351,909	43,723,768
1765									
1766	393	Stores Equipment							
1767			G-SITUS	S		8,747,468	3,415,506	8,747,468	3,415,506
1768			G-DGP	SG		61,230	26,846	61,230	26,462
1769			G-DGU	SG		131,431	57,626	131,431	56,801
1770			PTD	SO		318,705	138,292	318,705	136,844
1771			G-SG	SG		5,025,861	2,203,600	5,025,861	2,172,028
1772			G-DGU	SG		53,971	23,664	53,971	23,325
1773					B8	14,338,667	5,865,533	14,338,667	5,830,965

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1774									
1775	394	Tools, Shop & Garage Equipment							
1776			G-SITUS	S		33,170,822	12,508,145	33,170,822	12,508,145
1777			G-DGP	SG		662,031	290,269	662,031	286,110
1778			G-SG	SG		21,942,250	9,620,628	21,942,250	9,482,791
1779			PTD	SO		3,768,656	1,635,285	3,768,656	1,618,168
1780			P	SE		5,617	2,411	5,617	2,378
1781			G-DGU	SG		398,694	174,808	398,694	172,304
1782			G-SG	SG		1,794,052	786,606	1,794,052	775,336
1783			G-SG	SG		89,913	39,423	89,913	38,858
1784					B8	61,832,034	25,057,575	61,832,034	24,884,089
1785									
1786	395	Laboratory Equipment							
1787			G-SITUS	S		23,926,184	7,621,242	23,926,184	7,621,242
1788			G-DGP	SG		1,518	665	1,518	656
1789			G-DGU	SG		2,892	1,268	2,892	1,250
1790			PTD	SO		5,208,428	2,260,027	5,208,428	2,236,371
1791			P	SE		-	-	-	-
1792			G-SG	SG		6,442,662	2,824,799	6,442,662	2,784,328
1793			G-SG	SG		257,205	112,772	257,205	111,156
1794			G-SG	SG		14,022	6,148	14,022	6,060
1795					B8	35,852,910	12,826,922	35,852,910	12,761,062
1796									
1797	396	Power Operated Equipment							
1798			G-SITUS	S		112,778,943	43,785,482	112,778,943	43,785,482
1799			G-DGP	SG		924,043	405,149	924,043	399,344
1800			G-SG	SG		37,370,039	16,384,975	37,370,039	16,150,224
1801			PTD	SO		1,378,383	598,104	1,378,383	591,844
1802			G-DGU	SG		1,433,214	628,396	1,433,214	619,392
1803			P	SE		45,031	19,331	45,031	19,065
1804			P	SG		-	-	-	-
1805			G-SG	SG		999,837	438,381	999,837	432,100
1806					B8	154,929,490	62,259,817	154,929,490	61,997,451
1807	397	Communication Equipment							
1808			G-SITUS	S		148,442,202	46,833,718	148,442,202	46,833,718
1809			G-DGP	SG		1,302,972	571,291	1,302,972	563,106
1810			G-DGU	SG		1,538,702	674,647	1,538,702	664,982
1811			PTD	SO		62,600,435	27,163,415	62,600,435	26,879,083
1812			CUST	CN		2,855,125	1,395,380	2,855,125	1,395,380
1813			G-SG	SG		118,277,114	51,858,859	118,277,114	51,115,865
1814			P	SE		250,261	107,430	250,261	105,952
1815			G-SG	SG		785,065	344,214	785,065	339,282
1816			G-SG	SG		10,118	4,436	10,118	4,373
1817					B8	336,061,995	128,953,390	336,061,995	127,901,740
1818									
1819	398	Misc. Equipment							
1820			G-SITUS	S		2,462,759	867,653	2,462,759	867,653
1821			G-DGP	SG		-	-	-	-
1822			G-DGU	SG		-	-	-	-
1823			CUST	CN		216,140	105,634	216,140	105,634
1824			PTD	SO		2,918,775	1,266,507	2,918,775	1,253,250
1825			P	SE		1,668	716	1,668	706
1826			G-SG	SG		2,122,980	930,825	2,122,980	917,489
1827			G-SG	SG		-	-	-	-
1828					B8	7,722,322	3,171,335	7,722,322	3,144,732
1829									
1830	399	Coal Mine							
1831			P	SE		296,676,205	127,354,452	489,253,334	207,133,055
1832	MP		P	SE		-	-	-	-
1833					B8	296,676,205	127,354,452	489,253,334	207,133,055
1834									
1835	399L	WIDCO Capital Lease							
1836			P	SE	Tab 8	-	-	-	-
1837						-	-	-	-
1838									
1839		Remove Capital Leases				-	-	-	-
1840					Tab 8	-	-	-	-
1841									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1842	1011390	General Capital Leases							
1843			G-SITUS	S		15,833,662	10,688,872	15,833,662	10,688,872
1844			P	SG		30,402,956	13,330,242	30,402,956	13,139,257
1845			PTD	SO		6,798,078	2,949,804	6,798,078	2,918,927
1846					B9	53,034,696	26,968,918	53,034,696	26,747,056
1847									
1848		Remove Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1849						-	-	-	-
1850									
1851	1011346	General Gas Line Capital Leases							
1852			P	SG		-	-	-	-
1853					B9	-	-	-	-
1854									
1855		Remove Capital Leases				-	-	-	-
1856						-	-	-	-
1857									
1858	GP	Unclassified Gen Plant - Acct 300							
1859			G-SITUS	S		-	-	-	-
1860			PTD	SO		5,839,850	2,534,012	5,839,850	2,507,488
1861			CUST	CN		-	-	-	-
1862			G-SG	SG		-	-	-	-
1863			G-DGP	SG		-	-	-	-
1864			G-DGU	SG		-	-	-	-
1865					B8	5,839,850	2,534,012	5,839,850	2,507,488
1866									
1867	399G	Unclassified Gen Plant - Acct 300							
1868			G-SITUS	S		-	-	-	-
1869			PTD	SO		-	-	-	-
1870			G-SG	SG		-	-	-	-
1871			G-DGP	SG		-	-	-	-
1872			G-DGU	SG		-	-	-	-
1873					B8	-	-	-	-
1874									
1875	**Total General Plant**				**B8**	**1,352,699,564**	**546,062,014**	**1,545,276,693**	**623,228,165**
1876									
1877	Summary of General Plant by Factor								
1878		S				561,812,806	205,684,588	561,812,806	205,684,588
1879		DGP				-	-	-	-
1880		DGU				-	-	-	-
1881		SG				263,672,853	115,607,938	263,672,853	113,951,597
1882		SO				258,323,860	112,091,207	258,323,860	110,917,894
1883		SE				297,465,348	127,693,209	490,042,477	207,467,151
1884		CN				24,459,393	11,953,991	24,459,393	11,953,991
1885		DEU				-	-	-	-
1886		SSGCT				-	-	-	-
1887		SSGCH				-	-	-	-
1888		Less Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1889	Total General Plant by Factor					1,352,699,564	546,062,014	1,545,276,693	623,228,165
1890	301	Organization							
1891			I-SITUS	S		-	-	-	-
1892			PTD	SO		-	-	-	-
1893			I-SG	SG		-	-	-	-
1894					B8	-	-	-	-
1895	302	Franchise & Consent							
1896			I-SITUS	S		1,000,000	-	1,000,000	-
1897			I-SG	SG		10,459,155	4,585,839	10,459,155	4,520,137
1898			I-SG	SG		151,412,152	66,386,989	99,510,474	43,005,479
1899			I-SG	SG		9,189,363	4,029,096	9,189,363	3,971,370
1900			I-DGP	SG		-	-	-	-
1901			I-DGU	SG		600,993	263,507	600,993	259,731
1902					B8	172,661,663	75,265,431	120,759,985	51,756,718
1903									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1904	303	Miscellaneous Intangible Plant							
1905			I-SITUS	S		12,403,098	3,012,241	12,403,098	3,012,241
1906			I-SG	SG		143,795,897	63,047,625	143,795,897	62,144,327
1907			PTD	SO		370,935,341	160,955,283	370,935,341	159,270,487
1908			P	SE		3,673,140	1,576,772	3,673,140	1,555,081
1909			CUST	CN		123,138,758	60,181,362	123,138,758	60,181,362
1910			P	SG		-	-	-	-
1911			I-DGP	SG		-	-	-	-
1912					B8	653,946,235	288,773,283	653,946,235	286,163,498
1913	303	Less Non-Regulated Plant							
1914			I-SITUS	S		-	-	-	-
1915						653,946,235	288,773,283	653,946,235	286,163,498
1916	IP	Unclassified Intangible Plant - Acct 300							
1917			I-SITUS	S		-	-	-	-
1918			I-SG	SG		-	-	-	-
1919			I-DGU	SG		-	-	-	-
1920			PTD	SO		(193,865)	(84,121)	(193,865)	(83,241)
1921						(193,865)	(84,121)	(193,865)	(83,241)
1922									
1923	**Total Intangible Plant**				**B8**	**826,414,033**	**363,954,593**	**774,512,355**	**337,836,976**
1924									
1925	Summary of Intangible Plant by Factor								
1926		S				13,403,098	3,012,241	13,403,098	3,012,241
1927		DGP				-	-	-	-
1928		DGU				-	-	-	-
1929		SG				315,457,560	138,313,056	263,555,882	113,901,045
1930		SO				370,741,476	160,871,162	370,741,476	159,187,246
1931		CN				123,138,758	60,181,362	123,138,758	60,181,362
1932		SSGCT				-	-	-	-
1933		SSGCH				-	-	-	-
1934		SE				3,673,140	1,576,772	3,673,140	1,555,081
1935	Total Intangible Plant by Factor					826,414,033	363,954,593	774,512,355	337,836,976
1936	Summary of Unclassified Plant (Account 106)								
1937		DP				14,218,319	5,594,079	14,218,319	5,594,079
1938		DS0				-	-	-	-
1939		GP				5,839,850	2,534,012	5,839,850	2,507,488
1940		HP				-	-	-	-
1941		NP				-	-	-	-
1942		OP				38,154	16,729	38,154	16,489
1943		TP				68,298,685	29,945,708	68,298,685	29,516,669
1944		TS0				-	-	-	-
1945		IP				(193,865)	(84,121)	(193,865)	(83,241)
1946		MP							
1947		SP				(1,129,373)	(495,176)	(1,129,373)	(488,082)
1948	Total Unclassified Plant by Factor					87,071,770	37,511,230	87,071,770	37,063,401
1949									
1950	**Total Electric Plant In Service**				**B8**	**23,605,170,060**	**10,242,693,010**	**23,735,001,682**	**10,191,224,319**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1951	Summary of Electric Plant by Factor								
1952		S				6,427,088,980	2,712,838,513	6,427,081,694	2,712,838,513
1953		SE				301,138,489	129,269,981	493,715,617	209,022,233
1954		DGU				-	-	-	-
1955		DGP				-	-	-	-
1956		SG				16,153,313,800	7,082,455,714	16,090,575,580	6,953,870,137
1957		SO				629,065,336	272,962,368	629,065,336	270,105,140
1958		CN				147,598,150	72,135,352	147,598,150	72,135,352
1959		DEU				-	-	-	-
1960		SSGCH				-	-	-	-
1961		SSGCT				-	-	-	-
1962		Less Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1963						23,605,170,060	10,242,693,010	23,735,001,682	10,191,224,319
1964	105	Plant Held For Future Use							
1965			DPW	S		9,339,786	4,140,116	9,339,786	4,140,116
1966			P	SG		-	-	-	-
1967			T	SG		3,235,926	1,418,799	(7,920,686)	(3,423,086)
1968			P	SG		8,923,302	3,912,441	8,923,302	3,856,387
1969			P	SE		27,599,042	11,847,465	27,599,042	11,684,486
1970			G	SG		-	-	-	-
1971									
1972									
1973	**Total Plant Held For Future Use**				**B10**	**49,098,056**	**21,318,821**	**37,941,444**	**16,257,903**
1974									
1975	114	Electric Plant Acquisition Adjustments							
1976			P	S		-	-	-	-
1977			P	SG		144,614,797	63,406,674	144,614,797	62,498,232
1978			P	SG		14,560,711	6,384,175	14,560,711	6,292,708
1979	**Total Electric Plant Acquisition Adjustment**				**B15**	**159,175,508**	**69,790,849**	**159,175,508**	**68,790,940**
1980									
1981	115	Accum Provision for Asset Acquisition Adjustments							
1982			P	S		-	-	-	-
1983			P	SG		(98,681,487)	(43,267,114)	(98,681,487)	(42,647,216)
1984			P	SG		(14,211,718)	(6,231,159)	(14,211,718)	(6,141,883)
1985					B15	(112,893,205)	(49,498,272)	(112,893,205)	(48,789,099)
1986									
1987	120	Nuclear Fuel							
1988			P	SE		-	-	-	-
1989	**Total Nuclear Fuel**				**B15**	**-**	**-**	**-**	**-**
1990									
1991	124	Weatherization							
1992			DMSC	S		1,607,385	4,639,786	1,607,385	4,639,786
1993			DMSC	SO		(4,454)	(1,933)	(4,454)	(1,912)
1994					B16	1,602,931	4,637,854	1,602,931	4,637,874
1995									
1996	182W	Weatherization							
1997			DMSC	S		(8,417,271)	2,835	(8,417,271)	2,835
1998			DMSC	SG		-	-	-	-
1999			DMSC	SGCT		-	-	-	-
2000			DMSC	SO		-	-	-	-
2001					B16	(8,417,271)	2,835	(8,417,271)	2,835
2002									
2003	186W	Weatherization							
2004			DMSC	S		-	-	-	-
2005			DMSC	CN		-	-	-	-
2006			DMSC	CNP		-	-	-	-
2007			DMSC	SG		-	-	-	-
2008			DMSC	SO		-	-	-	-
2009					B16	-	-	-	-
2010									
2011	**Total Weatherization**				**B16**	**(6,814,340)**	**4,640,689**	**(6,814,340)**	**4,640,710**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2012									
2013	151	Fuel Stock							
2014			P	DEU		-	-	-	-
2015			P	SE		258,529,176	110,979,044	258,529,176	109,452,372
2016			P	SE		-	-	-	-
2017			P	SE		12,138,478	5,210,695	12,138,478	5,139,015
2018	**Total Fuel Stock**				**B13**	**270,667,653**	**116,189,739**	**270,667,653**	**114,591,387**
2019									
2020	152	Fuel Stock - Undistributed							
2021			P	SE		-	-	-	-
2022						-	-	-	-
2023									
2024	25316	UAMPS Working Capital Deposit							
2025			P	SE		(3,451,923)	(1,481,810)	(3,451,923)	(1,461,426)
2026					B13	(3,451,923)	(1,481,810)	(3,451,923)	(1,461,426)
2027									
2028	25317	DG&T Working Capital Deposit							
2029			P	SE		(2,590,915)	(1,112,204)	(2,590,915)	(1,096,905)
2030					B13	(2,590,915)	(1,112,204)	(2,590,915)	(1,096,905)
2031									
2032	25319	Provo Working Capital Deposit							
2033			P	SE		-	-	-	-
2034						-	-	-	-
2035									
2036		Total Fuel Stock			B13	264,624,815	113,595,724	264,624,815	112,033,057
2037	154	Materials and Supplies							
2038			MSS	S		90,418,498	38,191,400	90,418,498	38,191,400
2039			MSS	SG		5,219,273	2,288,402	5,219,273	2,255,615
2040			MSS	SE		6,469,118	2,777,004	6,469,118	2,738,802
2041			MSS	SO		99,915	43,355	99,915	42,901
2042			MSS	SG		97,133,209	42,588,268	97,133,209	41,978,096
2043			MSS	SG		3,791	1,662	3,791	1,639
2044			MSS	SNPD		(2,104,554)	(1,011,676)	(2,104,554)	(1,011,678)
2045			MSS	SG		-	-	-	-
2046			MSS	SG		-	-	-	-
2047			MSS	SG		-	-	-	-
2048			MSS	SG		-	-	-	-
2049			MSS	SG		7,910,232	3,468,258	7,910,232	3,418,568
2050			MSS	SG		-	-	-	-
2051	**Total Materials and Supplies**				**B13**	**205,149,482**	**88,346,672**	**205,149,482**	**87,615,342**
2052									
2053	163	Stores Expense Undistributed							
2054			MSS	SO		-	-	-	-
2055									
2056					B13	-	-	-	-
2057									
2058	25318	Provo Working Capital Deposit							
2059			MSS	SG		(273,000)	(119,697)	(273,000)	(117,983)
2060									
2061					B13	(273,000)	(119,697)	(273,000)	(117,983)
2062									
2063		Total Materials & Supplies			B13	204,876,482	88,226,974	204,876,482	87,497,359
2064									
2065	165	Prepayments							
2066			DMSC	S		6,432,255	2,632,573	6,432,255	2,632,573
2067			GP	GPS		4,415,374	1,915,912	4,415,374	1,895,857
2068			PT	SG		3,497,278	1,533,389	3,497,278	1,511,420
2069			P	SE		3,554,733	1,525,943	3,554,733	1,504,952
2070			PTD	SO		14,626,408	6,346,652	14,626,408	6,280,219
2071	**Total Prepayments**				**B15**	**32,526,049**	**13,954,469**	**32,526,049**	**13,825,020**
2072									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2073	182M	Misc Regulatory Assets							
2074			DDS2	S		205,378,032	1,775,358	205,378,032	1,775,358
2075			DEFSG	SG		-	-	-	-
2076			P	SGCT		5,144,448	2,264,487	5,144,448	2,232,191
2077			DEFSG	SG-P		-	-	(127,103)	(54,930)
2078			P	SE		-	-	-	-
2079			P	SG		-	-	-	-
2080			DDSO2	SO		11,464,666	4,974,718	11,464,666	4,922,645
2081					B11	221,987,146	9,014,564	221,860,043	8,875,265
2082									
2083	186M	Misc Deferred Debits							
2084			LABOR	S		17,443,654	-	17,443,654	-
2085			P	SG		-	-	-	-
2086			P	SG		-	-	-	-
2087			DEFSG	SG		56,456,197	24,753,343	56,456,197	24,398,696
2088			LABOR	SO		129,379	56,140	129,379	55,552
2089			P	SE		15,069,550	6,468,919	15,069,550	6,379,930
2090			P	SG		-	-	-	-
2091			GP	EXCTAX		-	-	-	-
2092	**Total Misc. Deferred Debits**				**B11**	**89,098,779**	**31,278,401**	**89,098,779**	**30,834,178**
2093									
2094	Working Capital								
2095	CWC	Cash Working Capital							
2096			CWC	S		43,055,673	17,782,337	41,055,738	16,519,547
2097			CWC	SO		-	-	-	-
2098			CWC	SE		-	-	-	-
2099					B14	43,055,673	17,782,337	41,055,738	16,519,547
2100									
2101	OWC	Other Work. Cap.							
2102	131	Cash	GP	SNP		-	-	-	-
2103	135	Working Funds	GP	SG		-	-	-	-
2104	141	Notes Receivabl	GP	SO		-	-	-	-
2105	143	Other A/R	GP	SO		30,481,252	13,226,344	30,481,252	13,087,898
2106	232	A/P	PTD	S		(10,893)	-	(10,893)	-
2107	232	A/P	PTD	SO		(5,395,009)	(2,340,988)	(5,395,009)	(2,316,484)
2108	232	A/P	P	SE		(2,306,468)	(990,100)	(2,306,468)	(976,480)
2109	232	A/P	T	SG		(82,144)	(36,016)	(82,144)	(35,500)
2110	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2111	2533	Other Msc. Df. Crd.	P	SE		(5,759,426)	(2,472,354)	(5,759,426)	(2,438,343)
2112	230	Asset Retir. Oblig.	P	SE		(5,184,582)	(2,225,590)	(5,184,582)	(2,194,974)
2113	230	Asset Retir. Oblig.	P	S		-	-	-	-
2114	254105	ARO Reg Liability	P	S		-	-	-	-
2115	254105	ARO Reg Liability	P	SE		(1,486,611)	(638,159)	(1,486,611)	(629,380)
2116	2533	Cholla Reclamation	P	SE		-	-	-	-
2117					B14	10,256,119	4,523,138	10,256,119	4,496,737
2118									
2119	**Total Working Capital**				**B14**	**53,311,792**	**22,305,475**	**51,311,857**	**21,016,284**
2120	Miscellaneous Rate Base								
2121	18221	Unrec Plant & Reg Study Costs							
2122			P	S		-	-	-	-
2123									
2124					B15	-	-	-	-
2125									
2126	18222	Nuclear Plant - Trojan							
2127			P	S		-	-	-	-
2128			P	TROJP		-	-	-	-
2129			P	TROJD		-	-	-	-
2130					B16	-	-	-	-
2131									
2132									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2133									
2134	1869	Misc Deferred Debits-Trojan							
2135			P	S		-	-	-	-
2136			P	SG		-	-	-	-
2137					B15	-	-	-	-
2138									
2139	**Total Miscellaneous Rate Base**				**B15**	-	-	-	-
2140									
2141	**Total Rate Base Additions**				**B15**	**954,991,083**	**324,627,695**	**941,707,432**	**314,981,616**
2142	235	Customer Service Deposits							
2143			CUST	S		-	-	(15,625,768)	(15,625,768)
2144			CUST	CN		-	-	-	-
2145	**Total Customer Service Deposits**				B15	-	-	**(15,625,768)**	**(15,625,768)**
2146									
2147	2281	Prop Ins	PTD	SO		-	-	-	-
2148	2282	Inj & Dam	PTD	SO		(33,266,423)	(14,434,878)	(33,266,423)	(14,283,782)
2149	2283	Pen & Ben	PTD	SO		(3,313,000)	(1,437,568)	(3,313,000)	(1,422,520)
2150	2283	Pen & Ben	PTD	SG		-	-	(416,500)	(179,999)
2151	254		PTD	SE		-	-	-	-
2152					B15	(36,579,423)	(15,872,446)	(36,995,922)	(15,886,301)
2153									
2154	22841	Accum Misc. Operating Provisions							
2155			P	S		-	-	-	-
2156			P	SG		(1,471,922)	(645,368)	(1,471,922)	(636,121)
2157					B15	(1,471,922)	(645,368)	(1,471,922)	(636,121)
2158									
2159	22842	Prv-Trojan	P	TROJD		-	-	-	-
2160	230	ARO	P	TROJD		(1,803,525)	(787,800)	(1,803,525)	(776,592)
2161	254105	ARO	P	TROJD		(3,134,268)	(1,369,083)	(3,134,268)	(1,349,605)
2162	254		P	S		(33,989,287)	(1,013,657)	(33,787,136)	(811,506)
2163					B15	(38,927,080)	(3,170,540)	(38,724,928)	(2,937,703)
2164									
2165	252	Customer Advances for Construction							
2166			DPW	S		(5,427,330)	(1,640,487)	(6,076,610)	(3,604,784)
2167			DPW	SE		-	-	-	-
2168			T	SG		(15,475,513)	(6,785,273)	(14,826,232)	(6,407,458)
2169			DPW	SO		-	-	-	-
2170			CUST	CN		-	-	-	-
2171	**Total Customer Advances for Construction**				**B20**	**(20,902,843)**	**(8,425,759)**	**(20,902,843)**	**(10,012,243)**
2172									
2173	25398	SO2 Emissions							
2174			P	SE		-	-	(1,668,739)	(706,487)
2175					B19	-	-	(1,668,739)	(706,487)
2176									
2177	25399	Other Deferred Credits							
2178			P	S		(3,202,136)	(656,830)	(3,202,136)	(656,830)
2179			LABOR	SO		(19,348,002)	(8,395,434)	(19,348,002)	(8,307,555)
2180			P	SG		(5,554,645)	(2,435,446)	(5,554,645)	(2,400,553)
2181			P	SE		-	-	-	-
2182					B15	(28,104,783)	(11,487,710)	(28,104,783)	(11,364,938)

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2183									
2184	190	Accumulated Deferred Income Taxes							
2185			P	S		32,429,950	269,703	31,443,776	167,413
2186			CUST	CN		-	-	-	-
2187			LABOR	SO		85,537,177	37,116,066	75,199,899	32,288,982
2188			P	DGP		-	-	-	-
2189			IBT	IBT		-	-	-	-
2190			P	SG		-	-	-	-
2191			P	SG		-	-	-	-
2192			CUST	BADDEBT		4,873,192	1,514,054	4,873,192	1,514,054
2193			P	TROJD		1,891,578	826,262	1,891,578	814,507
2194			P	SG		44,512,700	19,516,691	6,643,374	2,871,069
2195			P	SE		(13,257,901)	(5,691,231)	(12,624,597)	(5,344,821)
2196			PTD	SNP		-	-	-	-
2197			DPW	SNPD		-	-	-	-
2198			P	SG		-	-	-	-
2199	**Total Accum Deferred Income Taxes**				**B19**	**155,986,696**	**53,551,545**	**107,427,222**	**32,311,204**
2200									
2201	281	Accumulated Deferred Income Taxes							
2202			P	S		-	-	-	-
2203			PT	SG		(199,232,770)	(87,354,043)	-	-
2204			T	SG		-	-	-	-
2205					B19	(199,232,770)	(87,354,043)	-	-
2206									
2207	282	Accumulated Deferred Income Taxes							
2208			GP	S		9,583,251	-	(3,648,394,402)	(1,584,458,124)
2209			ACCMDIT	DITBAL		(3,478,524,070)	(1,499,611,079)	9	4
2210			PT	SNP		-	-	1,227,089	541,595
2211			LABOR	SO		21,650,488	9,394,522	22,529,243	9,673,501
2212			PTD	GPS		-	-	-	-
2213			DPW	CIAC		-	-	78,518	37,744
2214			P	SNPD		-	-	323,229	155,379
2215			GP	SCHMDEXP		-	-	-	-
2216			TAXDEPR	TAXDEPR		-	-	-	-
2217			P	DGP		-	-	-	-
2218			PT	IBT		-	-	-	-
2219			PT	SG		-	-	-	-
2220			P	SG		-	-	-	-
2221			P	SE		(5,444,480)	(2,337,156)	(5,444,480)	(2,305,006)
2222			P	SG		(4,236,948)	(1,857,699)	8,780,248	3,794,563
2223					B19	(3,456,971,759)	(1,494,411,412)	(3,620,900,545)	(1,572,560,343)
2224									
2225	283	Accumulated Deferred Income Taxes							
2226			GP	S		(89,112,127)	(2,484,360)	(88,005,815)	(1,378,049)
2227			P	SG		(3,857,635)	(1,691,388)	(3,083,515)	(1,332,604)
2228			P	SE		(19,029,480)	(8,168,801)	(19,029,480)	(8,056,428)
2229			LABOR	SO		(10,346,728)	(4,489,625)	(12,939,134)	(5,555,745)
2230			GP	GPS		(6,787,186)	(2,945,084)	(6,787,186)	(2,914,256)
2231			PTD	SNP		(3,561,762)	(1,589,330)	(3,561,762)	(1,572,039)
2232			P	TROJD		-	-	-	-
2233			P	SG		-	-	-	-
2234			P	SGCT		(2,032,724)	(894,766)	(2,032,724)	(882,005)
2235			P	SG		-	-	-	-
2236					B19	(134,727,642)	(22,263,355)	(135,439,617)	(21,691,127)
2237									
2238	**Total Accum Deferred Income Tax**				**B19**	**(3,634,945,474)**	**(1,550,477,265)**	**(3,648,912,940)**	**(1,561,940,267)**
2239	255	Accumulated Investment Tax Credit							
2240			PTD	S		(5,193)	-	(5,193)	-
2241			PTD	ITC84		(100,668)	-	(100,668)	-
2242			PTD	ITC85		(1,060,257)	-	(1,060,257)	-
2243			PTD	ITC86		(758,858)	-	(758,858)	-
2244			PTD	ITC88		(135,641)	-	(135,641)	-
2245			PTD	ITC89		(314,579)	-	(314,579)	-
2246			PTD	ITC90		(231,792)	(108,793)	(231,792)	(108,793)
2247			PTD	DGU		-	-	-	-
2248	**Total Accumlated ITC**				**B19**	(2,606,988)	(108,793)	(2,606,988)	(108,793)
2249									
2250	**Total Rate Base Deductions**					**(3,763,538,513)**	**(1,590,187,881)**	**(3,795,014,834)**	**(1,619,218,618)**
2251									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2252									
2253									
2254	108SP	Steam Prod Plant Accumulated Depr							
2255			P	S		-	-	-	-
2256			P	SG		(745,329,708)	(326,791,438)	(745,329,708)	(322,109,422)
2257			P	SG		(817,492,846)	(358,431,524)	(817,492,846)	(353,296,193)
2258			P	SG		(725,776,625)	(318,218,346)	(725,453,402)	(313,519,471)
2259			P	SG		-	-	-	-
2260			P	SG		(175,855,372)	(77,104,172)	(175,855,372)	(75,999,483)
2261					B17	(2,464,454,551)	(1,080,545,480)	(2,464,131,329)	(1,064,924,569)
2262									
2263	108NP	Nuclear Prod Plant Accumulated Depr							
2264			P	SG		-	-	-	-
2265			P	SG		-	-	-	-
2266			P	SG		-	-	-	-
2267					B17	-	-	-	-
2268									
2269									
2270	108HP	Hydraulic Prod Plant Accum Depr							
2271			P	S		-	-	-	-
2272			P	SG		(157,240,831)	(68,942,586)	(157,240,831)	(67,954,829)
2273			P	SG		(29,434,362)	(12,905,560)	(29,434,362)	(12,720,659)
2274			P	SG		(59,179,432)	(25,947,351)	(51,417,547)	(22,221,141)
2275			P	SG		(20,671,581)	(9,063,500)	(20,203,957)	(8,731,552)
2276					B17	(266,526,206)	(116,858,997)	(258,296,697)	(111,628,181)
2277									
2278	108OP	Other Production Plant - Accum Depr							
2279			P	S		-	-	-	-
2280			P	SG		(889,781)	(390,126)	(889,781)	(384,537)
2281			P	SG		(340,445,892)	(149,269,245)	(340,445,892)	(147,130,630)
2282			P	SG		(221,397,694)	(97,072,303)	(221,397,694)	(95,681,525)
2283			P	SG		(23,661,995)	(10,374,653)	(23,661,995)	(10,226,013)
2284					B17	(586,395,362)	(257,106,327)	(586,395,362)	(253,422,706)
2285									
2286	108EP	Experimental Plant - Accum Depr							
2287			P	SG		-	-	-	-
2288			P	SG		-	-	-	-
2289						-	-	-	-
2290									
2291	**Total Production Plant Accum Depreciation**				**B17**	**(3,317,376,120)**	**(1,454,510,805)**	**(3,308,823,389)**	**(1,429,975,456)**
2292									
2293	Summary of Prod Plant Depreciation by Factor								
2294		S				-	-	-	-
2295		DGP				-	-	-	-
2296		DGU				-	-	-	-
2297		SG				(3,317,376,120)	(1,454,510,805)	(3,308,823,389)	(1,429,975,456)
2298		SSGCH				-	-	-	-
2299		SSGCT				-	-	-	-
2300	Total of Prod Plant Depreciation by Factor					(3,317,376,120)	(1,454,510,805)	(3,308,823,389)	(1,429,975,456)
2301									
2302									
2303	108TP	Transmission Plant Accumulated Depr							
2304			T	SG		(374,422,111)	(164,166,192)	(374,422,111)	(161,814,145)
2305			T	SG		(403,777,356)	(177,037,064)	(403,777,356)	(174,500,613)
2306			T	SG		(510,244,766)	(223,717,932)	(509,768,990)	(220,307,057)
2307	**Total Trans Plant Accum Depreciation**				**B17**	**(1,288,444,233)**	**(564,921,188)**	**(1,287,968,456)**	**(556,621,815)**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2308	108360	Land and Land Rights							
2309			DPW	S		(7,868,896)	(2,640,269)	(7,868,896)	(2,640,269)
2310					B17	(7,868,896)	(2,640,269)	(7,868,896)	(2,640,269)
2311									
2312	108361	Structures and Improvements							
2313			DPW	S		(16,233,213)	(7,835,420)	(16,231,059)	(7,835,420)
2314					B17	(16,233,213)	(7,835,420)	(16,231,059)	(7,835,420)
2315									
2316	108362	Station Equipment							
2317			DPW	S		(222,818,310)	(87,429,928)	(222,818,310)	(87,429,928)
2318					B17	(222,818,310)	(87,429,928)	(222,818,310)	(87,429,928)
2319									
2320	108363	Storage Battery Equipment							
2321			DPW	S		-	-	-	-
2322					B17	-	-	-	-
2323									
2324	108364	Poles, Towers & Fixtures							
2325			DPW	S		(583,518,262)	(184,868,634)	(583,518,262)	(184,868,634)
2326					B17	(583,518,262)	(184,868,634)	(583,518,262)	(184,868,634)
2327									
2328	108365	Overhead Conductors							
2329			DPW	S		(314,468,546)	(78,275,052)	(314,468,546)	(78,275,052)
2330					B17	(314,468,546)	(78,275,052)	(314,468,546)	(78,275,052)
2331									
2332	108366	Underground Conduit							
2333			DPW	S		(132,444,046)	(60,294,268)	(132,444,046)	(60,294,268)
2334					B17	(132,444,046)	(60,294,268)	(132,444,046)	(60,294,268)
2335									
2336	108367	Underground Conductors							
2337			DPW	S		(302,971,980)	(172,023,990)	(302,971,980)	(172,023,990)
2338					B17	(302,971,980)	(172,023,990)	(302,971,980)	(172,023,990)
2339									
2340	108368	Line Transformers							
2341			DPW	S		(397,693,891)	(92,892,223)	(397,693,891)	(92,892,223)
2342					B17	(397,693,891)	(92,892,223)	(397,693,891)	(92,892,223)
2343									
2344	108369	Services							
2345			DPW	S		(192,315,459)	(60,640,438)	(192,315,459)	(60,640,438)
2346					B17	(192,315,459)	(60,640,438)	(192,315,459)	(60,640,438)
2347									
2348	108370	Meters							
2349			DPW	S		(71,782,759)	(24,981,269)	(71,782,759)	(24,981,269)
2350					B17	(71,782,759)	(24,981,269)	(71,782,759)	(24,981,269)
2351									
2352									
2353									
2354	108371	Installations on Customers' Premises							
2355			DPW	S		(7,655,226)	(3,384,648)	(7,655,226)	(3,384,648)
2356					B17	(7,655,226)	(3,384,648)	(7,655,226)	(3,384,648)
2357									
2358	108372	Leased Property							
2359			DPW	S		-	-	-	-
2360					B17	-	-	-	-
2361									
2362	108373	Street Lights							
2363			DPW	S		(27,579,403)	(11,508,244)	(27,579,403)	(11,508,244)
2364					B17	(27,579,403)	(11,508,244)	(27,579,403)	(11,508,244)
2365									
2366	108D00	Unclassified Dist Plant - Acct 300							
2367			DPW	S		-	-	-	-
2368					B17	-	-	-	-
2369									
2370	108DS	Unclassified Dist Sub Plant - Acct 300							
2371			DPW	S		-	-	-	-
2372					B17	-	-	-	-
2373									
2374	108DP	Unclassified Dist Sub Plant - Acct 300							
2375			DPW	S		4,410,064	3,030,554	4,410,064	3,030,554
2376					B17	4,410,064	3,030,554	4,410,064	3,030,554
2377									
2378									
2379	**Total Distribution Plant Accum Depreciation**				**B17**	**(2,272,939,927)**	**(783,743,829)**	**(2,272,937,773)**	**(783,743,829)**
2380									
2381	Summary of Distribution Plant Depr by Factor								
2382		S				(2,272,939,927)	(783,743,829)	(2,272,937,773)	(783,743,829)
2383									
2384	Total Distribution Depreciation by Factor					(2,272,939,927)	(783,743,829)	(2,272,937,773)	(783,743,829)

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2385	108GP	General Plant Accumulated Depr							
2386			G-SITUS	S		(172,140,249)	(61,238,082)	(172,140,249)	(61,238,082)
2387			G-DGP	SG		(2,222,207)	(974,332)	(2,222,207)	(960,372)
2388			G-DGU	SG		(3,487,242)	(1,528,989)	(3,487,242)	(1,507,083)
2389			G-SG	SG		(63,709,516)	(27,933,577)	(63,709,516)	(27,533,366)
2390			CUST	CN		(8,549,673)	(4,178,465)	(8,549,673)	(4,178,465)
2391			PTD	SO		(83,226,150)	(36,113,271)	(83,226,150)	(35,735,256)
2392			P	SE		(313,425)	(134,544)	(313,425)	(132,693)
2393			G-SG	SG		(55,709)	(24,426)	(55,709)	(24,076)
2394			G-SG	SG		(2,107,349)	(923,972)	(2,107,349)	(910,734)
2395					B17	(335,811,520)	(133,049,656)	(335,811,520)	(132,220,126)
2396									
2397									
2398	108MP	Mining Plant Accumulated Depr.							
2399			P	S		-	-	-	-
2400			P	SE		(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2401					B17	(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2402	108MP	Less Centralia Situs Depreciation							
2403			P	S		-	-	-	-
2404					B17	(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2405									
2406	1081390	Accum Depr - Capital Lease							
2407			PTD	SO	B17	-	-	-	-
2408						-	-	-	-
2409									
2410		Remove Capital Leases				-	-	-	-
2411					B17	-	-	-	-
2412									
2413	1081399	Accum Depr - Capital Lease							
2414			P	S		-	-	-	-
2415			P	SE	B17	-	-	-	-
2416						-	-	-	-
2417									
2418		Remove Capital Leases				-	-	-	-
2419					B17	-	-	-	-
2420									
2421									
2422	**Total General Plant Accum Depreciation**				**B17**	**(500,585,481)**	**(203,782,318)**	**(500,585,481)**	**(201,979,761)**
2423									
2424									
2425									
2426	Summary of General Depreciation by Factor								
2427		S				(172,140,249)	(61,238,082)	(172,140,249)	(61,238,082)
2428		DGP				-	-	-	-
2429		DGU				-	-	-	-
2430		SE				(165,087,386)	(70,867,206)	(165,087,386)	(69,892,328)
2431		SO				(83,226,150)	(36,113,271)	(83,226,150)	(35,735,256)
2432		CN				(8,549,673)	(4,178,465)	(8,549,673)	(4,178,465)
2433		SG				(71,582,023)	(31,385,294)	(71,582,023)	(30,935,630)
2434		DEU				-	-	-	-
2435		SSGCT				-	-	-	-
2436		SSGCH				-	-	-	-
2437		Remove Capital Leases				-	-	-	-
2438	Total General Depreciation by Factor					(500,585,481)	(203,782,318)	(500,585,481)	(201,979,761)
2439									
2440									
2441	**Total Accum Depreciation - Plant In Service**				**B17**	**(7,379,345,761)**	**(3,006,958,140)**	**(7,370,315,100)**	**(2,972,320,862)**
2442	111SP	Accum Prov for Amort-Steam							
2443			P	SG		-	-	-	-
2444			P	SG		-	-	-	-
2445					B18	-	-	-	-
2446									
2447									
2448	111GP	Accum Prov for Amort-General							
2449			G-SITUS	S		(9,765,736)	(13,244)	(9,765,736)	(13,244)
2450			CUST	CN		(3,246,477)	(1,586,644)	(3,246,477)	(1,586,644)
2451			I-SG	SG		(5,455)	(2,392)	(5,455)	(2,358)
2452			PTD	SO		(12,618,675)	(5,475,462)	(12,618,675)	(5,418,148)
2453			P	SE		-	-	-	-
2454					B18	(25,636,344)	(7,077,742)	(25,636,344)	(7,020,394)
2455									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2456									
2457	111HP	Accum Prov for Amort-Hydro							
2458			P	SG		-	-	-	-
2459			P	SG		-	-	-	-
2460			P	SG		(610,751)	(267,785)	(610,751)	(263,948)
2461			P	SG		(117,818)	(51,658)	(117,818)	(50,917)
2462					B18	(728,569)	(319,443)	(728,569)	(314,866)
2463									
2464									
2465	111IP	Accum Prov for Amort-Intangible Plant							
2466			I-SITUS	S		(1,358,963)	(47,975)	(1,358,963)	(47,975)
2467			I-DGP	SG		-	-	-	-
2468			I-DGU	SG		(382,707)	(167,799)	(382,707)	(165,394)
2469			P	SE		(1,960,814)	(841,720)	(1,960,814)	(830,141)
2470			I-SG	SG		(55,649,344)	(24,399,576)	(55,649,344)	(24,049,998)
2471			I-SG	SG		(30,556,715)	(13,397,659)	(19,285,500)	(8,334,622)
2472			I-SG	SG		(3,985,298)	(1,747,363)	(3,985,298)	(1,722,328)
2473			CUST	CN		(106,453,336)	(52,026,729)	(106,453,336)	(52,026,729)
2474			P	SG		-	-	-	-
2475			P	SG		(425,227)	(186,442)	(425,227)	(183,770)
2476			PTD	SO		(275,518,064)	(119,552,070)	(275,518,064)	(118,300,661)
2477					B18	(476,290,468)	(212,367,332)	(465,019,253)	(205,661,619)
2478	111IP	Less Non-Regulated Plant							
2479			NUTIL	OTH		-	-	-	-
2480						(476,290,468)	(212,367,332)	(465,019,253)	(205,661,619)
2481									
2482	111390	Accum Amtr - Capital Lease							
2483			G-SITUS	S		(2,549,035)	(908,297)	(2,549,035)	(908,297)
2484			P	SG		(2,267,348)	(994,124)	(2,267,348)	(979,881)
2485			PTD	SO		6,395,561	2,775,145	6,395,561	2,746,096
2486					B9	1,579,177	872,725	1,579,177	857,919
2487									
2488		Remove Capital Lease Amtr				(1,579,177)	(872,725)	(1,579,177)	(857,919)
2489									
2490	**Total Accum Provision for Amortization**				**B18**	**(502,655,381)**	**(219,764,517)**	**(491,384,166)**	**(212,996,879)**
2491									
2492									
2493									
2494									
2495	Summary of Amortization by Factor								
2496		S				(13,673,735)	(969,516)	(13,673,735)	(969,516)
2497		DGP				-	-	-	-
2498		DGU				-	-	-	-
2499		SE				(1,960,814)	(841,720)	(1,960,814)	(830,141)
2500		SO				(281,741,178)	(122,252,387)	(281,741,178)	(120,972,713)
2501		CN				(109,699,814)	(53,613,373)	(109,699,814)	(53,613,373)
2502		SSGCT				-	-	-	-
2503		SSGCH				-	-	-	-
2504		SG				(94,000,663)	(41,214,796)	(82,729,448)	(35,753,217)
2505		Less Capital Lease				(1,579,177)	(872,725)	(1,579,177)	(857,919)
2506	Total Provision For Amortization by Factor					(502,655,381)	(219,764,517)	(491,384,166)	(212,996,879)

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2013

	Total Adjustments	Type A 3.2 Revenue Normalizing	Type A 3.4 REC Revenue Reallocation	Type A 3.5 Wheeling Revenue	Type A 3.6 REC and NPC Accruals	Type B 3.1 Temperature Normalization
1 Operating Revenues:						
2 General Business Revenues	(94,274,518)	(68,510,405)	-	-	13,940,869	(39,704,982)
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,282,944)	-	(2,105,547)	(1,177,397)	-	-
6 Total Operating Revenues	(97,557,462)	(68,510,405)	(2,105,547)	(1,177,397)	13,940,869	(39,704,982)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(452,383)	-	-	(452,383)	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19						
20 Total O&M Expenses	(452,383)	-	-	(452,383)	-	-
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(32,435,920)	(22,887,130)	(703,396)	(242,154)	4,657,197	(13,264,161)
26 Income Taxes - State	(4,407,503)	(3,109,981)	(95,580)	(32,905)	632,836	(1,802,379)
27 Income Taxes - Def Net	311,530	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	(820,874)	-	-	-	-	-
30						
31 Total Operating Expenses:	(37,805,150)	(25,997,111)	(798,975)	(727,441)	5,290,033	(15,066,541)
32						
33 Operating Rev For Return:	(59,752,312)	(42,513,295)	(1,306,571)	(449,956)	8,650,836	(24,638,441)
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	(486,634)	(339,209)	(10,425)	(9,492)	69,024	(196,587)
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	(486,634)	(339,209)	(10,425)	(9,492)	69,024	(196,587)
49						
50 Rate Base Deductions:	-					
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	268,119	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(706,487)	-	-	-	-	-
58						
59 Total Rate Base Deductions	(438,368)	-	-	-	-	-
60						
61 Total Rate Base:	(925,002)	(339,209)	(10,425)	(9,492)	69,024	(196,587)
62						
63 Return on Rate Base	-1.041%	-0.739%	-0.023%	-0.008%	0.150%	-0.432%
64						
65 Return on Equity	-1.994%	-1.415%	-0.043%	-0.015%	0.288%	-0.827%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(96,284,205)	(68,510,405)	(2,105,547)	(725,014)	13,940,869	(39,704,982)
69 Other Deductions						
70 Interest (AFUDC)	-	-	-	-	-	-
71 Interest	(23,519)	(8,625)	(265)	(241)	1,755	(4,998)
72 Schedule "M" Additions	24,803	-	-	-	-	-
73 Schedule "M" Deductions	845,677	-	-	-	-	-
74 Income Before Tax	(97,081,560)	(68,501,781)	(2,105,282)	(724,773)	13,939,114	(39,699,984)
75						
76 State Income Taxes	(4,407,503)	(3,109,981)	(95,580)	(32,905)	632,836	(1,802,379)
77 Taxable Income	(92,674,057)	(65,391,800)	(2,009,702)	(691,868)	13,306,278	(37,897,604)
78						
79 Federal Income Taxes + Other	(32,435,920)	(22,887,130)	(703,396)	(242,154)	4,657,197	(13,264,161)

Rocky Mountain Power
Utah Results of Operations
Tab 3 Adjustment Summary
Twelve Months Ended June 30, 2013

		Type B 3.3 SO2 Emission Allowances
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	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19		
20	Total O&M Expenses	-
21		
22	Depreciation	-
23	Amortization	-
24	Taxes Other Than Income	-
25	Income Taxes - Federal	3,724
26	Income Taxes - State	506
27	Income Taxes - Def Net	311,530
28	Investment Tax Credit Adj	-
29	Misc Revenue & Expense	(820,874)
30		
31	Total Operating Expenses:	(505,115)
32		
33	Operating Rev For Return:	505,115
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	55
45	Weatherization Loans	-
46	Misc Rate Base	-
47		
48	Total Electric Plant:	55
49		
50	Rate Base Deductions:	
51	Accum Prov For Deprec	-
52	Accum Prov For Amort	-
53	Accum Def Income Tax	268,119
54	Unamortized ITC	-
55	Customer Adv For Const	-
56	Customer Service Deposits	-
57	Misc Rate Base Deductions	(706,487)
58		
59	Total Rate Base Deductions	(438,368)
60		
61	Total Rate Base:	(438,313)
62		
63	Return on Rate Base	0.009%
64		
65	Return on Equity	0.018%
66		
67	TAX CALCULATION:	
68	Operating Revenue	820,874
69	Other Deductions	
70	Interest (AFUDC)	-
71	Interest	(11,145)
72	Schedule "M" Additions	24,803
73	Schedule "M" Deductions	845,677
74	Income Before Tax	11,145
75		
76	State Income Taxes	506
77	Taxable Income	10,639
78		
79	Federal Income Taxes + Other	3,724

Rocky Mountain Power
Utah Results of Operations - June 2013
Temperature Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	B	(31,127,218)	UT	100.000%	(31,127,218)	
Commercial	442	B	(6,386,028)	UT	100.000%	(6,386,028)	
Industrial	442	B	(1,183,873)	UT	100.000%	(1,183,873)	
Irrigation	442	B	(846,852)	UT	100.000%	(846,852)	
Other Sales to Public Authority	445	B	(161,012)	UT	100.000%	(161,012)	
			(39,704,982)			(39,704,982)	3.1.1

Description of Adjustment:

This adjustment normalizes revenues in results by comparing actual sales to temperature normalized sales. Revenues recorded during the twelve months ended June 2013 are restated to reflect normal temperature patterns over a 20-year rolling time period. This revenue adjustment corresponds with temperature adjustments made to system peak, energy loads and net power costs.

Rocky Mountain Power
Results of Operations - June 2013
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2013
Table 1 Summary
($000)

	A	B	C	To 3.2 D	To 3.1 E	F	G
	Total Revenue[1]	Reconciling Adjustments[2]	JAM Model Beginning Point	Normalizing Adjustments[3]	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue
Residential	$737,048	($646)	$736,401	($26,498)	($31,127)	($57,625)	$678,776
Commercial	$682,648	$385	$683,033	($25,856)	($6,386)	($32,242)	$650,791
Industrial	$359,122	$488	$359,610	($13,016)	($1,184)	($14,200)	$345,410
Contract 1	$28,011	$0	$28,011	$222	$0	$222	$28,233
Contract 2	$38,734	$0	$38,734	($330)	$0	($330)	$38,404
Contract 3	$48,077	$0	$48,077	($1,787)	$0	($1,787)	$46,290
Irrigation	$18,860	$18	$18,878	($419)	($847)	($1,266)	$17,612
Public St & Hwy	$9,836	$5	$9,841	($253)	$0	($253)	$9,588
Other Sales Pub Auth	$17,022	$7	$17,029	($571)	($161)	($732)	$16,296
Total Utah	$1,939,359	$256	$1,939,615	($68,510)	($39,705)	($108,215)	$1,831,399
Source / Formula	305 Report	Page 3.1.5	A + B	Page 3.1.5	Page 3.1.5	D + E	C + F

1 All revenues are as booked in the Company's revenue reporting system.
2 Reflects property insurance reserve revenue only recognized under GAAP, Blue Sky and Utah solar program Schedule 195 revenue included in separate tariff riders.
3 Includes removal of revenue accounting adjustments, deferred Net Power Cost, Demand Side Management revenue, Blue Sky revenue, buy-through and normalization of special contract revenue and out of period adjustments.

Rocky Mountain Power
Results of Operations - June 2013
Summary of Energy Adjustments (MWh) - State of Utah
Historical 12 Months Ended June 2013
Table 1 (MWh's)

	A	B	A + B
	Total Actual MWhs	Type 1 Normalization Adjustment MWhs[1]	Type 1 Adjusted Actual MWhs
Residential	6,951,287	(303,911)	6,647,377
Commercial	8,225,307	(155,126)	8,070,181
Industrial	5,769,638	(28,908)	5,740,730
Contract 1	585,083	2,542	587,625
Contract 2	1,019,559	(50,632)	968,926
Contract 3	1,080,857	(33,306)	1,047,551
Irrigation	259,760	(14,499)	245,261
Public St & Hwy	78,378	4	78,383
Other Sales Pub Auth	302,937	(7,024)	295,913
Total Utah	24,272,806	(590,859)	23,681,946

1 Includes weather normalization, out of period adjustments and buy-through kWh's adjustment for special contracts.

Rocky Mountain Power
Results of Operations - June 2013
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2013
Table 1 Detail
($000)

	305 Booked (1)	Reconciling Adjustments (2)	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization (3)	Unbilled	Schedule 195	Temperature		
Residential									
Schedule 1	668,582,837	-	668,582,837	20,064	1,515,669	(1,419,929)	(29,948,554)	(29,832,750)	638,750,086
Schedule 2	331,472	-	331,472	9,975	774	(797)	(12,877)	(2,926)	328,546
Schedule 3	23,559,231	-	23,559,231	8,110	53,425	(52,842)	(1,039,112)	(1,030,419)	22,528,812
Schedule 6	6,330,069	-	6,330,069	165,071	14,724	(16,265)	(126,674)	36,855	6,366,924
Schedule 6A	435,023	-	435,023	-	986	(1,360)	-	(374)	434,649
Schedule 7	781,234	-	781,234	2,390	1,776	(1,523)	-	2,642	783,876
Schedule 23	9,538,067	-	9,538,067	10,440	21,646	(20,165)	-	11,921	9,549,988
Pole Top Lighting	131	-	131	-	-	-	-	-	131
Subtotal	**709,558,064**	**-**	**709,558,064**	**216,050**	**1,609,000**	**(1,512,883)**	**(31,127,218)**	**(30,815,051)**	**678,743,013**
Rev Adj - Deferred NPC	6,477,156	-	6,477,156	(6,477,156)				(6,477,156)	-
Rev Accounting Adj	(978,084)	-	(978,084)	978,084				978,084	-
Other Rev - Deferral	(360,127)	360,127	-	-				-	-
Other Rev - Realized	30,721	(30,721)	-	-				-	-
DSM	19,702,235	-	19,702,235	(19,702,235)				(19,702,235)	-
Blue Sky	1,456,212	(1,456,216)	(5)	5				5	-
Rev Adj - Property Insurance	(575,722)	575,722	-	-				-	-
Solar	95,152	(95,152)	-	-				-	-
Subtotal	**25,847,542**	**(646,240)**	**25,201,302**	**(25,201,302)**	**-**	**-**	**-**	**(25,201,302)**	**-**
Unbilled	1,609,000	-	1,609,000		(1,609,000)			(1,609,000)	-
AGA/Revenue Credit	33,040	-	33,040	-				-	33,040
Total	**737,047,647**	**(646,240)**	**736,401,407**	**(24,985,253)**	**-**	**(1,512,883)**	**(31,127,218)**	**(57,625,354)**	**678,776,053**
Commercial									
Schedule 6	402,234,901	-	402,234,901	(5,406)	2,360,642	(894,550)	(3,441,101)	(1,980,415)	400,254,487
Schedule 6A	24,790,813	-	24,790,813	(57,170)	145,159	(59,269)	(288,862)	(260,142)	24,530,672
Schedule 6B	395,601	-	395,601	138,494	3,135	(686)	-	140,943	536,544
Schedule 7	1,930,964	-	1,930,964	5,518	11,365	(4,672)	-	12,211	1,943,175
Schedule 8	73,605,152	-	73,605,152	(142,120)	431,146	(169,252)	(685,175)	(565,401)	73,039,751
Schedule 9	31,507,506	-	31,507,506	(776,443)	180,357	(69,226)		(665,313)	30,842,193
Schedule 9A	1,402,034	-	1,402,034	-	8,228	(3,933)		4,295	1,406,329
Schedule 15F	15,518	-	15,518	5	91	(45)		50	15,568
Schedule 15-Traffic	209,540	-	209,540	(772)	1,225	(520)		(67)	209,473
Schedule 15-Moni	1,210,886	-	1,210,886	(3,445)	7,086	(2,989)		652	1,211,537
Schedule 23	114,809,331	-	114,809,331	(55,927)	673,475	(251,561)	(1,970,890)	(1,604,903)	113,204,428
Schedule 31	866,956	-	866,956	-	5,088	(2,023)		3,065	870,022
Pole Top Lighting	453	-	453	-	3	-		3	456
Subtotal	**652,979,656**	**-**	**652,979,656**	**(897,267)**	**3,827,000**	**(1,458,726)**	**(6,386,028)**	**(4,915,021)**	**648,064,635**
Rev Adj - Deferred NPC	6,727,145	-	6,727,145	(6,727,145)				(6,727,145)	-
Rev Accounting Adj	(636,453)	-	(636,453)	636,453				636,453	-
Other Rev - Deferral	(250,383)	250,383	-	-				-	-
Other Rev - Realized	22,686	(22,686)	-	-				-	-
DSM	17,396,448	-	17,396,448	(17,396,448)				(17,396,448)	-
Blue Sky	336,646	(336,646)	-	-				-	-
Rev Adj - Property Insurance	(559,891)	559,891	-	-				-	-
Solar	66,155	(66,155)	-	-				-	-
Subtotal	**23,102,354**	**384,786**	**23,487,141**	**(23,487,141)**	**-**	**-**	**-**	**(23,487,141)**	**-**
Unbilled	3,827,000	-	3,827,000		(3,827,000)			(3,827,000)	-
AGA/Revenue Credit	2,739,470	-	2,739,470	(12,892)				(12,892)	2,726,578
Total	**682,648,480**	**384,786**	**683,033,267**	**(24,397,300)**	**-**	**(1,458,726)**	**(6,386,028)**	**(32,242,054)**	**650,791,213**

Rocky Mountain Power
Results of Operations - June 2013
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2013
Table 1 Detail
($000)

				Type 1 Adjustments					
	305 Booked (1)	Reconciling Adjustments (2)	Unadjusted Revenues	Normalization (3)	Unbilled	Schedule 195	Temperature	Total Adjustment	Adjusted Actual
Industrial									
Schedule 6	56,455,152	-	56,455,152	(63,316)	626,751	(115,528)	(1,183,873)	(735,966)	55,719,186
Schedule 6A	7,227,856	-	7,227,856	(74,735)	79,501	(13,827)	-	(9,061)	7,218,795
Schedule 6B	112,979	-	112,979	105,086	2,424	(330)	-	107,181	220,160
Schedule 7	264,766	-	264,766	634	2,950	(697)		2,887	267,653
Schedule 8	74,094,819	-	74,094,819	(163,773)	821,685	(165,872)	-	492,040	74,586,859
Schedule 9	199,073,408	-	199,073,408	(1,773,653)	2,192,830	(441,549)		(22,372)	199,051,036
Schedule 9A	1,468,377	-	1,468,377	-	16,320	(2,805)		13,515	1,481,892
Schedule 15-Traffic	2,269	-	2,269	-	25	(5)		20	2,289
Schedule 15-Mon!	3,459	-	3,459	(6)	38	(2)		29	3,488
Schedule 21	376,319	-	376,319	-	4,182	(832)		3,350	379,669
Schedule 23	5,448,737	-	5,448,737	13,838	60,712	(12,124)	-	62,426	5,511,164
Schedule 31	903,217	-	903,217	60,042	10,706	(1,081)		69,667	972,884
SPCL0001	28,011,017	-	28,011,017	-	221,664			221,664	28,232,681
SPCL0002	38,733,757	-	38,733,757	(1,065,802)	735,632			(330,170)	38,403,587
SPCL0003	48,077,215	-	48,077,215	-	(1,637,420)	(149,933)		(1,787,354)	46,289,861
Subtotal	**460,253,348**	**-**	**460,253,348**	**(2,961,685)**	**3,138,000**	**(904,585)**	**(1,183,873)**	**(1,912,144)**	**458,341,204**
Rev Adj - Deferred NPC	4,156,074	-	4,156,074	(4,156,074)				(4,156,074)	-
Rev Accounting Adj	(876,815)	-	(876,815)	876,815				876,815	-
Other Rev - Deferral	(312,268)	312,268	-	-				-	-
Other Rev - Realized	31,271	(31,271)	-	-				-	-
DSM	7,670,715	-	7,670,715	(7,670,715)				(7,670,715)	-
Blue Sky	84,119	(84,119)	-	-				-	-
Rev Adj - Property Insurance	(373,329)	373,329	-	-				-	-
Solar	82,506	(82,506)	-	-				-	-
Subtotal	**10,462,273**	**487,700**	**10,949,973**	**(10,949,973)**	**-**	**-**	**-**	**(10,949,973)**	**-**
Unbilled	3,138,000	-	3,138,000		(3,138,000)			(3,138,000)	-
AGA/Revenue Credit	90,553	-	90,553	(96,000)				(96,000)	(5,447)
Total	**473,944,174**	**487,700**	**474,431,874**	**(14,007,659)**	**-**	**(904,585)**	**(1,183,873)**	**(16,096,117)**	**458,335,757**
Irrigation									
Schedule 10	16,660,173	-	16,660,173	34,401	1,579,000	(21,425)	(846,852)	745,125	17,405,298
			-						
Rev Adj - Deferred NPC	-	-	-	-				-	-
Rev Accounting Adj	(20,074)	-	(20,074)	20,074				20,074	-
Other Rev - Deferral	(7,297)	7,297	-	-				-	-
Other Rev - Realized	672	(672)	-	-				-	-
DSM	452,435	-	452,435	(452,435)				(452,435)	-
Blue Sky	68	(68)	-	-				-	-
Rev Adj - Property Insurance	(13,073)	13,073	-	-				-	-
Solar	1,928	(1,928)	-	-				-	-
Subtotal	**414,659**	**17,702**	**432,361**	**(432,361)**	**-**	**-**	**-**	**(432,361)**	**-**
			-						
Unbilled	1,579,000	-	1,579,000		(1,579,000)			(1,579,000)	-
AGA/Revenue Credit	206,563	-	206,563	-				-	206,563
Total	**18,860,395**	**17,702**	**18,878,097**	**(397,960)**	**-**	**(21,425)**	**(846,852)**	**(1,266,236)**	**17,611,861**

Rocky Mountain Power
Results of Operations - June 2013
Summary of Revenue Adjustments - State of Utah
Historical 12 Months Ended June 2013
Table 1 Detail
($000)

	305 Booked (1)	Reconciling Adjustments (2)	Unadjusted Revenues	Type 1 Adjustments: Normalization (3)	Unbilled	Schedule 195	Temperature	Total Adjustment	Adjusted Actual
Public Street & Highway Lighting									
Schedule 7	2,858	-	2,858	(55)	(29)	(3)		(87)	2,771
Schedule 11	4,978,035	-	4,978,035	(5,134)	(51,241)	(11,464)		(67,839)	4,910,196
Schedule 12E	3,335,691	-	3,335,691	(96)	(34,370)	(7,426)		(41,891)	3,293,800
Schedule 12F	229,980	-	229,980	(14)	(2,370)	(288)		(2,672)	227,308
Schedule 12P	647,568	-	647,568	21,345	(6,893)	(965)		13,486	661,054
Schedule 15F	100,911	-	100,911	-	(1,040)	(306)		(1,346)	99,565
Schedule 15-Traffic	332,837	-	332,837	(218)	(3,427)	(760)		(4,405)	328,432
Schedule 15-Monl	60,995	-	60,995	185	(630)	(135)		(580)	60,415
Schedule 77	(3,983)	-	(3,983)	3,983	-			3,983	-
Subtotal	**9,684,891**	**-**	**9,684,891**	**19,997**	**(100,000)**	**(21,346)**	**-**	**(101,350)**	**9,583,542**
Rev Adj - Deferred NPC	-	-	-	-				-	-
Rev Accounting Adj	(20,593)	-	(20,593)	20,593				20,593	-
Other Rev - Deferral	(7,815)	7,815	-	-				-	-
Other Rev - Realized	829	(829)	-	-				-	-
DSM	272,446	-	272,446	(272,446)				(272,446)	-
Blue Sky	-	-	-	-				-	-
Rev Adj - Property Insurance	-	-	-	-				-	-
Solar	1,903	(1,903)	-	-				-	-
Subtotal	**246,769**	**5,084**	**251,852**	**(251,852)**	**-**	**-**	**-**	**(251,852)**	**-**
Unbilled	(100,000)	-	(100,000)		100,000			100,000	-
AGA/Revenue Credit	4,662	-	4,662					-	4,662
Total	**9,836,322**	**5,084**	**9,841,406**	**(231,856)**	**-**	**(21,346)**	**-**	**(253,202)**	**9,588,203**
			-						
Other Sales to Public Authorities			-						
Schedule 9	13,719,067	-	13,719,067	-	(64,590)	(28,183)	(125,662)	(218,434)	13,500,633
Schedule 31M	2,931,498	-	2,931,498	(83,290)	(13,410)	(3,918)	(35,350)	(135,968)	2,795,530
Subtotal	**16,650,565**	**-**	**16,650,565**	**(83,290)**	**(78,000)**	**(32,101)**	**(161,012)**	**(354,402)**	**16,296,163**
Rev Adj - Deferred NPC	-	-	-	-				-	-
Rev Accounting Adj	(28,451)	-	(28,451)	28,451				28,451	-
Other Rev - Deferral	(9,812)	9,812	-	-				-	-
Other Rev - Realized	475	(475)	-	-				-	-
DSM	484,474	-	484,474	(484,474)				(484,474)	-
Blue Sky	-	-	-	-				-	-
Rev Adj - Property Insurance	-	-	-	-				-	-
Solar	2,754	(2,754)	-	-				-	-
Subtotal	**449,440**	**6,583**	**456,022**	**(456,022)**	**-**	**-**	**-**	**(456,022)**	**-**
Unbilled	(78,000)	-	(78,000)		78,000			78,000	-
AGA/Revenue Credit	-	-	-					-	-
Total	**17,022,005**	**6,583**	**17,028,588**	**(539,312)**	**-**	**(32,101)**	**(161,012)**	**(732,425)**	**16,296,163**
Total	**1,939,359,023**	**255,614**	**1,939,614,638**	**(64,559,339)**	**-**	**(3,951,066)**	**(39,704,982)**	**(108,215,387)**	**1,831,399,250**
			Ref 2.3, Ln 99	**Ref 3.2**	**Ref 3.2**	**Ref 3.2**	**Ref 3.1**		
								Ref Page 3.6	**25,539,647**
									1,856,938,898
									Ref 2.3, Ln 99

1 All revenues are as booked in the Company's revenue reporting system.
2 Reflects property insurance reserve revenue only recognized under GAAP, Blue Sky and Utah solar program Schedule 195 revenue included in separate tariff riders.
3 Includes removal of revenue accounting adjustments, deferred Net Power Cost, Demand Side Management revenue, Blue Sky revenue, buy-through and normalization of special contract revenue and out of period adjustments.

Rocky Mountain Power
Utah Results of Operations - June 2013
Revenue Normalization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	A	(26,498,136)	UT	100.000%	(26,498,136)	
Commercial	442	A	(25,856,026)	UT	100.000%	(25,856,026)	
Industrial	442	A	(13,016,384)	UT	100.000%	(13,016,384)	
Situs Contracts	442	A	(1,895,859)	UT	100.000%	(1,895,859)	
Irrigation	442	A	(419,385)	UT	100.000%	(419,385)	
Public Street & Highway Lighting	444	A	(253,202)	UT	100.000%	(253,202)	
Other Sales to Public Authority	445	A	(571,413)	UT	100.000%	(571,413)	
			(68,510,405)			(68,510,405)	3.1.1

Description of Adjustment:

Included in test period revenues are a number of items that need to be adjusted for reporting and ratemaking regulatory results. These items include removal of, revenue accounting adjustments, deferred Net Power Cost, Demand Side M anagement revenue, Blue Sky revenue, Solar program revenue, buy-through and normalization of special contract revenues and out-of-period revenues.

Rocky Mountain Power
Utah Results of Operations - June 2013
SO2 Emission Allowances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Remove Actual Gain-Sale of Allowances	4118	B	58,585	SE	42.337%	24,803	3.3.2
Add Allowed Gain-Sale of Allowances	4118	B	(1,997,509)	SE	42.337%	(845,677)	3.3.1
			(1,938,924)			(820,874)	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	B	(1,668,739)	SE	42.337%	(706,487)	3.3.1
Accumulated Deferred Tax	190	B	633,303	SE	42.337%	268,119	3.3.1
Adjustment to Taxes:							
Schedule M Addition	SCHMAT	B	58,585	SE	42.337%	24,803	3.3.1
Schedule M Deduction	SCHMDT	B	1,997,509	SE	42.337%	845,677	3.3.1
Deferred Tax Expense	41010	B	758,074	SE	42.337%	320,943	3.3.1
Deferred Tax Expense	41110	B	(22,233)	SE	42.337%	(9,413)	3.3.1

Description of Adjustment:

The Environmental Protection Agency has established guidelines that govern the volume of sulfur dioxide (SO2) that can be emitted from power plants and granted the issuance of SO2 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 PSC 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 actual sales from the twelve months ended June 2013 with the four-year amortization amount.

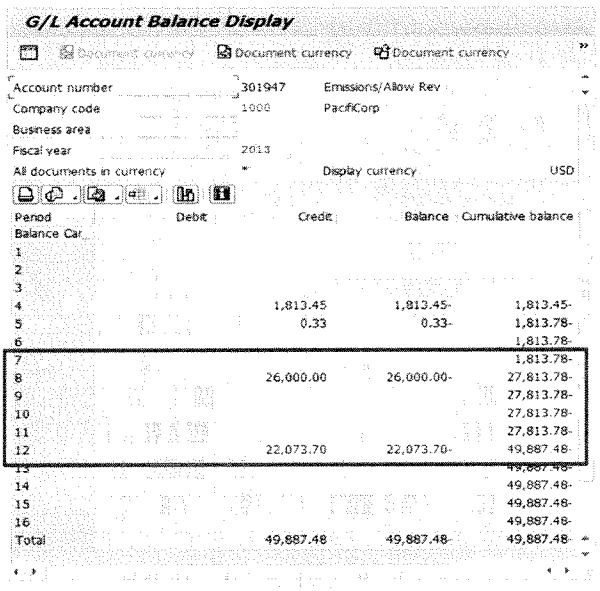
Rocky Mountain Power	Beginning of the Period	Jun-12
Results of Operations - June 2013	Ending of the Period	Jun-13
SO2 Emission Allowance Sales		

Description	Date Booked	Sales To Date	Accumulated Amortization Jun-13	End Unamortized Balance Jun-13	Current Period Amortization 12 Months Ended	Beg Unamortized Balance Jun-12	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Jun-12	Accumulated Deferred Income Tax Jun-13
Apr 2008 Sale	Apr-08	1,192,027	1,192,027	0	0	0	0	0	0	(0)	(0)
Oct 2008 Sale	Oct-08	149,500	149,500	0	9,325	9,325	0	9,325	3,539	3,539	0
Nov 2008 Sale	Nov-08	1,393,500	1,393,500	0	116,136	116,136	0	116,136	44,075	44,075	0
Dec 2008 Sale	Dec-08	2,154,000	2,154,000	0	224,375	224,375	0	224,375	85,153	85,153	0
Jan 2009 Sale	Jan-09	194,500	194,500	0	24,316	24,316	0	24,316	9,228	9,228	0
Apr 2009 Sale	Apr-09	173,141	173,141	0	32,468	32,468	0	32,468	12,322	12,322	0
Jun 2009 Sale	Jun-09	1,017,500	1,017,500	0	233,174	233,174	0	233,174	88,492	88,492	(0)
Aug 2009 Sale	Aug-09	1,455,000	1,424,711	30,289	363,756	394,045	0	363,756	138,049	149,544	11,495
Sep 2009 Sale	Sep-09	950,750	911,122	39,628	237,684	277,312	0	237,684	90,203	105,243	15,039
Feb 2010 Sale	Feb-10	402,500	343,785	58,715	100,620	159,335	0	100,620	38,186	60,469	22,283
Mar 2010 Sale	Mar-10	1,647,551	1,372,960	274,591	411,888	686,479	0	411,888	156,316	260,526	104,210
Apr 2010 Sale	Apr-10	372,500	302,640	69,860	93,120	162,980	0	93,120	35,340	61,853	26,513
Aug 2010 Sale	Aug-10	395,000	288,015	106,985	98,748	205,733	0	98,748	37,476	78,078	40,602
Feb 2011 Sale	Feb-11	78,000	47,125	30,875	19,500	50,375	0	19,500	7,400	19,118	11,717
Mar 2011 Sale	Mar-11	41,737	24,360	17,377	10,440	27,817	0	10,440	3,962	10,557	6,595
Apr 2011 Sale	Apr-11	4,505	2,538	1,967	1,128	3,095	0	1,128	428	1,175	747
June 2011 Sale	Jun-11	40,509	21,100	19,409	10,128	29,537	0	10,128	3,844	11,209	7,366
Apr 2012 Sale	Apr-12	1,814	570	1,244	456	1,700	0	456	173	645	472
Aug 2012 Sale	Aug-12	26,000	5,962	20,038	5,962	0	26,000	5,962	(7,605)	0	7,605
Dec 2012 Sale	Dec-12	22,074	3,220	18,854	3,220	0	22,074	3,220	(7,155)	0	7,155
Feb 2013 Sale	Feb-13	9,775	1,020	8,755	1,020	0	9,775	1,020	(3,323)	0	3,323
Apr 2013 Sale	Apr-13	736	45	691	45	0	736	45	(262)	0	262
	Totals	11,722,619	11,023,341	699,277	**1,997,509**	2,638,202	**58,585**	**1,997,509**	735,841	1,001,224	265,383
					Ref. 3.3		**Ref. 3.3**	**Ref. 3.3**			

SO2 Credit Unamortized Balance		SO2 Sales		Deferred Income Tax	DIT Unamort Balance
Beginning Balance	2,638,202	12 Month Ended June 2013	**Ref. 3.3**	**758,074**	1,001,224
Ending Balance	699,277	**58,585**	**Ref. 3.3**	**(22,233)**	265,383
Average Balance	**1,668,739**	**Ref. 3.3**		735,841	**633,303**
	Ref. 3.3				**Ref. 3.3**

Rocky Mountain Power
Results of Operations - June 2013
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended June 2013

Year	Month	Amount	Accumulated Amount	
2012	7	-	-	
2012	8	26,000	26,000	
2012	9	-	26,000	
2012	10	-	26,000	
2012	11	-	26,000	
2012	12	22,074	48,074	
2013	1	-	48,074	
2013	2	9,775	57,849	
2013	3	-	57,849	
2013	4	736	58,585	
2013	5	0.14	58,585	
2013	6	-	**58,585**	**Ref. 3.3**

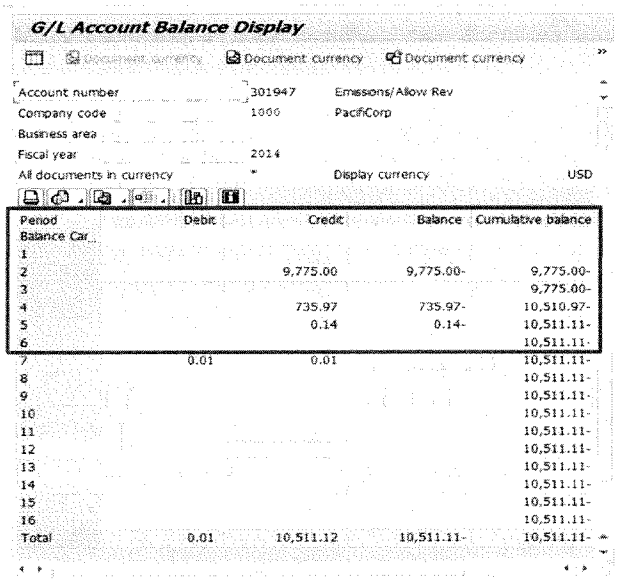


G/L Account Balance Display

Document currency | Document currency | Document currency

Account number	301947	Emissions/Allow Rev	
Company code	1000	PacifiCorp	
Business area			
Fiscal year	2013		
All documents in currency	*	Display currency	USD

Period / Balance Car.	Debit	Credit	Balance	Cumulative balance
1				
2				
3				
4		1,813.45	1,813.45-	1,813.45-
5		0.33	0.33-	1,813.78-
6				1,813.78-
7				1,813.78-
8		26,000.00	26,000.00-	27,813.78-
9				27,813.78-
10				27,813.78-
11				27,813.78-
12		22,073.70	22,073.70-	49,887.48-
13				49,887.48-
14				49,887.48-
15				49,887.48-
16				49,887.48-
Total		49,887.48	49,887.48-	49,887.48-



G/L Account Balance Display

Document currency | Document currency | Document currency

Account number	301947	Emissions/Allow Rev	
Company code	1000	PacifiCorp	
Business area			
Fiscal year	2014		
All documents in currency	*	Display currency	USD

Period / Balance Car.	Debit	Credit	Balance	Cumulative balance
1				
2		9,775.00	9,775.00-	9,775.00-
3				9,775.00-
4		735.97	735.97-	10,510.97-
5		0.14	0.14-	10,511.11-
6				10,511.11-
7	0.01	0.01		10,511.11-
8				10,511.11-
9				10,511.11-
10				10,511.11-
11				10,511.11-
12				10,511.11-
13				10,511.11-
14				10,511.11-
15				10,511.11-
16				10,511.11-
Total	0.01	10,511.12	10,511.11-	10,511.11-

Rocky Mountain Power
Utah Results of Operations - June 2013
REC Revenue Reallocation

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Re-allocate June 2013 REC Revenue According to RPS Eligibility:							
OR/CA/WA RPS Eligible:							
Reallocate Increm. Rev. - Non-RPS States	456	A	3,010,315	SG	43.217%	1,300,969	3.4.2
Adjustment for CA RPS Banking	456	A	(137,507)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(2,186,556)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	A	(686,253)	WA	0.000%	-	3.4.2
			-			1,300,969	
OR/CA RPS Eligible							
Reallocate Increm. Rev. - Non-RPS States	456	A	7,568,558	SG	43.217%	3,270,906	3.4.2
Adjustment for OR RPS Banking	456	A	(447,807)	CA	0.000%	-	3.4.2
Adjustment for CA RPS Banking	456	A	(7,120,751)	OR	0.000%	-	3.4.2
			-			3,270,906	
CA RPS Eligible							
Reallocate Increm. Rev. - Non-RPS States	456	A	88,265	SG	43.217%	38,146	3.4.2
Adjustment for CA RPS Banking	456	A	(88,265)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	(766,516)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	766,516	OTHER	0.000%	-	3.4.2
			-			38,146	
Remove June 2013 REC Deferrals	456	A	(15,469,365)	SG	43.217%	(6,685,401)	3.4.1

Description of Adjustment:

Renewable energy credits (REC) represent the environmental attributes of power produced from renewable energy facilities. REC can be detached and sold separately from the electricity commodity. REC may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California, Oregon, and Washington have renewable portfolio standards. As such, the Company does not sell REC that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses the REC to comply with current year or future year renewable portfolio standard requirements. This adjustment reallocates Oregon, California, and Washington's SG factor amounts of the twelve months ended June 2013 revenues to the Company's other jurisdictions, consistent with the agreement with the Multi-State Process (MSP) standing committee. Actual REC revenue will be accounted for in the REC Balancing Account (RBA) pursuant to the stipulation in Docket No. 10-035-124. This adjustment also removes booked REC deferrals consistent with adjustment 5.1 which removes NPC deferrals included in unadjusted results.

Rocky Mountain Power
Results of Operations - June 2013
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
SAP Acct	301944	301944	301945	
July-12	(100,397)	6,947,565	(6,887,908)	(40,740)
August-12	(1,208,979)	100,397	(65,562)	(1,174,144)
September-12	(3,456,000)	1,208,979	(1,209,189)	(3,456,210)
October-12	(8,790,700)	3,456,000	(3,456,000)	(8,790,700)
November-12	(8,666,523)	8,790,700	(8,626,288)	(8,502,111)
December-12	(9,633,478)	8,666,523	(8,779,001)	(9,745,956)
January-13	(93,587)	9,633,478	(9,637,605)	(97,714)
February-13	(84,812)	93,587	(93,587)	(84,812)
March-13	(166,458)	84,812	(84,812)	(166,458)
April-13	(202,640)	166,458	(162,264)	(198,446)
May-13	-	202,640	(206,624)	(3,984)
June-13	(70,644)	-	(15,207)	(85,851)
12 ME Jun 2013 Total	(32,474,217)	39,351,138	(39,224,046)	**(32,347,125)**

Ref 3.4.2

REC Deferrals Included in Unadjusted Results:

FERC Account	4562700
Amount Yr. Ending Jun 2013	**(15,469,365) Ref 3.4**

Rocky Mountain Power
Results of Operations - June 2013
REC Revenue
Adjustment to Reallocate June 2013 Revenue

June 2013 - Actual REC Revenues CA/OR/WA RPS Eligible Resources	$	5,770,789
June 2013 - Actual REC CA/OR RPS Eligible Resources	$	21,028,040
June 2013 - Actual REC Revenues CA RPS Eligible Resources	$	5,548,296
Total June 2013 REC Revenue	**$**	**32,347,125** **Ref 3.4.1**

Reallocate June 2013 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.566%	24.901%	7.815%	15.469%	43.845%	6.011%	0.393%	
Actual June 2013 REC Rev - Eligible for CA/OR/WA RPS	A	SG	5,770,789	90,367	1,436,966	450,993	892,711	2,530,215	346,873	22,662	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	**3,010,315**	47,140	749,589	235,259	465,680	1,319,879	180,945	11,822	
Adjustment for RPS/Commission order	A	Situs	(3,010,315)	**(137,507)**	**(2,186,556)**	**(686,253)**					
				Ref 3.4	Ref 3.4	Ref 3.4					
Actual June 2013 REC Revenues - Reallocated totals			**5,770,789**	-	-	-	**1,358,392**	**3,850,094**	**527,818**	**34,484**	
Actual June 2013 REC Rev - Eligible for CA/OR RPS	A	SG	21,028,040	329,288	5,236,127	1,643,364	3,252,930	9,219,790	1,263,963	82,579	
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	**7,568,558**	118,519	1,884,623	591,491	1,170,817	3,318,451	454,934	29,723	
Adjustment for RPS/Commission order	A	Situs	(7,568,558)	**(447,807)**	**(7,120,751)**						
				Ref 3.4	Ref 3.4						
Actual June 2013 REC Revenues - Reallocated totals			**21,028,040**	-	-	**2,234,854**	**4,423,747**	**12,538,241**	**1,718,897**	**112,302**	
Actual June 2013 REC Rev - Eligible for CA RPS Only	A	SG	5,548,296	86,883	1,381,564	433,605	858,293	2,432,663	333,499	21,789	-
			Ref 3.4								
Adjustment for RPS/Commission order	A	SG	**88,265**	1,382	21,979	6,898	13,654	38,700	5,305	347	
Adjustment for RPS/Commission order	A	Situs	(88,265)	**(88,265)**	**(766,516)**						766,516
				Ref 3.4	Ref 3.4						
Actual June 2013 REC Revenue - Reallocated totals			**5,548,296**	-	**637,027**	**440,503**	**871,947**	**2,471,363**	**338,805**	**22,135**	**766,516**
											Ref 3.4
Reallocated REC Revenue forJune 2013		SG	10,667,139	167,042	2,656,191	833,648	1,650,151	4,677,030	641,185	41,891	-
		Situs	(10,667,139)	(673,580)	(10,073,823)	(686,253)	-	-	-	-	766,516
Actual June 2013 REC Revenue - Total Reallocated			**32,347,125**	-	637,027	2,675,358	6,654,085	**18,859,698**	2,585,520	168,921	766,516
			Ref 3.4.1								

Rocky Mountain Power
Utah Results of Operations - June 2013
Wheeling Revenue

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Other Electric Revenues	456	A	(2,685,349)	SG	43.217%	(1,160,528)	Below
Adjustment to Expense:							
Wheeling Imbalance Expense	566	A	(1,031,772)	SG	43.217%	(445,901)	3.5.3
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2013			79,122,527				3.5.2
Total Adjustments			(2,685,349)				3.5.2
Normalized Wheeling Revenues			76,437,178				3.5.2

Description of Adjustment:

This adjustment reflects a normalized level of wheeling revenues for the period ended June 2013 by adjusting the actual revenue to remove out-of-period and one-time adjustments. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

Rocky Mountain Power
Results of Operations - June 2013
Wheeling Revenue Adjustment

GL Description GL Account #	Network 301912	Transmission Refunds 301913	Pt-to-Pt 302980	Resales 302981	Unauthorized Use 302982	Deferral Fees 302983	Legacy Contracts Various	Wheeling Subject to Refund 302990	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Services Various	Penalties Various	Total
Customer							ACTUAL 12 MONTHS ENDED JUNE 30, 2013							
Alpental Energy Deferral Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Barclays Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basin Electric Power Cooperative	(11,244)	1,149	-	-	-	-	-	-	-	-	-	(19,083)	-	(29,179)
Bear Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Hills, Inc.	(1,092,895)	302,140	(1,290,482)	-	-	-	-	-	(36,793)	(58,415)	-	(171,338)	-	(2,347,783)
Black Hills/Colorado Electric Utility Company	-	-	-	-	-	-	-	-	(1,182)	(2,508)	-	(230)	-	(3,920)
Bonneville Power Administration	-	-	-	-	-	-	(4,264,441)	-	-	-	-	-	-	(4,264,441)
Bonneville Power Administration	(610,919)	323,464	(1,909,917)	-	(5,930)	-	(694,478)	-	(54,667)	(65,906)	(1,171,506)	(535,733)	(4,427)	(4,730,019)
Cargill Power Markets, LLC	-	-	-	-	-	-	-	-	(887,590)	(31,162)	-	(59,969)	-	(978,721)
Citigroup Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado Springs Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conoco	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Constellation	-	-	-	-	-	-	-	-	(1,474)	-	-	(74)	-	(1,548)
Coral Power/Shell	-	-	-	-	-	-	-	-	(51,177)	(44,835)	-	(5,808)	-	(101,820)
Cowlitz County PUD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deseret Generation & Transmission Coopera	-	280,415	-	-	-	-	(2,122,995)	-	(453)	-	-	(820,151)	(241,104)	(2,904,287)
Eagle Energy Partners	-	-	-	-	-	-	-	-	(1,206)	(9,975)	-	(705)	-	(11,886)
Endure Energy, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enel	-	-	-	-	-	(50,625)	-	-	-	-	-	-	-	(50,625)
Enel Cove Fort, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eugene Water & Electric Board	-	-	-	-	-	-	-	-	(27)	-	-	(2)	-	(29)
Fall River Rural Electric Cooperative	-	-	-	-	-	-	-	-	-	-	(151,308)	-	-	(151,308)
Flathead Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foot Creek III, LLC	-	-	-	-	-	-	-	-	-	-	(36,182)	-	-	(36,182)
Gila River Power, LP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highland	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Iberdrola Renewables Inc.	(2,499)	100,188	(774,289)	-	(56,474)	(303,750)	-	-	(2,057,499)	(117)	-	(433,706)	(4,611)	(3,532,758)
Idaho Power Company	-	102,394	(807,975)	-	-	-	-	-	(305,357)	(94,618)	(90,108)	(83,062)	-	(1,278,723)
Idaho Power - Power Supply Merchant	-	-	-	-	-	-	-	-	(617)	-	-	(44)	-	(661)
Integrys	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JPM Ventures Energy	-	-	-	-	-	-	-	-	(850,740)	(75,566)	-	(155,464)	(663)	(1,082,433)
Los Angeles Dept Water & Power	26	-	-	-	-	-	-	-	(3)	(28,307)	-	(1,825)	-	(30,109)
Macquarie Energy, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Moon Lake Electric Association	-	-	-	-	-	-	(19,981)	-	-	-	-	-	-	(19,981)
Morgan Stanley Capital Group, Inc.	-	-	-	-	-	-	-	-	(1,332,275)	(162,809)	-	(101,912)	-	(1,596,995)
Municipal Energy Agency of Nebraska	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	-	-	(9,878)	-	-	(696)	-	(10,574)
NextEra Energy Resources, LLC	-	304,687	(2,350,465)	-	(10,921)	-	-	-	(29,420)	-	-	(675,314)	(394,945)	(3,156,379)
Pacific Gas & Electric Company	-	-	-	-	-	-	-	-	(488)	-	(15,784,922)	(34)	-	(15,785,444)
PacifiCorp Merchant (Business Unit transfer)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Portland General Electric	-	-	-	-	-	-	-	-	-	-	(3,314)	-	-	(3,314)
Portland General Electric	-	-	-	-	-	-	-	-	(26,355)	-	-	(1,609)	-	(27,964)
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	-	0	-	-	0
Powder River Energy Corp	-	-	-	-	-	-	-	-	-	-	(368)	-	-	(368)
Powerex Corporation	-	604,664	(6,240,412)	-	(3,087)	-	-	-	(5,733,236)	(1,602,537)	-	(730,452)	-	(13,705,059)
PPL Energy Plus, LLC	-	-	-	-	-	-	-	-	(16,145)	(7,227)	-	(1,650)	-	(25,022)
Public Service Company of Colorado	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puget Sound Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rainbow Energy Marketing	-	-	-	-	-	-	-	-	(65,958)	(28,391)	-	(6,152)	-	(100,501)
Cryq Energy, Inc.(Raser Power Systems LLC	-	36,727	(283,909)	-	-	-	-	-	-	-	-	(85,150)	(977)	(333,308)
Sacramento Municipal Utility District	-	-	-	-	-	(130,043)	-	-	-	-	-	-	-	(130,043)
Salt River Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
San Diego Gas and Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seattle City Light	-	3,426	-	-	-	-	-	-	-	-	-	1,197	-	4,624
Sempra Energy Solutions LLC	(387,988)	43,586	-	-	-	-	-	-	-	-	-	(66,327)	(8,166)	(418,895)
Sempra Energy Trading Corp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sierra Pacific Power	-	-	-	-	-	-	-	-	(44,703)	(49,237)	(75,184)	(6,310)	-	(175,434)
South Columbia Basin Irrigation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southern Calif Edison Com Direct	-	-	-	-	(19,011)	-	-	-	(2,105,656)	(118,503)	(284,922)	(555,730)	(345,532)	(3,429,354)
Southern California PPA	-	-	-	-	(17,592)	-	-	-	-	-	-	-	(811)	(18,403)
State of South Dakota	-	13,367	(103,237)	-	-	-	-	-	-	-	-	(7,090)	-	(96,960)
Tenaska Power Services Co	-	-	-	-	-	-	-	-	(72,768)	(67,414)	-	(9,588)	-	(149,769)
The Energy Authority	-	-	-	-	-	-	-	-	(6,738)	-	-	(417)	-	(7,155)
TransAlta Energy	-	-	-	-	-	-	-	-	(113,837)	-	-	(7,315)	-	(121,153)
Tri-State Generation and Trans.	(158,807)	21,807	-	-	-	-	(128,612)	-	(267,403)	(18,466)	-	(44,272)	(11,090)	(606,843)
Utah Associated Municipal Power Systems	-	706,203	-	-	-	-	(9,023,709)	-	(56,437)	-	-	(1,484,899)	-	(9,858,843)
US Bureau of Reclamation	(7,093)	708	-	-	-	-	(36,907)	-	-	-	-	(11,457)	-	(54,749)
Utah Municipal Power Agency	-	299,434	-	-	-	-	(2,783,545)	-	-	-	-	(401,049)	(54,652)	(2,939,812)
WAPA Folsom	-	-	-	-	-	-	(1,000)	-	-	-	-	-	-	(1,000)
Warm Springs	-	-	-	-	-	-	-	-	-	-	(119,700)	-	-	(119,700)
Western Area Power Administration	(34,613)	3,802	-	-	-	-	-	-	-	-	-	(47,679)	-	(78,489)

Rocky Mountain Power
Results of Operations - June 2013
Wheeling Revenue Adjustment

GL Description	Network	Transmission Refunds	Pt-to-Pt	Resales	Unauthorized Use	Deferral Fees	Legacy Contracts	Wheeling Subject to Refund	Non-Firm Wheeling	ST Firm Wheeling	Use of Facilities	Ancillary Services	Penalties	Total
GL Account #	301912	301913	302980	302981	302982	302983	Various	302990	301922	301926	302901	Various	Various	
Customer	ACTUAL 12 MONTHS ENDED JUNE 30, 2013													
Western Area Power Administration	-	-	-	-	-	-	(2,834,400)	-	(13,712)	(9,087)	-	(1,379)	-	(2,858,577)
Yakima Tieton Irrigation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrual reserve for refund	-	-	-	-	-	-	-	(1,292,215)	-	-	-	475,874	-	(816,341)
Accruals and Adjustments	2,733	-	(160,832)	-	-	-	(485,778)	-	546,867	483,558	(75,869)	(1,254,971)	-	(944,290)
Actual Totals	**(2,303,300)**	**3,148,164**	**(13,921,518)**	**-**	**(113,016)**	**(484,418)**	**(22,395,845)**	**(1,292,215)**	**(13,596,926)**	**(1,991,519)**	**(17,793,382)**	**(7,311,573)**	**(1,066,977)**	**(79,122,527)**
														Ref 3.5
Adj Type	ADJUSTMENT DETAIL													
A	Remove network accruals as changes covered in adjustments and remove network revenue subject to refund reserve.	(2,733)	-	-	-	-	-	-	-	-	-	-	-	-	(2,733)
A	Remove refunds and transmission reserve amounts covering 2012.	-	(3,148,164)	-	-	-	-	-	1,292,215	-	-	-	-	-	(1,855,949)
A	Remove point-to-point accruals as changes covered in adjustments and revenue subject to refund reserve.	-	-	160,832	-	-	-	-	-	-	-	-	(19,307)	-	141,525
A	Remove legacy accruals as changes covered in adjustments and remove revenue subject to refund reserve.	-	-	-	-	-	-	470,676	-	-	-	-	-	-	470,676
A	Remove Schedule 2 ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(0)
A	Remove Schedule 3 ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(0)
A	Eliminate Powerex short-term firm capacity (exchanged for long-term).	-	-	-	-	-	-	-	-	-	410,400	-	19,167	-	429,567
A	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-	-	-	-	-	484,418	-	-	-	-	-	-	-	484,418
A	Reverse unreserved use charges: Powerex.	-	-	-	-	3,087	-	-	-	-	-	-	-	-	3,087
A	Reverse unreserved use charges: Iberdrola.	-	-	-	-	56,474	-	-	-	-	-	-	-	-	56,474
A	Reverse unreserved use charges: NextEra.	-	-	-	-	10,921	-	-	-	-	-	-	-	-	10,921
A	Reverse unreserved use charges: Southern California Edison.	-	-	-	-	19,011	-	-	-	-	-	-	-	-	19,011
A	Reverse unreserved use charges: Southern California PPA	-	-	-	-	17,592	-	-	-	-	-	-	-	-	17,592
A	Reverse unreserved use charges: BPA	-	-	-	-	5,930	-	-	-	-	-	-	-	-	5,930
A	Remove schedule 1 accrual as charges covered in adjustments.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-	-	-	-	-	-	-	-	-	-	-	(3,595)	-	(3,595)
A	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-	-	-	-	-	-	-	-	-	-	-	641,536	-	641,536
A	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	-	-	-	-	-	-	-	-	-	-	-	1,515,584	-	1,515,584
A	Remove settlement refund with BPA for BPA Eastside GTA.	-	-	-	-	-	-	(315,673)	-	-	-	-	-	-	(315,673)
A	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	-	-	-	-	-	-	-	-	-	-	-	-	1,066,977	1,066,977
	Test Period Incremental Adj	**(2,733)**	**(3,148,164)**	**160,832**	**-**	**113,016**	**484,418**	**155,003**	**1,292,215**	**-**	**410,400**	**-**	**2,153,385**	**1,066,977**	**2,685,349**
															Ref 3.5
	Accum Test Period Totals	**(2,306,033)**	**(0)**	**(13,760,686)**	**-**	**-**	**-**	**(22,240,843)**	**-**	**(13,596,926)**	**(1,581,119)**	**(17,793,382)**	**(5,158,189)**	**-**	**(76,437,178)**
	Allocation Factor	SG	SG	SG	SG	SG	SG	SG	SG	SE	SG	SG	SG	SG	Ref 3.5

Rocky Mountain Power
Results of Operations - June 2013
Wheeling Revenue Adjustment
Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense
Transmission Imbalance Penalty Expense

	505962	505964	Total
Jul-12	20,458	47,569	
Aug-12	28,882	56,305	
Sep-12	54,700	60,015	
Oct-12	(2,123)	49,701	
Nov-12	18,619	61,174	
Dec-12	23,747	65,693	
Jan-13	16,277	79,483	
Feb-13	6,663	41,001	
Mar-13	37,563	53,014	
Apr-13	66,342	85,069	
May-13	21,182	81,623	
Jun-13	25,367	33,447	
	317,678	714,095	**1,031,772**
			Ref 3.5

Rocky Mountain Power
Utah Results of Operations - June 2013
REC and NPC Accruals

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenues:							
Residential	440	A	5,292,843	UT	100.000%	5,292,843	
Commercial and Industrial	442	A	8,454,900	UT	100.000%	8,454,900	
Public Street & Highway Lighting	444	A	70,735	UT	100.000%	70,735	
Other Sales to Public Authority	445	A	122,392	UT	100.000%	122,392	
			13,940,869			13,940,869	

Adjustment Detail:

(1) Schedule 98 REC Revenue July 2012 through December 2012	1,107,848
(2) Net Power Cost Accrual July 2012 through December 2012	12,833,021
Total Adjustment	13,940,869

Allocation to FERC Accounts per column "C" ratio on page 3.1.1:

Account Name	Account	Amount ($000)	Percent
Residential	440	736,401	37.97%
Commercial and Industrial	442	1,176,343	60.65%
Public Street & Highway Lighting	444	9,841	0.51%
Other Sales to Public Authority	445	17,029	0.88%
		1,939,615	100.00%

Description of Adjustment:

To reflect the impact of the Renewable Energy Credit (REC) and Net Power Cost (NPC) mechanisms on Utah ROE results excluding carrying charges, the below items are adjusted for:

(1) REC deferral versus amount included in rates
(2) NPC accrual

Rocky Mountain Power
Utah Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ended June 30, 2013

		Total Adjustments	Type A 4.1 Miscellaneous General Expense	Type A 4.2 Idaho Irrigation Load Control Program	Type A 4.3 Remove Non-Recurring Entries	Type A 4.4 DSM Expense	Type A 4.5 Insurance Expense	Type A 4.7 Utah Solar Incentive Program
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	4,867,082	-	-	(5,115)	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	-	-	-	-	-	-	-
12	Other Power Supply	(2,777,693)	(3,167)	(3,095,294)	1,847,068	-	-	-
13	Transmission	(456,511)	-	-	(456,511)	-	-	-
14	Distribution	-	-	-	-	-	-	-
15	Customer Accounting	(5,725)	(5,725)	-	-	-	-	-
16	Customer Service & Info	(46,059,648)	(670)	(2,329)	-	(45,978,752)	-	(77,897)
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	(20,031,698)	25,881	-	-	-	(397,450)	5,661
19								
20	Total O&M Expenses	(64,464,192)	16,320	(3,097,623)	1,385,442	(45,978,752)	(397,450)	(72,236)
21								
22	Depreciation	-	-	-	-	-	-	-
23	Amortization	-	-	-	-	-	-	-
24	Taxes Other Than Income	-	-	-	-	-	-	-
25	Income Taxes - Federal	14,239,678	(10,302)	1,035,160	(462,985)	14,604,985	(6,405,081)	24,140
26	Income Taxes - State	1,934,936	(1,400)	140,661	(62,912)	1,984,575	(870,344)	3,280
27	Income Taxes - Def Net	8,613,546	-	-	-	874,392	7,739,154	-
28	Investment Tax Credit Adj.	-	-	-	-	-	-	-
29	Misc Revenue & Expense	14,514	14,514	-	-	-	-	-
30								
31	Total Operating Expenses:	(39,661,520)	19,131	(1,921,802)	859,545	(28,514,801)	66,280	(44,816)
32								
33	Operating Rev For Return:	39,661,520	(19,131)	1,921,802	(859,545)	28,514,801	(66,280)	44,816
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	(630,080)	60	(25,076)	11,215	(383,469)	(100,115)	(585)
45	Weatherization Loans	-	-	-	-	-	-	-
46	Misc Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant.	(630,080)	60	(25,076)	11,215	(383,469)	(100,115)	(585)
49								
50	Rate Base Deductions:	-						
51	Accum Prov For Deprec	-	-	-	-	-	-	-
52	Accum Prov For Amort	-	-	-	-	-	-	-
53	Accum Def Income Tax	(5,610,414)	-	-	-	(1,124,890)	(4,485,524)	-
54	Unamortized ITC	-	-	-	-	-	-	-
55	Customer Adv For Const	-	-	-	-	-	-	-
56	Customer Service Deposits	-	-	-	-	-	-	-
57	Misc Rate Base Deductions	-	-	-	-	-	-	-
58								
59	Total Rate Base Deductions	(5,610,414)	-	-	-	(1,124,890)	(4,485,524)	-
60								
61	Total Rate Base:	(6,240,494)	60	(25,076)	11,215	(1,508,359)	(4,585,640)	(585)
62								
63	Return on Rate Base	0.699%	0.000%	0.033%	-0.015%	0.498%	0.005%	0.001%
64								
65	Return on Equity	1.339%	-0.001%	0.064%	-0.029%	0.953%	0.009%	0.001%
66								
67	TAX CALCULATION:							
68	Operating Revenue	64,449,679	(30,833)	3,097,623	(1,385,442)	45,978,752	397,450	72,236
69	Other Deductions							
70	Interest (AFUDC)	-	-	-	-	-	-	-
71	Interest	(158,671)	2	(638)	285	(38,352)	(116,595)	(15)
72	Schedule "M" Additions	(2,304,002)	-	-	-	(2,304,002)	-	-
73	Schedule "M" Deductions	19,684,619	-	-	-	-	19,684,619	-
74	Income Before Tax	42,619,729	(30,835)	3,098,260	(1,385,727)	43,713,102	(19,170,574)	72,251
75								
76	State Income Taxes	1,934,936	(1,400)	140,661	(62,912)	1,984,575	(870,344)	3,280
77	Taxable Income	40,684,793	(29,435)	2,957,599	(1,322,815)	41,728,527	(18,300,230)	68,970
78								
79	Federal Income Taxes + Other	14,239,678	(10,302)	1,035,160	(462,985)	14,604,985	(6,405,081)	24,140

Rocky Mountain Power
Utah Results of Operations
Tab 4 Adjustment Summary
Twelve Months Ended June 30, 2013

		Type A 4.8	Type B 4.5	Type B 4.6	Type B 4.9
		Naughton Unit 3 Write-Off	Insurance Expense	Generation Overhaul Expense	Wind Turbine Oil Change
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	-	-	4,872,197	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	-	-	-	-
12	Other Power Supply	(31,625)	-	(1,609,649)	114,974
13	Transmission	-	-	-	-
14	Distribution	-	-	-	-
15	Customer Accounting	-	-	-	-
16	Customer Service & Info	-	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	-	(19,665,790)	-	-
19					
20	Total O&M Expenses	(31,625)	(19,665,790)	3,262,548	114,974
21					
22	Depreciation	-	-	-	-
23	Amortization	-	-	-	-
24	Taxes Other Than Income	-	-	-	-
25	Income Taxes - Federal	10,568	6,571,890	(1,090,274)	(38,422)
26	Income Taxes - State	1,436	893,011	(148,150)	(5,221)
27	Income Taxes - Def Net	-	-	-	-
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	-	-	-	-
30					
31	Total Operating Expenses:	(19,621)	(12,200,890)	2,024,123	71,331
32					
33	Operating Rev For Return:	19,621	12,200,890	(2,024,123)	(71,331)
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	(256)	(159,197)	26,411	931
45	Weatherization Loans	-	-	-	-
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	(256)	(159,197)	26,411	931
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:	(256)	(159,197)	26,411	931
62					
63	Return on Rate Base	0.000%	0.214%	-0.036%	-0.001%
64					
65	Return on Equity	0.001%	0.410%	-0.068%	-0.002%
66					
67	TAX CALCULATION:				
68	Operating Revenue	31,625	19,665,790	(3,262,548)	(114,974)
69	Other Deductions				
70	Interest (AFUDC)	-	-	-	-
71	Interest	(7)	(4,048)	672	24
72	Schedule "M" Additions	-	-	-	-
73	Schedule "M" Deductions	-	-	-	-
74	Income Before Tax	31,632	19,669,838	(3,263,219)	(114,998)
75					
76	State Income Taxes	1,436	893,011	(148,150)	(5,221)
77	Taxable Income	30,196	18,776,827	(3,115,069)	(109,777)
78					
79	Federal Income Taxes + Other	10,568	6,571,890	(1,090,274)	(38,422)

Rocky Mountain Power
Utah Results of Operations - June 2013
Miscellaneous General Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Revenue:							
Gains on Property Sales	421	A	(423,269)	SG	43.217%	(182,924)	
Gains on Property Sales	421	A	369,743	SO	42.938%	158,759	
Gains on Property Sales	421	A	53,770	UT	100.000%	53,770	
Gains on Property Sales	421	A	(244)	WY	0.000%	-	
			(0)			29,604	4.1.1
Loss on Property Sales	421	A	(6)	CN	48.873%	(3)	
Loss on Property Sales	421	A	14,816	OR	0.000%	-	
Loss on Property Sales	421	A	(39,169)	SO	42.938%	(16,818)	
Loss on Property Sales	421	A	6,003	SG	43.217%	2,594	
Loss on Property Sales	421	A	18,101	NUTIL	0.000%	-	
Loss on Property Sales	421	A	256	UT	100.000%	256	
			(0)			(13,971)	4.1.1
Adjustment to Expense:							
Non-Regulated Flights	921	A	(2,401)	SO	42.938%	(1,031)	
Non-Regulated Flights	557	A	(7,223)	SG	43.217%	(3,122)	
Miscellaneous	909	A	(591)	CN	48.873%	(289)	
Legislative	909	A	(546)	ID	0.000%	-	
Sponsorships	909	A	(1,880)	CN	48.873%	(919)	
Blue Sky	909	A	1,100	CN	48.873%	538	
Blue Sky	909	A	(6,132)	OR	0.000%	-	
Blue Sky	903	A	(11,713)	CN	48.873%	(5,725)	
Blue Sky	903	A	(58,673)	OR	0.000%	-	
Blue Sky	929	A	75,419	SO	42.938%	32,383	
Charitable Donations and Sponsorships	921	A	(4,142)	SO	42.938%	(1,778)	
Employee Expenses	921	A	(2,005)	SO	42.938%	(861)	
Legislative & Lobbyist	921	A	(3,272)	SO	42.938%	(1,405)	
Blue Sky	921	A	(332)	SO	42.938%	(142)	
Sponsorships	930	A	(3,622)	SO	42.938%	(1,555)	
			(26,013)			16,094	4.1.1

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should not be included in regulated results. It also reallocates certain gains and losses on property sales to reflect the appropriate allocation.

Rocky Mountain Power
Results of Operations - June 2013
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amount
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	SG	423,269
Gain on Property Sales	421	SO	(369,743)
Gain on Property Sales	421	UT	(53,770)
Gain on Property Sales	421	WYP	244
Loss on Property Sales	421	CN	6
Loss on Property Sales	421	OR	(14,816)
Loss on Property Sales	421	SO	39,169
Loss on Property Sales	421	SG	(6,003)
Loss on Property Sales	421	NUTIL	(18,101)
Loss on Property Sales	421	UT	(256)
			-
Non-Regulated Flights			
Office Supplies and Expenses	921	SO	2,401
Other Expenses	557	SG	7,223
			9,624
FERC 909 - Informational & Instructional Advertising			
Miscellaneous	909	CN	591
Legislative	909	ID	546
Sponsorships	909	CN	1,880
Blue Sky	909	CN	(1,100)
Blue Sky	909	OR	6,132
Blue Sky	903	CN	11,713
Blue Sky	903	OR	58,673
Blue Sky	929	SO	(75,419)
			3,017
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	4,142
Employee Expenses	921	SO	2,005
Legislative & Lobbyist	921	SO	3,272
Blue Sky	921	SO	332
			9,750
FERC 930 - Misc General Expense			
Sponsorships	930	SO	3,622
			3,622
TOTAL Misc General Expense Removed			**26,013**
			Ref 4.1

Rocky Mountain Power
Utah Results of Operations - June 2013
Idaho Irrigation Load Control Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Other Purchased Power	557	A	(1,336,047)	SG	43.217%	(577,400)	4.2.1
Other Purchased Power	557	A	(5,723,546)	SG	43.217%	(2,473,547)	4.2.1
Advertising	909	A	(4,765)	CN	48.873%	(2,329)	4.2.1
Other Purchased Power	557	A	7,059,593	ID	0.000%	-	4.2.1
Advertising	909	A	4,765	ID	0.000%	-	4.2.1
			0			(3,053,276)	

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in unadjusted results. This adjustment situs assigns these costs to the state of Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match program costs with the benefit of reduced load reflected in allocation factors.

Rocky Mountain Power
Results of Operations - June 2013
Idaho Irrigation Load Control Program

	FERC Account	Factor	Amount	
Idaho Irrigation Load Control Incentive Payments	557	SG	**5,723,546**	**Ref. 4.2**
Irrigation Load Control Program Costs	557	SG	**1,336,047**	**Ref. 4.2**
Irrigation Load Control Program Costs	909	CN	**4,765**	**Ref. 4.2**
			7,064,358	

Rocky Mountain Power
Utah Results of Operations - June 2013
Remove Non-Recurring Entries

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
1) Boilermaker Pension Reserve	557	A	4,302,803	SE	42.337%	1,821,659	4.3.1
2) Jim Bridger Notice of Violation	506	A	(11,667)	SG	43.217%	(5,042)	4.3.1
3) Idaho Power Unreserved Usage Penalty	565NPC	A	(1,063,456)	SE	42.337%	(450,231)	4.3.1
			3,227,680			1,366,386	

Description of Adjustment:

Three accounting entries were made to expense accounts during the twelve months ended June 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.3.1.

Rocky Mountain Power
Results of Operations - June 2013
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	9/21/2012	**Boilermaker Pension Reserve:** This reserve was set up in 2011 to establish a contingent liability for indemnification of a union dispute. In 2012 this reserve was reversed due to a favorable arbitration ruling.	557	SE	**(4,302,803)**	**Ref 4.3**
2	2/15/2013	**Jim Bridger Plant Notice of Violation:** Wyoming Department of Environmental Quality (DEQ) / Air Quality Division (AQD) issued a Notice of Violation in April 2012, alleging that PacifiCorp violated Air Quality Rules and our permit (MD-12186) by failing to comply with the sulfuric acid mist emission limit for Unit 2 of the Jim Bridger plant. These payments were a result of a settlement reached prior to litigation, between the DEQ/AQD and the Company.	506	SG	**11,667**	**Ref 4.3**
3	1/24/2013	**Idaho Power Unreserved Usage Penalty:** Accrual for potential unreserved use charge invoiced by Idaho Power.	565NPC	SE	**1,063,456**	**Ref 4.3**
				Total	**(3,227,680)**	

Rocky Mountain Power
Utah Results of Operations - June 2013
DSM Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove DSM Amortization Expense	908	A	(1,492,685)	CA	0.000%	-	
	908	A	(3,735,152)	ID	0.000%	-	
	908	A	(25,376,804)	OR	0.000%	-	
	908	A	(45,978,752)	UT	100.000%	(45,978,752)	
	908	A	(11,351,678)	WA	0.000%	-	
	908	A	(2,975,461)	WY	0.000%	-	
			(90,910,533)			(45,978,752)	4.4.1
Adjustment to Tax:							
Schedule M Addition	SCHMAT	A	(5,309,771)	SO	42.938%	(2,279,885)	
Schedule M Deduction	SCHMDT	A	(152,526)	OR	0.000%	-	
Deferred Tax Expense	41110	A	2,015,111	SO	42.938%	865,239	
Deferred Tax Expense	41010	A	(57,885)	OR	0.000%	-	
Accumulated Deferred Tax	283	A	(2,592,406)	SO	42.938%	(1,113,115)	
Accumulated Deferred Tax	190	A	(883,883)	OR	0.000%	-	

Description of Adjustment:

This adjustment removes expenses associated with the Company's Demand-side Management (DSM) programs for the twelve months ended June 2013. The associated revenues are removed through revenue adjustment No. 3.2. DSM program costs are recovered in each state through separate tariff riders.

Rocky Mountain Power
Results of Operations - June 2013
DSM Expense Removal

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	DSM Amortization	
908	CA DSM AMORT-SBC/ECC	CA	1,492,685	
908	ID DSM AMORT-SBC/ECC	ID	3,735,152	
908	OR DSM AMORT-SBC/ECC	OR	25,376,804	
908	UT DSM AMORT-SBC/ECC	UT	45,978,752	
908	WA DSM AMORT-SBC/ECC	WA	11,351,678	
908	WY DSM AMORT-SBC/ECC	WY	2,975,461	
			90,910,533	**Ref. 4.4**

Rocky Mountain Power
Utah Results of Operations - June 2013
Insurance Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove out of period correction	925	A	(910,390)	SO	42.938%	(390,899)	4.5.1
Remove out of period correction	925	A	910,390	OR	0.000%	-	4.5.1
Adjust Injuries & Damages to 3-year Average	925	B	(45,800,931)	SO	42.938%	(19,665,790)	4.5.2
Remove Entries for CA CEMA Reg. Asset	924	A	(5,567)	SO	42.938%	(2,390)	4.5.3
			(45,806,498)			(20,059,080)	
Adjustment to Tax:							
Schedule M Deduction	SCHMDP	A	(1,631,352)	SO	42.938%	(700,462)	
Schedule M Deduction	SCHMDT	A	46,996,255	SO	42.938%	20,179,033	
Deferred Tax Expense	41010	A	17,835,549	SO	42.938%	7,658,145	
Accumulated Deferred Tax	190	A	(10,337,278)	SO	42.938%	(4,438,572)	

Description of Adjustment:

This adjustment normalizes injuries and damage expense 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 removes expense entries related to the California Catastrophic Event Memorandum Account (CEMA) from results that are being recovered through a tariff rider in California. In addition, this adjustment removes an out of period correction to injuries and damages expense from unadjusted results.

During the twelve months ended June 2013, the company continued to accrue $179,353 per month for property damages, consistent with the amount included in the Company's filing in Docket No. 11-035-200. In 2012, the 3rd Party Liability Insurance coverage was changed to a deductible of $10 million with an upper limit of $340 million.

Rocky Mountain Power
Results of Operations - June 2013
Insurance Expense
Remove Correction of Prior Period from Results

In July 2012, the FERC account and allocation code were corrected for several entries made during January - June 2012. For the 12 months ended June 2013, these are out of period corrections and need to be removed from results.

Out of Period Correction Entry of Account 545050 - Provision for Injuries & Damages not Covered by Insurance

Year	Period	Reference	Account	Text	FERC Acct	Location	Allocation	Amount	Pstng Date
2012	7	123265239	545050	Move Apr-12 charges from 545050 to 545052	9250000	1	SO	41,978	7/18/2012
2012	7	123265239	545050	Move May-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move May-12 charges from 545050 to 545052	9250000	1	SO	7,731	7/18/2012
2012	7	123265239	545050	Move Jun-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Jun-12 charges from 545050 to 545052	9250000	1	SO	99,847	7/18/2012
2012	7	123265239	545050	Move Jun-12 charges from 545050 to 545052	9250000	1	SO	828,330	7/18/2012
2012	7	123265239	545050	Move Jan-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Jan-12 charges from 545050 to 545052	9250000	1	SO	2,076	7/18/2012
2012	7	123265239	545050	Move Feb-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Mar-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123265239	545050	Move Mar-12 charges from 545050 to 545052	9250000	1	SO	29,647	7/18/2012
2012	7	123265239	545050	Move Apr-12 charges from 545050 to 545052	9250000	1	SO	(20,706)	7/18/2012
2012	7	123273471	545050	Move Jan-12 entry from 545050 to 545052	9250000	1	SO	25,017	7/25/2012
								910,390	
								Ref 4.5	

Year	Period	Reference	Account	Text	FERC Acct	Location	Allocator	Amount	Pstng Date
2012	7		545052	JE reclass OR injuries & damages to situs	9251000	108	OR	(885,373)	7/24/2012
2012	7	123273471	545052	Move Jan-12 entry from 545050 to 545052	9251000	108	OR	(25,017)	7/25/2012
								(910,390)	
								Ref 4.5	

Rocky Mountain Power
Results of Operations - June 2013
Insurance Expense
Injuries & Damages Expense - Three Year Average

	July 10 - June 11	July 11 - June 12	July 12 - June 13	Totals
Cash paid on claims	6,088,238	6,456,047	12,673,158	25,217,444
* Third Party Insurance Claim Proceeds	-	(1,000,000)	(4,125,000)	(5,125,000)
Net Amount	6,088,238	5,456,047	8,548,158	20,092,444
3 Year Average				6,697,481

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

Adjustment Detail:

Included in Base Year Results

Net Base Year Expense Included in Results	$	52,498,412	
3 Year Average - Cash Basis	$	6,697,481	Above
Regulatory Adjustment	**$**	**(45,800,931)**	
		Pg 4.5	

Rocky Mountain Power
Results of Operations - June 2013
Insurance Expense
Remove California Catastrophic Event Memorandum Account (CEMA) from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in Utah results.

Year	Period	Account	Text	FERC Acct	Location	Allocation	Amount	Pstng Date
2012	7	549301	Reclass of CEMA from FERC 921 to 924 - July 2012	9240000	103	SO	(403)	07/31/2012
2012	8	549301	Reclass of CEMA from FERC 921 to 924 - Aug 2012	9240000	103	SO	(474)	08/31/2012
2012	9	549301	Reclass of CEMA from FERC 921 to 924 - Sept 2012	9240000	103	SO	(350)	09/30/2012
2012	10	549301	Reclass of CEMA from FERC 921 to 924 - Oct 2012	9240000	103	SO	(248)	10/31/2012
2012	11	549301	Reclass of CEMA from FERC 921 to 924 - Nov 2012	9240000	103	SO	(178)	11/30/2012
2012	12	549301	Rcl of CEMA write off fr FERC 598 to 924-Dec 2012	9240000	103	SO	7,209	12/31/2012
2013	1	549301	Rcl of CEMA write off fr FERC 598 to 924-Jan 2012	9240000	103	SO	11	01/31/2013
							5,567	
							Ref 4.5	

Rocky Mountain Power
Utah Results of Operations - June 2013
Generation Overhaul Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	B	14,767,750	SG	43.217%	6,382,184	4.6.1
Generation Overhaul Expense - Cholla	510	B	(3,493,963)	SG	43.217%	(1,509,987)	4.6.1
Generation Overhaul Expense - Other	553	B	(3,724,571)	SG	43.217%	(1,609,649)	4.6.1
			7,549,217			3,262,548	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the twelve months ended June 2013 using a four-year average methodology. In this adjustment, overhaul expenses from July 2009 - June 2012 are restated in constant dollars to a June 2013 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the twelve months ended June 2013 are subtracted from the four-year average which results in this adjustment.

Rocky Mountain Power
Results of Operations - June 2013
Generation Overhaul Expense

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant Dollars	Constant Dollars
Year Ended June 2010	28,397,796	**9.25%**	31,025,255
Year Ended June 2011	27,608,156	**5.89%**	29,233,636
Year Ended June 2012	39,315,917	**2.16%**	40,163,391
Year Ended June 2013	13,783,760		13,783,760
4 Year Average	27,276,407	**Ref 4.6.3**	28,551,511

Total 4 Year Average - Steam	28,551,511	
Year Ended June 2013 Overhaul Expense - Steam	**13,783,760**	**Ref 4.6.2**
Total 4 Year Average - Steam	28,551,511	
Adjustment	**14,767,750**	**Ref 4.6**

Cholla

Period	Overhaul Expense	Restate to Constant Dollars	Constant Dollars
Year Ended June 2010	542,000	**9.25%**	592,148
Year Ended June 2011	-	**5.89%**	-
Year Ended June 2012	-	**2.16%**	-
Year Ended June 2013	4,856,000		4,856,000
4 Year Average	1,349,500	**Ref 4.6.3**	1,362,037

Year Ended June 2013 Overhaul Expense - Cholla	**4,856,000**	**Ref 4.6.2**
Total 4 Year Average - Cholla	1,362,037	
Adjustment	**(3,493,963)**	**Ref 4.6**

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars	Constant Dollars
Year Ended June 2010	4,952,014	**7.24%**	5,310,784
Year Ended June 2011	6,441,856	**4.67%**	6,742,741
Year Ended June 2012	4,286,913	**1.73%**	4,361,245
Year Ended June 2013	10,437,684		10,437,684
4 Year Average	6,529,617	**Ref 4.6.3**	6,713,113

Year Ended June 2013 Overhaul Expense - Other	**10,437,684**	**Ref 4.6.2**
Total 4 Year Average - Other	6,713,113	
Adjustment	**(3,724,571)**	**Ref 4.6**

Rocky Mountain Power
Results of Operations - June 2013
Generation Overhaul Expense

Existing Units

	Year Ended June 2010	Year Ended June 2011	Year Ended June 2012	Year Ended June 2013	
Steam					
Blundell	146,606	72,000	678,000	1,457,166	
Carbon	(37,187)	715,000	-	2,703,000	
Dave Johnston	9,056,000	(1,116,000)	4,671,000	(132,000)	
Gadsby	3,225,000	36,000	2,346,000	(75,000)	
Hunter	8,946,180	5,052,010	7,939,000	22,000	
Huntington	967,000	6,284,000	6,436,000	-	
Jim Bridger	5,056,000	5,050,000	4,932,000	5,601,000	
Naughton	(4,803)	2,108,146	10,859,917	13,594	
Wyodak	-	5,657,000	(258,000)	-	
Colstrip	-	851,000	100,000	1,387,000	
Craig	948,000	2,467,000	715,000	2,807,000	
Hayden	95,000	432,000	897,000	-	
Total - Steam	28,397,796	27,608,156	39,315,917	**13,783,760**	**Ref 4.6.1**
Cholla	542,000	-	-	**4,856,000**	**Ref 4.6.1**
Other					
Hermiston	638,000	2,067,000	3,744,000	1,954,000	
Camas	500,000	6,000	-	-	
Currant Creek	2,444,976	323,537	151,190	5,758,336	
LakeSide	1,220,644	4,023,356	390,723	1,233,185	
Chehalis	148,395	21,964	1,000	1,492,163	
Total - Other	4,952,014	6,441,856	4,286,913	**10,437,684**	**Ref 4.6.1**
Grand Total	**33,891,810**	**34,050,012**	**43,602,830**	**29,077,444**	

Rocky Mountain Power
Results of Operations - June 2013
Generation Overhaul Expense

Escalation Rates: STEAM	**Jun10**	**Jun11**	**Jun12**	**Jun13**
Escalation Rate to June 2013	9.25%	5.89%	2.16%	

Escalation Rates: OTHER	**Jun10**	**Jun11**	**Jun12**	**Jun13**
Escalation Rate to June 2013	7.24%	4.67%	1.73%	

Rocky Mountain Power
Utah Results of Operations - June 2013
Utah Solar Incentive Program

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Customer Assistance	908	A	(77,897)	UT	100.000%	(77,897)	Below
Administration and General	920	A	10,000	UT	100.000%	10,000	Below
Administration and General	920	A	(10,000)	SO	42.938%	(4,294)	Below
			(77,897)			(72,190)	
Adjustment Detail:							
Allowed Program costs - 12 ME June 2013:							
Customer Incentives			$ 165,850				4.7.1
External Administration			16,650				4.7.1
Total External Program Costs			$ 182,500				
Total Internal Program Costs			10,000				4.7.1
Total Allowed Program Costs			$ 192,500				
Unadjusted Results - 12 ME June 2013:							
Expense in Unadjusted Results			$ 260,397				4.7.1
Incremental Liability Accruals			-				4.7.1
Total External Costs			$ 260,397				
Adjust to Allowed External Program Costs			**$ (77,897)**				Above
Internal Administration Allowance			$ 10,000				4.7.1

Description of Adjustment:

This adjustment reflects the annual program costs associated with the Solar Incentive Program. This program was approved in Docket No. 07-035-T14 and extended through 2012 in Docket No. 11-035-104. This adjustment normalizes the O&M expenses incurred in the year ended June 2013 to reflect one-half year (July 2012 to December 2012) of the annual average program costs of $385,750. $10,000 dollars of internal administrative expenses are assigned to this project and situs assigned to Utah.

Rocky Mountain Power
Results of Operations - June 2013
Utah Solar Incentive Program

Annual Allowed Program Amounts:	Cy 2012 Program Budget, Docket No. 11-035-104	Cy 2012 Program Budget, Docket No. 11-035-104 (July to Dec 2012 period)	
	214,000	107,000	<---214 kw
	$ 1.55	$ 1.55	<---$ Per Watt
Customer Incentive Expenses	**$ 331,700**	**$ 165,850**	**Ref 4.7**
Administration	**33,300**	**16,650**	**Ref 4.7**
External Costs	$ 365,000	$ 182,500	
Internal Administration Allowance	**20,000**	**10,000**	**Ref 4.7**
Total Annual Program Costs	$ 385,000	$ 192,500	

Summary of Activity:

	Month	Cash Payments: Administration	Cash Payments: Customer Incentive	Cash Payments: Cash Payment Total	Program Liability Accrual	
	Jun-12	11,073	39,491	50,564	-	(a)
Actual Period	Jul-12	3,716	41,614	45,330	-	
	Aug-12	3,794	22,727	26,520	-	
	Sep-12	2,556	-	2,556	-	
	Oct-12	2,416	40,342	42,758	-	
	Nov-12	1,135	11,502	12,637	-	
	Dec-12	965	-	965	-	
	Jan-13	2,570	69,296	71,867	-	
	Feb-13	-	57,763	57,763	-	
	Mar-13	-	-	-	-	
	Apr-13	-	-	-	-	
	May-13	-	-	-	-	
	Jun-13	-	-	-	-	(b)
Actual Period Totals:		**17,152**	**243,244**	**260,397**	**-**	**(b-a)**
				Ref. 4.7	**Ref. 4.7**	

Rocky Mountain Power
Utah Results of Operations - June 2013
Naughton Unit 3 Write-off

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove Naughton U3 Write Off	557	A	(72,129)	SG	43.217%	(31,172)	4.8.1

Description of Adjustment:

This adjustment removes the Naughton unit 3 write-off entries that occurred during the twelve months ended June 2013. Amortization of Utah's share of the Naughton Unit 3 development costs for the year ended June 2013, which is $1.3 million, is included in unadjusted results. The Utah commission order in Docket no. 11-035-200 authorized deferral and amortization of these development costs.

Rocky Mountain Power
Results of Operations - June 2013
Naughton Unit 3 Write Off

Year	Period	Reference	FERC Account	Text	Factor	Amount
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 All	SG	27,761
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 WA	SG	17,486
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 OR	SG	999
2012	010	123710844	5570000	Clear Write-Off Asset Gener SNAU/2009/C/071 FERC	SG	25,883
						72,129
						Ref. 4.8

Rocky Mountain Power
Utah Results of Operations - June 2013
Wind Turbine Oil Change

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Wind Generation	553	B	266,039	SG-W	43.217%	114,974	Below

Adjustment Details:	Amount
Projected Wind Oil Change Amount	5,045,472
Normalize Over 3 years	3
Normalized Three Year Average	1,681,824
Year Ended June 2013 Oil Change Cost	1,415,785
Adjustment to Three Year Average	266,039

Description of Adjustment:

This adjustment normalizes oil change expense included in the year ended June 2013, to a 3 year average. This adjustment was included in the Company's rebuttal position in Docket No. 11-035-200.

Rocky Mountain Power
Utah Results of Operations
Tab 5 Adjustment Summary
Twelve Months Ended June 30, 2013

		Total Adjustments	Type A 5.1 Net Power Cost	Type B 5.1 Net Power Cost Study
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	(10,975,695)	(1,573,670)	(9,402,025)
13	Transmission	-	-	-
14	Distribution	-	-	-
15	Customer Accounting	-	-	-
16	Customer Service & Info	-	-	-
17	Sales	-	-	-
18	Administrative & General	-	-	-
19				
20	Total O&M Expenses	(10,975,695)	(1,573,670)	(9,402,025)
21				
22	Depreciation	-	-	-
23	Amortization	-	-	-
24	Taxes Other Than Income	-	-	-
25	Income Taxes - Federal	3,667,844	525,887	3,141,957
26	Income Taxes - State	498,399	71,459	426,940
27	Income Taxes - Def Net	-	-	-
28	Investment Tax Credit Adj.	-	-	-
29	Misc Revenue & Expense	-	-	-
30				
31	Total Operating Expenses:	(6,809,452)	(976,324)	(5,833,128)
32				
33	Operating Rev For Return:	6,809,452	976,324	5,833,128
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	(88,849)	(12,739)	(76,110)
45	Weatherization Loans	-	-	-
46	Misc Rate Base	-	-	-
47				
48	Total Electric Plant:	(88,849)	(12,739)	(76,110)
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:	(88,849)	(12,739)	(76,110)
62				
63	Return on Rate Base	0.119%	0.017%	0.102%
64				
65	Return on Equity	0.229%	0.033%	0.196%
66				
67	TAX CALCULATION:			
68	Operating Revenue	10,975,695	1,573,670	9,402,025
69	Other Deductions			
70	Interest (AFUDC)	-	-	-
71	Interest	(2,259)	(324)	(1,935)
72	Schedule "M" Additions	-	-	-
73	Schedule "M" Deductions	-	-	-
74	Income Before Tax	10,977,954	1,573,994	9,403,960
75				
76	State Income Taxes	498,399	71,459	426,940
77	Taxable Income	10,479,555	1,502,535	8,977,020
78				
79	Federal Income Taxes + Other	3,667,844	525,887	3,141,957

Rocky Mountain Power
Utah Results of Operations - June 2013
Net Power Cost Study

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Type 1 Normalized NPC	555NPC	B	(21,755,366)	SG	43.217%	(9,402,025)	5.1.1
Remove Power Cost Deferrals	555NPC	A	(3,589,149)	SG	43.217%	(1,551,124)	5.1.1
			(25,344,515)			(10,953,148)	

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, for the twelve month period ended June 2013.

Rocky Mountain Power
Results of Operations - June 2013
Net Power Cost Adjustment

Description	Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC/ NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type B Adjustments	(5) Normalized NPC (3) + (4)	2010 Protocol Factor
Sales for Resale (Account 447)							
Existing Firm Sales PPL	447.12	-		-		-	SG
Existing Firm Sales UPL	447.122	-		-		-	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	317,456,160		317,456,160		317,456,160	SG
Non-firm Sales	447.5	-		-		-	SE
Transmission Services	447.9	88,515	(88,515)	-		-	S
On-system Wholesale Sales	447.1	11,272,552	(11,272,552)	-		-	S
Total Revenue Adjustments		328,817,227	(11,361,067)	317,456,160	-	317,456,160	
Purchased Power (Account 555)							
Existing Firm Demand PPL	555.66			-		-	SG
Existing Firm Demand UPL	555.68			-		-	SG
Existing Firm Energy	555.65, 555.69			-		-	SE
Post-merger Firm	555, 555.26, 555.55,555.59, 555.61,555.62, 555.63, 555.64, 555.67, 555.8	610,826,953	**(3,589,149)**	607,237,805		607,237,805	SG
Secondary Purchases	555.7, 555.25	10,144,110	**Ref. 5.1**	10,144,110		10,144,110	SE
Wind Integration Charge						-	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	(15,835,237)	15,835,237	-		-	S
Post-merger Firm Type 1				-	(21,755,366)	(21,755,366)	SG
Total Purchased Power Adjustment		605,135,826	12,246,088	617,381,915	(21,755,366)	595,626,549	
Wheeling (Account 565)							
Existing Firm PPL	565.26	-		-		-	SG
Existing Firm UPL	565.27			-		-	SG
Post-merger Firm	565.0, 565.46, 565.1	128,047,451		128,047,451		128,047,451	SG
Non-firm	565.25	8,372,285		8,372,285		8,372,285	SE
Total Wheeling Expense Adjustment		136,419,735	-	136,419,735	-	136,419,735	
Fuel Expense (Accounts 501, 503 and 547)							
Fuel - Overburden Amortization - Idaho	501.12	44,554		44,554		44,554	IDU
Fuel - Overburden Amortization - Wyoming	501.12	139,116		139,116		139,116	WYP
Fuel Consumed - Coal	501.1	700,226,736		700,226,736		700,226,736	SE
Fuel Consumed - Gas	501.35	14,974,370		14,974,370		14,974,370	SE
Steam From Other Sources	503	3,995,105		3,995,105		3,995,105	SE
Natural Gas Consumed	547	309,594,557		309,594,557		309,594,557	SE
Simple Cycle Combustion Turbines	547	9,903,585		9,903,585		9,903,585	SE
Cholla/APS Exchange	501.1,501.2,501.45	50,877,990	-	50,877,990		50,877,990	SE
Miscellaneous Fuel Costs	501,501.2,501.3, 501.4, 501.45, 501.5,501.51	17,614,636	(17,614,636)	-		-	SE
Total Fuel Expense		1,107,370,648	(17,614,636)	1,089,756,012	-	1,089,756,012	
Net Power Cost		**1,520,108,983**	**5,992,519**	**1,526,101,502**	**(21,755,366)**	**1,504,346,136**	
			Ref 5.1.2		**Ref 5.1**		

NPC Mechanism Accruals (included in column 2 above) 3,589,149
Unadjusted NPC **1,529,690,650**
Ref. 2.2 line 66

Idaho Power Unreserved Penalty Adj **(1,063,456)** **Ref 4.3**
Normalized NPC **1,503,282,680**
Ref. 2.2 line 66

Rocky Mountain Power
Results of Operations - June 2013
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	88,515	
On System Wholesale sales - these are not included in GRID	11,272,552	
	11,361,067	**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	(15,835,237)	**Ref 5.1.1**
Fuel Expense (Accounts 501, 503 and 547)		
Cholla:		
Cholla fuel handling	3,162,103	
Cholla start-up diesel	501,141	
Other non GRID Cholla	-	
	3,663,243	
Other Plants:		
Fuel handling	5,656,504	
Start up gas	385,211	
Diesel	7,263,244	
Residual disposal	257,537	
Other non GRID	388,898	
	13,951,393	
	17,614,636	**Ref 5.1.1**
Net Power Cost Deferral	3,589,149	**Ref 5.1**
	(5,992,519)	**Ref 5.1.1**

Rocky Mountain Power
Utah Results of Operations
Tab 6 Adjustment Summary
Twelve Months Ended June 30, 2013

		Total Adjustments
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	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19		
20	Total O&M Expenses	-
21		
22	Depreciation	-
23	Amortization	-
24	Taxes Other Than Income	-
25	Income Taxes - Federal	-
26	Income Taxes - State	-
27	Income Taxes - Def Net	-
28	Investment Tax Credit Adj.	-
29	Misc Revenue & Expense	-
30		
31	Total Operating Expenses:	-
32		
33	Operating Rev For Return:	-
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	-
45	Weatherization Loans	-
46	Misc Rate Base	-
47		
48	Total Electric Plant:	-
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:	-
62		
63	Return on Rate Base	0.000%
64		
65	Return on Equity	0.000%
66		
67	TAX CALCULATION:	
68	Operating Revenue	-
69	Other Deductions	
70	Interest (AFUDC)	-
71	Interest	-
72	Schedule "M" Additions	-
73	Schedule "M" Deductions	-
74	Income Before Tax	-
75		
76	State Income Taxes	-
77	Taxable Income	-
78		
79	Federal Income Taxes + Other	-

Rocky Mountain Power
Utah Results of Operations
Tab 7 Adjustment Summary
Twelve Months Ended June 30, 2013

		Type A 7.2	Type A 7.3	Type A 7.4	Type A 7.5	Type A 7.6
	Total Adjustments	ADIT Balance	Medicare Deferred Accounting	Pension Curtailment and Date Change	Repairs Deduction Deferred Accounting	AFUDC - Equity
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	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,576,141	-	1,571,000	-	5,141	-
19						
20 Total O&M Expenses	1,576,141	-	1,571,000	-	5,141	-
21						
22 Depreciation	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-
25 Income Taxes - Federal	(611,719)	60,846	(524,995)	(290,928)	(1,903)	145,261
26 Income Taxes - State	(83,122)	8,268	(71,338)	(39,532)	(259)	19,739
27 Income Taxes - Def Net	354,020	34,193	-	319,827	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-
30						
31 Total Operating Expenses:	1,235,320	103,307	974,667	(10,633)	2,980	164,999
32						
33 Operating Rev For Return:	(1,235,320)	(103,307)	(974,667)	10,633	(2,980)	(164,999)
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	11,499	902	12,717	(4,312)	39	2,153
45 Weatherization Loans	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	11,499	902	12,717	(4,312)	39	2,153
49						
50 Rate Base Deductions:	-					
51 Accum Prov For Deprec	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-
53 Accum Def Income Tax	(6,057,060)	(7,163,371)	-	1,106,311	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	21,750	-	-	-	21,750	-
58						
59 Total Rate Base Deductions	(6,035,310)	(7,163,371)	-	1,106,311	21,750	-
60						
61 Total Rate Base:	(6,023,810)	(7,162,469)	12,717	1,101,999	21,789	2,153
62						
63 Return on Rate Base	-0.014%	0.007%	-0.017%	-0.001%	0.000%	-0.003%
64						
65 Return on Equity	-0.027%	0.014%	-0.033%	-0.002%	0.000%	-0.006%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(1,576,141)	-	(1,571,000)	-	(5,141)	-
69 Other Deductions						
70 Interest (AFUDC)	(434,824)	-	-	-	-	(434,824)
71 Interest	(153,162)	(182,113)	323	28,019	554	55
72 Schedule "M" Additions	(842,736)	-	-	(842,736)	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-
74 Income Before Tax	(1,830,891)	182,113	(1,571,323)	(870,755)	(5,695)	434,769
75						
76 State Income Taxes	(83,122)	8,268	(71,338)	(39,532)	(259)	19,739
77 Taxable Income	(1,747,769)	173,845	(1,499,985)	(831,223)	(5,436)	415,031
78						
79 Federal Income Taxes + Other	(611,719)	60,846	(524,995)	(290,928)	(1,903)	145,261

Rocky Mountain Power
Utah Results of Operations - June 2013
Interest True-Up

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Interest	427	A	(13,882,685)	UT	100.000%	(13,882,685)	Below
Adjustment Detail:			**Total Company**				
Interest June 2013 - Actual			355,998,247			158,853,562	2.18
Interest June 2013 - Normalized			329,456,092			144,970,877	Below
Adjustment:			(26,542,156)			(13,882,685)	
Rate Base			13,019,995,015			5,701,669,577	2.2
Other & Non-Regulated			(62,566,508)			-	
Adjusted Rate Base			12,957,428,507			5,701,669,577	2.2
Weighted Cost of Debt			2.543%			2.543%	2.1
			329,456,092			144,970,877	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 7.0.1 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 Results of Operations - June 2013
ADIT Balance

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Accumulated Deferred Tax Balance	282	A	3,478,524,079	DITBAL	43.111%	1,499,611,083	
ADIT - Cholla SHL	190	A	(37,869,326)	SG	43.217%	(16,366,001)	
ADIT - Accelerated Amort Pollution Control	281	A	199,232,770	SG	43.217%	86,102,502	
ADIT - California	282	A	(81,834,304)	CA	0.000%	-	
ADIT - Idaho	282	A	(205,716,229)	ID	0.000%	-	
ADIT - Other	282	A	(51,809,745)	OTHER	0.000%	-	
ADIT - Oregon	282	A	(999,223,046)	OR	0.000%	-	
ADIT - Utah	282	A	(1,584,458,124)	UT	100.000%	(1,584,458,124)	
ADIT - Washington	282	A	(226,294,459)	WA	0.000%	-	
ADIT - Wyoming	282	A	(508,856,224)	WY	0.000%	-	
			(18,304,607)			(15,110,541)	
ADIT - Repair Deduction 13-Mn Avg Bal	282	A	10,812,249	SG	43.217%	4,672,734	
ADIT - 1033 Exchange	282	A	323,229	SNPD	48.071%	155,379	
ADIT - Other Miscellaneous Adjustments	282	A	878,756	SO	42.938%	377,316	
ADIT - Pollution Control	282	A	2,442,409	SG	43.217%	1,055,537	
ADIT - CIAC	282	A	78,518	CIAC	48.071%	37,744	
ADIT - Avoided Cost Basis Adjustment	282	A	1,227,089	SNP	44.137%	541,595	
ADIT - Other Miscellaneous Adjustments	282	A	214,499	OTHER	0.000%	-	
			15,976,749			6,840,305	
Remove Prior Period Def Inc Tax Expense	41010	A	72,665	SE	42.337%	30,764	
Remove Prior Period Def Inc Tax Expense	41110	A	6,989	SE	42.337%	2,959	
			79,654			33,723	

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System. This adjustment also removes the prior period tax return true-up adjustment included in unadjusted results associated with Pacific Minerals, Inc. (PMI).

Rocky Mountain Power
Utah Results of Operations - June 2013
Medicare Deferred Accounting

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Non-deductible Post-retirement Contributions	930	A	1,571,000	UT	100.000%	1,571,000	7.3.1

Description of Adjustment:

As established in Utah Docket No. 10-035-38, this adjustment recognizes the amortization of the non-deductible post-retirement benefit regulatory asset for the twelve months ended June 2013.

Rocky Mountain Power
Results of Operations - June 2013
Summary of March 31, 2010 Regulatory Assets for Non-Deductible Post-retirement Benefits
June 30, 2013

Description		Utah
Net Tax Benefits of Non-Deductible Post-Retirement Benefits	A	9,435,766
Gross-Up Factor for Income Taxes = (1/(1-.37951))	B	1.6116
Total Company Regulatory Asset for Non-Deducible Post-Retirement Benefits	C	**15,207,000**
Revised Protocol Allocation Factor: SO	D	41.3200%
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	**6,284,000**

Net Income Impact = **A** * **D**	3,898,859

Period	Utah
Three Months Ended December 31, 2010	392,750
Calendar Year Ended December 31, 2011	1,571,000
Calendar Year Ended December 31, 2012	**1,571,000**
Calendar Year Ended December 31, 2013	**1,571,000**
Calendar Year Ended December 31, 2014	1,178,250
Calendar Year Ended December 31, 2015	0
Calendar Year Ended December 31, 2016	0
Calendar Year Ended December 31, 2017	0
Calendar Year Ended December 31, 2018	0
Total Amortization: Regulatory Assets	**6,284,000**

12 ME June 2013
785,500
785,500
1,571,000
Ref 7.3

Period	Utah
Three Months Ended December 31, 2010	243,679
Calendar Year Ended December 31, 2011	974,715
Calendar Year Ended December 31, 2012	974,715
Calendar Year Ended December 31, 2013	974,715
Calendar Year Ended December 31, 2014	731,035
Calendar Year Ended December 31, 2015	0
Calendar Year Ended December 31, 2016	0
Calendar Year Ended December 31, 2016	0
Calendar Year Ended December 31, 2017	0
Net Income Impact: Regulatory Assets	**3,898,859**

Rocky Mountain Power
Utah Results of Operations - June 2013
Pension Curtailment and Date Change

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Addition	SCHMAT	A	(842,736)	UT	100.000%	(842,736)	
Deferred Tax Expense	41110	A	319,827	UT	100.000%	319,827	
Accumulated Deferred Tax	283	A	1,106,311	UT	100.000%	1,106,311	

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. The pension curtailment portion of the amortization ended December 31, 2011.
Amortization expense is correctly included in unadjusted results; however, the pension related regulatory assets are not included in results. This adjustment removes the related tax items associated with the pension regulatory assets that are not included in results.

Rocky Mountain Power
Utah Results of Operations - June 2013
Repairs Deduction Deferred Accounting

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Repair Deduction Amortization	930	A	5,141	UT	100.000%	5,141	
Adjustment to Rate Base:							
Reg Liability - Tax Rev Req Adj	254	A	21,750	UT	100.000%	21,750	

Description of Adjustment:

As a result of a Utah regulatory order in Docket No.'s 09-035-03 and 09-035-23, a regulatory liability equal to the revenue requirement for the difference in the deduction for repairs recognized in regulatory results versus recognized for tax return purposes for 2009 and 2010 years will be included in rate base and amortized. Consistent with the Company's position in the 11-035-200 general rate case, this item began amortization October 12, 2012. The amortization completed May 2013.

Rocky Mountain Power
Utah Results of Operations - June 2013
AFUDC Equity

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Tax:							
AFUDC - Equity	419	A	(974,461)	SNP	44.137%	(430,093)	

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax schedule m with regulatory income.

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2013

		Total Adjustments	Type A 8.2 Trapper Mine Rate Base	Type A 8.3 Bridger Mine Rate Base	Type A 8.4 Plant Held For Future Use	Type A 8.5 Customer Advances for Construction	Type A 8.6 Powerdale Hydro Removal
1	Operating Revenues:						
2	General Business Revenues	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-
4	Special Sales	-	-	-	-	-	-
5	Other Operating Revenues	(204)	(8)	(147)	-	-	-
6	Total Operating Revenues	(204)	(8)	(147)	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	-	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	(48,520)	-	-	-	-	(5,877)
12	Other Power Supply	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-
14	Distribution	27	-	-	-	-	-
15	Customer Accounting	-	-	-	-	-	-
16	Customer Service & Info	-	-	-	-	-	-
17	Sales	-	-	-	-	-	-
18	Administrative & General	(8,332)	(325)	(5,997)	-	-	-
19							
20	Total O&M Expenses	(56,824)	(325)	(5,997)	-	-	(5,877)
21							
22	Depreciation	(1,616,596)	(29)	(529)	-	-	-
23	Amortization	421,026	(34)	(630)	-	-	(365,230)
24	Taxes Other Than Income	(6,633)	(259)	(4,774)	-	-	-
25	Income Taxes - Federal	(387,623)	(35,657)	(663,668)	41,550	14,267	188,795
26	Income Taxes - State	(52,672)	(4,845)	(90,181)	5,646	1,939	25,654
27	Income Taxes - Def Net	155,354	(191)	(3,522)	-	-	(75,365)
28	Investment Tax Credit Adj.	-	-	-	-	-	-
29	Misc Revenue & Expense	931,249	(0)	(0)	-	-	-
30							
31	Total Operating Expenses:	(612,719)	(41,340)	(769,300)	47,196	16,205	(232,024)
32							
33	Operating Rev For Return:	612,515	41,332	769,154	(47,196)	(16,205)	232,024
34							
35	Rate Base:						
36	Electric Plant In Service	55,128,376	4,213,912	78,429,813	-	-	-
37	Plant Held for Future Use	(4,891,641)	-	-	(4,891,641)	-	-
38	Misc Deferred Debits	(56,319)	(23)	(425)	-	-	(55,729)
39	Elec Plant Acq Adj	-	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-
41	Prepayments	(969)	(38)	(697)	-	-	-
42	Fuel Stock	-	-	-	-	-	-
43	Material & Supplies	(7)	(0)	(4)	-	-	-
44	Working Capital	(7,850)	(586)	(10,896)	616	211	2,721
45	Weatherization Loans	0	0	0	-	-	-
46	Misc Rate Base	-	-	-	-	-	-
47							
48	Total Electric Plant:	50,171,592	4,213,265	78,417,792	(4,891,025)	211	(53,007)
49							
50	Rate Base Deductions:	-					
51	Accum Prov For Deprec	3,962,804	165	3,048	-	-	-
52	Accum Prov For Amort	4,956,551	572	10,553	-	-	-
53	Accum Def Income Tax	129,472	(130)	(2,401)	-	-	237,123
54	Unamortized ITC	-	-	-	-	-	-
55	Customer Adv For Const	(1,679,619)	-	-	-	(1,679,619)	-
56	Customer Service Deposits	(15,625,768)	-	-	-	-	-
57	Misc Rate Base Deductions	632	111	2,048	-	-	(2,214)
58							
59	Total Rate Base Deductions	(8,255,927)	718	13,248	-	(1,679,619)	234,910
60							
61	Total Rate Base:	41,915,665	4,213,983	78,431,040	(4,891,025)	(1,679,407)	181,902
62							
63	Return on Rate Base	-0.042%	-0.005%	-0.084%	0.005%	0.002%	0.004%
64							
65	Return on Equity	-0.080%	-0.009%	-0.161%	0.010%	0.003%	0.007%
66							
67	TAX CALCULATION:						
68	Operating Revenue	327,574	638	11,783	-	-	371,107
69	Other Deductions						
70	Interest (AFUDC)	10,892	623	11,453	-	-	-
71	Interest	1,067,480	107,244	1,996,011	(124,359)	(42,701)	4,625
72	Schedule "M" Additions	(88,983)	(643)	(11,831)	-	-	540,834
73	Schedule "M" Deductions	320,385	(1,149)	(21,138)	-	-	342,249
74	Income Before Tax	(1,160,166)	(106,723)	(1,986,375)	124,359	42,701	565,068
75							
76	State Income Taxes	(52,672)	(4,845)	(90,181)	5,646	1,939	25,654
77	Taxable Income	(1,107,495)	(101,878)	(1,896,194)	118,713	40,762	539,413
78							
79	Federal Income Taxes + Other	(387,623)	(35,657)	(663,668)	41,550	14,267	188,795

Rocky Mountain Power
Utah Results of Operations
Tab 8 Adjustment Summary
Twelve Months Ended June 30, 2013

		Type A 8.7	Type A 8.8	Type A 8.9	Type A 8.10
		Misc. Asset Sales and Removals	Customer Service Deposits	Regulatory Asset Amortization	Klamath Hydroelectric Settlement Agreement
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	-	-	-	-
5	Other Operating Revenues	(8)	-	-	(41)
6	Total Operating Revenues	(8)	-	-	(41)
7					
8	Operating Expenses:				
9	Steam Production	-	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	(42,642)	-	-	-
12	Other Power Supply	-	-	-	-
13	Transmission	-	-	-	-
14	Distribution	27	-	-	-
15	Customer Accounting	-	-	-	-
16	Customer Service & Info	-	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	(328)	-	-	(1,682)
19					
20	Total O&M Expenses	(42,944)	-	-	(1,682)
21					
22	Depreciation	(1,086,288)	-	-	(529,751)
23	Amortization	(34)	-	3,230,007	(2,443,052)
24	Taxes Other Than Income	(261)	-	-	(1,339)
25	Income Taxes - Federal	389,519	(178,375)	(1,079,042)	934,988
26	Income Taxes - State	52,929	(24,238)	(146,624)	127,049
27	Income Taxes - Def Net	24,850	-	-	209,582
28	Investment Tax Credit Adj.	-	-	-	-
29	Misc Revenue & Expense	(0)	931,249	-	(0)
30					
31	Total Operating Expenses:	(662,228)	728,636	2,004,341	(1,704,205)
32					
33	Operating Rev For Return:	662,220	(728,636)	(2,004,341)	1,704,164
34					
35	Rate Base:				
36	Electric Plant In Service	(4,752,552)	-	-	(22,762,798)
37	Plant Held for Future Use	-	-	-	-
38	Misc Deferred Debits	(23)	-	-	(119)
39	Elec Plant Acq Adj	-	-	-	-
40	Nuclear Fuel	-	-	-	-
41	Prepayments	(38)	-	-	(196)
42	Fuel Stock	-	-	-	-
43	Material & Supplies	(2)	-	-	(1)
44	Working Capital	5,159	(2,644)	(15,992)	13,560
45	Weatherization Loans	0	-	-	0
46	Misc Rate Base	-	-	-	-
47					
48	Total Electric Plant:	(4,747,456)	(2,644)	(15,992)	(22,749,553)
49					
50	Rate Base Deductions:				
51	Accum Prov For Deprec	757,962	-	-	3,201,629
52	Accum Prov For Amort	577	-	-	4,944,849
53	Accum Def Income Tax	(3,788)	-	-	(101,333)
54	Unamortized ITC	-	-	-	-
55	Customer Adv For Const	-	-	-	-
56	Customer Service Deposits	-	(15,625,768)	-	-
57	Misc Rate Base Deductions	112	-	-	575
58					
59	Total Rate Base Deductions	754,863	(15,625,768)	-	8,045,720
60					
61	Total Rate Base:	(3,992,592)	(15,628,411)	(15,992)	(14,703,833)
62					
63	Return on Rate Base	0.016%	0.007%	-0.035%	0.048%
64					
65	Return on Equity	0.031%	0.013%	-0.066%	0.091%
66					
67	TAX CALCULATION:				
68	Operating Revenue	1,129,519	(931,249)	(3,230,007)	2,975,783
69	Other Deductions				
70	Interest (AFUDC)	(261)	-	-	(923)
71	Interest	(101,557)	(397,369)	(407)	(374,007)
72	Schedule "M" Additions	(65,317)	-	-	(552,025)
73	Schedule "M" Deductions	179	-	-	244
74	Income Before Tax	1,165,840	(533,880)	(3,229,600)	2,798,445
75					
76	State Income Taxes	52,929	(24,238)	(146,624)	127,049
77	Taxable Income	1,112,911	(509,642)	(3,082,976)	2,671,395
78					
79	Federal Income Taxes + Other	389,519	(178,375)	(1,079,042)	934,988

Rocky Mountain Power
Utah Results of Operations - June 2013
Cash Working Capital

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Cash Working Capital	CWC	A	(1,262,791)	UT	100.000%	(1,262,791)	Below
Adjustment Detail:							
Cash Working Capital June 2013 - Actual			43,055,673			17,782,337	2.33
Cash Working Capital June 2013 - Normalized			41,055,738			16,519,547	8.1.1
Adjustment:			(1,999,935)			(1,262,791)	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction 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 for Utah are calculated using the Company's 2010 lead lag study and updated to the Company's rebuttal position in the 2011 general rate case, Docket No. 11-035-200. A separate column is not shown for adjustment 8.1 on page 8.0.1 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 Ended June 30, 2013

Lead/Lag Study as of 12/10	Total	California	Oregon	Washington	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
Revenue Lag Days	40.11	41.14	42.27	41.27	37.90	37.90	41.10	37.81	37.90	35.62
Expense Lag Days	34.90	40.20	35.07	35.20	34.97	34.97	36.34	35.87	34.97	35.10
Net Lag Days	5.21	0.94	7.20	6.07	2.93	2.93	4.76	1.95	2.93	0.53
O&M Expense	2,818,329,700	55,290,463	726,214,329	210,719,826	436,833,387	361,183,962	1,199,875,091	173,663,805	75,649,425	9,447,361
Taxes Other than Income	163,744,910	4,100,733	63,481,640	10,269,629	20,985,806	17,668,414	57,002,646	7,523,142	3,317,392	381,314
Federal Income Tax	12,866,132	5,871,875	11,668,186	5,244,668	(3,561,226)	(7,177,596)	4,573,236	7,628,378	3,616,370	(1,203,722)
State Income Tax	10,985,444	944,070	3,931,690	1,443,392	960,703	214,564	4,613,394	1,577,170	746,138	(126,683)
Total	3,005,926,186	66,207,140	805,295,845	227,677,515	455,218,670	371,889,345	1,266,064,367	190,392,494	83,329,325	8,498,271
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,235,414	181,389	2,206,290	623,774	1,247,174	1,018,875	3,468,669	521,623	228,300	23,283
Net Lag Days	5.21	0.94	7.20	6.07	2.93	2.93	4.76	1.95	2.93	0.53
Cash Working Capital	**41,055,738**	170,834	15,896,215	3,786,308	3,655,536	2,986,378	**16,519,547**	1,014,976	669,158	12,322
	Ref. 2.33						**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 2010 lead lag study.

Rocky Mountain Power
Utah Results of Operations - June 2013
Trapper Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	9,819,318	SE	42.337%	4,157,162	8.2.1

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 the net plant balance.

Rocky Mountain Power
Results of Operations - June 2013
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Jun-12**	**Jul-12**	**Aug-12**	**Sep-12**	**Oct-12**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**May-13**	**Jun-13**
Property, Plant, and Equipment													
Lands and Leases	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186	11,240,186
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	119,686,641	119,892,449	120,499,510	116,048,808	116,833,756	116,882,955	116,039,653	116,156,401	116,307,227	116,375,776	116,513,293	116,672,425	116,712,880
Total Property, Plant, and Equipment	133,761,642	133,967,450	134,574,511	130,123,809	130,908,757	130,957,956	130,114,654	130,231,402	130,382,228	130,450,777	130,588,294	130,747,426	130,787,881
Accumulated Depreciation	(97,389,648)	(97,816,420)	(98,265,741)	(94,409,771)	(95,018,728)	(95,611,624)	(94,948,967)	(95,501,565)	(96,020,063)	(96,447,326)	(97,009,382)	(97,550,283)	(98,080,842)
Total Property, Plant, and Equipment	36,371,994	36,151,030	36,308,770	35,714,038	35,890,029	35,346,332	35,165,687	34,729,837	34,362,165	34,003,451	33,578,912	33,197,143	32,707,039
Other													
Inventories	6,638,394	6,873,796	7,087,095	7,442,786	6,944,046	6,940,867	6,690,855	8,521,179	7,440,223	7,474,021	7,913,018	8,175,358	8,457,816
Prepaid Expenses	127,530	79,939	68,926	11,463	416,073	458,309	449,182	426,234	422,921	472,086	440,399	436,593	450,530
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	3,409,091	3,295,455	3,181,818	3,068,182	2,954,546	2,840,909	2,727,273	2,613,637	2,500,000	2,386,364	2,272,728	2,159,091	2,045,455
Advance Royalty - State 206-13	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000
Total Other	10,685,015	10,759,190	10,847,839	11,032,431	10,824,665	10,750,085	10,377,310	12,071,050	10,873,144	10,842,471	11,146,145	11,291,042	11,473,801
Total Rate Base	47,057,009	46,910,220	47,156,609	46,746,469	46,714,694	46,096,417	45,542,997	46,800,887	45,235,309	44,845,922	44,725,057	44,488,185	44,180,840
PacifiCorp Share (21.40%)	**10,070,200**	**10,038,787**	**10,091,514**	**10,003,744**	**9,996,945**	**9,864,633**	**9,746,201**	**10,015,390**	**9,680,356**	**9,597,027**	**9,571,162**	**9,520,472**	**9,454,700**

June 2013 - 13 Month Avg. Balance	**9,819,318**
	Ref 8.2

Rocky Mountain Power
Utah Results of Operations - June 2013
Bridger Mine Rate Base

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	A	182,757,811	SE	42.337%	77,373,379	8.3.1

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 normalized coal cost of Bridger includes all operating and maintenance costs but does not include a return on investment. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects the net plant balance.

Rocky Mountain Power
Results of Operations - June 2013
Bridger Mine Rate Base
($000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	**Jun-12**	**Jul-12**	**Aug-12**	**Sep-12**	**Oct-12**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**May-13**	**Jun-13**
1 Structure, Equipment, Mine Dev.	444,618	447,681	448,445	451,366	452,252	454,335	455,659	456,430	456,455	457,928	460,494	458,671	460,757
2 Materials & Supplies	14,942	15,376	14,928	15,180	15,326	16,059	15,803	15,738	16,353	16,987	16,966	15,906	17,234
4 Pit Inventory	56,180	53,413	52,304	51,285	46,554	44,845	43,518	43,200	42,520	43,695	45,152	43,540	40,959
5 Deferred Long Wall Costs	1,243	803	741	800	1,963	1,355	1,076	743	650	385	497	1,507	1,592
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(229,887)	(232,577)	(233,765)	(236,360)	(238,650)	(241,324)	(243,515)	(246,168)	(248,735)	(251,183)	(253,753)	(255,215)	(257,499)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	287,095	284,696	282,654	282,271	277,444	275,270	272,541	269,943	267,242	267,812	269,357	264,408	263,044
PacifiCorp Share (66.67%)	**191,397**	**189,797**	**188,436**	**188,181**	**184,963**	**183,513**	**181,694**	**179,962**	**178,161**	**178,542**	**179,571**	**176,272**	**175,363**

June 2013 - 13 Month Avg. Balance	**182,758**

Ref 8.3

Rocky Mountain Power
Utah Results of Operations - June 2013
Plant Held For Future Use

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Plant Held for Future Use	105	A	(11,156,612)	SG	43.217%	(4,821,557)	8.4.1

Description of Adjustment:

This adjustment removes certain wind and transmission Plant Held for Future Use (PHFU) assets from FERC account 105. In the Company's rebuttal testimony in the 2011 Utah general rate case, Docket No. 11-035-200, the Company agreed to make an adjustment to remove these specific assets from rate base. However, the Company continues to review this adjustment and does not necessarily concur with its implementation on a permanent basis going forward.

Rocky Mountain Power
Results of Operations - June 2013
FERC 105 (PHFU)

Primary Account		Secondary Account		Location		Allocation Code	Total ($000s)
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	507100	WILD HORSE WIND PLANT COMMON	SG	6,763
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	508100	TWELVE MILE RANCH WIND PLANT COMMON	SG	2,160
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	85051	POPULUS SUBSTATION(NON SHARED)	SG	255
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	540071	ANTICLINE SUBSTATION	SG	965
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	576026	AEOLUS SUBSTATION	SG	1,014
Overall Result (000's)							**$11,157**

13 Month Average
Ref. 8.4

Rocky Mountain Power
Utah Results of Operations - June 2013
Customer Advances for Construction

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Customer Advance	252	A	(50,378)	CA	0.000%	-	8.5.1
Customer Advance	252	A	2,118,956	OR	0.000%	-	8.5.1
Customer Advance	252	A	(123,423)	WA	0.000%	-	8.5.1
Customer Advance	252	A	(61,523)	ID	0.000%	-	8.5.1
Customer Advance	252	A	(1,964,297)	UT	100.000%	(1,964,297)	8.5.1
Customer Advance	252	A	(568,616)	WY	0.000%	-	8.5.1
Customer Advance	252	A	0	CN	48.873%	0	8.5.1
Customer Advance	252	A	649,281	SG	43.217%	280,600	8.5.1
			0			(1,683,698)	

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.

Rocky Mountain Power
Results of Operations - June 2013
Customer Advances for Construction

13 Month Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(2,703)	(53,081)	**(50,378)**	**Page 8.5**
252OR	(2,728,383)	(609,426)	**2,118,956**	**Page 8.5**
252WA	(33,691)	(157,114)	**(123,423)**	**Page 8.5**
252IDU	(11,176)	(72,699)	**(61,523)**	**Page 8.5**
252UT	(1,640,487)	(3,604,784)	**(1,964,297)**	**Page 8.5**
252WYP	(44,608)	(1,579,506)	**(1,534,897)**	**Page 8.5**
252WYU	(966,281)	-	**966,281**	**Page 8.5**
252CN	(0)	-	**0**	**Page 8.5**
252SG	(15,475,513)	(14,826,232)	**649,281**	**Page 8.5**
Total	**(20,902,843)**	**(20,902,843)**	**0**	

Rocky Mountain Power
Utah Results of Operations - June 2013
Powerdale Hydro Removal

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Remove O&M Expense	535	A	(3,726)	SG-P	43.217%	(1,610)	
	537	A	(6,988)	SG-P	43.217%	(3,020)	
	539	A	(205)	SG-P	43.217%	(89)	
	545	A	(2,484)	SG-P	43.217%	(1,074)	
			(13,404)			(5,793)	8.6.1
Decommissioning Regulatory Asset:							
Regulatory Offset	182M	A	(127,103)	SG-P	43.217%	(54,930)	8.6.1
Decommissioning Estimate Adjustment:							
Return Decommission Amortization	404IP	A	(832,999)	SG-P	43.217%	(359,997)	8.6.2
Remaining Unamortized Balance - Return	254	A	(416,500)	SG	43.217%	(179,999)	8.6.2
Remove Return Liability as Booked	254	A	180,401	UT	100.000%	180,401	Tab B-15
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	A	(306,621)	SG	43.217%	(132,513)	
Deferred Tax Expense	41010	A	(116,366)	SG	43.217%	(50,290)	
Accumulated Deferred Tax	283	A	883,948	SG	43.217%	382,016	
Schedule M Deduction	SCHMAT	A	540,834	UT	100.000%	540,834	
Deferred Tax Expense	41110	A	(205,252)	UT	100.000%	(205,252)	
Accumulated Deferred Tax	190	A	(102,291)	UT	100.000%	(102,291)	
Schedule M Deduction	SCHMDT	A	1,087,205	SG	43.217%	469,858	
Deferred Tax Expense	41010	A	412,605	SG	43.217%	178,316	
Accumulated Deferred Tax	283	A	(109,829)	SG	43.217%	(47,465)	

Description of Adjustment:

This adjustment removes costs related to the Powerdale hydroelectric plant from results. Powerdale was decommissioned after it was damaged by a flood in November 2006. Deferred accounting for the unrecovered plant balance was authorized by the Utah Public Service Commission in Docket No. 07-035-14. Also, in Docket No. 07-035-93, the Commission authorized the Company to defer decommissioning costs to a regulatory asset, which was fully amortized in March 2010. However, in Docket No. 10-035-124, the Company agreed to true-up the decommissioning estimate authorized in Docket No. 07-035-93. Thus, this adjustment credits the difference between the decommissioning expense estimates used in the two cases over two years.

Rocky Mountain Power
Results of Operations - June 2013
Powerdale O&M and Decommissioning Expense

Operation & Maintenance Expense

Description	Account	Factor	12 Months Ended June 2013 Expense
Operation & Maintenance Expense	535	SG-P	3,726
Hydraulic Expense	537	SG-P	6,988
Misc. Hydro Expense	539	SG-P	205
Maintenance of Misc. Hydro Plant	545	SG-P	2,484
			13,404
			Ref 8.6

Decommissioning Expense

Period	Annual	Accumulated
12 ME Jun 2008	72,759	72,759
12 ME Jun 2009	736,435	809,194
12 ME Jun 2010	1,337,901	2,147,095
12 ME Jun 2011	1,824,850	3,971,945
12 ME Jun 2012	110,925	4,082,870
12 ME Jun 2013	254,206	4,337,076

Regulatory offset

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	
6/30/2012	9,244	4,082,870	(254,206)	
7/31/2012	21,184	4,104,054	(233,022)	
8/31/2012	21,184	4,125,237	(211,838)	
9/30/2012	21,184	4,146,421	(190,654)	
10/31/2012	21,184	4,167,605	(169,471)	
11/30/2012	21,184	4,188,789	(148,287)	
12/31/2012	21,184	4,209,973	(127,103)	
1/31/2013	21,184	4,231,157	(105,919)	
2/28/2013	21,184	4,252,340	(84,735)	
3/31/2013	21,184	4,273,524	(63,552)	
4/30/2013	21,184	4,294,708	(42,368)	
5/31/2013	21,184	4,315,892	(21,184)	
6/30/2013	21,184	4,337,076	-	
June 2013 13-Month Average Balance			**(127,103)**	**Ref 8.6**

Rocky Mountain Power
Results of Operations - June 2013
Decommissioning Estimate Adjustment

In Docket No. 10-035-124, the Company agreed that the difference between the Company's decommissioning estimate included in Docket No. 07-035-93 and the decommissioning estimate in Docket No. 10-035-124 would be returned to customers over 2 years.

Decommissioning Estimate Authorized in 07-035-93	5,949,952
Decommissioning Estimate Included in 10-035-124	4,283,954
Adjustment	1,665,998

	Amortization	*Balance*
Beg. Balance		**1,665,998**
Jul-11	69,417	1,596,581
Aug-11	69,417	1,527,165
Sep-11	69,417	1,457,748
Oct-11	69,417	1,388,332
Nov-11	69,417	1,318,915
Dec-11	69,417	1,249,499
Jan-12	69,417	1,180,082
Feb-12	69,417	1,110,665
Mar-12	69,417	1,041,249
Apr-12	69,417	971,832
May-12	69,417	902,416
Jun-12	69,417	832,999
Jul-12	**69,417**	763,582
Aug-12	**69,417**	694,166
Sep-12	**69,417**	624,749
Oct-12	**69,417**	555,333
Nov-12	**69,417**	485,916
Dec-12	**69,417**	416,500
Jan-13	**69,417**	347,083
Feb-13	**69,417**	277,666
Mar-13	**69,417**	208,250
Apr-13	**69,417**	138,833
May-13	**69,417**	69,417
Jun-13	**69,417**	0
TOTAL	1,665,998	

Amort 12 ME June 2013 **832,999**
Ref 8.6

June 2013 13-Mo Avg **416,500**
Ref 8.6

Rocky Mountain Power
Utah Results of Operations - June 2013
Misc. Asset Sales and Removals

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Deseret Power Electric Plant	314	A	(7,929,332)	SG	43.217%	(3,426,823)	8.7.1
			(7,929,332)			(3,426,823)	
Remove Condit EPIS - Hydro	332	A	(523,791)	SG-P	43.217%	(226,367)	8.7.1
Remove Condit EPIS - Trans	353	A	(925,576)	SG	43.217%	(400,006)	8.7.1
			(1,449,367)			(626,374)	
Remove St. Anthony EPIS - Hydro	332	A	(1,337,279)	SG-U	43.217%	(577,932)	8.7.1
Remove St. Anthony EPIS - Trans	353	A	(120,563)	SG	43.217%	(52,104)	8.7.1
Remove St. Anthony EPIS - Dist	361	A	(7,286)	ID	0.000%	-	8.7.1
			(1,465,128)			(630,036)	
Adjustment to Depreciation Reserve:							
Remove Deseret Power Dep. Res.	108SP	A	323,223	SG	43.217%	139,687	8.7.1
Remove Condit Dep. Res. - Hydro	108HP	A	461,718	SG-P	43.217%	199,541	8.7.1
Remove Condit Dep. Res. - Trans	108TP	A	441,025	SG	43.217%	190,598	8.7.1
			902,743			390,139	
Remove St. Anthony Dep. Res. - Hydro	108HP	A	467,624	SG-U	43.217%	202,093	8.7.1
Remove St. Anthony Dep. Res. - Trans	108TP	A	34,752	SG	43.217%	15,019	8.7.1
Remove St. Anthony Dep. Res. - Dist	108361	A	2,154	ID	0.000%	-	8.7.1
			504,529			217,112	
Adjustment to Depreciation Expense:							
Remove Deseret Power Dep. Exp.	403SP	A	(190,301)	SG	43.217%	(82,242)	8.7.1
Remove Condit Dep. Exp. - Hydro	403HP	A	(2,224,227)	SG-P	43.217%	(961,245)	8.7.1
Remove Condit Dep. Exp. - Trans	403TP	A	(19,435)	SG	43.217%	(8,399)	8.7.1
			(2,243,662)			(969,644)	
Remove St. Anthony Dep. Exp. - Hydro	403HP	A	(41,417)	SG-U	43.217%	(17,899)	8.7.1
Remove St. Anthony Dep. Exp. - Trans	403TP	A	(2,106)	SG	43.217%	(910)	8.7.1
Remove St. Anthony Dep. Exp. - Dist	403361	A	(112)	ID	0.000%	-	8.7.1
			(43,635)			(18,809)	
Adjustment to Expense:							
Remove Condit O&M Expense	539	A	(46,816)	SG-P	43.217%	(20,233)	8.7.1
Remove Snake Creek O&M Expense	539	A	(418)	SG-U	43.217%	(181)	8.7.1
Remove St. Anthony O&M Expense	539	A	(50,022)	SG-U	43.217%	(21,618)	8.7.1
			(97,257)			(42,031)	
Adjustment to Tax:							
Schedule M Addition - St. Anthony	SCHMAT	A	(43,523)	SG	43.217%	(18,809)	
Schedule M Addition - St. Anthony	SCHMAT	A	(112)	ID	0.000%	-	
Deferred Tax Expense - St. Anthony	41110	A	16,517	SG	43.217%	7,138	
Deferred Tax Expense - St. Anthony	41110	A	43	ID	0.000%	-	
Accumulated Deferred Tax - St. Anthony	282	A	(8,259)	SG	43.217%	(3,569)	
Accumulated Deferred Tax - St. Anthony	282	A	(22)	ID	0.000%	-	

Description of Adjustment:

This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro plant in Idaho.

Rocky Mountain Power
Results of Operations - June 2013
Misc. Asset Sales and Removals

Asset	June 2013 13-Mo. Avg. Balance	Adjustment	
Deseret Power - Hunter Projects			
EPIS - Steam	7,929,332	**(7,929,332)**	**Ref. 8.7**
Depreciation Reserve	(323,223)	**323,223**	**Ref. 8.7**
Condit Hydroelectric Project			
EPIS - Hydro	523,791	**(523,791)**	**Ref. 8.7**
EPIS - Trans	925,576	**(925,576)**	**Ref. 8.7**
Dep. Res. - Hydro	(461,718)	**461,718**	**Ref. 8.7**
Dep. Res. - Trans	(441,025)	**441,025**	**Ref. 8.7**
St. Anthony Hydro Project			
EPIS - Hydro	1,337,279	**(1,337,279)**	**Ref. 8.7**
EPIS - Trans	120,563	**(120,563)**	**Ref. 8.7**
EPIS - Dist	7,286	**(7,286)**	**Ref. 8.7**
Dep. Res. - Hydro	(467,624)	**467,624**	**Ref. 8.7**
Dep. Res. - Trans	(34,752)	**34,752**	**Ref. 8.7**
Dep. Res. - Dist	(2,154)	**2,154**	**Ref. 8.7**

	12 ME June 2013	Adjustment	
Deseret Power - Hunter Projects			
Depreciation Expense	190,301	**(190,301)**	**Ref. 8.7**
Condit Hydroelectric Project			
Depreciation Expense - Hydro	2,224,227	**(2,224,227)**	**Ref. 8.7**
Depreciation Expense - Trans	19,435	**(19,435)**	**Ref. 8.7**
St. Anthony Hydro Project			
Depreciation Expense - Hydro	41,417	**(41,417)**	**Ref. 8.7**
Depreciation Expense - Trans	2,106	**(2,106)**	**Ref. 8.7**
Depreciation Expense - Dist	112	**(112)**	**Ref. 8.7**

	12 ME June 2013	Adjustment	
Condit Hydroelectric Project			
O&M Expense	46,816	**(46,816)**	**Ref. 8.7**
Snake Creek			
O&M Expense	418	**(418)**	**Ref. 8.7**
St. Anthony Hydro Project			
O&M Expense	50,022	**(50,022)**	**Ref. 8.7**

Rocky Mountain Power
Utah Results of Operations - June 2013
Customer Service Deposits

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Utah Customer Service Deposit Interest	4311	A	931,249	UT	100.000%	931,249	8.8.1
Adjustment to Rate Base:							
Utah Customer Service Deposits	235	A	(15,625,768)	UT	100.000%	(15,625,768)	8.8.1

Description of Adjustment:

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

Rocky Mountain Power
Results of Operations - June 2013
Customer Service Deposits
State of Utah

Customer Service Deposits - Interest Expense
GL 585100

Month	Interest	
Jul-12	77,902	
Aug-12	70,279	
Sep-12	77,003	
Oct-12	73,544	
Nov-12	78,765	
Dec-12	83,358	
Jan-13	80,375	
Feb-13	69,555	
Mar-13	80,565	
Apr-13	81,222	
May-13	75,571	
Jun-13	83,110	
Interest Expense	**931,249**	**Ref. 8.8**

Customer Service Deposits - Balances
GL Accounts 230140, 115050

Month	Balance	
Jun-12	15,761,460	
Jul-12	15,028,228	
Aug-12	15,865,376	
Sep-12	15,220,418	
Oct-12	15,266,467	
Nov-12	15,407,465	
Dec-12	15,449,374	
Jan-13	15,626,709	
Feb-13	15,830,658	
Mar-13	15,890,587	
Apr-13	15,583,642	
May-13	16,050,340	
Jun-13	16,154,254	
13-Month Average	**15,625,768**	**Ref. 8.8**

Rocky Mountain Power
Utah Results of Operations - June 2013
Regulatory Asset Amortization

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Expense:							
Correct Allocation of Klamath Relicensing Process Costs	404IP	A	3,230,007	UT	100.000%	3,230,007	8.9.1

Description of Adjustment:

The stipulation approved by the Utah Commission in Docket No. 11-035-200 authorized recovery of the Utah portion of the Klamath-related relicensing and process costs starting October 12, 2012. This adjustment reflects amortization of these costs into results.

Rocky Mountain Power
Results of Operations - June 2013
Regulatory Asset Amortization
Klamath Relicensing/Process Costs - Utah
Account 187390

	Amortization Expense	
Base Period Amount (below)	**3,230,007**	**Ref 8.9**

Month	Beg Balance	Amortization[2]	Interest	End Balance
Oct-12	35,306,774 (1)	(241,045)	78,999	35,144,728
Nov-12	35,144,728	(373,620)	156,437	34,927,544
Dec-12	34,927,544	(373,620)	155,465	34,709,389
Jan-13	34,709,389	(373,620)	154,489	34,490,257
Feb-13	34,490,257	(373,620)	153,508	34,270,145
Mar-13	34,270,145	(373,620)	152,523	34,049,047
Apr-13	34,049,047	(373,620)	151,534	33,826,961
May-13	33,826,961	(373,620)	150,540	33,603,880
Jun-13	33,603,880	(373,620)	149,541	33,379,801
	Base Period Amortization =	**(3,230,007)**		

(1) Balance of $81,814,435 multiplied by SG factor of 43.1547% per 11-035-200.

(2) Annual amortization needed to fully amortize the relicensing/process costs by 12/31/2022.

Rocky Mountain Power
Utah Results of Operations - June 2013
Klamath Hydroelectric Settlement Agreement

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Klamath Relicense & Process Costs	302	A	(51,901,678)	SG-P	43.217%	(22,430,368)	8.10.1
Adjustment to Depreciation Expense:							
Existing Klamath: Remove Accelerated	403HP	A	(1,207,892)	SG-P	43.217%	(522,015)	8.10.1
Remove Klamath Relicense & Process Costs	404IP	A	(5,571,590)	SG-P	43.217%	(2,407,876)	8.10.1
			(6,779,482)			(2,929,891)	
Adjustment to Depreciation Reserve:							
Existing Klamath: Remove Accelerated	108HP	A	7,300,166	SG-P	43.217%	3,154,916	8.10.1
Remove Klamath Relicense & Process Costs	111IP	A	11,271,215	SG-P	43.217%	4,871,085	8.10.1
			18,571,381			8,026,001	
Adjustment to Tax:							
Schedule M Addition	SCHMAT	A	(1,207,892)	SG	43.217%	(522,015)	
Deferred Tax Expense	41110	A	458,407	SG	43.217%	198,110	
Accumulated Deferred Tax	282	A	(229,204)	SG	43.217%	(99,055)	

Description of Adjustment:

This adjustment removes the Klamath relicensing and settlement process costs and the associated amortization reserve and expense. This adjustment also removes the accelerated depreciation associated with the existing Klamath facilities that was booked starting January 1, 2011. Consistent with the stipulation in 11-035-200, beginning in June 2012, depreciation expense for the Klamath facilities is set to fully depreciate the assets by December 2022. The Regulatory Asset Amortization adjustment page 8.9, includes Utah's amortization of the relicensing and settlement process costs.

Rocky Mountain Power
Results of Operations - June 2013
Klamath Hydroelectric Settlement Agreement

Remove Existing Klamath Accelerated Deprecation in the Year Ended June 2013

Accelerated Deprecation Expense (1)	**1,207,892**	**Ref. 8.10**
Accelerated Deprecation Reserve	**(7,300,166)**	**Ref. 8.10**

Remove Klamath Relicensing & Settlement Process Costs in the Year Ended June 2013

	June 2013	**13 Month Average**	
Gross EPIS		**51,901,678**	**Ref. 8.10**
Amortization Reserve		**(11,271,215)**	**Ref. 8.10**
Amortization Expense	**5,571,590**	**Ref. 8.10**	

(1) This adjusts depreciation expense per the settlement in 11-035-200. Existing depreciation rates were used for the period prior to June 1, 2012, with depreciation rates revised on June 1 to fully amortize by 12/31/2022.

Booked Depreciation:	6,357,374
Corrected Depreciation:	5,149,482
Difference:	1,207,892

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDED JUNE 30, 2013
FILE:	JAM UT June 2013 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	10/28/2013
TIME:	3:36:42 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	**ROLLED-IN**
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.50%	5.35%	2.543%
PREFERRED	0.28%	5.44%	0.015%
COMMON	52.22%	9.80%	5.118%
	100.00%		7.675%

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 6/30/2012 to 6/30/2013.

ROLLED-IN
13-Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	9.3	4,440,553,238	1,939,614,638	4,346,278,720	1,845,340,119
3	Interdepartmental	9.3	0	0	0	0
4	Special Sales	9.3	328,817,227	139,189,347	328,817,227	137,195,149
5	Other Operating Revenues	9.4	204,043,999	83,108,069	185,889,285	78,843,699
6	Total Operating Revenues	9.4	4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
7						
8	Operating Expenses:					
9	Steam Production	9.5	1,088,441,448	469,916,980	1,099,703,569	468,244,544
10	Nuclear Production	9.6	0	0	0	0
11	Hydro Production	9.7	38,234,151	16,763,847	38,123,490	16,475,843
12	Other Power Supply	9.9	1,045,573,188	462,321,069	1,020,993,592	442,065,640
13	Transmission	9.10	201,709,294	88,363,012	199,614,065	86,202,934
14	Distribution	9.12	204,447,520	83,053,093	204,447,520	83,053,120
15	Customer Accounting	9.12	87,552,407	35,542,801	87,482,020	35,537,076
16	Customer Service & Infor	9.13	109,336,777	51,042,239	18,340,298	4,982,592
17	Sales	9.13	0	0	0	0
18	Administrative & General	9.14	193,795,857	82,544,977	149,625,146	63,313,343
19						
20	Total O & M Expenses	9.14	2,969,090,641	1,289,548,019	2,818,329,700	1,199,875,091
21						
22	Depreciation	9.16	572,553,051	242,205,321	568,867,562	238,134,487
23	Amortization	9.17	53,648,631	23,013,256	50,474,049	23,237,233
24	Taxes Other Than Income	9.17	163,744,910	57,609,588	163,744,910	57,002,646
25	Income Taxes - Federal	9.20	6,544,442	10,245,375	12,866,132	4,573,236
26	Income Taxes - State	9.20	10,126,431	5,442,167	10,985,444	4,613,394
27	Income Taxes - Def Net	9.19	257,849,217	109,111,624	279,343,268	119,180,245
28	Investment Tax Credit Adj.	9.17	(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
29	Misc Revenue & Expense	9.4	(435,263)	(270,152)	(1,442,938)	(142,381)
30						
31	Total Operating Expenses	9.20	4,031,290,393	1,735,388,948	3,901,336,460	1,644,958,243
32						
33	Operating Revenue for Return		942,124,072	426,523,106	959,648,772	416,420,724
34						
35	Rate Base:					
36	Electric Plant in Service	9.30	23,605,170,060	10,242,693,010	23,735,001,682	10,191,224,319
37	Plant Held for Future Use	9.31	49,098,056	21,318,821	37,941,444	16,257,903
38	Misc Deferred Debits	9.33	311,085,926	40,292,965	310,958,823	39,709,443
39	Elec Plant Acq Adj	9.31	46,282,303	20,292,577	46,282,303	20,001,840
40	Nuclear Fuel	9.31	0	0	0	0
41	Prepayments	9.32	32,526,049	13,954,469	32,526,049	13,825,020
42	Fuel Stock	9.32	264,624,815	113,595,724	264,624,815	112,033,057
43	Material & Supplies	9.32	204,876,482	88,226,974	204,876,482	87,497,359
44	Working Capital	9.33	53,311,792	22,305,475	51,311,857	21,016,284
45	Weatherization Loans	9.31	(6,814,340)	4,640,689	(6,814,340)	4,640,710
46	Miscellaneous Rate Base	9.34	0	0	0	0
47						
48	Total Electric Plant		24,560,161,142	10,567,320,705	24,676,709,115	10,506,205,935
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	9.38	(7,379,345,761)	(3,006,958,140)	(7,370,315,100)	(2,972,320,862)
52	Accum Prov For Amort	9.39	(502,655,381)	(219,764,517)	(491,384,166)	(212,996,879)
53	Accum Def Income Taxes	9.35	(3,634,945,474)	(1,550,477,265)	(3,648,912,940)	(1,561,940,267)
54	Unamortized ITC	9.35	(2,606,988)	(108,793)	(2,606,988)	(108,793)
55	Customer Adv for Const	9.34	(20,902,843)	(8,425,759)	(20,902,843)	(10,012,243)
56	Customer Service Deposits	9.34	0	0	(15,625,768)	(15,625,768)
57	Misc. Rate Base Deductions	9.34	(105,083,207)	(31,176,064)	(106,966,295)	(31,531,549)
58						
59	Total Rate Base Deductions		(11,645,539,654)	(4,816,910,537)	(11,656,714,100)	(4,804,536,359)
60						
61	Total Rate Base		12,914,621,488	5,750,410,168	13,019,995,015	5,701,669,577
62						
63	Return on Rate Base		7.295%	7.417%	7.371%	7.303%
64						
65	Return on Equity		9.072%	9.306%	9.216%	9.088%
66	Net Power Costs		1,529,690,650	660,441,964	1,503,282,680	639,847,810
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		108,688,542	48,395,046	109,575,358	47,984,848
69	Rate Base Decrease		(862,712,874)	(378,220,012)	(861,425,744)	(380,466,491)

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,674,501,125	736,401,407	1,622,168,614	684,068,896
73									
74					B1	1,674,501,125	736,401,407	1,622,168,614	684,068,896
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,729,422,574	1,176,343,238	2,688,273,067	1,135,193,730
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,729,422,574	1,176,343,238	2,688,273,067	1,135,193,730
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,607,534	9,841,406	19,425,067	9,658,938
86			0	SO		-	-	-	-
87					B1	19,607,534	9,841,406	19,425,067	9,658,938
88									
89	445	Other Sales to Public Authority							
90			0	S		17,022,005	17,028,588	16,411,972	16,418,555
91									
92					B1	17,022,005	17,028,588	16,411,972	16,418,555
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**4,440,553,238**	**1,939,614,638**	**4,346,278,720**	**1,845,340,119**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			P	S		11,361,067	-	11,361,067	-
105						11,361,067	-	11,361,067	-
106									
107	447NPC	Sales for Resale-NPC							
108			P	SG		317,456,160	139,189,347	317,456,160	137,195,149
109			P	SE		-	-	-	-
110			P	SG		-	-	-	-
111						317,456,160	139,189,347	317,456,160	137,195,149
112									
113		Total Sales for Resale			B1	328,817,227	139,189,347	328,817,227	137,195,149
114									
115	449	Provision for Rate Refund							
116			P	S		-	-	-	-
117			P	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**4,769,370,465**	**2,078,803,985**	**4,675,095,947**	**1,982,535,268**
123	450	Forfeited Discounts & Interest							
124			CUST	S		9,670,115	3,627,201	9,670,115	3,627,201
125			CUST	SO		-	-	-	-
126					B1	9,670,115	3,627,201	9,670,115	3,627,201
127									
128	451	Misc Electric Revenue							
129			CUST	S		6,428,998	3,919,411	6,428,998	3,919,411
130			GP	SG		-	-	-	-
131			GP	SO		11,855	5,144	11,855	5,090
132					B1	6,440,853	3,924,555	6,440,853	3,924,501
133									
134	453	Water Sales							
135			P	SG		1,982	869	1,982	857
136					B1	1,982	869	1,982	857
137									
138	454	Rent of Electric Property							
139			DPW	S		8,908,697	3,437,330	8,908,697	3,437,330
140			T	SG		5,421,042	2,376,868	5,421,042	2,342,814
141			GP	SO		3,680,756	1,597,144	3,680,756	1,580,426
142					B1	18,010,495	7,411,342	18,010,495	7,360,570
143									
144									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
145									
146	456	Other Electric Revenue							
147			DMSC	S		13,392,029	(359,935)	2,724,890	(359,935)
148			CUST	CN		-	-	-	-
149			OTHSE	SE		13,596,926	5,836,764	13,596,926	5,756,472
150			OTHSO	SO		308,637	133,923	308,637	132,521
151			OTHSGR	SG		142,622,962	62,533,349	135,135,387	58,401,511
152									
153									
154					B1	169,920,554	68,144,102	151,765,840	63,930,569
155									
156	**Total Other Electric Revenues**				**B1**	**204,043,999**	**83,108,069**	**185,889,285**	**78,843,699**
157									
158	**Total Electric Operating Revenues**				**B1**	**4,973,414,464**	**2,161,912,054**	**4,860,985,232**	**2,061,378,967**
159									
160	Summary of Revenues by Factor								
161		S				4,490,314,143	1,950,238,646	4,385,372,486	1,855,964,127
162		CN				-	-	-	-
163		SE				13,596,926	5,836,764	13,596,926	5,756,472
164		SO				4,001,248	1,736,211	4,001,248	1,718,037
165		SG				465,502,147	204,100,433	458,014,572	197,940,331
166		DGP				-	-	-	-
167									
168	Total Electric Operating Revenues					4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
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		(58,585)	(25,149)	(1,997,509)	(845,677)
186					B1	(58,585)	(25,149)	(1,997,509)	(845,677)
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		(59,670)	(107,510)	27,029	(53,483)
198			T	SG		-	-	-	-
199			T	SG		1,563	685	1,563	676
200			CUST	CN		6	3	-	-
201			PTD	SO		(330,574)	(143,442)	0	0
202			P	SG		11,997	5,260	(405,270)	(175,146)
203					B1	(376,678)	(245,003)	(376,678)	(227,953)
204									
205	**Total Miscellaneous Revenues**					**(435,263)**	**(270,152)**	**(2,374,187)**	**(1,073,630)**
206	Miscellaneous Expenses								
207	4311	Interest on Customer Deposits							
208			CUST	S		-	-	931,249	931,249
209					B1	-	-	931,249	931,249
210	**Total Miscellaneous Expenses**					**-**	**-**	**931,249**	**931,249**
211									
212	**Net Misc Revenue and Expense**				**B1**	**(435,263)**	**(270,152)**	**(1,442,938)**	**(142,381)**
213									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
214	500	Operation Supervision & Engineering							
215			P	SG		17,159,297	7,523,531	17,159,297	7,415,740
216			P	SG		1,400,062	613,860	1,400,062	605,065
217					B2	18,559,359	8,137,392	18,559,359	8,020,805
218									
219	501	Fuel Related-Non NPC							
220			P	SE		13,951,393	5,988,927	13,951,393	5,906,541
221			P	SE		-	-	-	-
222			P	SE		-	-	-	-
223			P	SE		-	-	-	-
224			P	SE		3,663,243	1,572,524	3,663,243	1,550,891
225					B2	17,614,636	7,561,450	17,614,636	7,457,432
226									
227	501NPC	Fuel Related-NPC							
228			P	S		183,669	-	183,669	-
229			P	SE		715,201,106	307,015,000	715,201,106	302,791,581
230			P	SE		-	-	-	-
231			P	SE		-	-	-	-
232			P	SE		50,877,990	21,840,439	50,877,990	21,539,993
233					B2	766,262,765	328,855,439	766,262,765	324,331,574
234									
235		Total Fuel Related				783,877,402	336,416,889	783,877,402	331,789,006
236									
237	502	Steam Expenses							
238			P	SG		34,934,764	15,317,224	34,934,764	15,097,770
239			P	SG		7,791,538	3,416,217	7,791,538	3,367,272
240					B2	42,726,302	18,733,440	42,726,302	18,465,042
241									
242	503	Steam From Other Sources-Non-NPC							
243			P	SE		-	-	-	-
244					B2	-	-	-	-
245									
246	503NPC	Steam From Other Sources-NPC							
247			P	SE		3,995,105	1,714,982	3,995,105	1,691,390
248					B2	3,995,105	1,714,982	3,995,105	1,691,390
249									
250	505	Electric Expenses							
251			P	SG		3,091,820	1,355,615	3,091,820	1,336,193
252			P	SG		866,673	379,995	866,673	374,550
253					B2	3,958,492	1,735,610	3,958,492	1,710,743
254									
255	506	Misc. Steam Expense							
256			P	SG		52,211,102	22,892,072	52,199,435	22,559,050
257			P	SE		-	-	-	-
258			P	SG		1,869,299	819,598	1,869,299	807,856
259					B2	54,080,401	23,711,670	54,068,734	23,366,905
260									
261	507	Rents							
262			P	SG		426,655	187,068	426,655	184,388
263			P	SG		-	-	-	-
264					B2	426,655	187,068	426,655	184,388
265									
266	510	Maint Supervision & Engineering							
267			P	SG		4,288,882	1,880,469	15,562,669	6,725,724
268			P	SG		2,684,420	1,176,990	2,684,420	1,160,127
269					B2	6,973,302	3,057,459	18,247,089	7,885,851
270									
271									
272									
273	511	Maintenance of Structures							
274			P	SG		26,816,625	11,757,808	26,816,625	11,589,351
275			P	SG		668,927	293,293	668,927	289,090
276					B2	27,485,552	12,051,100	27,485,552	11,878,441
277									
278	512	Maintenance of Boiler Plant							
279			P	SG		94,768,838	41,551,604	94,768,838	40,956,285
280			P	SG		7,647,764	3,353,179	7,647,764	3,305,137
281					B2	102,416,602	44,904,783	102,416,602	44,261,422
282									
283	513	Maintenance of Electric Plant							
284			P	SG		28,781,888	12,619,482	28,781,888	12,438,679
285			P	SG		774,188	339,444	774,188	334,581
286					B2	29,556,075	12,958,926	29,556,075	12,773,260
287									
288	514	Maintenance of Misc. Steam Plant							
289			P	SG		10,256,178	4,496,844	10,256,178	4,432,417
290			P	SG		4,130,022	1,810,817	4,130,022	1,784,873
291					B2	14,386,200	6,307,661	14,386,200	6,217,290
292									
293	**Total Steam Power Generation**				**B2**	**1,088,441,448**	**469,916,980**	**1,099,703,569**	**468,244,544**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS 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		6,130,955	2,688,131	6,127,229	2,648,007
346			P	SG		176,329	77,312	176,329	76,204
347									
348					B2	6,307,284	2,765,443	6,303,558	2,724,211
349									
350	536	Water For Power							
351			P	DGP		-	-	-	-
352			P	SG		145,454	63,775	145,454	62,861
353			P	SG		-	-	-	-
354									
355					B2	145,454	63,775	145,454	62,861
356									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
357	537	Hydraulic Expenses							
358			P	DGP		-	-	-	-
359			P	SG		4,237,349	1,857,875	4,230,361	1,828,237
360			P	SG		189,105	82,913	189,105	81,726
361									
362					B2	4,426,454	1,940,788	4,419,466	1,909,962
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		12,171,664	5,336,693	12,124,643	5,239,911
374			P	SG		5,519,728	2,420,137	5,469,287	2,363,664
375									
376									
377					B2	17,691,392	7,756,829	17,593,930	7,603,575
378									
379	540	Rents (Hydro Generation)							
380			P	DGP		-	-	-	-
381			P	SG		716,317	314,071	716,317	309,571
382			P	SG		9,597	4,208	9,597	4,147
383									
384					B2	725,913	318,278	725,913	313,718
385									
386	541	Maint Supervision & Engineering							
387			P	DGP		-	-	-	-
388			P	SG		409	179	409	177
389			P	SG		-	-	-	-
390									
391					B2	409	179	409	177
392									
393	542	Maintenance of Structures							
394			P	DGP		-	-	-	-
395			P	SG		594,569	260,690	594,569	256,955
396			P	SG		159,941	70,126	159,941	69,122
397									
398					B2	754,510	330,816	754,510	326,077
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404			P	DGP		-	-	-	-
405			P	SG		1,803,107	790,576	1,803,107	779,249
406			P	SG		506,746	222,184	506,746	219,001
407									
408					B2	2,309,853	1,012,760	2,309,853	998,250
409									
410	544	Maintenance of Electric Plant							
411			P	DGP		-	-	-	-
412			P	SG		1,927,770	845,235	1,927,770	833,125
413			P	SG		611,876	268,278	611,876	264,435
414									
415					B2	2,539,646	1,113,513	2,539,646	1,097,560
416									
417	545	Maintenance of Misc. Hydro Plant							
418			P	DGP		-	-	-	-
419			P	SG		2,640,306	1,157,648	2,637,822	1,139,989
420			P	SG		692,930	303,817	692,930	299,464
421									
422					B2	3,333,237	1,461,465	3,330,752	1,439,452
423									
424	**Total Hydraulic Power Generation**				**B2**	**38,234,151**	**16,763,847**	**38,123,490**	**16,475,843**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
425									
426	546	Operation Super & Engineering							
427			P	SG		435,666	191,019	435,666	188,282
428			P	SG		-	-	-	-
429					B2	435,666	191,019	435,666	188,282
430									
431	547	Fuel-Non-NPC							
432			P	SE		-	-	-	-
433			P	SE		-	-	-	-
434					B2	-	-	-	-
435									
436	547NPC	Fuel-NPC							
437			P	SE		309,594,557	132,899,924	309,594,557	131,071,701
438			P	SE		9,903,585	4,251,320	9,903,585	4,192,838
439					B2	319,498,142	137,151,245	319,498,142	135,264,538
440									
441	548	Generation Expense							
442			P	SG		14,911,646	6,538,044	14,911,646	6,444,372
443			P	SG		498,310	218,485	498,310	215,355
444					B2	15,409,956	6,756,529	15,409,956	6,659,726
445									
446	549	Miscellaneous Other							
447			P	S		91,750	-	91,750	-
448			P	SG		4,000,195	1,753,894	4,000,195	1,728,766
449			P	SG		6,215,271	2,725,099	6,215,271	2,686,056
450					B2	10,307,217	4,478,994	10,307,217	4,414,822
451									
452									
453									
454									
455	550	Rents							
456			P	S		253,037	-	253,037	-
457			P	SG		884,658	387,880	884,658	382,323
458			P	SG		3,185,283	1,396,594	3,185,283	1,376,585
459					B2	4,322,978	1,784,475	4,322,978	1,758,908
460									
461	551	Maint Supervision & Engineering							
462			P	SG		-	-	-	-
463					B2	-	-	-	-
464									
465	552	Maintenance of Structures							
466			P	SG		3,606,624	1,581,332	3,606,624	1,558,676
467			P	SG		239,630	105,066	239,630	103,561
468					B2	3,846,254	1,686,398	3,846,254	1,662,237
469									
470	553	Maint of Generation & Electric Plant							
471			P	SG		10,120,924	4,437,541	6,396,353	2,764,314
472			P	SG		13,680,266	5,998,142	13,946,305	6,027,180
473			P	SG		542,481	237,852	542,481	234,444
474					B2	24,343,671	10,673,536	20,885,139	9,025,938
475									
476	554	Maintenance of Misc. Other							
477			P	SG		289,259	126,826	289,259	125,009
478			P	SG		1,935,527	848,636	1,935,527	836,477
479			P	SG		142,634	62,538	142,634	61,642
480					B2	2,367,420	1,038,000	2,367,420	1,023,129
481									
482	**Total Other Power Generation**				**B2**	**380,531,303**	**163,760,195**	**377,072,771**	**159,997,581**
483									
484									
485	555	Purchased Power-Non NPC							
486			DMSC	S		(15,835,237)	-	(15,835,237)	-
487						(15,835,237)	-	(15,835,237)	-
488									
489	555NPC	Purchased Power-NPC							
490			P	SG		610,826,953	267,818,412	585,482,439	253,028,167
491			P	SE		10,144,110	4,354,571	10,144,110	4,294,668
492		Seasonal Co	P	SG		-	-	-	-
493				DGP		-	-	-	-
494						620,971,064	272,172,983	595,626,549	257,322,835
495									
496		Total Purchased Power			B2	605,135,826	272,172,983	579,791,312	257,322,835
497									
498	556	System Control & Load Dispatch							
499			P	SG		1,480,389	649,080	1,480,389	639,780
500									
501					B2	1,480,389	649,080	1,480,389	639,780
502									
503									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	UTAH
504									
505	557	Other Expenses							
506			P	S		(183,792)	-	6,875,801	-
507			P	SG		61,781,049	27,088,036	54,642,104	23,614,699
508			P	SGCT		1,122,425	494,070	1,122,425	487,024
509			P	SE		(4,294,012)	(1,843,294)	8,791	3,722
510			P	SG		-	-	-	-
511			P	TROJP		-	-	-	-
512									
513					B2	58,425,670	25,738,812	62,649,121	24,105,444
514									
515	Embedded Cost Differentials								
516	Company Owned Hyd		P	DGP		-	-	-	-
517	Company Owned Hyd		P	SG		-	-	-	-
518	Mid-C Contract		P	MC		-	-	-	-
519	Mid-C Contract		P	SG		-	-	-	-
520	Existing QF Contracts		P	S		-	-	-	-
521	Existing QF Contracts		P	SG		-	-	-	-
522									
523						-	-	-	-
524									
525	2010 Protocol Stipulated Embedded Cost Differential								
526	Company Owned Hydro		P	DGP		-	-	-	-
527	Company Owned Hydro		P	SG		-	-	-	-
528	Mid-C Contract		P	MC		-	-	-	-
529	Mid-C Contract		P	SG		-	-	-	-
530	Klamath Dam Removal		P	S		-	-	-	-
531						-	-	-	-
532									
533	**Total Other Power Supply**				**B2**	**665,041,885**	**298,560,874**	**643,920,821**	**282,068,059**
534									
535	**Total Production Expense**				**B2**	**2,172,248,787**	**949,001,896**	**2,158,820,651**	**926,786,027**
536									
537									
538	Summary of Production Expense by Factor								
539				S		(15,490,573)	-	(8,430,980)	-
540				SG		1,073,579,858	470,713,433	1,048,789,326	453,255,680
541				SE		1,113,037,077	477,794,393	1,117,339,880	473,043,324
542				SNPPH		-	-	-	-
543				TROJP		-	-	-	-
544				SGCT		1,122,425	494,070	1,122,425	487,024
545				DGP		-	-	-	-
546				DEU		-	-	-	-
547				DEP		-	-	-	-
548				SNPPS		-	-	-	-
549				SNPPO		-	-	-	-
550				DGU		-	-	-	-
551				MC		-	-	-	-
552				SSGCT		-	-	-	-
553				SSECT		-	-	-	-
554				SSGC		-	-	-	-
555				SSGCH		-	-	-	-
556				SSECH		-	-	-	-
557	Total Production Expense by Factor					2,172,248,787	949,001,896	2,158,820,651	926,786,027
558	560	Operation Supervision & Engineering							
559			T	SG		6,104,205	2,676,402	6,104,205	2,638,057
560									
561					B2	6,104,205	2,676,402	6,104,205	2,638,057
562									
563	561	Load Dispatching							
564			T	SG		8,834,779	3,873,628	8,834,779	3,818,130
565									
566					B2	8,834,779	3,873,628	8,834,779	3,818,130
567	562	Station Expense							
568			T	SG		3,094,756	1,356,902	3,094,756	1,337,462
569									
570					B2	3,094,756	1,356,902	3,094,756	1,337,462
571									
572	563	Overhead Line Expense							
573			T	SG		266,614	116,897	266,614	115,223
574									
575					B2	266,614	116,897	266,614	115,223
576									
577	564	Underground Line Expense							
578			T	SG		-	-	-	-
579									
580					B2	-	-	-	-
581									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
582	565	Transmission of Electricity by Others							
583			T	SG		-	-	-	-
584			T	SE		-	-	-	-
585						-	-	-	-
586									
587	565NPC	Transmission of Electricity by Others-NPC							
588			T	SG		128,047,451	56,142,684	128,047,451	55,338,315
589			T	SE		8,372,285	3,593,978	7,308,829	3,094,307
590						136,419,735	59,736,662	135,356,279	58,432,622
591									
592		Total Transmission of Electricity by Others			B2	136,419,735	59,736,662	135,356,279	58,432,622
593									
594	566	Misc. Transmission Expense							
595			T	SG		4,429,788	1,942,250	3,398,016	1,468,522
596									
597					B2	4,429,788	1,942,250	3,398,016	1,468,522
598									
599	567	Rents - Transmission							
600			T	SG		2,043,030	895,771	2,043,030	882,937
601									
602					B2	2,043,030	895,771	2,043,030	882,937
603									
604	568	Maint Supervision & Engineering							
605			T	SG		2,229,348	977,463	2,229,348	963,458
606									
607					B2	2,229,348	977,463	2,229,348	963,458
608									
609	569	Maintenance of Structures							
610			T	SG		4,336,151	1,901,195	4,336,151	1,873,956
611									
612					B2	4,336,151	1,901,195	4,336,151	1,873,956
613									
614	570	Maintenance of Station Equipment							
615			T	SG		11,718,590	5,138,041	11,718,590	5,064,427
616									
617					B2	11,718,590	5,138,041	11,718,590	5,064,427
618									
619	571	Maintenance of Overhead Lines							
620			T	SG		19,264,119	8,446,395	19,264,119	8,325,382
621									
622					B2	19,264,119	8,446,395	19,264,119	8,325,382
623									
624	572	Maintenance of Underground Lines							
625			T	SG		94,122	41,268	94,122	40,677
626									
627					B2	94,122	41,268	94,122	40,677
628									
629	573	Maint of Misc. Transmission Plant							
630			T	SG		2,874,057	1,260,136	2,874,057	1,242,082
631									
632					B2	2,874,057	1,260,136	2,874,057	1,242,082
633									
634	**Total Transmission Expense**				**B2**	**201,709,294**	**88,363,012**	**199,614,065**	**86,202,934**
635									
636	Summary of Transmission Expense by Factor								
637		SE				8,372,285	3,593,978	7,308,829	3,094,307
638		SG				193,337,009	84,769,034	192,305,237	83,108,627
639		SNPT				-	-	-	-
640	Total Transmission Expense by Factor					201,709,294	88,363,012	199,614,065	86,202,934
641	580	Operation Supervision & Engineering							
642			DPW	S		1,282,425	526,606	1,282,425	526,606
643			DPW	SNPD		11,769,470	5,657,682	11,769,470	5,657,690
644					B2	13,051,895	6,184,288	13,051,895	6,184,296
645									
646	581	Load Dispatching							
647			DPW	S		-	-	-	-
648			DPW	SNPD		12,451,020	5,985,308	12,451,020	5,985,317
649					B2	12,451,020	5,985,308	12,451,020	5,985,317
650									
651	582	Station Expense							
652			DPW	S		4,315,592	1,931,046	4,315,592	1,931,046
653			DPW	SNPD		37,808	18,175	37,808	18,175
654					B2	4,353,400	1,949,221	4,353,400	1,949,221
655									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
656	583	Overhead Line Expenses							
657			DPW	S		5,345,587	2,049,085	5,345,587	2,049,085
658			DPW	SNPD		19,473	9,361	19,473	9,361
659					B2	5,365,060	2,058,446	5,365,060	2,058,446
660									
661	584	Underground Line Expense							
662			DPW	S		210	197	210	197
663			DPW	SNPD		-	-	-	-
664					B2	210	197	210	197
665									
666	585	Street Lighting & Signal Systems							
667			DPW	S		-	-	-	-
668			DPW	SNPD		215,765	103,720	215,765	103,720
669					B2	215,765	103,720	215,765	103,720
670									
671	586	Meter Expenses							
672			DPW	S		6,567,305	1,766,867	6,567,305	1,766,867
673			DPW	SNPD		489,923	235,510	489,923	235,511
674					B2	7,057,228	2,002,377	7,057,228	2,002,378
675									
676	587	Customer Installation Expenses							
677			DPW	S		11,822,641	4,503,466	11,822,641	4,503,466
678			DPW	SNPD		-	-	-	-
679					B2	11,822,641	4,503,466	11,822,641	4,503,466
680									
681	588	Misc. Distribution Expenses							
682			DPW	S		888,438	395,108	888,438	395,108
683			DPW	SNPD		3,529,938	1,696,870	3,529,938	1,696,873
684					B2	4,418,376	2,091,978	4,418,376	2,091,981
685									
686	589	Rents							
687			DPW	S		3,586,018	497,606	3,586,018	497,606
688			DPW	SNPD		29,417	14,141	29,417	14,141
689					B2	3,615,435	511,747	3,615,435	511,747
690									
691	590	Maint Supervision & Engineering							
692			DPW	S		1,751,101	764,881	1,751,101	764,881
693			DPW	SNPD		3,389,113	1,629,175	3,389,113	1,629,177
694					B2	5,140,214	2,394,056	5,140,214	2,394,058
695									
696	591	Maintenance of Structures							
697			DPW	S		1,203,081	402,467	1,203,081	402,467
698			DPW	SNPD		102,417	49,233	102,417	49,233
699					B2	1,305,498	451,700	1,305,498	451,700
700									
701	592	Maintenance of Station Equipment							
702			DPW	S		9,164,018	3,446,564	9,164,018	3,446,564
703			DPW	SNPD		1,641,855	789,253	1,641,855	789,255
704					B2	10,805,874	4,235,817	10,805,874	4,235,819
705	593	Maintenance of Overhead Lines							
706			DPW	S		88,512,889	31,734,006	88,512,889	31,734,006
707			DPW	SNPD		1,419,278	682,259	1,419,278	682,259
708					B2	89,932,166	32,416,264	89,932,166	32,416,265
709									
710	594	Maintenance of Underground Lines							
711			DPW	S		20,476,757	10,891,353	20,476,757	10,891,353
712			DPW	SNPD		54,630	26,261	54,630	26,261
713					B2	20,531,388	10,917,614	20,531,388	10,917,614
714									
715	595	Maintenance of Line Transformers							
716			DPW	S		47,838	-	47,838	-
717			DPW	SNPD		974,120	468,268	974,120	468,268
718					B2	1,021,958	468,268	1,021,958	468,268
719									
720	596	Maint of Street Lighting & Signal Sys.							
721			DPW	S		3,636,532	1,694,292	3,636,532	1,694,292
722			DPW	SNPD		-	-	-	-
723					B2	3,636,532	1,694,292	3,636,532	1,694,292
724									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
725	597	Maintenance of Meters							
726			DPW	S		4,999,586	2,676,852	4,999,586	2,676,852
727			DPW	SNPD		1,769,438	850,583	1,769,438	850,585
728					B2	6,769,024	3,527,435	6,769,024	3,527,437
729									
730	598	Maint of Misc. Distribution Plant							
731			DPW	S		1,962,416	1,080,314	1,962,416	1,080,314
732			DPW	SNPD		991,420	476,584	991,420	476,585
733					B2	2,953,836	1,556,898	2,953,836	1,556,898
734									
735	**Total Distribution Expense**				**B2**	**204,447,520**	**83,053,093**	**204,447,520**	**83,053,120**
736									
737									
738	Summary of Distribution Expense by Factor								
739		S				165,562,434	64,360,710	165,562,434	64,360,710
740		SNPD				38,885,086	18,692,383	38,885,086	18,692,410
741									
742	Total Distribution Expense by Factor					204,447,520	83,053,093	204,447,520	83,053,120
743									
744	901	Supervision							
745			CUST	S		2,144	-	2,144	-
746			CUST	CN		2,410,149	1,177,907	2,410,149	1,177,907
747					B2	2,412,293	1,177,907	2,412,293	1,177,907
748									
749	902	Meter Reading Expense							
750			CUST	S		18,216,363	3,949,704	18,216,363	3,949,704
751			CUST	CN		2,130,587	1,041,278	2,130,587	1,041,278
752					B2	20,346,950	4,990,981	20,346,950	4,990,981
753									
754	903	Customer Receipts & Collections							
755			CUST	S		7,929,434	3,749,326	7,870,760	3,749,326
756			CUST	CN		44,590,290	21,792,524	44,578,577	21,786,800
757					B2	52,519,724	25,541,850	52,449,337	25,536,126
758									
759	904	Uncollectible Accounts							
760			CUST	S		12,149,708	3,772,375	12,149,708	3,772,375
761			P	SG		-	-	-	-
762			CUST	CN		13,604	6,649	13,604	6,649
763					B2	12,163,312	3,779,023	12,163,312	3,779,023
764									
765	905	Misc. Customer Accounts Expense							
766			CUST	S		1,605	-	1,605	-
767			CUST	CN		108,524	53,039	108,524	53,039
768					B2	110,128	53,039	110,128	53,039
769									
770	**Total Customer Accounts Expense**				**B2**	**87,552,407**	**35,542,801**	**87,482,020**	**35,537,076**
771									
772	Summary of Customer Accts Exp by Factor								
773		S				38,299,253	11,471,404	38,240,579	11,471,404
774		CN				49,253,154	24,071,397	49,241,441	24,065,672
775		SG				-	-	-	-
776	Total Customer Accounts Expense by Factor					87,552,407	35,542,801	87,482,020	35,537,076
777									
778	907	Supervision							
779			CUST	S		-	-	-	-
780			CUST	CN		310,913	151,952	310,913	151,952
781					B2	310,913	151,952	310,913	151,952
782									
783	908	Customer Assistance							
784			CUST	S		104,736,272	48,987,492	13,747,843	2,930,843
785			CUST	CN		1,274,016	622,647	1,274,016	622,647
786									
787									
788					B2	106,010,288	49,610,140	15,021,859	3,553,491
789									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	UTAH
790	909	Informational & Instructional Adv							
791			CUST	S		1,194,609	390,190	1,192,696	390,190
792			CUST	CN		1,625,672	794,511	1,619,535	791,512
793					B2	2,820,280	1,184,701	2,812,231	1,181,702
794									
795	910	Misc. Customer Service							
796			CUST	S		-	-	-	-
797			CUST	CN		195,295	95,446	195,295	95,446
798									
799					B2	195,295	95,446	195,295	95,446
800									
801	**Total Customer Service Expense**				**B2**	**109,336,777**	**51,042,239**	**18,340,298**	**4,982,592**
802									
803									
804	Summary of Customer Service Exp by Factor								
805		S				105,930,881	49,377,683	14,940,538	3,321,034
806		CN				3,405,896	1,664,557	3,399,760	1,661,558
807									
808	Total Customer Service Expense by Factor				B2	109,336,777	51,042,239	18,340,298	4,982,592
809									
810									
811	911	Supervision							
812			CUST	S		-	-	-	-
813			CUST	CN		-	-	-	-
814					B2	-	-	-	-
815									
816	912	Demonstration & Selling Expense							
817			CUST	S		-	-	-	-
818			CUST	CN		-	-	-	-
819					B2	-	-	-	-
820									
821	913	Advertising Expense							
822			CUST	S		-	-	-	-
823			CUST	CN		-	-	-	-
824					B2	-	-	-	-
825									
826	916	Misc. Sales Expense							
827			CUST	S		-	-	-	-
828			CUST	CN		-	-	-	-
829					B2	-	-	-	-
830									
831	**Total Sales Expense**				**B2**	**-**	**-**	**-**	**-**
832									
833									
834	Total Sales Expense by Factor								
835		S				-	-	-	-
836		CN				-	-	-	-
837	Total Sales Expense by Factor					-	-	-	-
838									
839	**Total Customer Service Exp Including Sales**				**B2**	**109,336,777**	**51,042,239**	**18,340,298**	**4,982,592**
840	920	Administrative & General Salaries							
841			PTD	S		(868,510)	561,824	(858,510)	571,824
842			CUST	CN		-	-	-	-
843			PTD	SO		75,393,646	32,714,612	75,383,646	32,367,878
844					B2	74,525,136	33,276,436	74,525,136	32,939,702
845									
846	921	Office Supplies & expenses							
847			PTD	S		258,786	121,068	258,786	121,068
848			CUST	CN		197,359	96,455	197,359	96,455
849			PTD	SO		7,702,810	3,342,383	7,690,659	3,302,179
850					B2	8,158,956	3,559,906	8,146,805	3,519,702
851									
852	922	A&G Expenses Transferred							
853			PTD	S		-	-	-	-
854			CUST	CN		-	-	-	-
855			PTD	SO		(27,706,533)	(12,022,346)	(27,706,533)	(11,896,502)
856					B2	(27,706,533)	(12,022,346)	(27,706,533)	(11,896,502)
857									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
858	923	Outside Services							
859			PTD	S		673,638	65,873	673,638	65,873
860			CUST	CN		-	-	-	-
861			PTD	SO		13,542,821	5,876,465	13,542,821	5,814,953
862					B2	14,216,459	5,942,338	14,216,459	5,880,826
863									
864	924	Property Insurance							
865			PT	S		7,754,581	2,152,236	7,754,581	2,152,236
866			PT	SG		-	-	-	-
867			PTD	SO		7,196,455	3,122,667	7,190,888	3,087,590
868					B2	14,951,035	5,274,903	14,945,468	5,239,826
869									
870	925	Injuries & Damages							
871			PTD	S		(890,359)	-	20,031	-
872			PTD	SO		56,308,757	24,433,347	9,597,435	4,120,902
873					B2	55,418,398	24,433,347	9,617,466	4,120,902
874									
875	926	Employee Pensions & Benefits							
876			LABOR	S		-	-	-	-
877			CUST	CN		-	-	-	-
878			LABOR	SO		-	-	-	-
879					B2	-	-	-	-
880									
881	927	Franchise Requirements							
882			DMSC	S		-	-	-	-
883			DMSC	SO		-	-	-	-
884					B2	-	-	-	-
885									
886	928	Regulatory Commission Expense							
887			DMSC	S		15,286,187	5,701,659	15,286,187	5,701,659
888			CUST	CN		-	-	-	-
889			DMSC	SO		1,487,926	645,637	1,487,926	638,879
890			FERC	SG		5,163,588	2,263,986	5,163,588	2,231,550
891					B2	21,937,701	8,611,282	21,937,701	8,572,088
892									
893	929	Duplicate Charges							
894			LABOR	S		-	-	-	-
895			LABOR	SO		(3,643,272)	(1,580,879)	(3,567,853)	(1,531,948)
896					B2	(3,643,272)	(1,580,879)	(3,567,853)	(1,531,948)
897									
898	930	Misc General Expenses							
899			PTD	S		209,134	46,200	1,785,275	1,622,341
900			CUST	CN		-	-	-	-
901			P	SG		-	-	-	-
902			LABOR	SO		7,364,780	3,195,706	7,361,158	3,160,700
903					B2	7,573,914	3,241,906	9,146,433	4,783,041
904									
905	931	Rents							
906			PTD	S		1,171,475	3,909	1,171,475	3,909
907			PTD	SO		5,485,059	2,380,062	5,485,059	2,355,149
908					B2	6,656,534	2,383,972	6,656,534	2,359,058
909									
910	935	Maintenance of General Plant							
911			G	S		139,399	59,323	139,399	59,323
912			CUST	CN		109,537	53,534	109,537	53,534
913			G	SO		21,458,593	9,311,256	21,458,593	9,213,791
914					B2	21,707,530	9,424,113	21,707,530	9,326,647
915									
916	**Total Administrative & General Expense**				**B2**	**193,795,857**	**82,544,977**	**149,625,146**	**63,313,343**
917									
918	Summary of A&G Expense by Factor								
919		S				23,734,332	8,712,093	26,230,864	10,298,234
920		SO				164,591,041	71,418,909	117,923,798	50,633,571
921		SG				5,163,588	2,263,986	5,163,588	2,231,550
922		CN				306,896	149,989	306,896	149,989
923	Total A&G Expense by Factor					193,795,857	82,544,977	149,625,146	63,313,343
924									
925	**Total O&M Expense**				**B2**	**2,969,090,641**	**1,289,548,019**	**2,818,329,700**	**1,199,875,091**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
926	403SP	Steam Depreciation							
927			P	SG		20,326,559	8,912,224	20,326,559	8,784,537
928			P	SG		23,278,302	10,206,422	23,278,302	10,060,192
929			P	SG		94,424,514	41,400,634	94,234,213	40,725,235
930			P	SG		7,987,689	3,502,220	7,987,689	3,452,043
931					B3	146,017,063	64,021,500	145,826,763	63,022,007
932									
933	403NP	Nuclear Depreciation							
934			P	SG		-	-	-	-
935					B3	-	-	-	-
936									
937	403HP	Hydro Depreciation							
938			P	SG		3,155,265	1,383,433	3,155,265	1,363,612
939			P	SG		974,114	427,102	974,114	420,983
940			P	SG		15,964,207	6,999,541	12,532,088	5,415,997
941			P	SG		4,377,845	1,919,476	4,336,429	1,874,076
942					B3	24,471,431	10,729,553	20,997,896	9,074,669
943									
944	403OP	Other Production Depreciation							
945			P	SG		52,518	23,027	52,518	22,697
946			P	SG		32,140,421	14,092,038	32,140,421	13,890,138
947			P	SG		2,682,683	1,176,228	2,682,683	1,159,376
948			P	SG		81,000,776	35,514,967	81,000,776	35,006,136
949					B3	115,876,398	50,806,260	115,876,398	50,078,347
950									
951	403TP	Transmission Depreciation							
952			T	SG		10,872,013	4,766,858	10,872,013	4,698,562
953			T	SG		12,398,468	5,436,135	12,398,468	5,358,251
954			T	SG		66,449,583	29,134,965	66,428,042	28,708,232
955					B3	89,720,064	39,337,958	89,698,523	38,765,045
956									
957									
958									
959	403	Distribution Depreciation							
960	360	Land & Land Rights	DPW	S		412,235	206,680	412,235	206,680
961	361	Structures	DPW	S		1,479,612	739,950	1,479,500	739,950
962	362	Station Equipment	DPW	S		19,939,207	10,296,806	19,939,207	10,296,806
963	363	Storage Battery Eq	DPW	S		-	-	-	-
964	364	Poles & Towers	DPW	S		37,551,737	11,598,755	37,551,737	11,598,755
965	365	OH Conductors	DPW	S		20,391,456	6,759,354	20,391,456	6,759,354
966	366	UG Conduit	DPW	S		8,415,066	4,007,153	8,415,066	4,007,153
967	367	UG Conductor	DPW	S		18,602,688	11,267,664	18,602,688	11,267,664
968	368	Line Trans	DPW	S		29,600,422	9,293,132	29,600,422	9,293,132
969	369	Services	DPW	S		12,775,415	4,305,927	12,775,415	4,305,927
970	370	Meters	DPW	S		6,137,522	2,405,317	6,137,522	2,405,317
971	371	Inst Cust Prem	DPW	S		485,668	268,397	485,668	268,397
972	372	Leased Property	DPW	S		-	-	-	-
973	373	Street Lighting	DPW	S		2,157,078	1,009,488	2,157,078	1,009,488
974					B3	157,948,106	62,158,623	157,947,993	62,158,623
975									
976	403GP	General Depreciation							
977			G-SITUS	S		14,465,127	4,587,356	14,465,127	4,587,356
978			G-DGP	SG		87,033	38,160	87,033	37,613
979			G-DGU	SG		119,052	52,199	119,052	51,451
980			P	SE		22,838	9,804	22,838	9,669
981			CUST	CN		1,647,816	805,334	1,647,816	805,334
982			G-SG	SG		7,601,900	3,333,070	7,601,900	3,285,316
983			PTD	SO		14,437,198	6,264,551	14,437,198	6,198,977
984			G-SG	SG		6,790	2,977	6,790	2,934
985			G-SG	SG		132,234	57,978	132,234	57,148
986					B3	38,519,988	15,151,428	38,519,988	15,035,797
987									
988	403GV0	General Vehicles							
989			G-SG	SG		-	-	-	-
990					B3	-	-	-	-
991									
992	403MP	Mining Depreciation							
993			P	SE		-	-	-	-
994					B3	-	-	-	-
995									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
996	403EP	Experimental Plant Depreciation							
997			P	SG		-	-	-	-
998			P	SG		-	-	-	-
999					B3	-	-	-	-
1000	4031	ARO Depreciation							
1001			P	S		-	-	-	-
1002					B3	-	-	-	-
1003									
1004									
1005	**Total Depreciation Expense**				**B3**	**572,553,051**	**242,205,321**	**568,867,562**	**238,134,487**
1006									
1007	Summary	S				172,413,232	66,745,978	172,413,120	66,745,978
1008		DGP				-	-	-	-
1009		DGU				-	-	-	-
1010		SG				384,031,966	168,379,654	380,346,589	164,374,529
1011		SO				14,437,198	6,264,551	14,437,198	6,198,977
1012		CN				1,647,816	805,334	1,647,816	805,334
1013		SE				22,838	9,804	22,838	9,669
1014		SSGCH				-	-	-	-
1015		SSGCT				-	-	-	-
1016	Total Depreciation Expense By Factor					572,553,051	242,205,321	568,867,562	238,134,487
1017									
1018	404GP	Amort of LT Plant - Leasehold Improvements							
1019			I-SITUS	S		785,763	760	785,763	760
1020			I-SG	SG		-	-	-	-
1021			PTD	SO		1,410,089	611,862	1,410,089	605,457
1022			I-DGU	SG		-	-	-	-
1023			CUST	CN		178,277	87,129	178,277	87,129
1024			I-DGP	SG		-	-	-	-
1025					B4	2,374,128	699,751	2,374,128	693,346
1026									
1027	404SP	Amort of LT Plant - Cap Lease Steam							
1028			P	SG		-	-	-	-
1029			P	SG		-	-	-	-
1030					B4	-	-	-	-
1031									
1032	404IP	Amort of LT Plant - Intangible Plant							
1033			I-SITUS	S		2,555,640	18,071	5,785,647	3,248,078
1034			P	SE		55,277	23,729	55,277	23,402
1035			I-SG	SG		10,890,070	4,774,775	10,890,070	4,706,366
1036			PTD	SO		15,779,028	6,846,794	15,779,028	6,775,125
1037			CUST	CN		6,073,576	2,968,327	6,073,576	2,968,327
1038			I-SG	SG		8,166,146	3,580,464	1,761,557	761,293
1039			I-SG	SG		307,779	134,946	307,779	133,013
1040			I-DGP	SG		32,651	14,316	32,651	14,111
1041			I-SG	SG		-	-	-	-
1042			I-SG	SG		210,949	92,491	210,949	91,166
1043			I-DGU	SG		16,401	7,191	16,401	7,088
1044					B4	44,087,516	18,461,104	40,912,934	18,727,968
1045									
1046	404MP	Amort of LT Plant - Mining Plant							
1047			P	SE		-	-	-	-
1048					B4	-	-	-	-
1049									
1050	404OP	Amort of LT Plant - Other Plant							
1051			P	SG		-	-	-	-
1052					B4	-	-	-	-
1053									
1054									
1055	404HP	Amortization of Other Electric Plant							
1056			P	SG		274,021	120,145	274,021	118,424
1057			P	SG		9,670	4,240	9,670	4,179
1058			P	SG		-	-	-	-
1059					B4	283,691	124,385	283,691	122,603
1060									
1061	**Total Amortization of Limited Term Plant**				**B4**	**46,745,335**	**19,285,240**	**43,570,753**	**19,543,917**
1062									
1063									
1064	405	Amortization of Other Electric Plant							
1065			GP	S		-	-	-	-
1066									
1067					B4	-	-	-	-
1068									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1069	406	Amortization of Plant Acquisition Adj							
1070			P	S		-	-	-	-
1071			P	SG		-	-	-	-
1072			P	SG		-	-	-	-
1073			P	SG		5,523,970	2,421,997	5,523,970	2,387,296
1074			P	SO		-	-	-	-
1075					B4	5,523,970	2,421,997	5,523,970	2,387,296
1076	407	Amort of Prop Losses, Unrec Plant, etc							
1077			DPW	S		1,379,326	1,306,020	1,379,326	1,306,020
1078			GP	SO		-	-	-	-
1079			P	SG-P		-	-	-	-
1080			P	SE		-	-	-	-
1081			P	SG		-	-	-	-
1082			P	TROJP		-	-	-	-
1083					B4	1,379,326	1,306,020	1,379,326	1,306,020
1084									
1085	**Total Amortization Expense**				**B4**	**53,648,631**	**23,013,256**	**50,474,049**	**23,237,233**
1086									
1087									
1088									
1089	Summary of Amortization Expense by Factor								
1090		S				4,720,729	1,324,851	7,950,736	4,554,858
1091		SE				55,277	23,729	55,277	23,402
1092		TROJP				-	-	-	-
1093		DGP				-	-	-	-
1094		DGU				-	-	-	-
1095		SO				17,189,117	7,458,656	17,189,117	7,380,583
1096		SSGCT				-	-	-	-
1097		SSGCH				-	-	-	-
1098		CN				6,251,853	3,055,456	6,251,853	3,055,456
1099		SG				25,431,656	11,150,565	19,027,066	8,222,934
1100	Total Amortization Expense by Factor					53,648,631	23,013,256	50,474,049	23,237,233
1101	408	Taxes Other Than Income							
1102			DMSC	S		30,980,950	(2,508)	30,980,950	(2,508)
1103			GP	GPS		119,625,359	51,907,634	119,625,359	51,364,291
1104			GP	SO		10,703,113	4,644,267	10,703,113	4,595,653
1105			P	SE		833,183	357,661	833,183	352,741
1106			P	SG		1,602,305	702,534	1,602,305	692,469
1107			DMSC	OPRV-ID		-	-	-	-
1108			GP	EXCTAX		-	-	-	-
1109			GP	SG		-	-	-	-
1110									
1111									
1112									
1113	**Total Taxes Other Than Income**				**B5**	**163,744,910**	**57,609,588**	**163,744,910**	**57,002,646**
1114									
1115									
1116	41140	Deferred Investment Tax Credit - Fed							
1117			PTD	DGU		(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
1118									
1119					B7	(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
1120									
1121	41141	Deferred Investment Tax Credit - Idaho							
1122			PTD	DGU		-	-	-	-
1123									
1124					B7	-	-	-	-
1125									
1126	**Total Deferred ITC**				**B7**	**(1,831,667)**	**(1,516,250)**	**(1,831,667)**	**(1,515,708)**
1127									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1128									
1129	427	Interest on Long-Term Debt							
1130			GP	S		-	-	329,456,092	144,970,877
1131			GP	SNP		355,998,247	158,853,562	-	-
1132					B6	355,998,247	158,853,562	329,456,092	144,970,877
1133									
1134	428	Amortization of Debt Disc & Exp							
1135			GP	SNP		5,568,644	2,484,841	5,568,644	2,457,808
1136					B6	5,568,644	2,484,841	5,568,644	2,457,808
1137									
1138	429	Amortization of Premium on Debt							
1139			GP	SNP		(11,026)	(4,920)	(11,026)	(4,866)
1140					B6	(11,026)	(4,920)	(11,026)	(4,866)
1141									
1142	431	Other Interest Expense							
1143			NUTIL	OTH		-	-	-	-
1144			GP	SO		-	-	-	-
1145			GP	SNP		13,946,912	6,223,392	13,946,912	6,155,687
1146					B6	13,946,912	6,223,392	13,946,912	6,155,687
1147									
1148	432	AFUDC - Borrowed							
1149			GP	SNP		(28,834,388)	(12,866,482)	(28,834,388)	(12,726,506)
1150						(28,834,388)	(12,866,482)	(28,834,388)	(12,726,506)
1151									
1152		Total Elec. Interest Deductions for Tax			B6	346,668,390	154,690,393	320,126,235	140,852,999
1153									
1154		Non-Regulated Portion of Interest							
1155		427	NUTIL	NUTIL		-	-	-	-
1156		428	NUTIL	NUTIL		-	-	-	-
1157		429	NUTIL	NUTIL		-	-	-	-
1158		431	NUTIL	NUTIL		-	-	-	-
1159									
1160		Total Non-Regulated Interest				-	-	-	-
1161									
1162		Total Interest Deductions for Tax			B6	346,668,390	154,690,393	320,126,235	140,852,999
1163									
1164									
1165	419	Interest & Dividends							
1166			GP	S		-	-	-	-
1167			GP	SNP		(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1168		Total Operating Deductions for Tax			B6	(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1169									
1170									
1171	41010	Deferred Income Tax - Federal-DR							
1172			GP	S		28,370,350	(95,048)	28,312,465	(95,048)
1173			P	TROJD		-	-	-	-
1174			PT	SG		68,377	29,980	68,377	29,551
1175			LABOR	SO		(8,376,172)	(3,634,566)	9,459,377	4,061,623
1176			GP	SNP		33,082,567	14,762,105	33,082,567	14,601,507
1177			P	SE		13,042,733	5,598,865	13,873,472	5,873,552
1178			PT	SG		42,446,235	18,610,644	42,742,474	18,472,031
1179			GP	GPS		33,243,075	14,424,779	33,243,075	14,273,788
1180			DITEXP	DITEXP		-	-	-	-
1181			CUST	BADDEBT		-	-	-	-
1182			CUST	CN		-	-	-	-
1183			IBT	IBT		-	-	-	-
1184			DPW	CIAC		-	-	-	-
1185			GP	SCHMDEXP		-	-	-	-
1186			TAXDEPR	TAXDEPR		453,332,932	199,247,189	453,332,932	199,247,189
1187			DPW	SNPD		818,308	393,367	818,308	393,368
1188					B7	596,028,405	249,337,316	614,933,047	256,857,559
1189									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	UTAH
1190									
1191									
1192	41110	Deferred Income Tax - Federal-CR							
1193			GP	S		(18,954,190)	(3,486,713)	(18,839,572)	(3,372,138)
1194			P	SE		(7,606,495)	(3,265,247)	(7,621,739)	(3,226,782)
1195			PT	SG		(552,811)	(242,381)	(552,811)	(238,909)
1196			GP	SNP		(19,927,937)	(8,892,245)	(19,927,937)	(8,795,506)
1197			PT	SG		(819,578)	(359,346)	(344,654)	(148,949)
1198			GP	GPS		1,725,411	748,687	1,725,411	740,851
1199			LABOR	SO		(13,717,666)	(5,952,333)	(11,702,555)	(5,024,788)
1200			PT	SNPD		(39,873)	(19,167)	(39,873)	(19,167)
1201			CUST	BADDEBT		1,047,352	325,402	1,047,352	325,402
1202			P	SGCT		(638,958)	(281,257)	(638,958)	(277,246)
1203			DITEXP	DITEXP		-	-	-	-
1204			P	TROJD		64,323	28,097	64,323	27,697
1205			IBT	IBT		-	-	-	-
1206			DPW	CIAC		(15,719,827)	(7,556,651)	(15,719,827)	(7,556,662)
1207			GP	SCHMDEXP		(263,038,939)	(111,272,537)	(263,038,939)	(110,111,117)
1208			TAXDEPR	TAXDEPR		-	-	-	-
1209					B7	(338,179,188)	(140,225,692)	(335,589,779)	(137,677,315)
1210									
1211	**Total Deferred Income Taxes**				**B7**	**257,849,217**	**109,111,624**	**279,343,268**	**119,180,245**
1212	SCHMAF	Additions - Flow Through							
1213			SCHMAF	S		-	-	-	-
1214			SCHMAF	SNP		-	-	-	-
1215			SCHMAF	SO		-	-	-	-
1216			SCHMAF	SE		-	-	-	-
1217			SCHMAF	TROJP		-	-	-	-
1218			SCHMAF	SG		-	-	-	-
1219					B6	-	-	-	-
1220									
1221	SCHMAP	Additions - Permanent							
1222			P	S		3,035	-	3,035	-
1223			P	SE		(2,961,117)	(1,271,121)	(2,961,117)	(1,253,635)
1224			LABOR	SNP		-	-	-	-
1225			SCHMAP-SO	SO		(1,266,566)	(549,585)	(1,266,566)	(543,832)
1226			SCHMAP	SG		-	-	-	-
1227			DPW	SCHMDEXP		13,849	5,859	13,849	5,797
1228					B6	(4,210,799)	(1,814,848)	(4,210,799)	(1,791,670)
1229									
1230	SCHMAT	Additions - Temporary							
1231			SCHMAT-SITUS	S		32,177,274	(1,869,272)	31,875,260	(2,171,174)
1232			P	SGCT		1,683,638	741,105	1,683,638	730,536
1233			DPW	CIAC		41,421,381	19,911,601	41,421,381	19,911,629
1234			SCHMAT-SNP	SNP		52,509,645	23,430,857	52,509,645	23,175,950
1235			P	TROJD		(169,491)	(74,036)	(169,491)	(72,982)
1236			P	SG		-	-	-	-
1237			SCHMAT-SE	SE		20,024,524	8,595,945	20,083,109	8,502,498
1238			P	SG		2,159,572	946,869	908,158	392,479
1239			SCHMAT-GPS	GPS		(4,546,417)	(1,972,774)	(4,546,417)	(1,952,124)
1240			SCHMAT-SO	SO		36,999,747	16,054,832	31,689,976	13,606,894
1241			SCHMAT-SNP	SNPD		105,064	50,505	105,064	50,505
1242			CUST	BADDEBT		(2,759,747)	(857,427)	(2,759,747)	(857,427)
1243			P	TAXDEPR		-	-	-	-
1244			BOOKDEPR	SCHMDEXP		693,101,468	293,200,540	693,101,468	290,140,226
1245					B6	872,706,658	358,158,747	865,902,043	351,457,011
1246									
1247	TOTAL SCHEDULE - M ADDITIONS				B6	868,495,859	356,343,899	861,691,244	349,665,341
1248									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	UTAH
1249	SCHMDF	Deductions - Flow Through							
1250			SCHMDF	S		-	-	-	-
1251			SCHMDF	DGP		-	-	-	-
1252			SCHMDF	DGU		-	-	-	-
1253					B6	-	-	-	-
1254	SCHMDP	Deductions - Permanent							
1255			SCHMDP	S		-	-	-	-
1256			P	SE		485,891	208,579	485,891	205,710
1257			PTD	SNP		377,765	168,566	377,765	166,732
1258			BOOKDEPR	SCHMDEXP		(162,455)	(68,723)	(162,455)	(68,005)
1259			P	SG		-	-	-	-
1260			SCHMDP-SO	SO		(87,179)	(37,829)	(1,718,531)	(737,895)
1261					B6	614,022	270,594	(1,017,330)	(433,458)
1262									
1263	SCHMDT	Deductions - Temporary							
1264			GP	S		74,755,210	(250,449)	74,602,684	(250,449)
1265			CUST	BADDEBT		-	-	-	-
1266			SCHMDT-SNP	SNP		87,171,793	38,897,803	87,171,793	38,474,630
1267			SCHMDT	CN		-	-	-	-
1268			SCHMDT	SG		180,174	78,998	180,174	77,866
1269			CUST	DGP		-	-	-	-
1270			P	SE		34,558,773	14,835,075	36,556,282	15,476,674
1271			SCHMDT-SG	SG		111,844,841	49,038,615	112,625,425	48,673,373
1272			SCHMDT-GPS	GPS		87,594,729	38,008,957	87,594,729	37,611,098
1273			SCHMDT-SO	SO		(22,071,017)	(9,576,997)	24,925,238	10,702,282
1274			TAXDEPR	TAXDEPR		1,194,521,703	525,011,695	1,194,521,703	525,011,695
1275			DPW	SNPD		2,156,223	1,036,514	2,156,223	1,036,516
1276					B6	1,570,712,429	657,080,210	1,620,334,251	676,813,685
1277									
1278	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,571,326,451	657,350,804	1,619,316,921	676,380,227
1279									
1280	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(702,830,592)**	**(301,006,905)**	**(757,625,677)**	**(326,714,886)**
1281									
1282									
1283									
1284	40911	State Income Taxes							
1285			IBT			10,126,431	5,442,167	10,985,444	4,613,394
1286			IBT	IBT		-	-	-	-
1287		PTC	P	SG		-	-	-	-
1288			IBT	IBT		-	-	-	-
1289	**Total State Tax Expense**					**10,126,431**	**5,442,167**	**10,985,444**	**4,613,394**
1290									
1291									
1292	Calculation of Taxable Income:								
1293		Operating Revenues				4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
1294		Operating Deductions:							
1295		O & M Expenses				2,969,090,641	1,289,548,019	2,818,329,700	1,199,875,091
1296		Depreciation Expense				572,553,051	242,205,321	568,867,562	238,134,487
1297		Amortization Expense				53,648,631	23,013,256	50,474,049	23,237,233
1298		Taxes Other Than Income				163,744,910	57,609,588	163,744,910	57,002,646
1299		Interest & Dividends (AFUDC-Equity)				(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1300		Misc Revenue & Expense				(435,263)	(270,152)	(1,442,938)	(142,381)
1301		Total Operating Deductions				3,700,866,344	1,586,343,237	3,541,263,196	1,492,194,464
1302		Other Deductions:							
1303		Interest Deductions				346,668,390	154,690,393	320,126,235	140,852,999
1304		Interest on PCRBS				-	-	-	-
1305		Schedule M Adjustments				(702,830,592)	(301,006,905)	(757,625,677)	(326,714,886)
1306									
1307		Income Before State Taxes				223,049,138	119,871,519	241,970,125	101,616,618
1308									
1309		State Income Taxes				10,126,431	5,442,167	10,985,444	4,613,394
1310									
1311	Total Taxable Income					212,922,707	114,429,352	230,984,681	97,003,223
1312									
1313	Tax Rate					35.0%	35.0%	35.0%	35.0%
1314									
1315	Federal Income Tax - Calculated					74,522,948	40,050,273	80,844,638	33,951,128
1316									
1317	Adjustments to Calculated Tax:								
1318	40910	PMI	P	SE		(44,934)	(19,289)	(44,934)	(19,024)
1319	40910	PTC	P	SG		(67,930,536)	(29,784,292)	(67,930,536)	(29,357,565)
1320	40910		P	SO		(3,036)	(1,317)	(3,036)	(1,304)
1321	40910	IRS Settle	LABOR	S		-	-	-	-
1322	**Federal Income Tax Expense**					**6,544,442**	**10,245,375**	**12,866,132**	**4,573,236**
1323									
1324	**Total Operating Expenses**					**4,031,290,393**	**1,735,388,948**	**3,901,336,460**	**1,644,958,243**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1325	310	Land and Land Rights							
1326			P	SG		2,328,228	1,020,817	2,328,228	1,006,191
1327			P	SG		34,798,446	15,257,455	34,798,446	15,038,857
1328			P	SG		53,412,119	23,418,660	53,412,119	23,083,136
1329			P	S		-	-	-	-
1330			P	SG		2,556,497	1,120,902	2,556,497	1,104,842
1331					B8	93,095,290	40,817,833	93,095,290	40,233,026
1332									
1333	311	Structures and Improvements							
1334			P	SG		233,126,167	102,214,677	233,126,167	100,750,224
1335			P	SG		320,181,306	140,384,193	320,181,306	138,372,876
1336			P	SG		385,016,764	168,811,441	385,016,764	166,392,840
1337			P	SG		60,698,448	26,613,367	60,698,448	26,232,071
1338					B8	999,022,685	438,023,678	999,022,685	431,748,012
1339									
1340	312	Boiler Plant Equipment							
1341			P	SG		614,236,561	269,313,362	614,236,561	265,454,847
1342			P	SG		560,040,311	245,550,897	560,040,311	242,032,833
1343			P	SG		2,596,639,042	1,138,502,059	2,596,639,042	1,122,190,477
1344			P	SG		327,862,258	143,751,923	327,862,258	141,692,356
1345					B8	4,098,778,172	1,797,118,241	4,098,778,172	1,771,370,513
1346									
1347	314	Turbogenerator Units							
1348			P	SG		120,294,855	52,743,542	120,294,855	51,987,873
1349			P	SG		134,015,650	58,759,454	134,015,650	57,917,594
1350			P	SG		650,751,972	285,323,623	642,822,639	277,808,903
1351			P	SG		66,776,433	29,278,273	66,776,433	28,858,796
1352					B8	971,838,909	426,104,892	963,909,577	416,573,166
1353									
1354	315	Accessory Electric Equipment							
1355			P	SG		86,511,775	37,931,277	86,511,775	37,387,827
1356			P	SG		136,942,466	60,042,723	136,942,466	59,182,477
1357			P	SG		182,403,660	79,975,283	182,403,660	78,829,459
1358			P	SG		67,313,731	29,513,852	67,313,731	29,091,000
1359					B8	473,171,632	207,463,136	473,171,632	204,490,763
1360									
1361									
1362									
1363	316	Misc Power Plant Equipment							
1364			P	SG		4,478,377	1,963,554	4,478,377	1,935,422
1365			P	SG		5,085,197	2,229,616	5,085,197	2,197,671
1366			P	SG		20,061,109	8,795,837	20,061,109	8,669,817
1367			P	SG		4,150,804	1,819,929	4,150,804	1,793,855
1368					B8	33,775,487	14,808,936	33,775,487	14,596,765
1369									
1370	317	Steam Plant ARO							
1371			P	S		-	-	-	-
1372					B8	-	-	-	-
1373									
1374	SP	Unclassified Steam Plant - Account 300							
1375			P	SG		(1,129,373)	(495,176)	(1,129,373)	(488,082)
1376					B8	(1,129,373)	(495,176)	(1,129,373)	(488,082)
1377									
1378									
1379	**Total Steam Production Plant**				**B8**	**6,668,552,802**	**2,923,841,540**	**6,660,623,469**	**2,878,524,165**
1380									
1381									
1382	Summary of Steam Production Plant by Factor								
1383		S				-	-	-	-
1384		DGP				-	-	-	-
1385		DGU				-	-	-	-
1386		SG				6,668,552,802	2,923,841,540	6,660,623,469	2,878,524,165
1387		SSGCH				-	-	-	-
1388	Total Steam Production Plant by Factor					6,668,552,802	2,923,841,540	6,660,623,469	2,878,524,165
1389	320	Land and Land Rights							
1390			P	SG		-	-	-	-
1391			P	SG		-	-	-	-
1392					B8	-	-	-	-
1393									
1394	321	Structures and Improvements							
1395			P	SG		-	-	-	-
1396			P	SG	B8	-	-	-	-
1397						-	-	-	-

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1398									
1399	322	Reactor Plant Equipment							
1400			P	SG		-	-	-	-
1401			P	SG		-	-	-	-
1402					B8	-	-	-	-
1403									
1404	323	Turbogenerator Units							
1405			P	SG		-	-	-	-
1406			P	SG		-	-	-	-
1407					B8	-	-	-	-
1408									
1409	324	Land and Land Rights							
1410			P	SG		-	-	-	-
1411			P	SG		-	-	-	-
1412					B8	-	-	-	-
1413									
1414	325	Misc. Power Plant Equipment							
1415			P	SG		-	-	-	-
1416			P	SG		-	-	-	-
1417					B8	-	-	-	-
1418									
1419									
1420	NP	Unclassified Nuclear Plant - Acct 300							
1421			P	SG		-	-	-	-
1422					B8	-	-	-	-
1423									
1424									
1425	**Total Nuclear Production Plant**				**B8**	-	-	-	-
1426									
1427									
1428									
1429	Summary of Nuclear Production Plant by Factor								
1430		DGP				-	-	-	-
1431		DGU				-	-	-	-
1432		SG				-	-	-	-
1433									
1434	Total Nuclear Plant by Factor					-	-	-	-
1435									
1436	330	Land and Land Rights							
1437			P	SG		10,437,660	4,576,415	10,437,660	4,510,847
1438			P	SG		5,271,668	2,311,374	5,271,668	2,278,259
1439			P	SG		15,043,336	6,595,783	15,043,336	6,501,284
1440			P	SG		673,075	295,111	673,075	290,883
1441					B8	31,425,738	13,778,683	31,425,738	13,581,273
1442									
1443	331	Structures and Improvements							
1444			P	SG		20,337,623	8,917,075	20,337,623	8,789,318
1445			P	SG		5,240,851	2,297,862	5,240,851	2,264,940
1446			P	SG		136,110,684	59,678,027	136,110,684	58,823,006
1447			P	SG		8,876,630	3,891,978	8,876,630	3,836,217
1448					B8	170,565,787	74,784,942	170,565,787	73,713,481
1449									
1450	332	Reservoirs, Dams & Waterways							
1451			P	SG		147,807,401	64,806,478	147,807,401	63,877,980
1452			P	SG		19,374,679	8,494,870	19,374,679	8,373,162
1453			P	SG		193,160,813	84,691,781	192,637,022	83,252,015
1454			P	SG		62,514,918	27,409,802	61,177,639	26,439,163
1455					B8	422,857,811	185,402,931	420,996,740	181,942,321
1456									
1457	333	Water Wheel, Turbines, & Generators							
1458			P	SG		29,372,304	12,878,351	29,372,304	12,693,840
1459			P	SG		8,438,634	3,699,937	8,438,634	3,646,928
1460			P	SG		51,586,133	22,618,053	51,586,133	22,293,998
1461			P	SG		30,484,834	13,366,142	30,484,834	13,174,642
1462					B8	119,881,905	52,562,483	119,881,905	51,809,408
1463									
1464	334	Accessory Electric Equipment							
1465			P	SG		4,094,148	1,795,088	4,094,148	1,769,370
1466			P	SG		3,490,021	1,530,207	3,490,021	1,508,284
1467			P	SG		56,096,689	24,595,716	56,096,689	24,243,327
1468			P	SG		7,624,310	3,342,895	7,624,310	3,295,001
1469					B8	71,305,168	31,263,907	71,305,168	30,815,982
1470									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1471									
1472									
1473	335	Misc. Power Plant Equipment							
1474			P	SG		1,142,942	501,125	1,142,942	493,946
1475			P	SG		157,261	68,952	157,261	67,964
1476			P	SG		1,046,590	458,880	1,046,590	452,305
1477			P	SG		13,039	5,717	13,039	5,635
1478					B8	2,359,832	1,034,674	2,359,832	1,019,850
1479									
1480	336	Roads, Railroads & Bridges							
1481			P	SG		4,529,874	1,986,133	4,529,874	1,957,678
1482			P	SG		822,766	360,743	822,766	355,575
1483			P	SG		11,662,076	5,113,263	11,662,076	5,040,004
1484			P	SG		741,167	324,966	741,167	320,310
1485					B8	17,755,883	7,785,106	17,755,883	7,673,567
1486									
1487	337	Hydro Plant ARO							
1488			P	S		-	-	-	-
1489					B8	-	-	-	-
1490									
1491	HP	Unclassified Hydro Plant - Acct 300							
1492			P	S		-	-	-	-
1493			P	SG		-	-	-	-
1494			P	SG		-	-	-	-
1495			P	SG		-	-	-	-
1496					B8	-	-	-	-
1497									
1498	**Total Hydraulic Production Plant**				**B8**	**836,152,125**	**366,612,725**	**834,291,054**	**360,555,881**
1499									
1500	Summary of Hydraulic Plant by Factor								
1501		S				-	-	-	-
1502		SG				836,152,125	366,612,725	834,291,054	360,555,881
1503		DGP				-	-	-	-
1504		DGU				-	-	-	-
1505	Total Hydraulic Plant by Factor					836,152,125	366,612,725	834,291,054	360,555,881
1506									
1507	340	Land and Land Rights							
1508			P	S		51,913	-	51,913	-
1509			P	SG		23,576,717	10,337,263	23,576,717	10,189,159
1510			P	SG		5,395,985	2,365,881	5,395,985	2,331,985
1511			P	SG		-	-	-	-
1512					B8	29,024,615	12,703,144	29,024,615	12,521,144
1513									
1514	341	Structures and Improvements							
1515			P	SG		108,393,285	47,525,273	108,393,285	46,844,367
1516			P	SG		150,934	66,177	150,934	65,229
1517			P	SG		51,432,970	22,550,898	51,432,970	22,227,806
1518			P	SG		4,257,910	1,866,890	4,257,910	1,840,142
1519					B8	164,235,099	72,009,238	164,235,099	70,977,545
1520									
1521	342	Fuel Holders, Producers & Accessories							
1522			P	SG		8,424,526	3,693,752	8,424,526	3,640,831
1523			P	SG		-	-	-	-
1524			P	SG		2,366,087	1,037,416	2,366,087	1,022,553
1525					B8	10,790,613	4,731,168	10,790,613	4,663,383
1526									
1527	343	Prime Movers							
1528			P	S		-	-	-	-
1529			P	SG		223,515	98,001	223,515	96,597
1530			P	SG		1,779,884,003	780,394,028	1,779,884,003	769,213,143
1531			P	SG		671,045,935	294,221,556	671,045,935	290,006,176
1532			P	SG		54,888,287	24,065,889	54,888,287	23,721,092
1533					B8	2,506,041,740	1,098,779,474	2,506,041,740	1,083,037,007
1534									
1535	344	Generators							
1536			P	S		-	-	-	-
1537			P	SG		53,708,178	23,548,468	53,708,178	23,211,084
1538			P	SG		283,264,160	124,197,790	283,264,160	122,418,379
1539			P	SG		16,261,701	7,129,978	16,261,701	7,027,826
1540					B8	353,234,040	154,876,236	353,234,040	152,657,289

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1541									
1542	345	Accessory Electric Plant							
1543			P	SG		135,257,319	59,303,867	135,257,319	58,454,207
1544			P	SG		110,965,692	48,653,150	110,965,692	47,956,085
1545			P	SG		130,773	57,338	130,773	56,516
1546			P	SG		2,942,166	1,289,999	2,942,166	1,271,517
1547					B8	249,295,951	109,304,354	249,295,951	107,738,325
1548									
1549									
1550									
1551	346	Misc. Power Plant Equipment							
1552			P	SG		9,825,443	4,307,987	9,825,443	4,246,265
1553			P	SG		2,530,730	1,109,604	2,530,730	1,093,706
1554			P	SG		10,904	4,781	10,904	4,713
1555					B8	12,367,077	5,422,372	12,367,077	5,344,684
1556									
1557	347	Other Production ARO							
1558			P	S		-	-	-	-
1559					B8	-	-	-	-
1560									
1561	OP	Unclassified Other Prod Plant-Acct 300							
1562			P	S		-	-	-	-
1563			P	SG		38,154	16,729	38,154	16,489
1564						38,154	16,729	38,154	16,489
1565									
1566	**Total Other Production Plant**				**B8**	**3,325,027,289**	**1,457,842,715**	**3,325,027,289**	**1,436,955,866**
1567									
1568	Summary of Other Production Plant by Factor								
1569		S				51,913	-	51,913	-
1570		DGU				-	-	-	-
1571		SG				3,324,975,375	1,457,842,715	3,324,975,375	1,436,955,866
1572		SSGCT				-	-	-	-
1573	Total of Other Production Plant by Factor					3,325,027,289	1,457,842,715	3,325,027,289	1,436,955,866
1574									
1575	Experimental Plant								
1576	103	Experimental Plant							
1577			P	SG		-	-	-	-
1578	**Total Experimental Production Plant**				**B8**	**-**	**-**	**-**	**-**
1579									
1580	**Total Production Plant**				**B8**	**10,829,732,215**	**4,748,296,980**	**10,819,941,812**	**4,676,035,912**
1581	350	Land and Land Rights							
1582			T	SG		21,075,452	9,240,578	21,075,452	9,108,186
1583			T	SG		48,391,660	21,217,429	48,391,660	20,913,442
1584			T	SG		131,266,900	57,554,259	131,266,900	56,729,666
1585					B8	200,734,012	88,012,266	200,734,012	86,751,294
1586									
1587	352	Structures and Improvements							
1588			T	S		-	-	-	-
1589			T	SG		7,400,308	3,244,681	7,400,308	3,198,194
1590			T	SG		18,083,548	7,928,771	18,083,548	7,815,174
1591			T	SG		142,314,666	62,398,176	142,314,666	61,504,183
1592					B8	167,798,522	73,571,628	167,798,522	72,517,551
1593									
1594	353	Station Equipment							
1595			T	SG		119,104,294	52,221,538	119,104,294	51,473,348
1596			T	SG		177,648,366	77,890,314	177,648,366	76,774,361
1597			T	SG		1,413,853,021	619,906,945	1,412,806,883	610,573,285
1598					B8	1,710,605,681	750,018,797	1,709,559,542	738,820,994
1599									
1600	354	Towers and Fixtures							
1601			T	SG		155,435,933	68,151,224	155,435,933	67,174,806
1602			T	SG		133,295,377	58,443,649	133,295,377	57,606,313
1603			T	SG		702,322,059	307,934,640	702,322,059	303,522,790
1604					B8	991,053,368	434,529,514	991,053,368	428,303,909
1605									
1606	355	Poles and Fixtures							
1607			T	SG		65,608,547	28,766,211	65,608,547	28,354,071
1608			T	SG		115,642,031	50,703,501	115,642,031	49,977,060
1609			T	SG		490,275,636	214,962,423	490,275,636	211,882,607
1610					B8	671,526,214	294,432,135	671,526,214	290,213,738
1611									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1612	356	Clearing and Grading							
1613			T	SG		182,103,228	79,843,558	182,103,228	78,699,621
1614			T	SG		157,185,665	68,918,398	157,185,665	67,930,988
1615			T	SG		572,750,331	251,123,634	572,750,331	247,525,727
1616					B8	912,039,224	399,885,590	912,039,224	394,156,337
1617									
1618	357	Underground Conduit							
1619			T	SG		6,371	2,793	6,371	2,753
1620			T	SG		91,651	40,184	91,651	39,609
1621			T	SG		3,200,291	1,403,175	3,200,291	1,383,071
1622					B8	3,298,313	1,446,152	3,298,313	1,425,433
1623									
1624	358	Underground Conductors							
1625			T	SG		-	-	-	-
1626			T	SG		1,087,552	476,840	1,087,552	470,008
1627			T	SG		6,399,547	2,805,895	6,399,547	2,765,695
1628					B8	7,487,099	3,282,735	7,487,099	3,235,703
1629									
1630	359	Roads and Trails							
1631			T	SG		1,863,032	816,850	1,863,032	805,147
1632			T	SG		440,513	193,144	440,513	190,377
1633			T	SG		9,358,421	4,103,220	9,358,421	4,044,432
1634					B8	11,661,966	5,113,214	11,661,966	5,039,956
1635									
1636	TP	Unclassified Trans Plant - Acct 300							
1637			T	SG		68,298,685	29,945,708	68,298,685	29,516,669
1638					B8	68,298,685	29,945,708	68,298,685	29,516,669
1639									
1640	TS0	Unclassified Trans Sub Plant - Acct 300							
1641			T	SG		-	-	-	-
1642					B8	-	-	-	-
1643									
1644	**Total Transmission Plant**				**B8**	**4,744,503,085**	**2,080,237,739**	**4,743,456,946**	**2,049,981,583**
1645	Summary of Transmission Plant by Factor								
1646		DGP				-	-	-	-
1647		DGU				-	-	-	-
1648		SG				4,744,503,085	2,080,237,739	4,743,456,946	2,049,981,583
1649	Total Transmission Plant by Factor					4,744,503,085	2,080,237,739	4,743,456,946	2,049,981,583
1650	360	Land and Land Rights							
1651			DPW	S		59,570,103	36,370,148	59,570,103	36,370,148
1652					B8	59,570,103	36,370,148	59,570,103	36,370,148
1653									
1654	361	Structures and Improvements							
1655			DPW	S		89,404,234	46,108,103	89,396,948	46,108,103
1656					B8	89,404,234	46,108,103	89,396,948	46,108,103
1657									
1658	362	Station Equipment							
1659			DPW	S		883,156,305	444,325,266	883,156,305	444,325,266
1660					B8	883,156,305	444,325,266	883,156,305	444,325,266
1661									
1662	363	Storage Battery Equipment							
1663			DPW	S		-	-	-	-
1664					B8	-	-	-	-
1665									
1666	364	Poles, Towers & Fixtures							
1667			DPW	S		1,013,645,958	328,427,241	1,013,645,958	328,427,241
1668					B8	1,013,645,958	328,427,241	1,013,645,958	328,427,241
1669									
1670	365	Overhead Conductors							
1671			DPW	S		678,199,351	214,521,044	678,199,351	214,521,044
1672					B8	678,199,351	214,521,044	678,199,351	214,521,044
1673									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1674	366	Underground Conduit							
1675			DPW	S		321,015,625	173,978,272	321,015,625	173,978,272
1676					B8	321,015,625	173,978,272	321,015,625	173,978,272
1677									
1678									
1679									
1680									
1681	367	Underground Conductors							
1682			DPW	S		756,059,085	478,199,973	756,059,085	478,199,973
1683					B8	756,059,085	478,199,973	756,059,085	478,199,973
1684									
1685	368	Line Transformers							
1686			DPW	S		1,161,112,305	439,479,967	1,161,112,305	439,479,967
1687					B8	1,161,112,305	439,479,967	1,161,112,305	439,479,967
1688									
1689	369	Services							
1690			DPW	S		628,710,871	235,547,528	628,710,871	235,547,528
1691					B8	628,710,871	235,547,528	628,710,871	235,547,528
1692									
1693	370	Meters							
1694			DPW	S		176,708,353	73,919,365	176,708,353	73,919,365
1695					B8	176,708,353	73,919,365	176,708,353	73,919,365
1696									
1697	371	Installations on Customers' Premises							
1698			DPW	S		8,827,139	4,406,024	8,827,139	4,406,024
1699					B8	8,827,139	4,406,024	8,827,139	4,406,024
1700									
1701	372	Leased Property							
1702			DPW	S		-	-	-	-
1703					B8	-	-	-	-
1704									
1705	373	Street Lights							
1706			DPW	S		61,193,512	23,264,675	61,193,512	23,264,675
1707					B8	61,193,512	23,264,675	61,193,512	23,264,675
1708									
1709	DP	Unclassified Dist Plant - Acct 300							
1710			DPW	S		14,218,319	5,594,079	14,218,319	5,594,079
1711					B8	14,218,319	5,594,079	14,218,319	5,594,079
1712									
1713	DS0	Unclassified Dist Sub Plant - Acct 300							
1714			DPW	S		-	-	-	-
1715					B8	-	-	-	-
1716									
1717									
1718	**Total Distribution Plant**				**B8**	**5,851,821,163**	**2,504,141,683**	**5,851,813,876**	**2,504,141,683**
1719									
1720	Summary of Distribution Plant by Factor								
1721		S				5,851,821,163	2,504,141,683	5,851,813,876	2,504,141,683
1722									
1723	Total Distribution Plant by Factor					5,851,821,163	2,504,141,683	5,851,813,876	2,504,141,683

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1724	389	Land and Land Rights							
1725			G-SITUS	S		12,751,065	4,068,287	12,751,065	4,068,287
1726			CUST	CN		1,128,506	551,532	1,128,506	551,532
1727			G-DGU	SG		332	146	332	144
1728			G-SG	SG		1,228	538	1,228	531
1729			PTD	SO		5,596,700	2,428,505	5,596,700	2,403,085
1730					B8	19,477,831	7,049,009	19,477,831	7,023,579
1731									
1732	390	Structures and Improvements							
1733			G-SITUS	S		115,887,580	40,969,857	115,887,580	40,969,857
1734			G-DGP	SG		350,180	153,537	350,180	151,337
1735			G-DGU	SG		1,633,646	716,276	1,633,646	706,014
1736			CUST	CN		11,819,261	5,776,404	11,819,261	5,776,404
1737			G-SG	SG		5,311,284	2,328,744	5,311,284	2,295,379
1738			P	SE		5,490	2,357	5,490	2,324
1739			PTD	SO		97,921,402	42,489,796	97,921,402	42,045,035
1740					B8	232,928,843	92,436,970	232,928,843	91,946,350
1741									
1742	391	Office Furniture & Equipment							
1743			G-SITUS	S		11,449,078	2,842,402	11,449,078	2,842,402
1744			G-DGP	SG		-	-	-	-
1745			G-DGU	SG		2,851	1,250	2,851	1,232
1746			CUST	CN		8,440,361	4,125,041	8,440,361	4,125,041
1747			G-SG	SG		4,690,935	2,056,751	4,690,935	2,027,283
1748			P	SE		41,266	17,714	41,266	17,471
1749			PTD	SO		58,972,350	25,589,126	58,972,350	25,321,273
1750			G-SG	SG		90,667	39,753	90,667	39,184
1751			G-SG	SG		-	-	-	-
1752					B8	83,687,508	34,672,038	83,687,508	34,373,885
1753									
1754	392	Transportation Equipment							
1755			G-SITUS	S		76,363,042	32,083,423	76,363,042	32,083,423
1756			PTD	SO		7,002,100	3,038,333	7,002,100	3,006,529
1757			G-SG	SG		18,314,639	8,030,093	18,314,639	7,915,044
1758			CUST	CN		-	-	-	-
1759			G-DGU	SG		725,089	317,917	725,089	313,362
1760			P	SE		439,809	188,797	439,809	186,200
1761			G-DGP	SG		118,591	51,997	118,591	51,252
1762			G-SG	SG		343,984	150,821	343,984	148,660
1763			G-DGU	SG		44,655	19,579	44,655	19,299
1764					B8	103,351,909	43,880,960	103,351,909	43,723,768
1765									
1766	393	Stores Equipment							
1767			G-SITUS	S		8,747,468	3,415,506	8,747,468	3,415,506
1768			G-DGP	SG		61,230	26,846	61,230	26,462
1769			G-DGU	SG		131,431	57,626	131,431	56,801
1770			PTD	SO		318,705	138,292	318,705	136,844
1771			G-SG	SG		5,025,861	2,203,600	5,025,861	2,172,028
1772			G-DGU	SG		53,971	23,664	53,971	23,325
1773					B8	14,338,667	5,865,533	14,338,667	5,830,965

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1774									
1775	394	Tools, Shop & Garage Equipment							
1776			G-SITUS	S		33,170,822	12,508,145	33,170,822	12,508,145
1777			G-DGP	SG		662,031	290,269	662,031	286,110
1778			G-SG	SG		21,942,250	9,620,628	21,942,250	9,482,791
1779			PTD	SO		3,768,656	1,635,285	3,768,656	1,618,168
1780			P	SE		5,617	2,411	5,617	2,378
1781			G-DGU	SG		398,694	174,808	398,694	172,304
1782			G-SG	SG		1,794,052	786,606	1,794,052	775,336
1783			G-SG	SG		89,913	39,423	89,913	38,858
1784					B8	61,832,034	25,057,575	61,832,034	24,884,089
1785									
1786	395	Laboratory Equipment							
1787			G-SITUS	S		23,926,184	7,621,242	23,926,184	7,621,242
1788			G-DGP	SG		1,518	665	1,518	656
1789			G-DGU	SG		2,892	1,268	2,892	1,250
1790			PTD	SO		5,208,428	2,260,027	5,208,428	2,236,371
1791			P	SE		-	-	-	-
1792			G-SG	SG		6,442,662	2,824,799	6,442,662	2,784,328
1793			G-SG	SG		257,205	112,772	257,205	111,156
1794			G-SG	SG		14,022	6,148	14,022	6,060
1795					B8	35,852,910	12,826,922	35,852,910	12,761,062
1796									
1797	396	Power Operated Equipment							
1798			G-SITUS	S		112,778,943	43,785,482	112,778,943	43,785,482
1799			G-DGP	SG		924,043	405,149	924,043	399,344
1800			G-SG	SG		37,370,039	16,384,975	37,370,039	16,150,224
1801			PTD	SO		1,378,383	598,104	1,378,383	591,844
1802			G-DGU	SG		1,433,214	628,396	1,433,214	619,392
1803			P	SE		45,031	19,331	45,031	19,065
1804			P	SG		-	-	-	-
1805			G-SG	SG		999,837	438,381	999,837	432,100
1806					B8	154,929,490	62,259,817	154,929,490	61,997,451
1807	397	Communication Equipment							
1808			G-SITUS	S		148,442,202	46,833,718	148,442,202	46,833,718
1809			G-DGP	SG		1,302,972	571,291	1,302,972	563,106
1810			G-DGU	SG		1,538,702	674,647	1,538,702	664,982
1811			PTD	SO		62,600,435	27,163,415	62,600,435	26,879,083
1812			CUST	CN		2,855,125	1,395,380	2,855,125	1,395,380
1813			G-SG	SG		118,277,114	51,858,859	118,277,114	51,115,865
1814			P	SE		250,261	107,430	250,261	105,952
1815			G-SG	SG		785,065	344,214	785,065	339,282
1816			G-SG	SG		10,118	4,436	10,118	4,373
1817					B8	336,061,995	128,953,390	336,061,995	127,901,740
1818									
1819	398	Misc. Equipment							
1820			G-SITUS	S		2,462,759	867,653	2,462,759	867,653
1821			G-DGP	SG		-	-	-	-
1822			G-DGU	SG		-	-	-	-
1823			CUST	CN		216,140	105,634	216,140	105,634
1824			PTD	SO		2,918,775	1,266,507	2,918,775	1,253,250
1825			P	SE		1,668	716	1,668	706
1826			G-SG	SG		2,122,980	930,825	2,122,980	917,489
1827			G-SG	SG		-	-	-	-
1828					B8	7,722,322	3,171,335	7,722,322	3,144,732
1829									
1830	399	Coal Mine							
1831			P	SE		296,676,205	127,354,452	489,253,334	207,133,055
1832	MP		P	SE		-	-	-	-
1833					B8	296,676,205	127,354,452	489,253,334	207,133,055
1834									
1835	399L	WIDCO Capital Lease							
1836			P	SE	Tab 8	-	-	-	-
1837						-	-	-	-
1838									
1839		Remove Capital Leases				-	-	-	-
1840					Tab 8	-	-	-	-
1841									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1842	1011390	General Capital Leases							
1843			G-SITUS	S		15,833,662	10,688,872	15,833,662	10,688,872
1844			P	SG		30,402,956	13,330,242	30,402,956	13,139,257
1845			PTD	SO		6,798,078	2,949,804	6,798,078	2,918,927
1846					B9	53,034,696	26,968,918	53,034,696	26,747,056
1847									
1848		Remove Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1849						-	-	-	-
1850									
1851	1011346	General Gas Line Capital Leases							
1852			P	SG		-	-	-	-
1853					B9	-	-	-	-
1854									
1855		Remove Capital Leases				-	-	-	-
1856						-	-	-	-
1857									
1858	GP	Unclassified Gen Plant - Acct 300							
1859			G-SITUS	S		-	-	-	-
1860			PTD	SO		5,839,850	2,534,012	5,839,850	2,507,488
1861			CUST	CN		-	-	-	-
1862			G-SG	SG		-	-	-	-
1863			G-DGP	SG		-	-	-	-
1864			G-DGU	SG		-	-	-	-
1865					B8	5,839,850	2,534,012	5,839,850	2,507,488
1866									
1867	399G	Unclassified Gen Plant - Acct 300							
1868			G-SITUS	S		-	-	-	-
1869			PTD	SO		-	-	-	-
1870			G-SG	SG		-	-	-	-
1871			G-DGP	SG		-	-	-	-
1872			G-DGU	SG		-	-	-	-
1873					B8	-	-	-	-
1874									
1875	**Total General Plant**				**B8**	**1,352,699,564**	**546,062,014**	**1,545,276,693**	**623,228,165**
1876									
1877	Summary of General Plant by Factor								
1878		S				561,812,806	205,684,588	561,812,806	205,684,588
1879		DGP				-	-	-	-
1880		DGU				-	-	-	-
1881		SG				263,672,853	115,607,938	263,672,853	113,951,597
1882		SO				258,323,860	112,091,207	258,323,860	110,917,894
1883		SE				297,465,348	127,693,209	490,042,477	207,467,151
1884		CN				24,459,393	11,953,991	24,459,393	11,953,991
1885		DEU				-	-	-	-
1886		SSGCT				-	-	-	-
1887		SSGCH				-	-	-	-
1888		Less Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1889	Total General Plant by Factor					1,352,699,564	546,062,014	1,545,276,693	623,228,165
1890	301	Organization							
1891			I-SITUS	S		-	-	-	-
1892			PTD	SO		-	-	-	-
1893			I-SG	SG		-	-	-	-
1894					B8	-	-	-	-
1895	302	Franchise & Consent							
1896			I-SITUS	S		1,000,000	-	1,000,000	-
1897			I-SG	SG		10,459,155	4,585,839	10,459,155	4,520,137
1898			I-SG	SG		151,412,152	66,386,989	99,510,474	43,005,479
1899			I-SG	SG		9,189,363	4,029,096	9,189,363	3,971,370
1900			I-DGP	SG		-	-	-	-
1901			I-DGU	SG		600,993	263,507	600,993	259,731
1902					B8	172,661,663	75,265,431	120,759,985	51,756,718
1903									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1904	303	Miscellaneous Intangible Plant							
1905			I-SITUS	S		12,403,098	3,012,241	12,403,098	3,012,241
1906			I-SG	SG		143,795,897	63,047,625	143,795,897	62,144,327
1907			PTD	SO		370,935,341	160,955,283	370,935,341	159,270,487
1908			P	SE		3,673,140	1,576,772	3,673,140	1,555,081
1909			CUST	CN		123,138,758	60,181,362	123,138,758	60,181,362
1910			P	SG		-	-	-	-
1911			I-DGP	SG		-	-	-	-
1912					B8	653,946,235	288,773,283	653,946,235	286,163,498
1913	303	Less Non-Regulated Plant							
1914			I-SITUS	S		-	-	-	-
1915						653,946,235	288,773,283	653,946,235	286,163,498
1916	IP	Unclassified Intangible Plant - Acct 300							
1917			I-SITUS	S		-	-	-	-
1918			I-SG	SG		-	-	-	-
1919			I-DGU	SG		-	-	-	-
1920			PTD	SO		(193,865)	(84,121)	(193,865)	(83,241)
1921						(193,865)	(84,121)	(193,865)	(83,241)
1922									
1923	**Total Intangible Plant**				**B8**	**826,414,033**	**363,954,593**	**774,512,355**	**337,836,976**
1924									
1925	Summary of Intangible Plant by Factor								
1926		S				13,403,098	3,012,241	13,403,098	3,012,241
1927		DGP				-	-	-	-
1928		DGU				-	-	-	-
1929		SG				315,457,560	138,313,056	263,555,882	113,901,045
1930		SO				370,741,476	160,871,162	370,741,476	159,187,246
1931		CN				123,138,758	60,181,362	123,138,758	60,181,362
1932		SSGCT				-	-	-	-
1933		SSGCH				-	-	-	-
1934		SE				3,673,140	1,576,772	3,673,140	1,555,081
1935	Total Intangible Plant by Factor					826,414,033	363,954,593	774,512,355	337,836,976
1936	Summary of Unclassified Plant (Account 106)								
1937		DP				14,218,319	5,594,079	14,218,319	5,594,079
1938		DS0				-	-	-	-
1939		GP				5,839,850	2,534,012	5,839,850	2,507,488
1940		HP				-	-	-	-
1941		NP				-	-	-	-
1942		OP				38,154	16,729	38,154	16,489
1943		TP				68,298,685	29,945,708	68,298,685	29,516,669
1944		TS0				-	-	-	-
1945		IP				(193,865)	(84,121)	(193,865)	(83,241)
1946		MP							
1947		SP				(1,129,373)	(495,176)	(1,129,373)	(488,082)
1948	Total Unclassified Plant by Factor					87,071,770	37,511,230	87,071,770	37,063,401
1949									
1950	**Total Electric Plant In Service**				**B8**	**23,605,170,060**	**10,242,693,010**	**23,735,001,682**	**10,191,224,319**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1951	Summary of Electric Plant by Factor								
1952		S				6,427,088,980	2,712,838,513	6,427,081,694	2,712,838,513
1953		SE				301,138,489	129,269,981	493,715,617	209,022,233
1954		DGU				-	-	-	-
1955		DGP				-	-	-	-
1956		SG				16,153,313,800	7,082,455,714	16,090,575,580	6,953,870,137
1957		SO				629,065,336	272,962,368	629,065,336	270,105,140
1958		CN				147,598,150	72,135,352	147,598,150	72,135,352
1959		DEU				-	-	-	-
1960		SSGCH				-	-	-	-
1961		SSGCT				-	-	-	-
1962		Less Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1963						23,605,170,060	10,242,693,010	23,735,001,682	10,191,224,319
1964	105	Plant Held For Future Use							
1965			DPW	S		9,339,786	4,140,116	9,339,786	4,140,116
1966			P	SG		-	-	-	-
1967			T	SG		3,235,926	1,418,799	(7,920,686)	(3,423,086)
1968			P	SG		8,923,302	3,912,441	8,923,302	3,856,387
1969			P	SE		27,599,042	11,847,465	27,599,042	11,684,486
1970			G	SG		-	-	-	-
1971									
1972									
1973	**Total Plant Held For Future Use**				**B10**	**49,098,056**	**21,318,821**	**37,941,444**	**16,257,903**
1974									
1975	114	Electric Plant Acquisition Adjustments							
1976			P	S		-	-	-	-
1977			P	SG		144,614,797	63,406,674	144,614,797	62,498,232
1978			P	SG		14,560,711	6,384,175	14,560,711	6,292,708
1979	**Total Electric Plant Acquisition Adjustment**				**B15**	**159,175,508**	**69,790,849**	**159,175,508**	**68,790,940**
1980									
1981	115	Accum Provision for Asset Acquisition Adjustments							
1982			P	S		-	-	-	-
1983			P	SG		(98,681,487)	(43,267,114)	(98,681,487)	(42,647,216)
1984			P	SG		(14,211,718)	(6,231,159)	(14,211,718)	(6,141,883)
1985					B15	(112,893,205)	(49,498,272)	(112,893,205)	(48,789,099)
1986									
1987	120	Nuclear Fuel							
1988			P	SE		-	-	-	-
1989	**Total Nuclear Fuel**				**B15**	**-**	**-**	**-**	**-**
1990									
1991	124	Weatherization							
1992			DMSC	S		1,607,385	4,639,786	1,607,385	4,639,786
1993			DMSC	SO		(4,454)	(1,933)	(4,454)	(1,912)
1994					B16	1,602,931	4,637,854	1,602,931	4,637,874
1995									
1996	182W	Weatherization							
1997			DMSC	S		(8,417,271)	2,835	(8,417,271)	2,835
1998			DMSC	SG		-	-	-	-
1999			DMSC	SGCT		-	-	-	-
2000			DMSC	SO		-	-	-	-
2001					B16	(8,417,271)	2,835	(8,417,271)	2,835
2002									
2003	186W	Weatherization							
2004			DMSC	S		-	-	-	-
2005			DMSC	CN		-	-	-	-
2006			DMSC	CNP		-	-	-	-
2007			DMSC	SG		-	-	-	-
2008			DMSC	SO		-	-	-	-
2009					B16	-	-	-	-
2010									
2011	**Total Weatherization**				**B16**	**(6,814,340)**	**4,640,689**	**(6,814,340)**	**4,640,710**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2012									
2013	151	Fuel Stock							
2014			P	DEU		-	-	-	-
2015			P	SE		258,529,176	110,979,044	258,529,176	109,452,372
2016			P	SE		-	-	-	-
2017			P	SE		12,138,478	5,210,695	12,138,478	5,139,015
2018	**Total Fuel Stock**				**B13**	**270,667,653**	**116,189,739**	**270,667,653**	**114,591,387**
2019									
2020	152	Fuel Stock - Undistributed							
2021			P	SE		-	-	-	-
2022						-	-	-	-
2023									
2024	25316	UAMPS Working Capital Deposit							
2025			P	SE		(3,451,923)	(1,481,810)	(3,451,923)	(1,461,426)
2026					B13	(3,451,923)	(1,481,810)	(3,451,923)	(1,461,426)
2027									
2028	25317	DG&T Working Capital Deposit							
2029			P	SE		(2,590,915)	(1,112,204)	(2,590,915)	(1,096,905)
2030					B13	(2,590,915)	(1,112,204)	(2,590,915)	(1,096,905)
2031									
2032	25319	Provo Working Capital Deposit							
2033			P	SE		-	-	-	-
2034						-	-	-	-
2035									
2036		Total Fuel Stock			B13	264,624,815	113,595,724	264,624,815	112,033,057
2037	154	Materials and Supplies							
2038			MSS	S		90,418,498	38,191,400	90,418,498	38,191,400
2039			MSS	SG		5,219,273	2,288,402	5,219,273	2,255,615
2040			MSS	SE		6,469,118	2,777,004	6,469,118	2,738,802
2041			MSS	SO		99,915	43,355	99,915	42,901
2042			MSS	SG		97,133,209	42,588,268	97,133,209	41,978,096
2043			MSS	SG		3,791	1,662	3,791	1,639
2044			MSS	SNPD		(2,104,554)	(1,011,676)	(2,104,554)	(1,011,678)
2045			MSS	SG		-	-	-	-
2046			MSS	SG		-	-	-	-
2047			MSS	SG		-	-	-	-
2048			MSS	SG		-	-	-	-
2049			MSS	SG		7,910,232	3,468,258	7,910,232	3,418,568
2050			MSS	SG		-	-	-	-
2051	**Total Materials and Supplies**				**B13**	**205,149,482**	**88,346,672**	**205,149,482**	**87,615,342**
2052									
2053	163	Stores Expense Undistributed							
2054			MSS	SO		-	-	-	-
2055									
2056					B13	-	-	-	-
2057									
2058	25318	Provo Working Capital Deposit							
2059			MSS	SG		(273,000)	(119,697)	(273,000)	(117,983)
2060									
2061					B13	(273,000)	(119,697)	(273,000)	(117,983)
2062									
2063		Total Materials & Supplies			B13	204,876,482	88,226,974	204,876,482	87,497,359
2064									
2065	165	Prepayments							
2066			DMSC	S		6,432,255	2,632,573	6,432,255	2,632,573
2067			GP	GPS		4,415,374	1,915,912	4,415,374	1,895,857
2068			PT	SG		3,497,278	1,533,389	3,497,278	1,511,420
2069			P	SE		3,554,733	1,525,943	3,554,733	1,504,952
2070			PTD	SO		14,626,408	6,346,652	14,626,408	6,280,219
2071	**Total Prepayments**				**B15**	**32,526,049**	**13,954,469**	**32,526,049**	**13,825,020**
2072									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2073	182M	Misc Regulatory Assets							
2074			DDS2	S		205,378,032	1,775,358	205,378,032	1,775,358
2075			DEFSG	SG		-	-	-	-
2076			P	SGCT		5,144,448	2,264,487	5,144,448	2,232,191
2077			DEFSG	SG-P		-	-	(127,103)	(54,930)
2078			P	SE		-	-	-	-
2079			P	SG		-	-	-	-
2080			DDSO2	SO		11,464,666	4,974,718	11,464,666	4,922,645
2081					B11	221,987,146	9,014,564	221,860,043	8,875,265
2082									
2083	186M	Misc Deferred Debits							
2084			LABOR	S		17,443,654	-	17,443,654	-
2085			P	SG		-	-	-	-
2086			P	SG		-	-	-	-
2087			DEFSG	SG		56,456,197	24,753,343	56,456,197	24,398,696
2088			LABOR	SO		129,379	56,140	129,379	55,552
2089			P	SE		15,069,550	6,468,919	15,069,550	6,379,930
2090			P	SG		-	-	-	-
2091			GP	EXCTAX		-	-	-	-
2092	**Total Misc. Deferred Debits**				**B11**	**89,098,779**	**31,278,401**	**89,098,779**	**30,834,178**
2093									
2094	Working Capital								
2095	CWC	Cash Working Capital							
2096			CWC	S		43,055,673	17,782,337	41,055,738	16,519,547
2097			CWC	SO		-	-	-	-
2098			CWC	SE		-	-	-	-
2099					B14	43,055,673	17,782,337	41,055,738	16,519,547
2100									
2101	OWC	Other Work. Cap.							
2102	131	Cash	GP	SNP		-	-	-	-
2103	135	Working Funds	GP	SG		-	-	-	-
2104	141	Notes Receivabl	GP	SO		-	-	-	-
2105	143	Other A/R	GP	SO		30,481,252	13,226,344	30,481,252	13,087,898
2106	232	A/P	PTD	S		(10,893)	-	(10,893)	-
2107	232	A/P	PTD	SO		(5,395,009)	(2,340,988)	(5,395,009)	(2,316,484)
2108	232	A/P	P	SE		(2,306,468)	(990,100)	(2,306,468)	(976,480)
2109	232	A/P	T	SG		(82,144)	(36,016)	(82,144)	(35,500)
2110	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2111	2533	Other Msc. Df. Crd.	P	SE		(5,759,426)	(2,472,354)	(5,759,426)	(2,438,343)
2112	230	Asset Retir. Oblig.	P	SE		(5,184,582)	(2,225,590)	(5,184,582)	(2,194,974)
2113	230	Asset Retir. Oblig.	P	S		-	-	-	-
2114	254105	ARO Reg Liability	P	S		-	-	-	-
2115	254105	ARO Reg Liability	P	SE		(1,486,611)	(638,159)	(1,486,611)	(629,380)
2116	2533	Cholla Reclamation	P	SE		-	-	-	-
2117					B14	10,256,119	4,523,138	10,256,119	4,496,737
2118									
2119	**Total Working Capital**				**B14**	**53,311,792**	**22,305,475**	**51,311,857**	**21,016,284**
2120	Miscellaneous Rate Base								
2121	18221	Unrec Plant & Reg Study Costs							
2122			P	S		-	-	-	-
2123									
2124					B15	-	-	-	-
2125									
2126	18222	Nuclear Plant - Trojan							
2127			P	S		-	-	-	-
2128			P	TROJP		-	-	-	-
2129			P	TROJD		-	-	-	-
2130					B16	-	-	-	-
2131									
2132									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2133									
2134	1869	Misc Deferred Debits-Trojan							
2135			P	S		-	-	-	-
2136			P	SG		-	-	-	-
2137					B15	-	-	-	-
2138									
2139	**Total Miscellaneous Rate Base**				**B15**	**-**	**-**	**-**	**-**
2140									
2141	**Total Rate Base Additions**				**B15**	**954,991,083**	**324,627,695**	**941,707,432**	**314,981,616**
2142	235	Customer Service Deposits							
2143			CUST	S		-	-	(15,625,768)	(15,625,768)
2144			CUST	CN		-	-	-	-
2145	**Total Customer Service Deposits**				B15	**-**	**-**	**(15,625,768)**	**(15,625,768)**
2146									
2147	2281	Prop Ins	PTD	SO		-	-	-	-
2148	2282	Inj & Dam	PTD	SO		(33,266,423)	(14,434,878)	(33,266,423)	(14,283,782)
2149	2283	Pen & Ben	PTD	SO		(3,313,000)	(1,437,568)	(3,313,000)	(1,422,520)
2150	2283	Pen & Ben	PTD	SG		-	-	(416,500)	(179,999)
2151	254		PTD	SE		-	-	-	-
2152					B15	(36,579,423)	(15,872,446)	(36,995,922)	(15,886,301)
2153									
2154	22841	Accum Misc. Operating Provisions							
2155			P	S		-	-	-	-
2156			P	SG		(1,471,922)	(645,368)	(1,471,922)	(636,121)
2157					B15	(1,471,922)	(645,368)	(1,471,922)	(636,121)
2158									
2159	22842	Prv-Trojan	P	TROJD		-	-	-	-
2160	230	ARO	P	TROJD		(1,803,525)	(787,800)	(1,803,525)	(776,592)
2161	254105	ARO	P	TROJD		(3,134,268)	(1,369,083)	(3,134,268)	(1,349,605)
2162	254		P	S		(33,989,287)	(1,013,657)	(33,787,136)	(811,506)
2163					B15	(38,927,080)	(3,170,540)	(38,724,928)	(2,937,703)
2164									
2165	252	Customer Advances for Construction							
2166			DPW	S		(5,427,330)	(1,640,487)	(6,076,610)	(3,604,784)
2167			DPW	SE		-	-	-	-
2168			T	SG		(15,475,513)	(6,785,273)	(14,826,232)	(6,407,458)
2169			DPW	SO		-	-	-	-
2170			CUST	CN		-	-	-	-
2171	**Total Customer Advances for Construction**				**B20**	**(20,902,843)**	**(8,425,759)**	**(20,902,843)**	**(10,012,243)**
2172									
2173	25398	SO2 Emissions							
2174			P	SE		-	-	(1,668,739)	(706,487)
2175					B19	-	-	(1,668,739)	(706,487)
2176									
2177	25399	Other Deferred Credits							
2178			P	S		(3,202,136)	(656,830)	(3,202,136)	(656,830)
2179			LABOR	SO		(19,348,002)	(8,395,434)	(19,348,002)	(8,307,555)
2180			P	SG		(5,554,645)	(2,435,446)	(5,554,645)	(2,400,553)
2181			P	SE		-	-	-	-
2182					B15	(28,104,783)	(11,487,710)	(28,104,783)	(11,364,938)

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2183									
2184	190	Accumulated Deferred Income Taxes							
2185			P	S		32,429,950	269,703	31,443,776	167,413
2186			CUST	CN		-	-	-	-
2187			LABOR	SO		85,537,177	37,116,066	75,199,899	32,288,982
2188			P	DGP		-	-	-	-
2189			IBT	IBT		-	-	-	-
2190			P	SG		-	-	-	-
2191			P	SG		-	-	-	-
2192			CUST	BADDEBT		4,873,192	1,514,054	4,873,192	1,514,054
2193			P	TROJD		1,891,578	826,262	1,891,578	814,507
2194			P	SG		44,512,700	19,516,691	6,643,374	2,871,069
2195			P	SE		(13,257,901)	(5,691,231)	(12,624,597)	(5,344,821)
2196			PTD	SNP		-	-	-	-
2197			DPW	SNPD		-	-	-	-
2198			P	SG		-	-	-	-
2199	**Total Accum Deferred Income Taxes**				**B19**	**155,986,696**	**53,551,545**	**107,427,222**	**32,311,204**
2200									
2201	281	Accumulated Deferred Income Taxes							
2202			P	S		-	-	-	-
2203			PT	SG		(199,232,770)	(87,354,043)	-	-
2204			T	SG		-	-	-	-
2205					B19	(199,232,770)	(87,354,043)	-	-
2206									
2207	282	Accumulated Deferred Income Taxes							
2208			GP	S		9,583,251	-	(3,648,394,402)	(1,584,458,124)
2209			ACCMDIT	DITBAL		(3,478,524,070)	(1,499,611,079)	9	4
2210			PT	SNP		-	-	1,227,089	541,595
2211			LABOR	SO		21,650,488	9,394,522	22,529,243	9,673,501
2212			PTD	GPS		-	-	-	-
2213			DPW	CIAC		-	-	78,518	37,744
2214			P	SNPD		-	-	323,229	155,379
2215			GP	SCHMDEXP		-	-	-	-
2216			TAXDEPR	TAXDEPR		-	-	-	-
2217			P	DGP		-	-	-	-
2218			PT	IBT		-	-	-	-
2219			PT	SG		-	-	-	-
2220			P	SG		-	-	-	-
2221			P	SE		(5,444,480)	(2,337,156)	(5,444,480)	(2,305,006)
2222			P	SG		(4,236,948)	(1,857,699)	8,780,248	3,794,563
2223					B19	(3,456,971,759)	(1,494,411,412)	(3,620,900,545)	(1,572,560,343)
2224									
2225	283	Accumulated Deferred Income Taxes							
2226			GP	S		(89,112,127)	(2,484,360)	(88,005,815)	(1,378,049)
2227			P	SG		(3,857,635)	(1,691,388)	(3,083,515)	(1,332,604)
2228			P	SE		(19,029,480)	(8,168,801)	(19,029,480)	(8,056,428)
2229			LABOR	SO		(10,346,728)	(4,489,625)	(12,939,134)	(5,555,745)
2230			GP	GPS		(6,787,186)	(2,945,084)	(6,787,186)	(2,914,256)
2231			PTD	SNP		(3,561,762)	(1,589,330)	(3,561,762)	(1,572,039)
2232			P	TROJD		-	-	-	-
2233			P	SG		-	-	-	-
2234			P	SGCT		(2,032,724)	(894,766)	(2,032,724)	(882,005)
2235			P	SG		-	-	-	-
2236					B19	(134,727,642)	(22,263,355)	(135,439,617)	(21,691,127)
2237									
2238	**Total Accum Deferred Income Tax**				**B19**	**(3,634,945,474)**	**(1,550,477,265)**	**(3,648,912,940)**	**(1,561,940,267)**
2239	255	Accumulated Investment Tax Credit							
2240			PTD	S		(5,193)	-	(5,193)	-
2241			PTD	ITC84		(100,668)	-	(100,668)	-
2242			PTD	ITC85		(1,060,257)	-	(1,060,257)	-
2243			PTD	ITC86		(758,858)	-	(758,858)	-
2244			PTD	ITC88		(135,641)	-	(135,641)	-
2245			PTD	ITC89		(314,579)	-	(314,579)	-
2246			PTD	ITC90		(231,792)	(108,793)	(231,792)	(108,793)
2247			PTD	DGU		-	-	-	-
2248	**Total Accumlated ITC**				**B19**	(2,606,988)	(108,793)	(2,606,988)	(108,793)
2249									
2250	**Total Rate Base Deductions**					**(3,763,538,513)**	**(1,590,187,881)**	**(3,795,014,834)**	**(1,619,218,618)**
2251									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2252									
2253									
2254	108SP	Steam Prod Plant Accumulated Depr							
2255			P	S		-	-	-	-
2256			P	SG		(745,329,708)	(326,791,438)	(745,329,708)	(322,109,422)
2257			P	SG		(817,492,846)	(358,431,524)	(817,492,846)	(353,296,193)
2258			P	SG		(725,776,625)	(318,218,346)	(725,453,402)	(313,519,471)
2259			P	SG		-	-	-	-
2260			P	SG		(175,855,372)	(77,104,172)	(175,855,372)	(75,999,483)
2261					B17	(2,464,454,551)	(1,080,545,480)	(2,464,131,329)	(1,064,924,569)
2262									
2263	108NP	Nuclear Prod Plant Accumulated Depr							
2264			P	SG		-	-	-	-
2265			P	SG		-	-	-	-
2266			P	SG		-	-	-	-
2267					B17	-	-	-	-
2268									
2269									
2270	108HP	Hydraulic Prod Plant Accum Depr							
2271			P	S		-	-	-	-
2272			P	SG		(157,240,831)	(68,942,586)	(157,240,831)	(67,954,829)
2273			P	SG		(29,434,362)	(12,905,560)	(29,434,362)	(12,720,659)
2274			P	SG		(59,179,432)	(25,947,351)	(51,417,547)	(22,221,141)
2275			P	SG		(20,671,581)	(9,063,500)	(20,203,957)	(8,731,552)
2276					B17	(266,526,206)	(116,858,997)	(258,296,697)	(111,628,181)
2277									
2278	108OP	Other Production Plant - Accum Depr							
2279			P	S		-	-	-	-
2280			P	SG		(889,781)	(390,126)	(889,781)	(384,537)
2281			P	SG		(340,445,892)	(149,269,245)	(340,445,892)	(147,130,630)
2282			P	SG		(221,397,694)	(97,072,303)	(221,397,694)	(95,681,525)
2283			P	SG		(23,661,995)	(10,374,653)	(23,661,995)	(10,226,013)
2284					B17	(586,395,362)	(257,106,327)	(586,395,362)	(253,422,706)
2285									
2286	108EP	Experimental Plant - Accum Depr							
2287			P	SG		-	-	-	-
2288			P	SG		-	-	-	-
2289						-	-	-	-
2290									
2291	**Total Production Plant Accum Depreciation**				**B17**	**(3,317,376,120)**	**(1,454,510,805)**	**(3,308,823,389)**	**(1,429,975,456)**
2292									
2293	Summary of Prod Plant Depreciation by Factor								
2294		S				-	-	-	-
2295		DGP				-	-	-	-
2296		DGU				-	-	-	-
2297		SG				(3,317,376,120)	(1,454,510,805)	(3,308,823,389)	(1,429,975,456)
2298		SSGCH				-	-	-	-
2299		SSGCT				-	-	-	-
2300	Total of Prod Plant Depreciation by Factor					(3,317,376,120)	(1,454,510,805)	(3,308,823,389)	(1,429,975,456)
2301									
2302									
2303	108TP	Transmission Plant Accumulated Depr							
2304			T	SG		(374,422,111)	(164,166,192)	(374,422,111)	(161,814,145)
2305			T	SG		(403,777,356)	(177,037,064)	(403,777,356)	(174,500,613)
2306			T	SG		(510,244,766)	(223,717,932)	(509,768,990)	(220,307,057)
2307	**Total Trans Plant Accum Depreciation**				**B17**	**(1,288,444,233)**	**(564,921,188)**	**(1,287,968,456)**	**(556,621,815)**

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2308	108360	Land and Land Rights							
2309			DPW	S		(7,868,896)	(2,640,269)	(7,868,896)	(2,640,269)
2310					B17	(7,868,896)	(2,640,269)	(7,868,896)	(2,640,269)
2311									
2312	108361	Structures and Improvements							
2313			DPW	S		(16,233,213)	(7,835,420)	(16,231,059)	(7,835,420)
2314					B17	(16,233,213)	(7,835,420)	(16,231,059)	(7,835,420)
2315									
2316	108362	Station Equipment							
2317			DPW	S		(222,818,310)	(87,429,928)	(222,818,310)	(87,429,928)
2318					B17	(222,818,310)	(87,429,928)	(222,818,310)	(87,429,928)
2319									
2320	108363	Storage Battery Equipment							
2321			DPW	S		-	-	-	-
2322					B17	-	-	-	-
2323									
2324	108364	Poles, Towers & Fixtures							
2325			DPW	S		(583,518,262)	(184,868,634)	(583,518,262)	(184,868,634)
2326					B17	(583,518,262)	(184,868,634)	(583,518,262)	(184,868,634)
2327									
2328	108365	Overhead Conductors							
2329			DPW	S		(314,468,546)	(78,275,052)	(314,468,546)	(78,275,052)
2330					B17	(314,468,546)	(78,275,052)	(314,468,546)	(78,275,052)
2331									
2332	108366	Underground Conduit							
2333			DPW	S		(132,444,046)	(60,294,268)	(132,444,046)	(60,294,268)
2334					B17	(132,444,046)	(60,294,268)	(132,444,046)	(60,294,268)
2335									
2336	108367	Underground Conductors							
2337			DPW	S		(302,971,980)	(172,023,990)	(302,971,980)	(172,023,990)
2338					B17	(302,971,980)	(172,023,990)	(302,971,980)	(172,023,990)
2339									
2340	108368	Line Transformers							
2341			DPW	S		(397,693,891)	(92,892,223)	(397,693,891)	(92,892,223)
2342					B17	(397,693,891)	(92,892,223)	(397,693,891)	(92,892,223)
2343									
2344	108369	Services							
2345			DPW	S		(192,315,459)	(60,640,438)	(192,315,459)	(60,640,438)
2346					B17	(192,315,459)	(60,640,438)	(192,315,459)	(60,640,438)
2347									
2348	108370	Meters							
2349			DPW	S		(71,782,759)	(24,981,269)	(71,782,759)	(24,981,269)
2350					B17	(71,782,759)	(24,981,269)	(71,782,759)	(24,981,269)
2351									
2352									
2353									
2354	108371	Installations on Customers' Premises							
2355			DPW	S		(7,655,226)	(3,384,648)	(7,655,226)	(3,384,648)
2356					B17	(7,655,226)	(3,384,648)	(7,655,226)	(3,384,648)
2357									
2358	108372	Leased Property							
2359			DPW	S		-	-	-	-
2360					B17	-	-	-	-
2361									
2362	108373	Street Lights							
2363			DPW	S		(27,579,403)	(11,508,244)	(27,579,403)	(11,508,244)
2364					B17	(27,579,403)	(11,508,244)	(27,579,403)	(11,508,244)
2365									
2366	108D00	Unclassified Dist Plant - Acct 300							
2367			DPW	S		-	-	-	-
2368					B17	-	-	-	-
2369									
2370	108DS	Unclassified Dist Sub Plant - Acct 300							
2371			DPW	S		-	-	-	-
2372					B17	-	-	-	-
2373									
2374	108DP	Unclassified Dist Sub Plant - Acct 300							
2375			DPW	S		4,410,064	3,030,554	4,410,064	3,030,554
2376					B17	4,410,064	3,030,554	4,410,064	3,030,554
2377									
2378									
2379	**Total Distribution Plant Accum Depreciation**				**B17**	**(2,272,939,927)**	**(783,743,829)**	**(2,272,937,773)**	**(783,743,829)**
2380									
2381	Summary of Distribution Plant Depr by Factor								
2382		S				(2,272,939,927)	(783,743,829)	(2,272,937,773)	(783,743,829)
2383									
2384	Total Distribution Depreciation by Factor					(2,272,939,927)	(783,743,829)	(2,272,937,773)	(783,743,829)

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2385	108GP	General Plant Accumulated Depr							
2386			G-SITUS	S		(172,140,249)	(61,238,082)	(172,140,249)	(61,238,082)
2387			G-DGP	SG		(2,222,207)	(974,332)	(2,222,207)	(960,372)
2388			G-DGU	SG		(3,487,242)	(1,528,989)	(3,487,242)	(1,507,083)
2389			G-SG	SG		(63,709,516)	(27,933,577)	(63,709,516)	(27,533,366)
2390			CUST	CN		(8,549,673)	(4,178,465)	(8,549,673)	(4,178,465)
2391			PTD	SO		(83,226,150)	(36,113,271)	(83,226,150)	(35,735,256)
2392			P	SE		(313,425)	(134,544)	(313,425)	(132,693)
2393			G-SG	SG		(55,709)	(24,426)	(55,709)	(24,076)
2394			G-SG	SG		(2,107,349)	(923,972)	(2,107,349)	(910,734)
2395					B17	(335,811,520)	(133,049,656)	(335,811,520)	(132,220,126)
2396									
2397									
2398	108MP	Mining Plant Accumulated Depr.							
2399			P	S		-	-	-	-
2400			P	SE		(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2401					B17	(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2402	108MP	Less Centralia Situs Depreciation							
2403			P	S		-	-	-	-
2404					B17	(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2405									
2406	1081390	Accum Depr - Capital Lease							
2407			PTD	SO	B17	-	-	-	-
2408						-	-	-	-
2409									
2410		Remove Capital Leases				-	-	-	-
2411					B17	-	-	-	-
2412									
2413	1081399	Accum Depr - Capital Lease							
2414			P	S		-	-	-	-
2415			P	SE	B17	-	-	-	-
2416						-	-	-	-
2417									
2418		Remove Capital Leases				-	-	-	-
2419					B17	-	-	-	-
2420									
2421									
2422	**Total General Plant Accum Depreciation**				**B17**	**(500,585,481)**	**(203,782,318)**	**(500,585,481)**	**(201,979,761)**
2423									
2424									
2425									
2426	Summary of General Depreciation by Factor								
2427		S				(172,140,249)	(61,238,082)	(172,140,249)	(61,238,082)
2428		DGP				-	-	-	-
2429		DGU				-	-	-	-
2430		SE				(165,087,386)	(70,867,206)	(165,087,386)	(69,892,328)
2431		SO				(83,226,150)	(36,113,271)	(83,226,150)	(35,735,256)
2432		CN				(8,549,673)	(4,178,465)	(8,549,673)	(4,178,465)
2433		SG				(71,582,023)	(31,385,294)	(71,582,023)	(30,935,630)
2434		DEU				-	-	-	-
2435		SSGCT				-	-	-	-
2436		SSGCH				-	-	-	-
2437		Remove Capital Leases				-	-	-	-
2438	Total General Depreciation by Factor					(500,585,481)	(203,782,318)	(500,585,481)	(201,979,761)
2439									
2440									
2441	**Total Accum Depreciation - Plant In Service**				**B17**	**(7,379,345,761)**	**(3,006,958,140)**	**(7,370,315,100)**	**(2,972,320,862)**
2442	111SP	Accum Prov for Amort-Steam							
2443			P	SG		-	-	-	-
2444			P	SG		-	-	-	-
2445					B18	-	-	-	-
2446									
2447									
2448	111GP	Accum Prov for Amort-General							
2449			G-SITUS	S		(9,765,736)	(13,244)	(9,765,736)	(13,244)
2450			CUST	CN		(3,246,477)	(1,586,644)	(3,246,477)	(1,586,644)
2451			I-SG	SG		(5,455)	(2,392)	(5,455)	(2,358)
2452			PTD	SO		(12,618,675)	(5,475,462)	(12,618,675)	(5,418,148)
2453			P	SE		-	-	-	-
2454					B18	(25,636,344)	(7,077,742)	(25,636,344)	(7,020,394)
2455									

	ROLLED-IN 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2456									
2457	111HP	Accum Prov for Amort-Hydro							
2458			P	SG		-	-	-	-
2459			P	SG		-	-	-	-
2460			P	SG		(610,751)	(267,785)	(610,751)	(263,948)
2461			P	SG		(117,818)	(51,658)	(117,818)	(50,917)
2462					B18	(728,569)	(319,443)	(728,569)	(314,866)
2463									
2464									
2465	111IP	Accum Prov for Amort-Intangible Plant							
2466			I-SITUS	S		(1,358,963)	(47,975)	(1,358,963)	(47,975)
2467			I-DGP	SG		-	-	-	-
2468			I-DGU	SG		(382,707)	(167,799)	(382,707)	(165,394)
2469			P	SE		(1,960,814)	(841,720)	(1,960,814)	(830,141)
2470			I-SG	SG		(55,649,344)	(24,399,576)	(55,649,344)	(24,049,998)
2471			I-SG	SG		(30,556,715)	(13,397,659)	(19,285,500)	(8,334,622)
2472			I-SG	SG		(3,985,298)	(1,747,363)	(3,985,298)	(1,722,328)
2473			CUST	CN		(106,453,336)	(52,026,729)	(106,453,336)	(52,026,729)
2474			P	SG		-	-	-	-
2475			P	SG		(425,227)	(186,442)	(425,227)	(183,770)
2476			PTD	SO		(275,518,064)	(119,552,070)	(275,518,064)	(118,300,661)
2477					B18	(476,290,468)	(212,367,332)	(465,019,253)	(205,661,619)
2478	111IP	Less Non-Regulated Plant							
2479			NUTIL	OTH		-	-	-	-
2480						(476,290,468)	(212,367,332)	(465,019,253)	(205,661,619)
2481									
2482	111390	Accum Amtr - Capital Lease							
2483			G-SITUS	S		(2,549,035)	(908,297)	(2,549,035)	(908,297)
2484			P	SG		(2,267,348)	(994,124)	(2,267,348)	(979,881)
2485			PTD	SO		6,395,561	2,775,145	6,395,561	2,746,096
2486					B9	1,579,177	872,725	1,579,177	857,919
2487									
2488		Remove Capital Lease Amtr				(1,579,177)	(872,725)	(1,579,177)	(857,919)
2489									
2490	**Total Accum Provision for Amortization**				**B18**	**(502,655,381)**	**(219,764,517)**	**(491,384,166)**	**(212,996,879)**
2491									
2492									
2493									
2494									
2495	Summary of Amortization by Factor								
2496		S				(13,673,735)	(969,516)	(13,673,735)	(969,516)
2497		DGP				-	-	-	-
2498		DGU				-	-	-	-
2499		SE				(1,960,814)	(841,720)	(1,960,814)	(830,141)
2500		SO				(281,741,178)	(122,252,387)	(281,741,178)	(120,972,713)
2501		CN				(109,699,814)	(53,613,373)	(109,699,814)	(53,613,373)
2502		SSGCT				-	-	-	-
2503		SSGCH				-	-	-	-
2504		SG				(94,000,663)	(41,214,796)	(82,729,448)	(35,753,217)
2505		Less Capital Lease				(1,579,177)	(872,725)	(1,579,177)	(857,919)
2506	Total Provision For Amortization by Factor					(502,655,381)	(219,764,517)	(491,384,166)	(212,996,879)

Rocky Mountain Power
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	TWELVE MONTHS ENDED JUNE 30, 2013
FILE:	JAM UT June 2013 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	10/29/2013
TIME:	8:25:47 AM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	**2010 PROTOCOL**
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	1.615
FEDERAL/STATE COMBINED RATE	37.95%

CAPITAL STRUCTURE INFORMATION

	CAPITAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
DEBT	47.50%	5.35%	2.543%
PREFERRED	0.28%	5.44%	0.015%
COMMON	52.22%	9.80%	5.118%
	100.00%		7.675%

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 6/30/2012 to 6/30/2013.

2010 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

	Description of Account Summary:	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1	Operating Revenues					
2	General Business Revenues	10.3	4,440,553,238	1,939,614,638	4,346,278,720	1,845,340,119
3	Interdepartmental	10.3	0	0	0	0
4	Special Sales	10.3	328,817,227	139,189,347	328,817,227	137,195,149
5	Other Operating Revenues	10.4	204,043,999	83,108,069	185,889,285	78,843,699
6	Total Operating Revenues	10.4	4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
7						
8	Operating Expenses:					
9	Steam Production	10.5	1,088,441,448	469,916,980	1,099,703,569	468,244,544
10	Nuclear Production	10.6	0	0	0	0
11	Hydro Production	10.7	38,234,151	16,763,847	38,123,490	16,475,843
12	Other Power Supply	10.9	1,045,573,188	482,297,881	1,020,993,592	461,756,239
13	Transmission	10.10	201,709,294	88,363,012	199,614,065	86,202,934
14	Distribution	10.12	204,447,520	83,053,093	204,447,520	83,053,120
15	Customer Accounting	10.12	87,552,407	35,542,801	87,482,020	35,537,076
16	Customer Service & Infor	10.13	109,336,777	51,042,239	18,340,298	4,982,592
17	Sales	10.13	0	0	0	0
18	Administrative & General	10.14	193,795,857	82,544,977	149,625,146	63,313,343
19						
20	Total O & M Expenses	10.14	2,969,090,641	1,309,524,830	2,818,329,700	1,219,565,690
21						
22	Depreciation	10.16	572,553,051	242,205,321	568,867,562	238,134,487
23	Amortization	10.17	53,648,631	23,013,256	50,474,049	23,237,233
24	Taxes Other Than Income	10.17	163,744,910	57,609,588	163,744,910	57,002,646
25	Income Taxes - Federal	10.20	6,544,442	3,570,922	12,865,762	(2,004,762)
26	Income Taxes - State	10.20	10,126,431	4,535,220	10,985,393	3,719,554
27	Income Taxes - Def Net	10.19	257,849,217	109,111,624	279,343,268	119,180,245
28	Investment Tax Credit Adj.	10.17	(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
29	Misc Revenue & Expense	10.4	(435,263)	(270,152)	(1,442,938)	(142,381)
30						
31	Total Operating Expenses	10.20	4,031,290,393	1,747,784,360	3,901,336,039	1,657,177,004
32						
33	Operating Revenue for Return		942,124,072	414,127,694	959,649,193	404,201,963
34						
35	Rate Base:					
36	Electric Plant in Service	10.30	23,605,170,060	10,242,693,010	23,735,001,682	10,191,224,319
37	Plant Held for Future Use	10.31	49,098,056	21,318,821	37,941,444	16,257,903
38	Misc Deferred Debits	10.33	311,085,926	40,292,965	310,958,823	39,709,443
39	Elec Plant Acq Adj	10.31	46,282,303	20,292,577	46,282,303	20,001,840
40	Nuclear Fuel	10.31	0	0	0	0
41	Prepayments	10.32	32,526,049	13,954,469	32,526,049	13,825,020
42	Fuel Stock	10.32	264,624,815	113,595,724	264,624,815	112,033,057
43	Material & Supplies	10.32	204,876,482	88,226,974	204,876,482	87,497,359
44	Working Capital	10.33	53,355,735	22,206,553	51,355,459	20,918,791
45	Weatherization Loans	10.31	(6,814,340)	4,640,689	(6,814,340)	4,640,710
46	Miscellaneous Rate Base	10.34	0	0	0	0
47						
48	Total Electric Plant		24,560,205,086	10,567,221,783	24,676,752,717	10,506,108,443
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	10.38	(7,379,345,761)	(3,006,958,140)	(7,370,315,100)	(2,972,320,862)
52	Accum Prov For Amort	10.39	(502,655,381)	(219,764,517)	(491,384,166)	(212,996,879)
53	Accum Def Income Taxes	10.35	(3,634,945,474)	(1,550,477,265)	(3,648,912,940)	(1,561,940,267)
54	Unamortized ITC	10.35	(2,606,988)	(108,793)	(2,606,988)	(108,793)
55	Customer Adv for Const	10.34	(20,902,843)	(8,425,759)	(20,902,843)	(10,012,243)
56	Customer Service Deposits	10.34	0	0	(15,625,768)	(15,625,768)
57	Misc. Rate Base Deductions	10.34	(105,083,207)	(31,176,064)	(106,966,295)	(31,531,549)
58						
59	Total Rate Base Deductions		(11,645,539,654)	(4,816,910,537)	(11,656,714,100)	(4,804,536,359)
60						
61	Total Rate Base		12,914,665,431	5,750,311,246	13,020,038,617	5,701,572,084
62						
63	Return on Rate Base		7.295%	7.202%	7.371%	7.089%
64						
65	Return on Equity		9.072%	8.893%	9.216%	8.678%
66	Net Power Costs		1,529,690,650	660,441,964	1,503,282,680	639,847,810
67	100 Basis Points in Equity:					
68	Revenue Requirement Impact		108,688,912	48,394,213	109,575,725	47,984,028
69	Rate Base Decrease		(862,718,549)	(388,762,365)	(861,430,970)	(391,165,750)

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72			0	S		1,674,501,125	736,401,407	1,622,168,614	684,068,896
73									
74					B1	1,674,501,125	736,401,407	1,622,168,614	684,068,896
75									
76	442	Commercial & Industrial Sales							
77			0	S		2,729,422,574	1,176,343,238	2,688,273,067	1,135,193,730
78			P	SE		-	-	-	-
79			PT	SG		-	-	-	-
80									
81									
82					B1	2,729,422,574	1,176,343,238	2,688,273,067	1,135,193,730
83									
84	444	Public Street & Highway Lighting							
85			0	S		19,607,534	9,841,406	19,425,067	9,658,938
86			0	SO		-	-	-	-
87					B1	19,607,534	9,841,406	19,425,067	9,658,938
88									
89	445	Other Sales to Public Authority							
90			0	S		17,022,005	17,028,588	16,411,972	16,418,555
91									
92					B1	17,022,005	17,028,588	16,411,972	16,418,555
93									
94	448	Interdepartmental							
95			DPW	S		-	-	-	-
96			GP	SO		-	-	-	-
97					B1	-	-	-	-
98									
99	**Total Sales to Ultimate Customers**				**B1**	**4,440,553,238**	**1,939,614,638**	**4,346,278,720**	**1,845,340,119**
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104			P	S		11,361,067	-	11,361,067	-
105						11,361,067	-	11,361,067	-
106									
107	447NPC	Sales for Resale-NPC							
108			P	SG		317,456,160	139,189,347	317,456,160	137,195,149
109			P	SE		-	-	-	-
110			P	SG		-	-	-	-
111						317,456,160	139,189,347	317,456,160	137,195,149
112									
113		Total Sales for Resale			B1	328,817,227	139,189,347	328,817,227	137,195,149
114									
115	449	Provision for Rate Refund							
116			P	S		-	-	-	-
117			P	SG		-	-	-	-
118									
119									
120					B1	-	-	-	-
121									
122	**Total Sales from Electricity**				**B1**	**4,769,370,465**	**2,078,803,985**	**4,675,095,947**	**1,982,535,268**
123	450	Forfeited Discounts & Interest							
124			CUST	S		9,670,115	3,627,201	9,670,115	3,627,201
125			CUST	SO		-	-	-	-
126					B1	9,670,115	3,627,201	9,670,115	3,627,201
127									
128	451	Misc Electric Revenue							
129			CUST	S		6,428,998	3,919,411	6,428,998	3,919,411
130			GP	SG		-	-	-	-
131			GP	SO		11,855	5,144	11,855	5,090
132					B1	6,440,853	3,924,555	6,440,853	3,924,501
133									
134	453	Water Sales							
135			P	SG		1,982	869	1,982	857
136					B1	1,982	869	1,982	857
137									
138	454	Rent of Electric Property							
139			DPW	S		8,908,697	3,437,330	8,908,697	3,437,330
140			T	SG		5,421,042	2,376,868	5,421,042	2,342,814
141			GP	SO		3,680,756	1,597,144	3,680,756	1,580,426
142					B1	18,010,495	7,411,342	18,010,495	7,360,570
143									
144									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
145									
146	456	Other Electric Revenue							
147			DMSC	S		13,392,029	(359,935)	2,724,890	(359,935)
148			CUST	CN		-	-	-	-
149			OTHSE	SE		13,596,926	5,836,764	13,596,926	5,756,472
150			OTHSO	SO		308,637	133,923	308,637	132,521
151			OTHSGR	SG		142,622,962	62,533,349	135,135,387	58,401,511
152									
153									
154					B1	169,920,554	68,144,102	151,765,840	63,930,569
155									
156	**Total Other Electric Revenues**				**B1**	**204,043,999**	**83,108,069**	**185,889,285**	**78,843,699**
157									
158	**Total Electric Operating Revenues**				**B1**	**4,973,414,464**	**2,161,912,054**	**4,860,985,232**	**2,061,378,967**
159									
160	Summary of Revenues by Factor								
161		S				4,490,314,143	1,950,238,646	4,385,372,486	1,855,964,127
162		CN				-	-	-	-
163		SE				13,596,926	5,836,764	13,596,926	5,756,472
164		SO				4,001,248	1,736,211	4,001,248	1,718,037
165		SG				465,502,147	204,100,433	458,014,572	197,940,331
166		DGP				-	-	-	-
167									
168	Total Electric Operating Revenues					4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
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		(58,585)	(25,149)	(1,997,509)	(845,677)
186					B1	(58,585)	(25,149)	(1,997,509)	(845,677)
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		(59,670)	(107,510)	27,029	(53,483)
198			T	SG		-	-	-	-
199			T	SG		1,563	685	1,563	676
200			CUST	CN		6	3	-	-
201			PTD	SO		(330,574)	(143,442)	0	0
202			P	SG		11,997	5,260	(405,270)	(175,146)
203					B1	(376,678)	(245,003)	(376,678)	(227,953)
204									
205	**Total Miscellaneous Revenues**					**(435,263)**	**(270,152)**	**(2,374,187)**	**(1,073,630)**
206	Miscellaneous Expenses								
207	4311	Interest on Customer Deposits							
208			CUST	S		-	-	931,249	931,249
209					B1	-	-	931,249	931,249
210	**Total Miscellaneous Expenses**					**-**	**-**	**931,249**	**931,249**
211									
212	**Net Misc Revenue and Expense**				**B1**	**(435,263)**	**(270,152)**	**(1,442,938)**	**(142,381)**
213									

2010 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
214	500	Operation Supervision & Engineering							
215			P	SG		17,159,297	7,523,531	17,159,297	7,415,740
216			P	SG		1,400,062	613,860	1,400,062	605,065
217					B2	18,559,359	8,137,392	18,559,359	8,020,805
218									
219	501	Fuel Related-Non NPC							
220			P	SE		13,951,393	5,988,927	13,951,393	5,906,541
221			P	SE		-	-	-	-
222			P	SE		-	-	-	-
223			P	SE		-	-	-	-
224			P	SE		3,663,243	1,572,524	3,663,243	1,550,891
225					B2	17,614,636	7,561,450	17,614,636	7,457,432
226									
227	501NPC	Fuel Related-NPC							
228			P	S		183,669	-	183,669	-
229			P	SE		715,201,106	307,015,000	715,201,106	302,791,581
230			P	SE		-	-	-	-
231			P	SE		-	-	-	-
232			P	SE		50,877,990	21,840,439	50,877,990	21,539,993
233					B2	766,262,765	328,855,439	766,262,765	324,331,574
234									
235		Total Fuel Related				783,877,402	336,416,889	783,877,402	331,789,006
236									
237	502	Steam Expenses							
238			P	SG		34,934,764	15,317,224	34,934,764	15,097,770
239			P	SG		7,791,538	3,416,217	7,791,538	3,367,272
240					B2	42,726,302	18,733,440	42,726,302	18,465,042
241									
242	503	Steam From Other Sources-Non-NPC							
243			P	SE		-	-	-	-
244					B2	-	-	-	-
245									
246	503NPC	Steam From Other Sources-NPC							
247			P	SE		3,995,105	1,714,982	3,995,105	1,691,390
248					B2	3,995,105	1,714,982	3,995,105	1,691,390
249									
250	505	Electric Expenses							
251			P	SG		3,091,820	1,355,615	3,091,820	1,336,193
252			P	SG		866,673	379,995	866,673	374,550
253					B2	3,958,492	1,735,610	3,958,492	1,710,743
254									
255	506	Misc. Steam Expense							
256			P	SG		52,211,102	22,892,072	52,199,435	22,559,050
257			P	SE		-	-	-	-
258			P	SG		1,869,299	819,598	1,869,299	807,856
259					B2	54,080,401	23,711,670	54,068,734	23,366,905
260									
261	507	Rents							
262			P	SG		426,655	187,068	426,655	184,388
263			P	SG		-	-	-	-
264					B2	426,655	187,068	426,655	184,388
265									
266	510	Maint Supervision & Engineering							
267			P	SG		4,288,882	1,880,469	15,562,669	6,725,724
268			P	SG		2,684,420	1,176,990	2,684,420	1,160,127
269					B2	6,973,302	3,057,459	18,247,089	7,885,851
270									
271									
272									
273	511	Maintenance of Structures							
274			P	SG		26,816,625	11,757,808	26,816,625	11,589,351
275			P	SG		668,927	293,293	668,927	289,090
276					B2	27,485,552	12,051,100	27,485,552	11,878,441
277									
278	512	Maintenance of Boiler Plant							
279			P	SG		94,768,838	41,551,604	94,768,838	40,956,285
280			P	SG		7,647,764	3,353,179	7,647,764	3,305,137
281					B2	102,416,602	44,904,783	102,416,602	44,261,422
282									
283	513	Maintenance of Electric Plant							
284			P	SG		28,781,888	12,619,482	28,781,888	12,438,679
285			P	SG		774,188	339,444	774,188	334,581
286					B2	29,556,075	12,958,926	29,556,075	12,773,260
287									
288	514	Maintenance of Misc. Steam Plant							
289			P	SG		10,256,178	4,496,844	10,256,178	4,432,417
290			P	SG		4,130,022	1,810,817	4,130,022	1,784,873
291					B2	14,386,200	6,307,661	14,386,200	6,217,290
292									
293	**Total Steam Power Generation**				**B2**	**1,088,441,448**	**469,916,980**	**1,099,703,569**	**468,244,544**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS 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		6,130,955	2,688,131	6,127,229	2,648,007
346			P	SG		176,329	77,312	176,329	76,204
347									
348					B2	6,307,284	2,765,443	6,303,558	2,724,211
349									
350	536	Water For Power							
351			P	DGP		-	-	-	-
352			P	SG		145,454	63,775	145,454	62,861
353			P	SG		-	-	-	-
354									
355					B2	145,454	63,775	145,454	62,861
356									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
357	537	Hydraulic Expenses							
358			P	DGP		-	-	-	-
359			P	SG		4,237,349	1,857,875	4,230,361	1,828,237
360			P	SG		189,105	82,913	189,105	81,726
361									
362					B2	4,426,454	1,940,788	4,419,466	1,909,962
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		12,171,664	5,336,693	12,124,643	5,239,911
374			P	SG		5,519,728	2,420,137	5,469,287	2,363,664
375									
376									
377					B2	17,691,392	7,756,829	17,593,930	7,603,575
378									
379	540	Rents (Hydro Generation)							
380			P	DGP		-	-	-	-
381			P	SG		716,317	314,071	716,317	309,571
382			P	SG		9,597	4,208	9,597	4,147
383									
384					B2	725,913	318,278	725,913	313,718
385									
386	541	Maint Supervision & Engineering							
387			P	DGP		-	-	-	-
388			P	SG		409	179	409	177
389			P	SG		-	-	-	-
390									
391					B2	409	179	409	177
392									
393	542	Maintenance of Structures							
394			P	DGP		-	-	-	-
395			P	SG		594,569	260,690	594,569	256,955
396			P	SG		159,941	70,126	159,941	69,122
397									
398					B2	754,510	330,816	754,510	326,077
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404			P	DGP		-	-	-	-
405			P	SG		1,803,107	790,576	1,803,107	779,249
406			P	SG		506,746	222,184	506,746	219,001
407									
408					B2	2,309,853	1,012,760	2,309,853	998,250
409									
410	544	Maintenance of Electric Plant							
411			P	DGP		-	-	-	-
412			P	SG		1,927,770	845,235	1,927,770	833,125
413			P	SG		611,876	268,278	611,876	264,435
414									
415					B2	2,539,646	1,113,513	2,539,646	1,097,560
416									
417	545	Maintenance of Misc. Hydro Plant							
418			P	DGP		-	-	-	-
419			P	SG		2,640,306	1,157,648	2,637,822	1,139,989
420			P	SG		692,930	303,817	692,930	299,464
421									
422					B2	3,333,237	1,461,465	3,330,752	1,439,452
423									
424	**Total Hydraulic Power Generation**				**B2**	**38,234,151**	**16,763,847**	**38,123,490**	**16,475,843**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
425									
426	546	Operation Super & Engineering							
427			P	SG		435,666	191,019	435,666	188,282
428			P	SG		-	-	-	-
429					B2	435,666	191,019	435,666	188,282
430									
431	547	Fuel-Non-NPC							
432			P	SE		-	-	-	-
433			P	SE		-	-	-	-
434					B2	-	-	-	-
435									
436	547NPC	Fuel-NPC							
437			P	SE		309,594,557	132,899,924	309,594,557	131,071,701
438			P	SE		9,903,585	4,251,320	9,903,585	4,192,838
439					B2	319,498,142	137,151,245	319,498,142	135,264,538
440									
441	548	Generation Expense							
442			P	SG		14,911,646	6,538,044	14,911,646	6,444,372
443			P	SG		498,310	218,485	498,310	215,355
444					B2	15,409,956	6,756,529	15,409,956	6,659,726
445									
446	549	Miscellaneous Other							
447			P	S		91,750	-	91,750	-
448			P	SG		4,000,195	1,753,894	4,000,195	1,728,766
449			P	SG		6,215,271	2,725,099	6,215,271	2,686,056
450					B2	10,307,217	4,478,994	10,307,217	4,414,822
451									
452									
453									
454									
455	550	Rents							
456			P	S		253,037	-	253,037	-
457			P	SG		884,658	387,880	884,658	382,323
458			P	SG		3,185,283	1,396,594	3,185,283	1,376,585
459					B2	4,322,978	1,784,475	4,322,978	1,758,908
460									
461	551	Maint Supervision & Engineering							
462			P	SG		-	-	-	-
463					B2	-	-	-	-
464									
465	552	Maintenance of Structures							
466			P	SG		3,606,624	1,581,332	3,606,624	1,558,676
467			P	SG		239,630	105,066	239,630	103,561
468					B2	3,846,254	1,686,398	3,846,254	1,662,237
469									
470	553	Maint of Generation & Electric Plant							
471			P	SG		10,120,924	4,437,541	6,396,353	2,764,314
472			P	SG		13,680,266	5,998,142	13,946,305	6,027,180
473			P	SG		542,481	237,852	542,481	234,444
474					B2	24,343,671	10,673,536	20,885,139	9,025,938
475									
476	554	Maintenance of Misc. Other							
477			P	SG		289,259	126,826	289,259	125,009
478			P	SG		1,935,527	848,636	1,935,527	836,477
479			P	SG		142,634	62,538	142,634	61,642
480					B2	2,367,420	1,038,000	2,367,420	1,023,129
481									
482	**Total Other Power Generation**				**B2**	**380,531,303**	**163,760,195**	**377,072,771**	**159,997,581**
483									
484									
485	555	Purchased Power-Non NPC							
486			DMSC	S		(15,835,237)	-	(15,835,237)	-
487						(15,835,237)	-	(15,835,237)	-
488									
489	555NPC	Purchased Power-NPC							
490			P	SG		610,826,953	267,818,412	585,482,439	253,028,167
491			P	SE		10,144,110	4,354,571	10,144,110	4,294,668
492		Seasonal Co P		SG		-	-	-	-
493				DGP		-	-	-	-
494						620,971,064	272,172,983	595,626,549	257,322,835
495									
496		Total Purchased Power			B2	605,135,826	272,172,983	579,791,312	257,322,835
497									
498	556	System Control & Load Dispatch							
499			P	SG		1,480,389	649,080	1,480,389	639,780
500									
501					B2	1,480,389	649,080	1,480,389	639,780
502									
503									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
504									
505	557	Other Expenses							
506			P	S		(183,792)	-	6,875,801	-
507			P	SG		61,781,049	27,088,036	54,642,104	23,614,699
508			P	SGCT		1,122,425	494,070	1,122,425	487,024
509			P	SE		(4,294,012)	(1,843,294)	8,791	3,722
510			P	SG		-	-	-	-
511			P	TROJP		-	-	-	-
512									
513					B2	58,425,670	25,738,812	62,649,121	24,105,444
514									
515	Embedded Cost Differentials								
516	Company Owned Hyd		P	DGP		-	-	-	-
517	Company Owned Hyd		P	SG		-	-	-	-
518	Mid-C Contract		P	MC		-	-	-	-
519	Mid-C Contract		P	SG		-	-	-	-
520	Existing QF Contracts		P	S		-	-	-	-
521	Existing QF Contracts		P	SG		-	-	-	-
522									
523						-	-	-	-
524									
525	2010 Protocol Stipulated Embedded Cost Differential								
526	Company Owned Hydro		P	DGP		(38,310,934)	-	(38,310,934)	-
527	Company Owned Hydro		P	SG		38,310,934	16,797,513	38,310,934	16,556,851
528	Mid-C Contract		P	MC		(20,341,707)	(5,739,566)	(20,341,707)	(5,657,334)
529	Mid-C Contract		P	SG		20,341,707	8,918,866	20,341,707	8,791,083
530	Klamath Dam Removal S		P	S		-	-	-	-
531						-	19,976,812	-	19,690,599
532									
533	**Total Other Power Supply**				**B2**	**665,041,885**	**318,537,686**	**643,920,821**	**301,758,659**
534									
535	**Total Production Expense**				**B2**	**2,172,248,787**	**968,978,708**	**2,158,820,651**	**946,476,626**
536									
537									
538	Summary of Production Expense by Factor								
539		S				(15,490,573)	-	(8,430,980)	-
540		SG				1,132,232,498	496,429,812	1,107,441,966	478,603,613
541		SE				1,113,037,077	477,794,393	1,117,339,880	473,043,324
542		SNPPH				-	-	-	-
543		TROJP				-	-	-	-
544		SGCT				1,122,425	494,070	1,122,425	487,024
545		DGP				(38,310,934)	-	(38,310,934)	-
546		DEU				-	-	-	-
547		DEP				-	-	-	-
548		SNPPS				-	-	-	-
549		SNPPO				-	-	-	-
550		DGU				-	-	-	-
551		MC				(20,341,707)	(5,739,566)	(20,341,707)	(5,657,334)
552		SSGCT				-	-	-	-
553		SSECT				-	-	-	-
554		SSGC				-	-	-	-
555		SSGCH				-	-	-	-
556		SSECH				-	-	-	-
557	Total Production Expense by Factor					2,172,248,787	968,978,708	2,158,820,651	946,476,626
558	560	Operation Supervision & Engineering							
559			T	SG		6,104,205	2,676,402	6,104,205	2,638,057
560									
561					B2	6,104,205	2,676,402	6,104,205	2,638,057
562									
563	561	Load Dispatching							
564			T	SG		8,834,779	3,873,628	8,834,779	3,818,130
565									
566					B2	8,834,779	3,873,628	8,834,779	3,818,130
567	562	Station Expense							
568			T	SG		3,094,756	1,356,902	3,094,756	1,337,462
569									
570					B2	3,094,756	1,356,902	3,094,756	1,337,462
571									
572	563	Overhead Line Expense							
573			T	SG		266,614	116,897	266,614	115,223
574									
575					B2	266,614	116,897	266,614	115,223
576									
577	564	Underground Line Expense							
578			T	SG		-	-	-	-
579									
580					B2	-	-	-	-
581									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	UTAH
582	565	Transmission of Electricity by Others							
583			T	SG		-	-	-	-
584			T	SE		-	-	-	-
585						-	-	-	-
586									
587	565NPC	Transmission of Electricity by Others-NPC							
588			T	SG		128,047,451	56,142,684	128,047,451	55,338,315
589			T	SE		8,372,285	3,593,978	7,308,829	3,094,307
590						136,419,735	59,736,662	135,356,279	58,432,622
591									
592		Total Transmission of Electricity by Others			B2	136,419,735	59,736,662	135,356,279	58,432,622
593									
594	566	Misc. Transmission Expense							
595			T	SG		4,429,788	1,942,250	3,398,016	1,468,522
596									
597					B2	4,429,788	1,942,250	3,398,016	1,468,522
598									
599	567	Rents - Transmission							
600			T	SG		2,043,030	895,771	2,043,030	882,937
601									
602					B2	2,043,030	895,771	2,043,030	882,937
603									
604	568	Maint Supervision & Engineering							
605			T	SG		2,229,348	977,463	2,229,348	963,458
606									
607					B2	2,229,348	977,463	2,229,348	963,458
608									
609	569	Maintenance of Structures							
610			T	SG		4,336,151	1,901,195	4,336,151	1,873,956
611									
612					B2	4,336,151	1,901,195	4,336,151	1,873,956
613									
614	570	Maintenance of Station Equipment							
615			T	SG		11,718,590	5,138,041	11,718,590	5,064,427
616									
617					B2	11,718,590	5,138,041	11,718,590	5,064,427
618									
619	571	Maintenance of Overhead Lines							
620			T	SG		19,264,119	8,446,395	19,264,119	8,325,382
621									
622					B2	19,264,119	8,446,395	19,264,119	8,325,382
623									
624	572	Maintenance of Underground Lines							
625			T	SG		94,122	41,268	94,122	40,677
626									
627					B2	94,122	41,268	94,122	40,677
628									
629	573	Maint of Misc. Transmission Plant							
630			T	SG		2,874,057	1,260,136	2,874,057	1,242,082
631									
632					B2	2,874,057	1,260,136	2,874,057	1,242,082
633									
634	**Total Transmission Expense**				**B2**	**201,709,294**	**88,363,012**	**199,614,065**	**86,202,934**
635									
636	Summary of Transmission Expense by Factor								
637		SE				8,372,285	3,593,978	7,308,829	3,094,307
638		SG				193,337,009	84,769,034	192,305,237	83,108,627
639		SNPT				-	-	-	-
640	Total Transmission Expense by Factor					201,709,294	88,363,012	199,614,065	86,202,934
641	580	Operation Supervision & Engineering							
642			DPW	S		1,282,425	526,606	1,282,425	526,606
643			DPW	SNPD		11,769,470	5,657,682	11,769,470	5,657,690
644					B2	13,051,895	6,184,288	13,051,895	6,184,296
645									
646	581	Load Dispatching							
647			DPW	S		-	-	-	-
648			DPW	SNPD		12,451,020	5,985,308	12,451,020	5,985,317
649					B2	12,451,020	5,985,308	12,451,020	5,985,317
650									
651	582	Station Expense							
652			DPW	S		4,315,592	1,931,046	4,315,592	1,931,046
653			DPW	SNPD		37,808	18,175	37,808	18,175
654					B2	4,353,400	1,949,221	4,353,400	1,949,221
655									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
656	583	Overhead Line Expenses							
657			DPW	S		5,345,587	2,049,085	5,345,587	2,049,085
658			DPW	SNPD		19,473	9,361	19,473	9,361
659					B2	5,365,060	2,058,446	5,365,060	2,058,446
660									
661	584	Underground Line Expense							
662			DPW	S		210	197	210	197
663			DPW	SNPD		-	-	-	-
664					B2	210	197	210	197
665									
666	585	Street Lighting & Signal Systems							
667			DPW	S		-	-	-	-
668			DPW	SNPD		215,765	103,720	215,765	103,720
669					B2	215,765	103,720	215,765	103,720
670									
671	586	Meter Expenses							
672			DPW	S		6,567,305	1,766,867	6,567,305	1,766,867
673			DPW	SNPD		489,923	235,510	489,923	235,511
674					B2	7,057,228	2,002,377	7,057,228	2,002,378
675									
676	587	Customer Installation Expenses							
677			DPW	S		11,822,641	4,503,466	11,822,641	4,503,466
678			DPW	SNPD		-	-	-	-
679					B2	11,822,641	4,503,466	11,822,641	4,503,466
680									
681	588	Misc. Distribution Expenses							
682			DPW	S		888,438	395,108	888,438	395,108
683			DPW	SNPD		3,529,938	1,696,870	3,529,938	1,696,873
684					B2	4,418,376	2,091,978	4,418,376	2,091,981
685									
686	589	Rents							
687			DPW	S		3,586,018	497,606	3,586,018	497,606
688			DPW	SNPD		29,417	14,141	29,417	14,141
689					B2	3,615,435	511,747	3,615,435	511,747
690									
691	590	Maint Supervision & Engineering							
692			DPW	S		1,751,101	764,881	1,751,101	764,881
693			DPW	SNPD		3,389,113	1,629,175	3,389,113	1,629,177
694					B2	5,140,214	2,394,056	5,140,214	2,394,058
695									
696	591	Maintenance of Structures							
697			DPW	S		1,203,081	402,467	1,203,081	402,467
698			DPW	SNPD		102,417	49,233	102,417	49,233
699					B2	1,305,498	451,700	1,305,498	451,700
700									
701	592	Maintenance of Station Equipment							
702			DPW	S		9,164,018	3,446,564	9,164,018	3,446,564
703			DPW	SNPD		1,641,855	789,253	1,641,855	789,255
704					B2	10,805,874	4,235,817	10,805,874	4,235,819
705	593	Maintenance of Overhead Lines							
706			DPW	S		88,512,889	31,734,006	88,512,889	31,734,006
707			DPW	SNPD		1,419,278	682,259	1,419,278	682,259
708					B2	89,932,166	32,416,264	89,932,166	32,416,265
709									
710	594	Maintenance of Underground Lines							
711			DPW	S		20,476,757	10,891,353	20,476,757	10,891,353
712			DPW	SNPD		54,630	26,261	54,630	26,261
713					B2	20,531,388	10,917,614	20,531,388	10,917,614
714									
715	595	Maintenance of Line Transformers							
716			DPW	S		47,838	-	47,838	-
717			DPW	SNPD		974,120	468,268	974,120	468,268
718					B2	1,021,958	468,268	1,021,958	468,268
719									
720	596	Maint of Street Lighting & Signal Sys.							
721			DPW	S		3,636,532	1,694,292	3,636,532	1,694,292
722			DPW	SNPD		-	-	-	-
723					B2	3,636,532	1,694,292	3,636,532	1,694,292
724									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
725	597	Maintenance of Meters							
726			DPW	S		4,999,586	2,676,852	4,999,586	2,676,852
727			DPW	SNPD		1,769,438	850,583	1,769,438	850,585
728					B2	6,769,024	3,527,435	6,769,024	3,527,437
729									
730	598	Maint of Misc. Distribution Plant							
731			DPW	S		1,962,416	1,080,314	1,962,416	1,080,314
732			DPW	SNPD		991,420	476,584	991,420	476,585
733					B2	2,953,836	1,556,898	2,953,836	1,556,898
734									
735	**Total Distribution Expense**				**B2**	**204,447,520**	**83,053,093**	**204,447,520**	**83,053,120**
736									
737									
738	Summary of Distribution Expense by Factor								
739		S				165,562,434	64,360,710	165,562,434	64,360,710
740		SNPD				38,885,086	18,692,383	38,885,086	18,692,410
741									
742	Total Distribution Expense by Factor					204,447,520	83,053,093	204,447,520	83,053,120
743									
744	901	Supervision							
745			CUST	S		2,144	-	2,144	-
746			CUST	CN		2,410,149	1,177,907	2,410,149	1,177,907
747					B2	2,412,293	1,177,907	2,412,293	1,177,907
748									
749	902	Meter Reading Expense							
750			CUST	S		18,216,363	3,949,704	18,216,363	3,949,704
751			CUST	CN		2,130,587	1,041,278	2,130,587	1,041,278
752					B2	20,346,950	4,990,981	20,346,950	4,990,981
753									
754	903	Customer Receipts & Collections							
755			CUST	S		7,929,434	3,749,326	7,870,760	3,749,326
756			CUST	CN		44,590,290	21,792,524	44,578,577	21,786,800
757					B2	52,519,724	25,541,850	52,449,337	25,536,126
758									
759	904	Uncollectible Accounts							
760			CUST	S		12,149,708	3,772,375	12,149,708	3,772,375
761			P	SG		-	-	-	-
762			CUST	CN		13,604	6,649	13,604	6,649
763					B2	12,163,312	3,779,023	12,163,312	3,779,023
764									
765	905	Misc. Customer Accounts Expense							
766			CUST	S		1,605	-	1,605	-
767			CUST	CN		108,524	53,039	108,524	53,039
768					B2	110,128	53,039	110,128	53,039
769									
770	**Total Customer Accounts Expense**				**B2**	**87,552,407**	**35,542,801**	**87,482,020**	**35,537,076**
771									
772	Summary of Customer Accts Exp by Factor								
773		S				38,299,253	11,471,404	38,240,579	11,471,404
774		CN				49,253,154	24,071,397	49,241,441	24,065,672
775		SG				-	-	-	-
776	Total Customer Accounts Expense by Factor					87,552,407	35,542,801	87,482,020	35,537,076
777									
778	907	Supervision							
779			CUST	S		-	-	-	-
780			CUST	CN		310,913	151,952	310,913	151,952
781					B2	310,913	151,952	310,913	151,952
782									
783	908	Customer Assistance							
784			CUST	S		104,736,272	48,987,492	13,747,843	2,930,843
785			CUST	CN		1,274,016	622,647	1,274,016	622,647
786									
787									
788					B2	106,010,288	49,610,140	15,021,859	3,553,491
789									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
790	909	Informational & Instructional Adv							
791			CUST	S		1,194,609	390,190	1,192,696	390,190
792			CUST	CN		1,625,672	794,511	1,619,535	791,512
793					B2	2,820,280	1,184,701	2,812,231	1,181,702
794									
795	910	Misc. Customer Service							
796			CUST	S		-	-	-	-
797			CUST	CN		195,295	95,446	195,295	95,446
798									
799					B2	195,295	95,446	195,295	95,446
800									
801	**Total Customer Service Expense**				**B2**	**109,336,777**	**51,042,239**	**18,340,298**	**4,982,592**
802									
803									
804	Summary of Customer Service Exp by Factor								
805		S				105,930,881	49,377,683	14,940,538	3,321,034
806		CN				3,405,896	1,664,557	3,399,760	1,661,558
807									
808	Total Customer Service Expense by Factor				B2	109,336,777	51,042,239	18,340,298	4,982,592
809									
810									
811	911	Supervision							
812			CUST	S		-	-	-	-
813			CUST	CN		-	-	-	-
814					B2	-	-	-	-
815									
816	912	Demonstration & Selling Expense							
817			CUST	S		-	-	-	-
818			CUST	CN		-	-	-	-
819					B2	-	-	-	-
820									
821	913	Advertising Expense							
822			CUST	S		-	-	-	-
823			CUST	CN		-	-	-	-
824					B2	-	-	-	-
825									
826	916	Misc. Sales Expense							
827			CUST	S		-	-	-	-
828			CUST	CN		-	-	-	-
829					B2	-	-	-	-
830									
831	**Total Sales Expense**				**B2**	**-**	**-**	**-**	**-**
832									
833									
834	Total Sales Expense by Factor								
835		S				-	-	-	-
836		CN				-	-	-	-
837	Total Sales Expense by Factor					-	-	-	-
838									
839	**Total Customer Service Exp Including Sales**				**B2**	**109,336,777**	**51,042,239**	**18,340,298**	**4,982,592**
840	920	Administrative & General Salaries							
841			PTD	S		(868,510)	561,824	(858,510)	571,824
842			CUST	CN		-	-	-	-
843			PTD	SO		75,393,646	32,714,612	75,383,646	32,367,878
844					B2	74,525,136	33,276,436	74,525,136	32,939,702
845									
846	921	Office Supplies & expenses							
847			PTD	S		258,786	121,068	258,786	121,068
848			CUST	CN		197,359	96,455	197,359	96,455
849			PTD	SO		7,702,810	3,342,383	7,690,659	3,302,179
850					B2	8,158,956	3,559,906	8,146,805	3,519,702
851									
852	922	A&G Expenses Transferred							
853			PTD	S		-	-	-	-
854			CUST	CN		-	-	-	-
855			PTD	SO		(27,706,533)	(12,022,346)	(27,706,533)	(11,896,502)
856					B2	(27,706,533)	(12,022,346)	(27,706,533)	(11,896,502)
857									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
858	923	Outside Services							
859			PTD	S		673,638	65,873	673,638	65,873
860			CUST	CN		-	-	-	-
861			PTD	SO		13,542,821	5,876,465	13,542,821	5,814,953
862					B2	14,216,459	5,942,338	14,216,459	5,880,826
863									
864	924	Property Insurance							
865			PT	S		7,754,581	2,152,236	7,754,581	2,152,236
866			PT	SG		-	-	-	-
867			PTD	SO		7,196,455	3,122,667	7,190,888	3,087,590
868					B2	14,951,035	5,274,903	14,945,468	5,239,826
869									
870	925	Injuries & Damages							
871			PTD	S		(890,359)	-	20,031	-
872			PTD	SO		56,308,757	24,433,347	9,597,435	4,120,902
873					B2	55,418,398	24,433,347	9,617,466	4,120,902
874									
875	926	Employee Pensions & Benefits							
876			LABOR	S		-	-	-	-
877			CUST	CN		-	-	-	-
878			LABOR	SO		-	-	-	-
879					B2	-	-	-	-
880									
881	927	Franchise Requirements							
882			DMSC	S		-	-	-	-
883			DMSC	SO		-	-	-	-
884					B2	-	-	-	-
885									
886	928	Regulatory Commission Expense							
887			DMSC	S		15,286,187	5,701,659	15,286,187	5,701,659
888			CUST	CN		-	-	-	-
889			DMSC	SO		1,487,926	645,637	1,487,926	638,879
890			FERC	SG		5,163,588	2,263,986	5,163,588	2,231,550
891					B2	21,937,701	8,611,282	21,937,701	8,572,088
892									
893	929	Duplicate Charges							
894			LABOR	S		-	-	-	-
895			LABOR	SO		(3,643,272)	(1,580,879)	(3,567,853)	(1,531,948)
896					B2	(3,643,272)	(1,580,879)	(3,567,853)	(1,531,948)
897									
898	930	Misc General Expenses							
899			PTD	S		209,134	46,200	1,785,275	1,622,341
900			CUST	CN		-	-	-	-
901			P	SG		-	-	-	-
902			LABOR	SO		7,364,780	3,195,706	7,361,158	3,160,700
903					B2	7,573,914	3,241,906	9,146,433	4,783,041
904									
905	931	Rents							
906			PTD	S		1,171,475	3,909	1,171,475	3,909
907			PTD	SO		5,485,059	2,380,062	5,485,059	2,355,149
908					B2	6,656,534	2,383,972	6,656,534	2,359,058
909									
910	935	Maintenance of General Plant							
911			G	S		139,399	59,323	139,399	59,323
912			CUST	CN		109,537	53,534	109,537	53,534
913			G	SO		21,458,593	9,311,256	21,458,593	9,213,791
914					B2	21,707,530	9,424,113	21,707,530	9,326,647
915									
916	**Total Administrative & General Expense**				**B2**	**193,795,857**	**82,544,977**	**149,625,146**	**63,313,343**
917									
918	Summary of A&G Expense by Factor								
919		S				23,734,332	8,712,093	26,230,864	10,298,234
920		SO				164,591,041	71,418,909	117,923,798	50,633,571
921		SG				5,163,588	2,263,986	5,163,588	2,231,550
922		CN				306,896	149,989	306,896	149,989
923	Total A&G Expense by Factor					193,795,857	82,544,977	149,625,146	63,313,343
924									
925	**Total O&M Expense**				**B2**	**2,969,090,641**	**1,309,524,830**	**2,818,329,700**	**1,219,565,690**

2010 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
926	403SP	Steam Depreciation							
927			P	SG		20,326,559	8,912,224	20,326,559	8,784,537
928			P	SG		23,278,302	10,206,422	23,278,302	10,060,192
929			P	SG		94,424,514	41,400,634	94,234,213	40,725,235
930			P	SG		7,987,689	3,502,220	7,987,689	3,452,043
931					B3	146,017,063	64,021,500	145,826,763	63,022,007
932									
933	403NP	Nuclear Depreciation							
934			P	SG		-	-	-	-
935					B3	-	-	-	-
936									
937	403HP	Hydro Depreciation							
938			P	SG		3,155,265	1,383,433	3,155,265	1,363,612
939			P	SG		974,114	427,102	974,114	420,983
940			P	SG		15,964,207	6,999,541	12,532,088	5,415,997
941			P	SG		4,377,845	1,919,476	4,336,429	1,874,076
942					B3	24,471,431	10,729,553	20,997,896	9,074,669
943									
944	403OP	Other Production Depreciation							
945			P	SG		52,518	23,027	52,518	22,697
946			P	SG		32,140,421	14,092,038	32,140,421	13,890,138
947			P	SG		2,682,683	1,176,228	2,682,683	1,159,376
948			P	SG		81,000,776	35,514,967	81,000,776	35,006,136
949					B3	115,876,398	50,806,260	115,876,398	50,078,347
950									
951	403TP	Transmission Depreciation							
952			T	SG		10,872,013	4,766,858	10,872,013	4,698,562
953			T	SG		12,398,468	5,436,135	12,398,468	5,358,251
954			T	SG		66,449,583	29,134,965	66,428,042	28,708,232
955					B3	89,720,064	39,337,958	89,698,523	38,765,045
956									
957									
958									
959	403	Distribution Depreciation							
960	360	Land & Land Right	DPW	S		412,235	206,680	412,235	206,680
961	361	Structures	DPW	S		1,479,612	739,950	1,479,500	739,950
962	362	Station Equipment	DPW	S		19,939,207	10,296,806	19,939,207	10,296,806
963	363	Storage Battery Eq	DPW	S		-	-	-	-
964	364	Poles & Towers	DPW	S		37,551,737	11,598,755	37,551,737	11,598,755
965	365	OH Conductors	DPW	S		20,391,456	6,759,354	20,391,456	6,759,354
966	366	UG Conduit	DPW	S		8,415,066	4,007,153	8,415,066	4,007,153
967	367	UG Conductor	DPW	S		18,602,688	11,267,664	18,602,688	11,267,664
968	368	Line Trans	DPW	S		29,600,422	9,293,132	29,600,422	9,293,132
969	369	Services	DPW	S		12,775,415	4,305,927	12,775,415	4,305,927
970	370	Meters	DPW	S		6,137,522	2,405,317	6,137,522	2,405,317
971	371	Inst Cust Prem	DPW	S		485,668	268,397	485,668	268,397
972	372	Leased Property	DPW	S		-	-	-	-
973	373	Street Lighting	DPW	S		2,157,078	1,009,488	2,157,078	1,009,488
974					B3	157,948,106	62,158,623	157,947,993	62,158,623
975									
976	403GP	General Depreciation							
977			G-SITUS	S		14,465,127	4,587,356	14,465,127	4,587,356
978			G-DGP	SG		87,033	38,160	87,033	37,613
979			G-DGU	SG		119,052	52,199	119,052	51,451
980			P	SE		22,838	9,804	22,838	9,669
981			CUST	CN		1,647,816	805,334	1,647,816	805,334
982			G-SG	SG		7,601,900	3,333,070	7,601,900	3,285,316
983			PTD	SO		14,437,198	6,264,551	14,437,198	6,198,977
984			G-SG	SG		6,790	2,977	6,790	2,934
985			G-SG	SG		132,234	57,978	132,234	57,148
986					B3	38,519,988	15,151,428	38,519,988	15,035,797
987									
988	403GV0	General Vehicles							
989			G-SG	SG		-	-	-	-
990					B3	-	-	-	-
991									
992	403MP	Mining Depreciation							
993			P	SE		-	-	-	-
994					B3	-	-	-	-
995									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
996	403EP	Experimental Plant Depreciation							
997			P	SG		-	-	-	-
998			P	SG		-	-	-	-
999					B3	-	-	-	-
1000	4031	ARO Depreciation							
1001			P	S		-	-	-	-
1002					B3	-	-	-	-
1003									
1004									
1005	**Total Depreciation Expense**				**B3**	**572,553,051**	**242,205,321**	**568,867,562**	**238,134,487**
1006									
1007	Summary	S				172,413,232	66,745,978	172,413,120	66,745,978
1008		DGP				-	-	-	-
1009		DGU				-	-	-	-
1010		SG				384,031,966	168,379,654	380,346,589	164,374,529
1011		SO				14,437,198	6,264,551	14,437,198	6,198,977
1012		CN				1,647,816	805,334	1,647,816	805,334
1013		SE				22,838	9,804	22,838	9,669
1014		SSGCH				-	-	-	-
1015		SSGCT				-	-	-	-
1016	Total Depreciation Expense By Factor					572,553,051	242,205,321	568,867,562	238,134,487
1017									
1018	404GP	Amort of LT Plant - Leasehold Improvements							
1019			I-SITUS	S		785,763	760	785,763	760
1020			I-SG	SG		-	-	-	-
1021			PTD	SO		1,410,089	611,862	1,410,089	605,457
1022			I-DGU	SG		-	-	-	-
1023			CUST	CN		178,277	87,129	178,277	87,129
1024			I-DGP	SG		-	-	-	-
1025					B4	2,374,128	699,751	2,374,128	693,346
1026									
1027	404SP	Amort of LT Plant - Cap Lease Steam							
1028			P	SG		-	-	-	-
1029			P	SG		-	-	-	-
1030					B4	-	-	-	-
1031									
1032	404IP	Amort of LT Plant - Intangible Plant							
1033			I-SITUS	S		2,555,640	18,071	5,785,647	3,248,078
1034			P	SE		55,277	23,729	55,277	23,402
1035			I-SG	SG		10,890,070	4,774,775	10,890,070	4,706,366
1036			PTD	SO		15,779,028	6,846,794	15,779,028	6,775,125
1037			CUST	CN		6,073,576	2,968,327	6,073,576	2,968,327
1038			I-SG	SG		8,166,146	3,580,464	1,761,557	761,293
1039			I-SG	SG		307,779	134,946	307,779	133,013
1040			I-DGP	SG		32,651	14,316	32,651	14,111
1041			I-SG	SG		-	-	-	-
1042			I-SG	SG		210,949	92,491	210,949	91,166
1043			I-DGU	SG		16,401	7,191	16,401	7,088
1044					B4	44,087,516	18,461,104	40,912,934	18,727,968
1045									
1046	404MP	Amort of LT Plant - Mining Plant							
1047			P	SE		-	-	-	-
1048					B4	-	-	-	-
1049									
1050	404OP	Amort of LT Plant - Other Plant							
1051			P	SG		-	-	-	-
1052					B4	-	-	-	-
1053									
1054									
1055	404HP	Amortization of Other Electric Plant							
1056			P	SG		274,021	120,145	274,021	118,424
1057			P	SG		9,670	4,240	9,670	4,179
1058			P	SG		-	-	-	-
1059					B4	283,691	124,385	283,691	122,603
1060									
1061	**Total Amortization of Limited Term Plant**				**B4**	**46,745,335**	**19,285,240**	**43,570,753**	**19,543,917**
1062									
1063									
1064	405	Amortization of Other Electric Plant							
1065			GP	S		-	-	-	-
1066									
1067					B4	-	-	-	-
1068									

2010 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1069	406	Amortization of Plant Acquisition Adj							
1070			P	S		-	-	-	-
1071			P	SG		-	-	-	-
1072			P	SG		-	-	-	-
1073			P	SG		5,523,970	2,421,997	5,523,970	2,387,296
1074			P	SO		-	-	-	-
1075					B4	5,523,970	2,421,997	5,523,970	2,387,296
1076	407	Amort of Prop Losses, Unrec Plant, etc							
1077			DPW	S		1,379,326	1,306,020	1,379,326	1,306,020
1078			GP	SO		-	-	-	-
1079			P	SG-P		-	-	-	-
1080			P	SE		-	-	-	-
1081			P	SG		-	-	-	-
1082			P	TROJP		-	-	-	-
1083					B4	1,379,326	1,306,020	1,379,326	1,306,020
1084									
1085	**Total Amortization Expense**				**B4**	**53,648,631**	**23,013,256**	**50,474,049**	**23,237,233**
1086									
1087									
1088									
1089	Summary of Amortization Expense by Factor								
1090		S				4,720,729	1,324,851	7,950,736	4,554,858
1091		SE				55,277	23,729	55,277	23,402
1092		TROJP				-	-	-	-
1093		DGP				-	-	-	-
1094		DGU				-	-	-	-
1095		SO				17,189,117	7,458,656	17,189,117	7,380,583
1096		SSGCT				-	-	-	-
1097		SSGCH				-	-	-	-
1098		CN				6,251,853	3,055,456	6,251,853	3,055,456
1099		SG				25,431,656	11,150,565	19,027,066	8,222,934
1100	Total Amortization Expense by Factor					53,648,631	23,013,256	50,474,049	23,237,233
1101	408	Taxes Other Than Income							
1102			DMSC	S		30,980,950	(2,508)	30,980,950	(2,508)
1103			GP	GPS		119,625,359	51,907,634	119,625,359	51,364,291
1104			GP	SO		10,703,113	4,644,267	10,703,113	4,595,653
1105			P	SE		833,183	357,661	833,183	352,741
1106			P	SG		1,602,305	702,534	1,602,305	692,469
1107			DMSC	OPRV-ID		-	-	-	-
1108			GP	EXCTAX		-	-	-	-
1109			GP	SG		-	-	-	-
1110									
1111									
1112									
1113	**Total Taxes Other Than Income**				**B5**	**163,744,910**	**57,609,588**	**163,744,910**	**57,002,646**
1114									
1115									
1116	41140	Deferred Investment Tax Credit - Fed							
1117			PTD	DGU		(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
1118									
1119					B7	(1,831,667)	(1,516,250)	(1,831,667)	(1,515,708)
1120									
1121	41141	Deferred Investment Tax Credit - Idaho							
1122			PTD	DGU		-	-	-	-
1123									
1124					B7	-	-	-	-
1125									
1126	**Total Deferred ITC**				**B7**	**(1,831,667)**	**(1,516,250)**	**(1,831,667)**	**(1,515,708)**
1127									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1128									
1129	427	Interest on Long-Term Debt							
1130			GP	S		-	-	329,457,200	144,968,398
1131			GP	SNP		355,998,247	158,853,562	-	-
1132					B6	355,998,247	158,853,562	329,457,200	144,968,398
1133									
1134	428	Amortization of Debt Disc & Exp							
1135			GP	SNP		5,568,644	2,484,841	5,568,644	2,457,808
1136					B6	5,568,644	2,484,841	5,568,644	2,457,808
1137									
1138	429	Amortization of Premium on Debt							
1139			GP	SNP		(11,026)	(4,920)	(11,026)	(4,866)
1140					B6	(11,026)	(4,920)	(11,026)	(4,866)
1141									
1142	431	Other Interest Expense							
1143			NUTIL	OTH		-	-	-	-
1144			GP	SO		-	-	-	-
1145			GP	SNP		13,946,912	6,223,392	13,946,912	6,155,687
1146					B6	13,946,912	6,223,392	13,946,912	6,155,687
1147									
1148	432	AFUDC - Borrowed							
1149			GP	SNP		(28,834,388)	(12,866,482)	(28,834,388)	(12,726,506)
1150						(28,834,388)	(12,866,482)	(28,834,388)	(12,726,506)
1151									
1152		Total Elec. Interest Deductions for Tax			B6	346,668,390	154,690,393	320,127,344	140,850,520
1153									
1154		Non-Regulated Portion of Interest							
1155			427 NUTIL	NUTIL		-	-	-	-
1156			428 NUTIL	NUTIL		-	-	-	-
1157			429 NUTIL	NUTIL		-	-	-	-
1158			431 NUTIL	NUTIL		-	-	-	-
1159									
1160		Total Non-Regulated Interest				-	-	-	-
1161									
1162		Total Interest Deductions for Tax			B6	346,668,390	154,690,393	320,127,344	140,850,520
1163									
1164									
1165	419	Interest & Dividends							
1166			GP	S		-	-	-	-
1167			GP	SNP		(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1168		Total Operating Deductions for Tax			B6	(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1169									
1170									
1171	41010	Deferred Income Tax - Federal-DR							
1172			GP	S		28,370,350	(95,048)	28,312,465	(95,048)
1173			P	TROJD		-	-	-	-
1174			PT	SG		68,377	29,980	68,377	29,551
1175			LABOR	SO		(8,376,172)	(3,634,566)	9,459,377	4,061,623
1176			GP	SNP		33,082,567	14,762,105	33,082,567	14,601,507
1177			P	SE		13,042,733	5,598,865	13,873,472	5,873,552
1178			PT	SG		42,446,235	18,610,644	42,742,474	18,472,031
1179			GP	GPS		33,243,075	14,424,779	33,243,075	14,273,788
1180			DITEXP	DITEXP		-	-	-	-
1181			CUST	BADDEBT		-	-	-	-
1182			CUST	CN		-	-	-	-
1183			IBT	IBT		-	-	-	-
1184			DPW	CIAC		-	-	-	-
1185			GP	SCHMDEXP		-	-	-	-
1186			TAXDEPR	TAXDEPR		453,332,932	199,247,189	453,332,932	199,247,189
1187			DPW	SNPD		818,308	393,367	818,308	393,368
1188					B7	596,028,405	249,337,316	614,933,047	256,857,559
1189									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1190									
1191									
1192	41110	Deferred Income Tax - Federal-CR							
1193			GP	S		(18,954,190)	(3,486,713)	(18,839,572)	(3,372,138)
1194			P	SE		(7,606,495)	(3,265,247)	(7,621,739)	(3,226,782)
1195			PT	SG		(552,811)	(242,381)	(552,811)	(238,909)
1196			GP	SNP		(19,927,937)	(8,892,245)	(19,927,937)	(8,795,506)
1197			PT	SG		(819,578)	(359,346)	(344,654)	(148,949)
1198			GP	GPS		1,725,411	748,687	1,725,411	740,851
1199			LABOR	SO		(13,717,666)	(5,952,333)	(11,702,555)	(5,024,788)
1200			PT	SNPD		(39,873)	(19,167)	(39,873)	(19,167)
1201			CUST	BADDEBT		1,047,352	325,402	1,047,352	325,402
1202			P	SGCT		(638,958)	(281,257)	(638,958)	(277,246)
1203			DITEXP	DITEXP		-	-	-	-
1204			P	TROJD		64,323	28,097	64,323	27,697
1205			IBT	IBT		-	-	-	-
1206			DPW	CIAC		(15,719,827)	(7,556,651)	(15,719,827)	(7,556,662)
1207			GP	SCHMDEXP		(263,038,939)	(111,272,537)	(263,038,939)	(110,111,117)
1208			TAXDEPR	TAXDEPR		-	-	-	-
1209					B7	(338,179,188)	(140,225,692)	(335,589,779)	(137,677,315)
1210									
1211	**Total Deferred Income Taxes**				**B7**	**257,849,217**	**109,111,624**	**279,343,268**	**119,180,245**
1212	SCHMAF	Additions - Flow Through							
1213			SCHMAF	S		-	-	-	-
1214			SCHMAF	SNP		-	-	-	-
1215			SCHMAF	SO		-	-	-	-
1216			SCHMAF	SE		-	-	-	-
1217			SCHMAF	TROJP		-	-	-	-
1218			SCHMAF	SG		-	-	-	-
1219					B6	-	-	-	-
1220									
1221	SCHMAP	Additions - Permanent							
1222			P	S		3,035	-	3,035	-
1223			P	SE		(2,961,117)	(1,271,121)	(2,961,117)	(1,253,635)
1224			LABOR	SNP		-	-	-	-
1225			SCHMAP-SO	SO		(1,266,566)	(549,585)	(1,266,566)	(543,832)
1226			SCHMAP	SG		-	-	-	-
1227			DPW	SCHMDEXP		13,849	5,859	13,849	5,797
1228					B6	(4,210,799)	(1,814,848)	(4,210,799)	(1,791,670)
1229									
1230	SCHMAT	Additions - Temporary							
1231			SCHMAT-SITUS	S		32,177,274	(1,869,272)	31,875,260	(2,171,174)
1232			P	SGCT		1,683,638	741,105	1,683,638	730,536
1233			DPW	CIAC		41,421,381	19,911,601	41,421,381	19,911,629
1234			SCHMAT-SNP	SNP		52,509,645	23,430,857	52,509,645	23,175,950
1235			P	TROJD		(169,491)	(74,036)	(169,491)	(72,982)
1236			P	SG		-	-	-	-
1237			SCHMAT-SE	SE		20,024,524	8,595,945	20,083,109	8,502,498
1238			P	SG		2,159,572	946,869	908,158	392,479
1239			SCHMAT-GPS	GPS		(4,546,417)	(1,972,774)	(4,546,417)	(1,952,124)
1240			SCHMAT-SO	SO		36,999,747	16,054,832	31,689,976	13,606,894
1241			SCHMAT-SNP	SNPD		105,064	50,505	105,064	50,505
1242			CUST	BADDEBT		(2,759,747)	(857,427)	(2,759,747)	(857,427)
1243			P	TAXDEPR		-	-	-	-
1244			BOOKDEPR	SCHMDEXP		693,101,468	293,200,540	693,101,468	290,140,226
1245					B6	872,706,658	358,158,747	865,902,043	351,457,011
1246									
1247	TOTAL SCHEDULE - M ADDITIONS				B6	868,495,859	356,343,899	861,691,244	349,665,341
1248									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1249	SCHMDF	Deductions - Flow Through							
1250			SCHMDF	S		-	-	-	-
1251			SCHMDF	DGP		-	-	-	-
1252			SCHMDF	DGU		-	-	-	-
1253					B6	-	-	-	-
1254	SCHMDP	Deductions - Permanent							
1255			SCHMDP	S		-	-	-	-
1256			P	SE		485,891	208,579	485,891	205,710
1257			PTD	SNP		377,765	168,566	377,765	166,732
1258			BOOKDEPR	SCHMDEXP		(162,455)	(68,723)	(162,455)	(68,005)
1259			P	SG		-	-	-	-
1260			SCHMDP-SO	SO		(87,179)	(37,829)	(1,718,531)	(737,895)
1261					B6	614,022	270,594	(1,017,330)	(433,458)
1262									
1263	SCHMDT	Deductions - Temporary							
1264			GP	S		74,755,210	(250,449)	74,602,684	(250,449)
1265			CUST	BADDEBT		-	-	-	-
1266			SCHMDT-SNP	SNP		87,171,793	38,897,803	87,171,793	38,474,630
1267			SCHMDT	CN		-	-	-	-
1268			SCHMDT	SG		180,174	78,998	180,174	77,866
1269			CUST	DGP		-	-	-	-
1270			P	SE		34,558,773	14,835,075	36,556,282	15,476,674
1271			SCHMDT-SG	SG		111,844,841	49,038,615	112,625,425	48,673,373
1272			SCHMDT-GPS	GPS		87,594,729	38,008,957	87,594,729	37,611,098
1273			SCHMDT-SO	SO		(22,071,017)	(9,576,997)	24,925,238	10,702,282
1274			TAXDEPR	TAXDEPR		1,194,521,703	525,011,695	1,194,521,703	525,011,695
1275			DPW	SNPD		2,156,223	1,036,514	2,156,223	1,036,516
1276					B6	1,570,712,429	657,080,210	1,620,334,251	676,813,685
1277									
1278	TOTAL SCHEDULE - M DEDUCTIONS				B6	1,571,326,451	657,350,804	1,619,316,921	676,380,227
1279									
1280	**TOTAL SCHEDULE - M ADJUSTMENTS**				**B6**	**(702,830,592)**	**(301,006,905)**	**(757,625,677)**	**(326,714,886)**
1281									
1282									
1283									
1284	40911	State Income Taxes							
1285			IBT			10,126,431	4,535,220	10,985,393	3,719,554
1286			IBT	IBT		-	-	-	-
1287		PTC	P	SG		-	-	-	-
1288			IBT	IBT		-	-	-	-
1289	**Total State Tax Expense**					**10,126,431**	**4,535,220**	**10,985,393**	**3,719,554**
1290									
1291									
1292	Calculation of Taxable Income:								
1293		Operating Revenues				4,973,414,464	2,161,912,054	4,860,985,232	2,061,378,967
1294		Operating Deductions:							
1295		O & M Expenses				2,969,090,641	1,309,524,830	2,818,329,700	1,219,565,690
1296		Depreciation Expense				572,553,051	242,205,321	568,867,562	238,134,487
1297		Amortization Expense				53,648,631	23,013,256	50,474,049	23,237,233
1298		Taxes Other Than Income				163,744,910	57,609,588	163,744,910	57,002,646
1299		Interest & Dividends (AFUDC-Equity)				(57,735,627)	(25,762,795)	(58,710,087)	(25,912,612)
1300		Misc Revenue & Expense				(435,263)	(270,152)	(1,442,938)	(142,381)
1301		Total Operating Deductions				3,700,866,344	1,606,320,049	3,541,263,196	1,511,885,063
1302		Other Deductions:							
1303		Interest Deductions				346,668,390	154,690,393	320,127,344	140,850,520
1304		Interest on PCRBS				-	-	-	-
1305		Schedule M Adjustments				(702,830,592)	(301,006,905)	(757,625,677)	(326,714,886)
1306									
1307		Income Before State Taxes				223,049,138	99,894,707	241,969,016	81,928,497
1308									
1309		State Income Taxes				10,126,431	4,535,220	10,985,393	3,719,554
1310									
1311	Total Taxable Income					212,922,707	95,359,487	230,983,623	78,208,943
1312									
1313	Tax Rate					35.0%	35.0%	35.0%	35.0%
1314									
1315	Federal Income Tax - Calculated					74,522,948	33,375,821	80,844,268	27,373,130
1316									
1317	Adjustments to Calculated Tax:								
1318	40910	PMI	P	SE		(44,934)	(19,289)	(44,934)	(19,024)
1319	40910	PTC	P	SG		(67,930,536)	(29,784,292)	(67,930,536)	(29,357,565)
1320	40910		P	SO		(3,036)	(1,317)	(3,036)	(1,304)
1321	40910	IRS Settle	LABOR	S		-	-	-	-
1322	**Federal Income Tax Expense**					**6,544,442**	**3,570,922**	**12,865,762**	**(2,004,762)**
1323									
1324	**Total Operating Expenses**					**4,031,290,393**	**1,747,784,360**	**3,901,336,039**	**1,657,177,004**

	2010 PROTOCOL 13-Month Average					JUNE 2013 ACTUAL RESULTS		JUNE 2013 NORMALIZED RESULTS	
	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1325	310	Land and Land Rights							
1326			P	SG		2,328,228	1,020,817	2,328,228	1,006,191
1327			P	SG		34,798,446	15,257,455	34,798,446	15,038,857
1328			P	SG		53,412,119	23,418,660	53,412,119	23,083,136
1329			P	S		-	-	-	-
1330			P	SG		2,556,497	1,120,902	2,556,497	1,104,842
1331					B8	93,095,290	40,817,833	93,095,290	40,233,026
1332									
1333	311	Structures and Improvements							
1334			P	SG		233,126,167	102,214,677	233,126,167	100,750,224
1335			P	SG		320,181,306	140,384,193	320,181,306	138,372,876
1336			P	SG		385,016,764	168,811,441	385,016,764	166,392,840
1337			P	SG		60,698,448	26,613,367	60,698,448	26,232,071
1338					B8	999,022,685	438,023,678	999,022,685	431,748,012
1339									
1340	312	Boiler Plant Equipment							
1341			P	SG		614,236,561	269,313,362	614,236,561	265,454,847
1342			P	SG		560,040,311	245,550,897	560,040,311	242,032,833
1343			P	SG		2,596,639,042	1,138,502,059	2,596,639,042	1,122,190,477
1344			P	SG		327,862,258	143,751,923	327,862,258	141,692,356
1345					B8	4,098,778,172	1,797,118,241	4,098,778,172	1,771,370,513
1346									
1347	314	Turbogenerator Units							
1348			P	SG		120,294,855	52,743,542	120,294,855	51,987,873
1349			P	SG		134,015,650	58,759,454	134,015,650	57,917,594
1350			P	SG		650,751,972	285,323,623	642,822,639	277,808,903
1351			P	SG		66,776,433	29,278,273	66,776,433	28,858,796
1352					B8	971,838,909	426,104,892	963,909,577	416,573,166
1353									
1354	315	Accessory Electric Equipment							
1355			P	SG		86,511,775	37,931,277	86,511,775	37,387,827
1356			P	SG		136,942,466	60,042,723	136,942,466	59,182,477
1357			P	SG		182,403,660	79,975,283	182,403,660	78,829,459
1358			P	SG		67,313,731	29,513,852	67,313,731	29,091,000
1359					B8	473,171,632	207,463,136	473,171,632	204,490,763
1360									
1361									
1362									
1363	316	Misc Power Plant Equipment							
1364			P	SG		4,478,377	1,963,554	4,478,377	1,935,422
1365			P	SG		5,085,197	2,229,616	5,085,197	2,197,671
1366			P	SG		20,061,109	8,795,837	20,061,109	8,669,817
1367			P	SG		4,150,804	1,819,929	4,150,804	1,793,855
1368					B8	33,775,487	14,808,936	33,775,487	14,596,765
1369									
1370	317	Steam Plant ARO							
1371			P	S		-	-	-	-
1372					B8	-	-	-	-
1373									
1374	SP	Unclassified Steam Plant - Account 300							
1375			P	SG		(1,129,373)	(495,176)	(1,129,373)	(488,082)
1376					B8	(1,129,373)	(495,176)	(1,129,373)	(488,082)
1377									
1378									
1379	**Total Steam Production Plant**				**B8**	**6,668,552,802**	**2,923,841,540**	**6,660,623,469**	**2,878,524,165**
1380									
1381									
1382	Summary of Steam Production Plant by Factor								
1383		S				-	-	-	-
1384		DGP				-	-	-	-
1385		DGU				-	-	-	-
1386		SG				6,668,552,802	2,923,841,540	6,660,623,469	2,878,524,165
1387		SSGCH				-	-	-	-
1388	Total Steam Production Plant by Factor					6,668,552,802	2,923,841,540	6,660,623,469	2,878,524,165
1389	320	Land and Land Rights							
1390			P	SG		-	-	-	-
1391			P	SG		-	-	-	-
1392					B8	-	-	-	-
1393									
1394	321	Structures and Improvements							
1395			P	SG		-	-	-	-
1396			P	SG	B8	-	-	-	-
1397						-	-	-	-

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1398									
1399	322	Reactor Plant Equipment							
1400			P	SG		-	-	-	-
1401			P	SG		-	-	-	-
1402					B8	-	-	-	-
1403									
1404	323	Turbogenerator Units							
1405			P	SG		-	-	-	-
1406			P	SG		-	-	-	-
1407					B8	-	-	-	-
1408									
1409	324	Land and Land Rights							
1410			P	SG		-	-	-	-
1411			P	SG		-	-	-	-
1412					B8	-	-	-	-
1413									
1414	325	Misc. Power Plant Equipment							
1415			P	SG		-	-	-	-
1416			P	SG		-	-	-	-
1417					B8	-	-	-	-
1418									
1419									
1420	NP	Unclassified Nuclear Plant - Acct 300							
1421			P	SG		-	-	-	-
1422					B8	-	-	-	-
1423									
1424									
1425	**Total Nuclear Production Plant**				**B8**	-	-	-	-
1426									
1427									
1428									
1429	Summary of Nuclear Production Plant by Factor								
1430		DGP				-	-	-	-
1431		DGU				-	-	-	-
1432		SG				-	-	-	-
1433									
1434	Total Nuclear Plant by Factor					-	-	-	-
1435									
1436	330	Land and Land Rights							
1437			P	SG		10,437,660	4,576,415	10,437,660	4,510,847
1438			P	SG		5,271,668	2,311,374	5,271,668	2,278,259
1439			P	SG		15,043,336	6,595,783	15,043,336	6,501,284
1440			P	SG		673,075	295,111	673,075	290,883
1441					B8	31,425,738	13,778,683	31,425,738	13,581,273
1442									
1443	331	Structures and Improvements							
1444			P	SG		20,337,623	8,917,075	20,337,623	8,789,318
1445			P	SG		5,240,851	2,297,862	5,240,851	2,264,940
1446			P	SG		136,110,684	59,678,027	136,110,684	58,823,006
1447			P	SG		8,876,630	3,891,978	8,876,630	3,836,217
1448					B8	170,565,787	74,784,942	170,565,787	73,713,481
1449									
1450	332	Reservoirs, Dams & Waterways							
1451			P	SG		147,807,401	64,806,478	147,807,401	63,877,980
1452			P	SG		19,374,679	8,494,870	19,374,679	8,373,162
1453			P	SG		193,160,813	84,691,781	192,637,022	83,252,015
1454			P	SG		62,514,918	27,409,802	61,177,639	26,439,163
1455					B8	422,857,811	185,402,931	420,996,740	181,942,321
1456									
1457	333	Water Wheel, Turbines, & Generators							
1458			P	SG		29,372,304	12,878,351	29,372,304	12,693,840
1459			P	SG		8,438,634	3,699,937	8,438,634	3,646,928
1460			P	SG		51,586,133	22,618,053	51,586,133	22,293,998
1461			P	SG		30,484,834	13,366,142	30,484,834	13,174,642
1462					B8	119,881,905	52,562,483	119,881,905	51,809,408
1463									
1464	334	Accessory Electric Equipment							
1465			P	SG		4,094,148	1,795,088	4,094,148	1,769,370
1466			P	SG		3,490,021	1,530,207	3,490,021	1,508,284
1467			P	SG		56,096,689	24,595,716	56,096,689	24,243,327
1468			P	SG		7,624,310	3,342,895	7,624,310	3,295,001
1469					B8	71,305,168	31,263,907	71,305,168	30,815,982
1470									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1471									
1472									
1473	335	Misc. Power Plant Equipment							
1474			P	SG		1,142,942	501,125	1,142,942	493,946
1475			P	SG		157,261	68,952	157,261	67,964
1476			P	SG		1,046,590	458,880	1,046,590	452,305
1477			P	SG		13,039	5,717	13,039	5,635
1478					B8	2,359,832	1,034,674	2,359,832	1,019,850
1479									
1480	336	Roads, Railroads & Bridges							
1481			P	SG		4,529,874	1,986,133	4,529,874	1,957,678
1482			P	SG		822,766	360,743	822,766	355,575
1483			P	SG		11,662,076	5,113,263	11,662,076	5,040,004
1484			P	SG		741,167	324,966	741,167	320,310
1485					B8	17,755,883	7,785,106	17,755,883	7,673,567
1486									
1487	337	Hydro Plant ARO							
1488			P	S		-	-	-	-
1489					B8	-	-	-	-
1490									
1491	HP	Unclassified Hydro Plant - Acct 300							
1492			P	S		-	-	-	-
1493			P	SG		-	-	-	-
1494			P	SG		-	-	-	-
1495			P	SG		-	-	-	-
1496					B8	-	-	-	-
1497									
1498	**Total Hydraulic Production Plant**				**B8**	**836,152,125**	**366,612,725**	**834,291,054**	**360,555,881**
1499									
1500	Summary of Hydraulic Plant by Factor								
1501		S				-	-	-	-
1502		SG				836,152,125	366,612,725	834,291,054	360,555,881
1503		DGP				-	-	-	-
1504		DGU				-	-	-	-
1505	Total Hydraulic Plant by Factor					836,152,125	366,612,725	834,291,054	360,555,881
1506									
1507	340	Land and Land Rights							
1508			P	S		51,913	-	51,913	-
1509			P	SG		23,576,717	10,337,263	23,576,717	10,189,159
1510			P	SG		5,395,985	2,365,881	5,395,985	2,331,985
1511			P	SG		-	-	-	-
1512					B8	29,024,615	12,703,144	29,024,615	12,521,144
1513									
1514	341	Structures and Improvements							
1515			P	SG		108,393,285	47,525,273	108,393,285	46,844,367
1516			P	SG		150,934	66,177	150,934	65,229
1517			P	SG		51,432,970	22,550,898	51,432,970	22,227,806
1518			P	SG		4,257,910	1,866,890	4,257,910	1,840,142
1519					B8	164,235,099	72,009,238	164,235,099	70,977,545
1520									
1521	342	Fuel Holders, Producers & Accessories							
1522			P	SG		8,424,526	3,693,752	8,424,526	3,640,831
1523			P	SG		-	-	-	-
1524			P	SG		2,366,087	1,037,416	2,366,087	1,022,553
1525					B8	10,790,613	4,731,168	10,790,613	4,663,383
1526									
1527	343	Prime Movers							
1528			P	S		-	-	-	-
1529			P	SG		223,515	98,001	223,515	96,597
1530			P	SG		1,779,884,003	780,394,028	1,779,884,003	769,213,143
1531			P	SG		671,045,935	294,221,556	671,045,935	290,006,176
1532			P	SG		54,888,287	24,065,889	54,888,287	23,721,092
1533					B8	2,506,041,740	1,098,779,474	2,506,041,740	1,083,037,007
1534									
1535	344	Generators							
1536			P	S		-	-	-	-
1537			P	SG		53,708,178	23,548,468	53,708,178	23,211,084
1538			P	SG		283,264,160	124,197,790	283,264,160	122,418,379
1539			P	SG		16,261,701	7,129,978	16,261,701	7,027,826
1540					B8	353,234,040	154,876,236	353,234,040	152,657,289

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1541									
1542	345	Accessory Electric Plant							
1543			P	SG		135,257,319	59,303,867	135,257,319	58,454,207
1544			P	SG		110,965,692	48,653,150	110,965,692	47,956,085
1545			P	SG		130,773	57,338	130,773	56,516
1546			P	SG		2,942,166	1,289,999	2,942,166	1,271,517
1547					B8	249,295,951	109,304,354	249,295,951	107,738,325
1548									
1549									
1550									
1551	346	Misc. Power Plant Equipment							
1552			P	SG		9,825,443	4,307,987	9,825,443	4,246,265
1553			P	SG		2,530,730	1,109,604	2,530,730	1,093,706
1554			P	SG		10,904	4,781	10,904	4,713
1555					B8	12,367,077	5,422,372	12,367,077	5,344,684
1556									
1557	347	Other Production ARO							
1558			P	S		-	-	-	-
1559					B8	-	-	-	-
1560									
1561	OP	Unclassified Other Prod Plant-Acct 300							
1562			P	S		-	-	-	-
1563			P	SG		38,154	16,729	38,154	16,489
1564						38,154	16,729	38,154	16,489
1565									
1566	**Total Other Production Plant**				**B8**	**3,325,027,289**	**1,457,842,715**	**3,325,027,289**	**1,436,955,866**
1567									
1568	Summary of Other Production Plant by Factor								
1569		S				51,913	-	51,913	-
1570		DGU				-	-	-	-
1571		SG				3,324,975,375	1,457,842,715	3,324,975,375	1,436,955,866
1572		SSGCT				-	-	-	-
1573	Total of Other Production Plant by Factor					3,325,027,289	1,457,842,715	3,325,027,289	1,436,955,866
1574									
1575	Experimental Plant								
1576	103	Experimental Plant							
1577			P	SG		-	-	-	-
1578	**Total Experimental Production Plant**				**B8**	-	-	-	-
1579									
1580	**Total Production Plant**				**B8**	**10,829,732,215**	**4,748,296,980**	**10,819,941,812**	**4,676,035,912**
1581	350	Land and Land Rights							
1582			T	SG		21,075,452	9,240,578	21,075,452	9,108,186
1583			T	SG		48,391,660	21,217,429	48,391,660	20,913,442
1584			T	SG		131,266,900	57,554,259	131,266,900	56,729,666
1585					B8	200,734,012	88,012,266	200,734,012	86,751,294
1586									
1587	352	Structures and Improvements							
1588			T	S		-	-	-	-
1589			T	SG		7,400,308	3,244,681	7,400,308	3,198,194
1590			T	SG		18,083,548	7,928,771	18,083,548	7,815,174
1591			T	SG		142,314,666	62,398,176	142,314,666	61,504,183
1592					B8	167,798,522	73,571,628	167,798,522	72,517,551
1593									
1594	353	Station Equipment							
1595			T	SG		119,104,294	52,221,538	119,104,294	51,473,348
1596			T	SG		177,648,366	77,890,314	177,648,366	76,774,361
1597			T	SG		1,413,853,021	619,906,945	1,412,806,883	610,573,285
1598					B8	1,710,605,681	750,018,797	1,709,559,542	738,820,994
1599									
1600	354	Towers and Fixtures							
1601			T	SG		155,435,933	68,151,224	155,435,933	67,174,806
1602			T	SG		133,295,377	58,443,649	133,295,377	57,606,313
1603			T	SG		702,322,059	307,934,640	702,322,059	303,522,790
1604					B8	991,053,368	434,529,514	991,053,368	428,303,909
1605									
1606	355	Poles and Fixtures							
1607			T	SG		65,608,547	28,766,211	65,608,547	28,354,071
1608			T	SG		115,642,031	50,703,501	115,642,031	49,977,060
1609			T	SG		490,275,636	214,962,423	490,275,636	211,882,607
1610					B8	671,526,214	294,432,135	671,526,214	290,213,738
1611									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1612	356	Clearing and Grading							
1613			T	SG		182,103,228	79,843,558	182,103,228	78,699,621
1614			T	SG		157,185,665	68,918,398	157,185,665	67,930,988
1615			T	SG		572,750,331	251,123,634	572,750,331	247,525,727
1616					B8	912,039,224	399,885,590	912,039,224	394,156,337
1617									
1618	357	Underground Conduit							
1619			T	SG		6,371	2,793	6,371	2,753
1620			T	SG		91,651	40,184	91,651	39,609
1621			T	SG		3,200,291	1,403,175	3,200,291	1,383,071
1622					B8	3,298,313	1,446,152	3,298,313	1,425,433
1623									
1624	358	Underground Conductors							
1625			T	SG		-	-	-	-
1626			T	SG		1,087,552	476,840	1,087,552	470,008
1627			T	SG		6,399,547	2,805,895	6,399,547	2,765,695
1628					B8	7,487,099	3,282,735	7,487,099	3,235,703
1629									
1630	359	Roads and Trails							
1631			T	SG		1,863,032	816,850	1,863,032	805,147
1632			T	SG		440,513	193,144	440,513	190,377
1633			T	SG		9,358,421	4,103,220	9,358,421	4,044,432
1634					B8	11,661,966	5,113,214	11,661,966	5,039,956
1635									
1636	TP	Unclassified Trans Plant - Acct 300							
1637			T	SG		68,298,685	29,945,708	68,298,685	29,516,669
1638					B8	68,298,685	29,945,708	68,298,685	29,516,669
1639									
1640	TS0	Unclassified Trans Sub Plant - Acct 300							
1641			T	SG		-	-	-	-
1642					B8	-	-	-	-
1643									
1644	**Total Transmission Plant**				**B8**	**4,744,503,085**	**2,080,237,739**	**4,743,456,946**	**2,049,981,583**
1645	Summary of Transmission Plant by Factor								
1646		DGP				-	-	-	-
1647		DGU				-	-	-	-
1648		SG				4,744,503,085	2,080,237,739	4,743,456,946	2,049,981,583
1649	Total Transmission Plant by Factor					4,744,503,085	2,080,237,739	4,743,456,946	2,049,981,583
1650	360	Land and Land Rights							
1651			DPW	S		59,570,103	36,370,148	59,570,103	36,370,148
1652					B8	59,570,103	36,370,148	59,570,103	36,370,148
1653									
1654	361	Structures and Improvements							
1655			DPW	S		89,404,234	46,108,103	89,396,948	46,108,103
1656					B8	89,404,234	46,108,103	89,396,948	46,108,103
1657									
1658	362	Station Equipment							
1659			DPW	S		883,156,305	444,325,266	883,156,305	444,325,266
1660					B8	883,156,305	444,325,266	883,156,305	444,325,266
1661									
1662	363	Storage Battery Equipment							
1663			DPW	S		-	-	-	-
1664					B8	-	-	-	-
1665									
1666	364	Poles, Towers & Fixtures							
1667			DPW	S		1,013,645,958	328,427,241	1,013,645,958	328,427,241
1668					B8	1,013,645,958	328,427,241	1,013,645,958	328,427,241
1669									
1670	365	Overhead Conductors							
1671			DPW	S		678,199,351	214,521,044	678,199,351	214,521,044
1672					B8	678,199,351	214,521,044	678,199,351	214,521,044
1673									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1674	366	Underground Conduit							
1675			DPW	S		321,015,625	173,978,272	321,015,625	173,978,272
1676					B8	321,015,625	173,978,272	321,015,625	173,978,272
1677									
1678									
1679									
1680									
1681	367	Underground Conductors							
1682			DPW	S		756,059,085	478,199,973	756,059,085	478,199,973
1683					B8	756,059,085	478,199,973	756,059,085	478,199,973
1684									
1685	368	Line Transformers							
1686			DPW	S		1,161,112,305	439,479,967	1,161,112,305	439,479,967
1687					B8	1,161,112,305	439,479,967	1,161,112,305	439,479,967
1688									
1689	369	Services							
1690			DPW	S		628,710,871	235,547,528	628,710,871	235,547,528
1691					B8	628,710,871	235,547,528	628,710,871	235,547,528
1692									
1693	370	Meters							
1694			DPW	S		176,708,353	73,919,365	176,708,353	73,919,365
1695					B8	176,708,353	73,919,365	176,708,353	73,919,365
1696									
1697	371	Installations on Customers' Premises							
1698			DPW	S		8,827,139	4,406,024	8,827,139	4,406,024
1699					B8	8,827,139	4,406,024	8,827,139	4,406,024
1700									
1701	372	Leased Property							
1702			DPW	S		-	-	-	-
1703					B8	-	-	-	-
1704									
1705	373	Street Lights							
1706			DPW	S		61,193,512	23,264,675	61,193,512	23,264,675
1707					B8	61,193,512	23,264,675	61,193,512	23,264,675
1708									
1709	DP	Unclassified Dist Plant - Acct 300							
1710			DPW	S		14,218,319	5,594,079	14,218,319	5,594,079
1711					B8	14,218,319	5,594,079	14,218,319	5,594,079
1712									
1713	DS0	Unclassified Dist Sub Plant - Acct 300							
1714			DPW	S		-	-	-	-
1715					B8	-	-	-	-
1716									
1717									
1718	**Total Distribution Plant**				**B8**	**5,851,821,163**	**2,504,141,683**	**5,851,813,876**	**2,504,141,683**
1719									
1720	Summary of Distribution Plant by Factor								
1721		S				5,851,821,163	2,504,141,683	5,851,813,876	2,504,141,683
1722									
1723	Total Distribution Plant by Factor					5,851,821,163	2,504,141,683	5,851,813,876	2,504,141,683

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1724	389	Land and Land Rights							
1725			G-SITUS	S		12,751,065	4,068,287	12,751,065	4,068,287
1726			CUST	CN		1,128,506	551,532	1,128,506	551,532
1727			G-DGU	SG		332	146	332	144
1728			G-SG	SG		1,228	538	1,228	531
1729			PTD	SO		5,596,700	2,428,505	5,596,700	2,403,085
1730					B8	19,477,831	7,049,009	19,477,831	7,023,579
1731									
1732	390	Structures and Improvements							
1733			G-SITUS	S		115,887,580	40,969,857	115,887,580	40,969,857
1734			G-DGP	SG		350,180	153,537	350,180	151,337
1735			G-DGU	SG		1,633,646	716,276	1,633,646	706,014
1736			CUST	CN		11,819,261	5,776,404	11,819,261	5,776,404
1737			G-SG	SG		5,311,284	2,328,744	5,311,284	2,295,379
1738			P	SE		5,490	2,357	5,490	2,324
1739			PTD	SO		97,921,402	42,489,796	97,921,402	42,045,035
1740					B8	232,928,843	92,436,970	232,928,843	91,946,350
1741									
1742	391	Office Furniture & Equipment							
1743			G-SITUS	S		11,449,078	2,842,402	11,449,078	2,842,402
1744			G-DGP	SG		-	-	-	-
1745			G-DGU	SG		2,851	1,250	2,851	1,232
1746			CUST	CN		8,440,361	4,125,041	8,440,361	4,125,041
1747			G-SG	SG		4,690,935	2,056,751	4,690,935	2,027,283
1748			P	SE		41,266	17,714	41,266	17,471
1749			PTD	SO		58,972,350	25,589,126	58,972,350	25,321,273
1750			G-SG	SG		90,667	39,753	90,667	39,184
1751			G-SG	SG		-	-	-	-
1752					B8	83,687,508	34,672,038	83,687,508	34,373,885
1753									
1754	392	Transportation Equipment							
1755			G-SITUS	S		76,363,042	32,083,423	76,363,042	32,083,423
1756			PTD	SO		7,002,100	3,038,333	7,002,100	3,006,529
1757			G-SG	SG		18,314,639	8,030,093	18,314,639	7,915,044
1758			CUST	CN		-	-	-	-
1759			G-DGU	SG		725,089	317,917	725,089	313,362
1760			P	SE		439,809	188,797	439,809	186,200
1761			G-DGP	SG		118,591	51,997	118,591	51,252
1762			G-SG	SG		343,984	150,821	343,984	148,660
1763			G-DGU	SG		44,655	19,579	44,655	19,299
1764					B8	103,351,909	43,880,960	103,351,909	43,723,768
1765									
1766	393	Stores Equipment							
1767			G-SITUS	S		8,747,468	3,415,506	8,747,468	3,415,506
1768			G-DGP	SG		61,230	26,846	61,230	26,462
1769			G-DGU	SG		131,431	57,626	131,431	56,801
1770			PTD	SO		318,705	138,292	318,705	136,844
1771			G-SG	SG		5,025,861	2,203,600	5,025,861	2,172,028
1772			G-DGU	SG		53,971	23,664	53,971	23,325
1773					B8	14,338,667	5,865,533	14,338,667	5,830,965

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1774									
1775	394	Tools, Shop & Garage Equipment							
1776			G-SITUS	S		33,170,822	12,508,145	33,170,822	12,508,145
1777			G-DGP	SG		662,031	290,269	662,031	286,110
1778			G-SG	SG		21,942,250	9,620,628	21,942,250	9,482,791
1779			PTD	SO		3,768,656	1,635,285	3,768,656	1,618,168
1780			P	SE		5,617	2,411	5,617	2,378
1781			G-DGU	SG		398,694	174,808	398,694	172,304
1782			G-SG	SG		1,794,052	786,606	1,794,052	775,336
1783			G-SG	SG		89,913	39,423	89,913	38,858
1784					B8	61,832,034	25,057,575	61,832,034	24,884,089
1785									
1786	395	Laboratory Equipment							
1787			G-SITUS	S		23,926,184	7,621,242	23,926,184	7,621,242
1788			G-DGP	SG		1,518	665	1,518	656
1789			G-DGU	SG		2,892	1,268	2,892	1,250
1790			PTD	SO		5,208,428	2,260,027	5,208,428	2,236,371
1791			P	SE		-	-	-	-
1792			G-SG	SG		6,442,662	2,824,799	6,442,662	2,784,328
1793			G-SG	SG		257,205	112,772	257,205	111,156
1794			G-SG	SG		14,022	6,148	14,022	6,060
1795					B8	35,852,910	12,826,922	35,852,910	12,761,062
1796									
1797	396	Power Operated Equipment							
1798			G-SITUS	S		112,778,943	43,785,482	112,778,943	43,785,482
1799			G-DGP	SG		924,043	405,149	924,043	399,344
1800			G-SG	SG		37,370,039	16,384,975	37,370,039	16,150,224
1801			PTD	SO		1,378,383	598,104	1,378,383	591,844
1802			G-DGU	SG		1,433,214	628,396	1,433,214	619,392
1803			P	SE		45,031	19,331	45,031	19,065
1804			P	SG		-	-	-	-
1805			G-SG	SG		999,837	438,381	999,837	432,100
1806					B8	154,929,490	62,259,817	154,929,490	61,997,451
1807	397	Communication Equipment							
1808			G-SITUS	S		148,442,202	46,833,718	148,442,202	46,833,718
1809			G-DGP	SG		1,302,972	571,291	1,302,972	563,106
1810			G-DGU	SG		1,538,702	674,647	1,538,702	664,982
1811			PTD	SO		62,600,435	27,163,415	62,600,435	26,879,083
1812			CUST	CN		2,855,125	1,395,380	2,855,125	1,395,380
1813			G-SG	SG		118,277,114	51,858,859	118,277,114	51,115,865
1814			P	SE		250,261	107,430	250,261	105,952
1815			G-SG	SG		785,065	344,214	785,065	339,282
1816			G-SG	SG		10,118	4,436	10,118	4,373
1817					B8	336,061,995	128,953,390	336,061,995	127,901,740
1818									
1819	398	Misc. Equipment							
1820			G-SITUS	S		2,462,759	867,653	2,462,759	867,653
1821			G-DGP	SG		-	-	-	-
1822			G-DGU	SG		-	-	-	-
1823			CUST	CN		216,140	105,634	216,140	105,634
1824			PTD	SO		2,918,775	1,266,507	2,918,775	1,253,250
1825			P	SE		1,668	716	1,668	706
1826			G-SG	SG		2,122,980	930,825	2,122,980	917,489
1827			G-SG	SG		-	-	-	-
1828					B8	7,722,322	3,171,335	7,722,322	3,144,732
1829									
1830	399	Coal Mine							
1831			P	SE		296,676,205	127,354,452	489,253,334	207,133,055
1832	MP		P	SE		-	-	-	-
1833					B8	296,676,205	127,354,452	489,253,334	207,133,055
1834									
1835	399L	WIDCO Capital Lease							
1836			P	SE	Tab 8	-	-	-	-
1837						-	-	-	-
1838									
1839		Remove Capital Leases				-	-	-	-
1840					Tab 8	-	-	-	-
1841									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1842	1011390	General Capital Leases							
1843			G-SITUS	S		15,833,662	10,688,872	15,833,662	10,688,872
1844			P	SG		30,402,956	13,330,242	30,402,956	13,139,257
1845			PTD	SO		6,798,078	2,949,804	6,798,078	2,918,927
1846					B9	53,034,696	26,968,918	53,034,696	26,747,056
1847									
1848		Remove Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1849						-	-	-	-
1850									
1851	1011346	General Gas Line Capital Leases							
1852			P	SG		-	-	-	-
1853					B9	-	-	-	-
1854									
1855		Remove Capital Leases				-	-	-	-
1856						-	-	-	-
1857									
1858	GP	Unclassified Gen Plant - Acct 300							
1859			G-SITUS	S		-	-	-	-
1860			PTD	SO		5,839,850	2,534,012	5,839,850	2,507,488
1861			CUST	CN		-	-	-	-
1862			G-SG	SG		-	-	-	-
1863			G-DGP	SG		-	-	-	-
1864			G-DGU	SG		-	-	-	-
1865					B8	5,839,850	2,534,012	5,839,850	2,507,488
1866									
1867	399G	Unclassified Gen Plant - Acct 300							
1868			G-SITUS	S		-	-	-	-
1869			PTD	SO		-	-	-	-
1870			G-SG	SG		-	-	-	-
1871			G-DGP	SG		-	-	-	-
1872			G-DGU	SG		-	-	-	-
1873					B8	-	-	-	-
1874									
1875	**Total General Plant**				**B8**	**1,352,699,564**	**546,062,014**	**1,545,276,693**	**623,228,165**
1876									
1877	Summary of General Plant by Factor								
1878		S				561,812,806	205,684,588	561,812,806	205,684,588
1879		DGP				-	-	-	-
1880		DGU				-	-	-	-
1881		SG				263,672,853	115,607,938	263,672,853	113,951,597
1882		SO				258,323,860	112,091,207	258,323,860	110,917,894
1883		SE				297,465,348	127,693,209	490,042,477	207,467,151
1884		CN				24,459,393	11,953,991	24,459,393	11,953,991
1885		DEU				-	-	-	-
1886		SSGCT				-	-	-	-
1887		SSGCH				-	-	-	-
1888		Less Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1889	Total General Plant by Factor					1,352,699,564	546,062,014	1,545,276,693	623,228,165
1890	301	Organization							
1891			I-SITUS	S		-	-	-	-
1892			PTD	SO		-	-	-	-
1893			I-SG	SG		-	-	-	-
1894					B8	-	-	-	-
1895	302	Franchise & Consent							
1896			I-SITUS	S		1,000,000	-	1,000,000	-
1897			I-SG	SG		10,459,155	4,585,839	10,459,155	4,520,137
1898			I-SG	SG		151,412,152	66,386,989	99,510,474	43,005,479
1899			I-SG	SG		9,189,363	4,029,096	9,189,363	3,971,370
1900			I-DGP	SG		-	-	-	-
1901			I-DGU	SG		600,993	263,507	600,993	259,731
1902					B8	172,661,663	75,265,431	120,759,985	51,756,718
1903									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1904	303	Miscellaneous Intangible Plant							
1905			I-SITUS	S		12,403,098	3,012,241	12,403,098	3,012,241
1906			I-SG	SG		143,795,897	63,047,625	143,795,897	62,144,327
1907			PTD	SO		370,935,341	160,955,283	370,935,341	159,270,487
1908			P	SE		3,673,140	1,576,772	3,673,140	1,555,081
1909			CUST	CN		123,138,758	60,181,362	123,138,758	60,181,362
1910			P	SG		-	-	-	-
1911			I-DGP	SG		-	-	-	-
1912					B8	653,946,235	288,773,283	653,946,235	286,163,498
1913	303	Less Non-Regulated Plant							
1914			I-SITUS	S		-	-	-	-
1915						653,946,235	288,773,283	653,946,235	286,163,498
1916	IP	Unclassified Intangible Plant - Acct 300							
1917			I-SITUS	S		-	-	-	-
1918			I-SG	SG		-	-	-	-
1919			I-DGU	SG		-	-	-	-
1920			PTD	SO		(193,865)	(84,121)	(193,865)	(83,241)
1921						(193,865)	(84,121)	(193,865)	(83,241)
1922									
1923	**Total Intangible Plant**				**B8**	**826,414,033**	**363,954,593**	**774,512,355**	**337,836,976**
1924									
1925	Summary of Intangible Plant by Factor								
1926		S				13,403,098	3,012,241	13,403,098	3,012,241
1927		DGP				-	-	-	-
1928		DGU				-	-	-	-
1929		SG				315,457,560	138,313,056	263,555,882	113,901,045
1930		SO				370,741,476	160,871,162	370,741,476	159,187,246
1931		CN				123,138,758	60,181,362	123,138,758	60,181,362
1932		SSGCT				-	-	-	-
1933		SSGCH				-	-	-	-
1934		SE				3,673,140	1,576,772	3,673,140	1,555,081
1935	Total Intangible Plant by Factor					826,414,033	363,954,593	774,512,355	337,836,976
1936	Summary of Unclassified Plant (Account 106)								
1937		DP				14,218,319	5,594,079	14,218,319	5,594,079
1938		DS0				-	-	-	-
1939		GP				5,839,850	2,534,012	5,839,850	2,507,488
1940		HP				-	-	-	-
1941		NP				-	-	-	-
1942		OP				38,154	16,729	38,154	16,489
1943		TP				68,298,685	29,945,708	68,298,685	29,516,669
1944		TS0				-	-	-	-
1945		IP				(193,865)	(84,121)	(193,865)	(83,241)
1946		MP							
1947		SP				(1,129,373)	(495,176)	(1,129,373)	(488,082)
1948	Total Unclassified Plant by Factor					87,071,770	37,511,230	87,071,770	37,063,401
1949									
1950	**Total Electric Plant In Service**				**B8**	**23,605,170,060**	**10,242,693,010**	**23,735,001,682**	**10,191,224,319**

2010 PROTOCOL
13-Month Average

	FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
1951	Summary of Electric Plant by Factor								
1952		S				6,427,088,980	2,712,838,513	6,427,081,694	2,712,838,513
1953		SE				301,138,489	129,269,981	493,715,617	209,022,233
1954		DGU				-	-	-	-
1955		DGP				-	-	-	-
1956		SG				16,153,313,800	7,082,455,714	16,090,575,580	6,953,870,137
1957		SO				629,065,336	272,962,368	629,065,336	270,105,140
1958		CN				147,598,150	72,135,352	147,598,150	72,135,352
1959		DEU				-	-	-	-
1960		SSGCH				-	-	-	-
1961		SSGCT				-	-	-	-
1962		Less Capital Leases				(53,034,696)	(26,968,918)	(53,034,696)	(26,747,056)
1963						23,605,170,060	10,242,693,010	23,735,001,682	10,191,224,319
1964	105	Plant Held For Future Use							
1965			DPW	S		9,339,786	4,140,116	9,339,786	4,140,116
1966			P	SG		-	-	-	-
1967			T	SG		3,235,926	1,418,799	(7,920,686)	(3,423,086)
1968			P	SG		8,923,302	3,912,441	8,923,302	3,856,387
1969			P	SE		27,599,042	11,847,465	27,599,042	11,684,486
1970			G	SG		-	-	-	-
1971									
1972									
1973	**Total Plant Held For Future Use**				**B10**	**49,098,056**	**21,318,821**	**37,941,444**	**16,257,903**
1974									
1975	114	Electric Plant Acquisition Adjustments							
1976			P	S		-	-	-	-
1977			P	SG		144,614,797	63,406,674	144,614,797	62,498,232
1978			P	SG		14,560,711	6,384,175	14,560,711	6,292,708
1979	**Total Electric Plant Acquisition Adjustment**				**B15**	**159,175,508**	**69,790,849**	**159,175,508**	**68,790,940**
1980									
1981	115	Accum Provision for Asset Acquisition Adjustments							
1982			P	S		-	-	-	-
1983			P	SG		(98,681,487)	(43,267,114)	(98,681,487)	(42,647,216)
1984			P	SG		(14,211,718)	(6,231,159)	(14,211,718)	(6,141,883)
1985					B15	(112,893,205)	(49,498,272)	(112,893,205)	(48,789,099)
1986									
1987	120	Nuclear Fuel							
1988			P	SE		-	-	-	-
1989	**Total Nuclear Fuel**				**B15**	**-**	**-**	**-**	**-**
1990									
1991	124	Weatherization							
1992			DMSC	S		1,607,385	4,639,786	1,607,385	4,639,786
1993			DMSC	SO		(4,454)	(1,933)	(4,454)	(1,912)
1994					B16	1,602,931	4,637,854	1,602,931	4,637,874
1995									
1996	182W	Weatherization							
1997			DMSC	S		(8,417,271)	2,835	(8,417,271)	2,835
1998			DMSC	SG		-	-	-	-
1999			DMSC	SGCT		-	-	-	-
2000			DMSC	SO		-	-	-	-
2001					B16	(8,417,271)	2,835	(8,417,271)	2,835
2002									
2003	186W	Weatherization							
2004			DMSC	S		-	-	-	-
2005			DMSC	CN		-	-	-	-
2006			DMSC	CNP		-	-	-	-
2007			DMSC	SG		-	-	-	-
2008			DMSC	SO		-	-	-	-
2009					B16	-	-	-	-
2010									
2011	**Total Weatherization**				**B16**	**(6,814,340)**	**4,640,689**	**(6,814,340)**	**4,640,710**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2012									
2013	151	Fuel Stock							
2014			P	DEU		-	-	-	-
2015			P	SE		258,529,176	110,979,044	258,529,176	109,452,372
2016			P	SE		-	-	-	-
2017			P	SE		12,138,478	5,210,695	12,138,478	5,139,015
2018	**Total Fuel Stock**				**B13**	**270,667,653**	**116,189,739**	**270,667,653**	**114,591,387**
2019									
2020	152	Fuel Stock - Undistributed							
2021			P	SE		-	-	-	-
2022						-	-	-	-
2023									
2024	25316	UAMPS Working Capital Deposit							
2025			P	SE		(3,451,923)	(1,481,810)	(3,451,923)	(1,461,426)
2026					B13	(3,451,923)	(1,481,810)	(3,451,923)	(1,461,426)
2027									
2028	25317	DG&T Working Capital Deposit							
2029			P	SE		(2,590,915)	(1,112,204)	(2,590,915)	(1,096,905)
2030					B13	(2,590,915)	(1,112,204)	(2,590,915)	(1,096,905)
2031									
2032	25319	Provo Working Capital Deposit							
2033			P	SE		-	-	-	-
2034						-	-	-	-
2035									
2036		Total Fuel Stock			B13	264,624,815	113,595,724	264,624,815	112,033,057
2037	154	Materials and Supplies							
2038			MSS	S		90,418,498	38,191,400	90,418,498	38,191,400
2039			MSS	SG		5,219,273	2,288,402	5,219,273	2,255,615
2040			MSS	SE		6,469,118	2,777,004	6,469,118	2,738,802
2041			MSS	SO		99,915	43,355	99,915	42,901
2042			MSS	SG		97,133,209	42,588,268	97,133,209	41,978,096
2043			MSS	SG		3,791	1,662	3,791	1,639
2044			MSS	SNPD		(2,104,554)	(1,011,676)	(2,104,554)	(1,011,678)
2045			MSS	SG		-	-	-	-
2046			MSS	SG		-	-	-	-
2047			MSS	SG		-	-	-	-
2048			MSS	SG		-	-	-	-
2049			MSS	SG		7,910,232	3,468,258	7,910,232	3,418,568
2050			MSS	SG		-	-	-	-
2051	**Total Materials and Supplies**				**B13**	**205,149,482**	**88,346,672**	**205,149,482**	**87,615,342**
2052									
2053	163	Stores Expense Undistributed							
2054			MSS	SO		-	-	-	-
2055									
2056					B13	-	-	-	-
2057									
2058	25318	Provo Working Capital Deposit							
2059			MSS	SG		(273,000)	(119,697)	(273,000)	(117,983)
2060									
2061					B13	(273,000)	(119,697)	(273,000)	(117,983)
2062									
2063		Total Materials & Supplies			B13	204,876,482	88,226,974	204,876,482	87,497,359
2064									
2065	165	Prepayments							
2066			DMSC	S		6,432,255	2,632,573	6,432,255	2,632,573
2067			GP	GPS		4,415,374	1,915,912	4,415,374	1,895,857
2068			PT	SG		3,497,278	1,533,389	3,497,278	1,511,420
2069			P	SE		3,554,733	1,525,943	3,554,733	1,504,952
2070			PTD	SO		14,626,408	6,346,652	14,626,408	6,280,219
2071	**Total Prepayments**				**B15**	**32,526,049**	**13,954,469**	**32,526,049**	**13,825,020**
2072									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	UTAH
2073	182M	Misc Regulatory Assets							
2074			DDS2	S		205,378,032	1,775,358	205,378,032	1,775,358
2075			DEFSG	SG		-	-	-	-
2076			P	SGCT		5,144,448	2,264,487	5,144,448	2,232,191
2077			DEFSG	SG-P		-	-	(127,103)	(54,930)
2078			P	SE		-	-	-	-
2079			P	SG		-	-	-	-
2080			DDSO2	SO		11,464,666	4,974,718	11,464,666	4,922,645
2081					B11	221,987,146	9,014,564	221,860,043	8,875,265
2082									
2083	186M	Misc Deferred Debits							
2084			LABOR	S		17,443,654	-	17,443,654	-
2085			P	SG		-	-	-	-
2086			P	SG		-	-	-	-
2087			DEFSG	SG		56,456,197	24,753,343	56,456,197	24,398,696
2088			LABOR	SO		129,379	56,140	129,379	55,552
2089			P	SE		15,069,550	6,468,919	15,069,550	6,379,930
2090			P	SG		-	-	-	-
2091			GP	EXCTAX		-	-	-	-
2092	**Total Misc. Deferred Debits**				**B11**	**89,098,779**	**31,278,401**	**89,098,779**	**30,834,178**
2093									
2094	Working Capital								
2095	CWC	Cash Working Capital							
2096			CWC	S		43,099,616	17,683,416	41,099,340	16,422,054
2097			CWC	SO		-	-	-	-
2098			CWC	SE		-	-	-	-
2099					B14	43,099,616	17,683,416	41,099,340	16,422,054
2100									
2101	OWC	Other Work. Cap.							
2102	131	Cash	GP	SNP		-	-	-	-
2103	135	Working Funds	GP	SG		-	-	-	-
2104	141	Notes Receivabl	GP	SO		-	-	-	-
2105	143	Other A/R	GP	SO		30,481,252	13,226,344	30,481,252	13,087,898
2106	232	A/P	PTD	S		(10,893)	-	(10,893)	-
2107	232	A/P	PTD	SO		(5,395,009)	(2,340,988)	(5,395,009)	(2,316,484)
2108	232	A/P	P	SE		(2,306,468)	(990,100)	(2,306,468)	(976,480)
2109	232	A/P	T	SG		(82,144)	(36,016)	(82,144)	(35,500)
2110	2533	Other Msc. Df. Crd.	P	S		-	-	-	-
2111	2533	Other Msc. Df. Crd.	P	SE		(5,759,426)	(2,472,354)	(5,759,426)	(2,438,343)
2112	230	Asset Retir. Oblig.	P	SE		(5,184,582)	(2,225,590)	(5,184,582)	(2,194,974)
2113	230	Asset Retir. Oblig.	P	S		-	-	-	-
2114	254105	ARO Reg Liability	P	S		-	-	-	-
2115	254105	ARO Reg Liability	P	SE		(1,486,611)	(638,159)	(1,486,611)	(629,380)
2116	2533	Cholla Reclamatior	P	SE		-	-	-	-
2117					B14	10,256,119	4,523,138	10,256,119	4,496,737
2118									
2119	**Total Working Capital**				**B14**	**53,355,735**	**22,206,553**	**51,355,459**	**20,918,791**
2120	Miscellaneous Rate Base								
2121	18221	Unrec Plant & Reg Study Costs							
2122			P	S		-	-	-	-
2123									
2124					B15	-	-	-	-
2125									
2126	18222	Nuclear Plant - Trojan							
2127			P	S		-	-	-	-
2128			P	TROJP		-	-	-	-
2129			P	TROJD		-	-	-	-
2130					B16	-	-	-	-
2131									
2132									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2133									
2134	1869	Misc Deferred Debits-Trojan							
2135			P	S		-	-	-	-
2136			P	SG		-	-	-	-
2137					B15	-	-	-	-
2138									
2139	**Total Miscellaneous Rate Base**				**B15**	**-**	**-**	**-**	**-**
2140									
2141	**Total Rate Base Additions**				**B15**	**955,035,026**	**324,528,773**	**941,751,035**	**314,884,124**
2142	235	Customer Service Deposits							
2143			CUST	S		-	-	(15,625,768)	(15,625,768)
2144			CUST	CN		-	-	-	-
2145	**Total Customer Service Deposits**				B15	**-**	**-**	**(15,625,768)**	**(15,625,768)**
2146									
2147	2281	Prop Ins	PTD	SO		-	-	-	-
2148	2282	Inj & Dam	PTD	SO		(33,266,423)	(14,434,878)	(33,266,423)	(14,283,782)
2149	2283	Pen & Ben	PTD	SO		(3,313,000)	(1,437,568)	(3,313,000)	(1,422,520)
2150	2283	Pen & Ben	PTD	SG		-	-	(416,500)	(179,999)
2151	254		PTD	SE		-	-	-	-
2152					B15	(36,579,423)	(15,872,446)	(36,995,922)	(15,886,301)
2153									
2154	22841	Accum Misc. Operating Provisions							
2155			P	S		-	-	-	-
2156			P	SG		(1,471,922)	(645,368)	(1,471,922)	(636,121)
2157					B15	(1,471,922)	(645,368)	(1,471,922)	(636,121)
2158									
2159	22842	Prv-Trojan	P	TROJD		-	-	-	-
2160	230	ARO	P	TROJD		(1,803,525)	(787,800)	(1,803,525)	(776,592)
2161	254105	ARO	P	TROJD		(3,134,268)	(1,369,083)	(3,134,268)	(1,349,605)
2162	254		P	S		(33,989,287)	(1,013,657)	(33,787,136)	(811,506)
2163					B15	(38,927,080)	(3,170,540)	(38,724,928)	(2,937,703)
2164									
2165	252	Customer Advances for Construction							
2166			DPW	S		(5,427,330)	(1,640,487)	(6,076,610)	(3,604,784)
2167			DPW	SE		-	-	-	-
2168			T	SG		(15,475,513)	(6,785,273)	(14,826,232)	(6,407,458)
2169			DPW	SO		-	-	-	-
2170			CUST	CN		-	-	-	-
2171	**Total Customer Advances for Construction**				**B20**	**(20,902,843)**	**(8,425,759)**	**(20,902,843)**	**(10,012,243)**
2172									
2173	25398	SO2 Emissions							
2174			P	SE		-	-	(1,668,739)	(706,487)
2175					B19	-	-	(1,668,739)	(706,487)
2176									
2177	25399	Other Deferred Credits							
2178			P	S		(3,202,136)	(656,830)	(3,202,136)	(656,830)
2179			LABOR	SO		(19,348,002)	(8,395,434)	(19,348,002)	(8,307,555)
2180			P	SG		(5,554,645)	(2,435,446)	(5,554,645)	(2,400,553)
2181			P	SE		-	-	-	-
2182					B15	(28,104,783)	(11,487,710)	(28,104,783)	(11,364,938)

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2183									
2184	190	Accumulated Deferred Income Taxes							
2185			P	S		32,429,950	269,703	31,443,776	167,413
2186			CUST	CN		-	-	-	-
2187			LABOR	SO		85,537,177	37,116,066	75,199,899	32,288,982
2188			P	DGP		-	-	-	-
2189			IBT	IBT		-	-	-	-
2190			P	SG		-	-	-	-
2191			P	SG		-	-	-	-
2192			CUST	BADDEBT		4,873,192	1,514,054	4,873,192	1,514,054
2193			P	TROJD		1,891,578	826,262	1,891,578	814,507
2194			P	SG		44,512,700	19,516,691	6,643,374	2,871,069
2195			P	SE		(13,257,901)	(5,691,231)	(12,624,597)	(5,344,821)
2196			PTD	SNP		-	-	-	-
2197			DPW	SNPD		-	-	-	-
2198			P	SG		-	-	-	-
2199	**Total Accum Deferred Income Taxes**				**B19**	**155,986,696**	**53,551,545**	**107,427,222**	**32,311,204**
2200									
2201	281	Accumulated Deferred Income Taxes							
2202			P	S		-	-	-	-
2203			PT	SG		(199,232,770)	(87,354,043)	-	-
2204			T	SG		-	-	-	-
2205					B19	(199,232,770)	(87,354,043)	-	-
2206									
2207	282	Accumulated Deferred Income Taxes							
2208			GP	S		9,583,251	-	(3,648,394,402)	(1,584,458,124)
2209			ACCMDIT	DITBAL		(3,478,524,070)	(1,499,611,079)	9	4
2210			PT	SNP		-	-	1,227,089	541,595
2211			LABOR	SO		21,650,488	9,394,522	22,529,243	9,673,501
2212			PTD	GPS		-	-	-	-
2213			DPW	CIAC		-	-	78,518	37,744
2214			P	SNPD		-	-	323,229	155,379
2215			GP	SCHMDEXP		-	-	-	-
2216			TAXDEPR	TAXDEPR		-	-	-	-
2217			P	DGP		-	-	-	-
2218			PT	IBT		-	-	-	-
2219			PT	SG		-	-	-	-
2220			P	SG		-	-	-	-
2221			P	SE		(5,444,480)	(2,337,156)	(5,444,480)	(2,305,006)
2222			P	SG		(4,236,948)	(1,857,699)	8,780,248	3,794,563
2223					B19	(3,456,971,759)	(1,494,411,412)	(3,620,900,545)	(1,572,560,343)
2224									
2225	283	Accumulated Deferred Income Taxes							
2226			GP	S		(89,112,127)	(2,484,360)	(88,005,815)	(1,378,049)
2227			P	SG		(3,857,635)	(1,691,388)	(3,083,515)	(1,332,604)
2228			P	SE		(19,029,480)	(8,168,801)	(19,029,480)	(8,056,428)
2229			LABOR	SO		(10,346,728)	(4,489,625)	(12,939,134)	(5,555,745)
2230			GP	GPS		(6,787,186)	(2,945,084)	(6,787,186)	(2,914,256)
2231			PTD	SNP		(3,561,762)	(1,589,330)	(3,561,762)	(1,572,039)
2232			P	TROJD		-	-	-	-
2233			P	SG		-	-	-	-
2234			P	SGCT		(2,032,724)	(894,766)	(2,032,724)	(882,005)
2235			P	SG		-	-	-	-
2236					B19	(134,727,642)	(22,263,355)	(135,439,617)	(21,691,127)
2237									
2238	**Total Accum Deferred Income Tax**				**B19**	**(3,634,945,474)**	**(1,550,477,265)**	**(3,648,912,940)**	**(1,561,940,267)**
2239	255	Accumulated Investment Tax Credit							
2240			PTD	S		(5,193)	-	(5,193)	-
2241			PTD	ITC84		(100,668)	-	(100,668)	-
2242			PTD	ITC85		(1,060,257)	-	(1,060,257)	-
2243			PTD	ITC86		(758,858)	-	(758,858)	-
2244			PTD	ITC88		(135,641)	-	(135,641)	-
2245			PTD	ITC89		(314,579)	-	(314,579)	-
2246			PTD	ITC90		(231,792)	(108,793)	(231,792)	(108,793)
2247			PTD	DGU		-	-	-	-
2248	**Total Accumlated ITC**				**B19**	(2,606,988)	(108,793)	(2,606,988)	(108,793)
2249									
2250	**Total Rate Base Deductions**					**(3,763,538,513)**	**(1,590,187,881)**	**(3,795,014,834)**	**(1,619,218,618)**
2251									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2252									
2253									
2254	108SP	Steam Prod Plant Accumulated Depr							
2255			P	S		-	-	-	-
2256			P	SG		(745,329,708)	(326,791,438)	(745,329,708)	(322,109,422)
2257			P	SG		(817,492,846)	(358,431,524)	(817,492,846)	(353,296,193)
2258			P	SG		(725,776,625)	(318,218,346)	(725,453,402)	(313,519,471)
2259			P	SG		-	-	-	-
2260			P	SG		(175,855,372)	(77,104,172)	(175,855,372)	(75,999,483)
2261					B17	(2,464,454,551)	(1,080,545,480)	(2,464,131,329)	(1,064,924,569)
2262									
2263	108NP	Nuclear Prod Plant Accumulated Depr							
2264			P	SG		-	-	-	-
2265			P	SG		-	-	-	-
2266			P	SG		-	-	-	-
2267					B17	-	-	-	-
2268									
2269									
2270	108HP	Hydraulic Prod Plant Accum Depr							
2271			P	S		-	-	-	-
2272			P	SG		(157,240,831)	(68,942,586)	(157,240,831)	(67,954,829)
2273			P	SG		(29,434,362)	(12,905,560)	(29,434,362)	(12,720,659)
2274			P	SG		(59,179,432)	(25,947,351)	(51,417,547)	(22,221,141)
2275			P	SG		(20,671,581)	(9,063,500)	(20,203,957)	(8,731,552)
2276					B17	(266,526,206)	(116,858,997)	(258,296,697)	(111,628,181)
2277									
2278	108OP	Other Production Plant - Accum Depr							
2279			P	S		-	-	-	-
2280			P	SG		(889,781)	(390,126)	(889,781)	(384,537)
2281			P	SG		(340,445,892)	(149,269,245)	(340,445,892)	(147,130,630)
2282			P	SG		(221,397,694)	(97,072,303)	(221,397,694)	(95,681,525)
2283			P	SG		(23,661,995)	(10,374,653)	(23,661,995)	(10,226,013)
2284					B17	(586,395,362)	(257,106,327)	(586,395,362)	(253,422,706)
2285									
2286	108EP	Experimental Plant - Accum Depr							
2287			P	SG		-	-	-	-
2288			P	SG		-	-	-	-
2289						-	-	-	-
2290									
2291	**Total Production Plant Accum Depreciation**				**B17**	**(3,317,376,120)**	**(1,454,510,805)**	**(3,308,823,389)**	**(1,429,975,456)**
2292									
2293	Summary of Prod Plant Depreciation by Factor								
2294		S				-	-	-	-
2295		DGP				-	-	-	-
2296		DGU				-	-	-	-
2297		SG				(3,317,376,120)	(1,454,510,805)	(3,308,823,389)	(1,429,975,456)
2298		SSGCH				-	-	-	-
2299		SSGCT				-	-	-	-
2300	Total of Prod Plant Depreciation by Factor					(3,317,376,120)	(1,454,510,805)	(3,308,823,389)	(1,429,975,456)
2301									
2302									
2303	108TP	Transmission Plant Accumulated Depr							
2304			T	SG		(374,422,111)	(164,166,192)	(374,422,111)	(161,814,145)
2305			T	SG		(403,777,356)	(177,037,064)	(403,777,356)	(174,500,613)
2306			T	SG		(510,244,766)	(223,717,932)	(509,768,990)	(220,307,057)
2307	**Total Trans Plant Accum Depreciation**				**B17**	**(1,288,444,233)**	**(564,921,188)**	**(1,287,968,456)**	**(556,621,815)**

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2308	108360	Land and Land Rights							
2309			DPW	S		(7,868,896)	(2,640,269)	(7,868,896)	(2,640,269)
2310					B17	(7,868,896)	(2,640,269)	(7,868,896)	(2,640,269)
2311									
2312	108361	Structures and Improvements							
2313			DPW	S		(16,233,213)	(7,835,420)	(16,231,059)	(7,835,420)
2314					B17	(16,233,213)	(7,835,420)	(16,231,059)	(7,835,420)
2315									
2316	108362	Station Equipment							
2317			DPW	S		(222,818,310)	(87,429,928)	(222,818,310)	(87,429,928)
2318					B17	(222,818,310)	(87,429,928)	(222,818,310)	(87,429,928)
2319									
2320	108363	Storage Battery Equipment							
2321			DPW	S		-	-	-	-
2322					B17	-	-	-	-
2323									
2324	108364	Poles, Towers & Fixtures							
2325			DPW	S		(583,518,262)	(184,868,634)	(583,518,262)	(184,868,634)
2326					B17	(583,518,262)	(184,868,634)	(583,518,262)	(184,868,634)
2327									
2328	108365	Overhead Conductors							
2329			DPW	S		(314,468,546)	(78,275,052)	(314,468,546)	(78,275,052)
2330					B17	(314,468,546)	(78,275,052)	(314,468,546)	(78,275,052)
2331									
2332	108366	Underground Conduit							
2333			DPW	S		(132,444,046)	(60,294,268)	(132,444,046)	(60,294,268)
2334					B17	(132,444,046)	(60,294,268)	(132,444,046)	(60,294,268)
2335									
2336	108367	Underground Conductors							
2337			DPW	S		(302,971,980)	(172,023,990)	(302,971,980)	(172,023,990)
2338					B17	(302,971,980)	(172,023,990)	(302,971,980)	(172,023,990)
2339									
2340	108368	Line Transformers							
2341			DPW	S		(397,693,891)	(92,892,223)	(397,693,891)	(92,892,223)
2342					B17	(397,693,891)	(92,892,223)	(397,693,891)	(92,892,223)
2343									
2344	108369	Services							
2345			DPW	S		(192,315,459)	(60,640,438)	(192,315,459)	(60,640,438)
2346					B17	(192,315,459)	(60,640,438)	(192,315,459)	(60,640,438)
2347									
2348	108370	Meters							
2349			DPW	S		(71,782,759)	(24,981,269)	(71,782,759)	(24,981,269)
2350					B17	(71,782,759)	(24,981,269)	(71,782,759)	(24,981,269)
2351									
2352									
2353									
2354	108371	Installations on Customers' Premises							
2355			DPW	S		(7,655,226)	(3,384,648)	(7,655,226)	(3,384,648)
2356					B17	(7,655,226)	(3,384,648)	(7,655,226)	(3,384,648)
2357									
2358	108372	Leased Property							
2359			DPW	S		-	-	-	-
2360					B17	-	-	-	-
2361									
2362	108373	Street Lights							
2363			DPW	S		(27,579,403)	(11,508,244)	(27,579,403)	(11,508,244)
2364					B17	(27,579,403)	(11,508,244)	(27,579,403)	(11,508,244)
2365									
2366	108D00	Unclassified Dist Plant - Acct 300							
2367			DPW	S		-	-	-	-
2368					B17	-	-	-	-
2369									
2370	108DS	Unclassified Dist Sub Plant - Acct 300							
2371			DPW	S		-	-	-	-
2372					B17	-	-	-	-
2373									
2374	108DP	Unclassified Dist Sub Plant - Acct 300							
2375			DPW	S		4,410,064	3,030,554	4,410,064	3,030,554
2376					B17	4,410,064	3,030,554	4,410,064	3,030,554
2377									
2378									
2379	**Total Distribution Plant Accum Depreciation**				**B17**	**(2,272,939,927)**	**(783,743,829)**	**(2,272,937,773)**	**(783,743,829)**
2380									
2381	Summary of Distribution Plant Depr by Factor								
2382		S				(2,272,939,927)	(783,743,829)	(2,272,937,773)	(783,743,829)
2383									
2384	Total Distribution Depreciation by Factor					(2,272,939,927)	(783,743,829)	(2,272,937,773)	(783,743,829)

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2385	108GP	General Plant Accumulated Depr							
2386			G-SITUS	S		(172,140,249)	(61,238,082)	(172,140,249)	(61,238,082)
2387			G-DGP	SG		(2,222,207)	(974,332)	(2,222,207)	(960,372)
2388			G-DGU	SG		(3,487,242)	(1,528,989)	(3,487,242)	(1,507,083)
2389			G-SG	SG		(63,709,516)	(27,933,577)	(63,709,516)	(27,533,366)
2390			CUST	CN		(8,549,673)	(4,178,465)	(8,549,673)	(4,178,465)
2391			PTD	SO		(83,226,150)	(36,113,271)	(83,226,150)	(35,735,256)
2392			P	SE		(313,425)	(134,544)	(313,425)	(132,693)
2393			G-SG	SG		(55,709)	(24,426)	(55,709)	(24,076)
2394			G-SG	SG		(2,107,349)	(923,972)	(2,107,349)	(910,734)
2395					B17	(335,811,520)	(133,049,656)	(335,811,520)	(132,220,126)
2396									
2397									
2398	108MP	Mining Plant Accumulated Depr.							
2399			P	S		-	-	-	-
2400			P	SE		(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2401					B17	(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2402	108MP	Less Centralia Situs Depreciation							
2403			P	S		-	-	-	-
2404					B17	(164,773,961)	(70,732,661)	(164,773,961)	(69,759,635)
2405									
2406	1081390	Accum Depr - Capital Lease							
2407			PTD	SO	B17	-	-	-	-
2408						-	-	-	-
2409									
2410		Remove Capital Leases				-	-	-	-
2411					B17	-	-	-	-
2412									
2413	1081399	Accum Depr - Capital Lease							
2414			P	S		-	-	-	-
2415			P	SE	B17	-	-	-	-
2416						-	-	-	-
2417									
2418		Remove Capital Leases				-	-	-	-
2419					B17	-	-	-	-
2420									
2421									
2422	**Total General Plant Accum Depreciation**				**B17**	**(500,585,481)**	**(203,782,318)**	**(500,585,481)**	**(201,979,761)**
2423									
2424									
2425									
2426	Summary of General Depreciation by Factor								
2427		S				(172,140,249)	(61,238,082)	(172,140,249)	(61,238,082)
2428		DGP				-	-	-	-
2429		DGU				-	-	-	-
2430		SE				(165,087,386)	(70,867,206)	(165,087,386)	(69,892,328)
2431		SO				(83,226,150)	(36,113,271)	(83,226,150)	(35,735,256)
2432		CN				(8,549,673)	(4,178,465)	(8,549,673)	(4,178,465)
2433		SG				(71,582,023)	(31,385,294)	(71,582,023)	(30,935,630)
2434		DEU				-	-	-	-
2435		SSGCT				-	-	-	-
2436		SSGCH				-	-	-	-
2437		Remove Capital Leases				-	-	-	-
2438	Total General Depreciation by Factor					(500,585,481)	(203,782,318)	(500,585,481)	(201,979,761)
2439									
2440									
2441	**Total Accum Depreciation - Plant In Service**				**B17**	**(7,379,345,761)**	**(3,006,958,140)**	**(7,370,315,100)**	**(2,972,320,862)**
2442	111SP	Accum Prov for Amort-Steam							
2443			P	SG		-	-	-	-
2444			P	SG		-	-	-	-
2445					B18	-	-	-	-
2446									
2447									
2448	111GP	Accum Prov for Amort-General							
2449			G-SITUS	S		(9,765,736)	(13,244)	(9,765,736)	(13,244)
2450			CUST	CN		(3,246,477)	(1,586,644)	(3,246,477)	(1,586,644)
2451			I-SG	SG		(5,455)	(2,392)	(5,455)	(2,358)
2452			PTD	SO		(12,618,675)	(5,475,462)	(12,618,675)	(5,418,148)
2453			P	SE		-	-	-	-
2454					B18	(25,636,344)	(7,077,742)	(25,636,344)	(7,020,394)
2455									

	2010 PROTOCOL 13-Month Average FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	JUNE 2013 ACTUAL RESULTS TOTAL	JUNE 2013 ACTUAL RESULTS UTAH	JUNE 2013 NORMALIZED RESULTS TOTAL	JUNE 2013 NORMALIZED RESULTS UTAH
2456									
2457	111HP	Accum Prov for Amort-Hydro							
2458			P	SG		-	-	-	-
2459			P	SG		-	-	-	-
2460			P	SG		(610,751)	(267,785)	(610,751)	(263,948)
2461			P	SG		(117,818)	(51,658)	(117,818)	(50,917)
2462					B18	(728,569)	(319,443)	(728,569)	(314,866)
2463									
2464									
2465	111IP	Accum Prov for Amort-Intangible Plant							
2466			I-SITUS	S		(1,358,963)	(47,975)	(1,358,963)	(47,975)
2467			I-DGP	SG		-	-	-	-
2468			I-DGU	SG		(382,707)	(167,799)	(382,707)	(165,394)
2469			P	SE		(1,960,814)	(841,720)	(1,960,814)	(830,141)
2470			I-SG	SG		(55,649,344)	(24,399,576)	(55,649,344)	(24,049,998)
2471			I-SG	SG		(30,556,715)	(13,397,659)	(19,285,500)	(8,334,622)
2472			I-SG	SG		(3,985,298)	(1,747,363)	(3,985,298)	(1,722,328)
2473			CUST	CN		(106,453,336)	(52,026,729)	(106,453,336)	(52,026,729)
2474			P	SG		-	-	-	-
2475			P	SG		(425,227)	(186,442)	(425,227)	(183,770)
2476			PTD	SO		(275,518,064)	(119,552,070)	(275,518,064)	(118,300,661)
2477					B18	(476,290,468)	(212,367,332)	(465,019,253)	(205,661,619)
2478	111IP	Less Non-Regulated Plant							
2479			NUTIL	OTH		-	-	-	-
2480						(476,290,468)	(212,367,332)	(465,019,253)	(205,661,619)
2481									
2482	111390	Accum Amtr - Capital Lease							
2483			G-SITUS	S		(2,549,035)	(908,297)	(2,549,035)	(908,297)
2484			P	SG		(2,267,348)	(994,124)	(2,267,348)	(979,881)
2485			PTD	SO		6,395,561	2,775,145	6,395,561	2,746,096
2486					B9	1,579,177	872,725	1,579,177	857,919
2487									
2488		Remove Capital Lease Amtr				(1,579,177)	(872,725)	(1,579,177)	(857,919)
2489									
2490	**Total Accum Provision for Amortization**				**B18**	**(502,655,381)**	**(219,764,517)**	**(491,384,166)**	**(212,996,879)**
2491									
2492									
2493									
2494									
2495	Summary of Amortization by Factor								
2496		S				(13,673,735)	(969,516)	(13,673,735)	(969,516)
2497		DGP				-	-	-	-
2498		DGU				-	-	-	-
2499		SE				(1,960,814)	(841,720)	(1,960,814)	(830,141)
2500		SO				(281,741,178)	(122,252,387)	(281,741,178)	(120,972,713)
2501		CN				(109,699,814)	(53,613,373)	(109,699,814)	(53,613,373)
2502		SSGCT				-	-	-	-
2503		SSGCH				-	-	-	-
2504		SG				(94,000,663)	(41,214,796)	(82,729,448)	(35,753,217)
2505		Less Capital Lease				(1,579,177)	(872,725)	(1,579,177)	(857,919)
2506	Total Provision For Amortization by Factor					(502,655,381)	(219,764,517)	(491,384,166)	(212,996,879)

Utah Results of Operations
June 2013
2010 Protocol 13-Month Average
Reporting and Ratemaking Factors

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S		-	-	-	-	-	-	-			Situs
System Generation	SG		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.17
System Generation (Pac. Power Costs on SG)	SG-P		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.17
System Generation (R.M.P. Costs on SG)	SG-U		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.17
Divisional Generation - Pac. Power	DGP		3.3294%	52.9420%	16.6159%	0.0000%	0.0000%	27.1127%	0.0000%			Pg 11.17
Divisional Generation - R.M.P.	DGU		0.0000%	0.0000%	0.0000%	82.7798%	11.3485%	5.1303%	0.7414%			Pg 11.17
System Capacity	SC		1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%			Pg 11.17
System Energy	SE		1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%			Pg 11.17
System Energy (Pac. Power Costs on SE)	SE-P		1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%			Pg 11.17
System Energy (R.M.P. Costs on SE)	SE-U		1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%			Pg 11.17
Divisional Energy - Pac. Power	DEP		3.2851%	50.9723%	16.0177%	0.0000%	0.0000%	29.7248%	0.0000%			Pg 11.17
Divisional Energy - R.M.P.	DEU		0.0000%	0.0000%	0.0000%	81.2291%	12.2147%	5.8655%	0.6907%			Pg 11.17
System Overhead	SO		2.1977%	26.5370%	7.6384%	43.3866%	5.7701%	14.1895%	0.2807%			Pg 11.8
System Overhead (Pac. Power Costs on SO)	SO-P		2.1977%	26.5370%	7.6384%	43.3866%	5.7701%	14.1895%	0.2807%			Pg 11.8
System Overhead (R.M.P. Costs on SO)	SO-U		2.1977%	26.5370%	7.6384%	43.3866%	5.7701%	14.1895%	0.2807%			Pg 11.8
Divisional Overhead - Pac. Power	DOP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Divisional Overhead - R.M.P.	DOU		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Gross Plant-System	GPS		2.1977%	26.5369%	7.6384%	43.3867%	5.7701%	14.1895%	0.2807%			Pg 11.7
System Gross Plant - Pac. Power	SGPP		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%			Not Used
System Net Plant	SNP		2.0270%	25.5488%	7.4559%	44.6035%	5.7388%	14.3342%	0.2918%			Pg 11.7
Seasonal System Capacity Combustion Turbine	SSCCT		1.6064%	25.9783%	8.0748%	43.2460%	5.7020%	15.0067%	0.3859%			Not Used
Seasonal System Energy Combustion Turbine	SSECT		1.5514%	24.7521%	7.8166%	42.5123%	6.0452%	16.9680%	0.3543%			Not USed
Seasonal System Capacity Cholla	SSCCH		1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%			Not Used
Seasonal System Energy Cholla	SSECH		1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%			Not Used
Seasonal System Generation Cholla	SSGCH		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Not Used
Seasonal System Capacity Purchases	SSCP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Energy Purchases	SSEP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Generation Contracts	SSGC		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Generation Combustion Turbine	SSGCT		1.5927%	25.6717%	8.0102%	43.0626%	5.7878%	15.4970%	0.3780%			Not Used
Mid-Columbia	MC		1.0077%	46.6771%	10.0235%	28.2158%	3.8682%	9.9551%	0.2527%			Not Used
Division Net Plant Distribution	SNPD		3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%			Pg 11.6
Divisional Generation - Huntington	DGUH		0.0000%	0.0000%	0.0000%	82.7798%	11.3485%	5.1303%	0.7414%			Pg 11.17
Divisional Energy - Huntington	DEUH		0.0000%	0.0000%	0.0000%	81.2291%	12.2147%	5.8655%	0.6907%			Pg 11.17
Division Net Plant General-Mine - Pac. Power	DNPGMP		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		1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%			Pg 11.6
Division Net Plant Intangible - Pac. Power	DNPIP		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%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP		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%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP		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%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.4
System Net Hydro Plant-R.M.P.	SNPPH-U		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.4
Customer - System	CN		2.4578%	30.4094%	6.9300%	48.8728%	3.8587%	7.4713%	0.0000%	0.0000%	0.0000%	Pg 11.11
Customer - Pac. Power	CNP		5.2940%	65.4998%	14.9267%	0.0000%	0.0000%	14.2796%	0.0000%	0.0000%	0.0000%	Pg 11.11
Customer - R.M.P.	CNU		0.0000%	0.0000%	0.0000%	91.2261%	7.2026%	1.5713%	0.0000%	0.0000%	0.0000%	Pg 11.11
Washington Business Tax	WBTAX		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Idaho	OPRV-ID		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%			Not Used
Excise Tax - superfund	EXCTAX		8.9327%	37.4006%	13.1871%	45.0814%	13.0231%	7.0716%	-1.2865%	-13.3802%	-10.0298%	Pg 11.12
Interest	INT		2.0270%	25.5488%	7.4559%	44.6035%	5.7388%	14.3342%	0.2918%		0.0000%	Pg 11.8
CIAC	CIAC		3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%			Pg 11.11

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Idaho State Income Tax	IDSIT		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 11.11
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	BADDEBT		4.5031%	43.0354%	13.3389%	31.0690%	3.4229%	4.6307%	0.0000%	0.0000%	0.0000%	Pg 11.10
Blank	DONOTUSE		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%	Not Used
Accumulated Investment Tax Credit 1984	ITC84		3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85		5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86		4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88		4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89		4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90		1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.4
System Net Transmission Plant	SNPT		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.5
System Net Production Plant	SNPP		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.5
System Net Hydro Plant	SNPPH		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.4
System Net Nuclear Plant	SNPPN		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.4
System Net Other Production Plant	SNPPO		1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%			Pg 11.5
System Net General Plant	SNPG		2.3900%	29.0009%	7.4538%	40.1068%	6.3463%	14.5476%	0.1546%			Pg 11.6
System Net Intangible Plant	SNPI		1.8630%	26.0502%	7.8890%	43.2216%	6.2601%	14.3945%	0.3216%			Pg 11.7
Trojan Plant Allocator	TROJP		1.5634%	24.7692%	7.7753%	43.7057%	6.0783%	15.7196%	0.3885%			Pg 11.13
Trojan Decommissioning Allocator	TROJD		1.5629%	24.7460%	7.7682%	43.6811%	6.0903%	15.7638%	0.3878%			Pg 11.13
Income Before Taxes	IBT		9.3054%	38.2068%	13.5400%	45.4425%	13.4434%	6.8037%	-1.3660%	-14.8275%	-10.5484%	Pg 11.8
DIT Expense	DITEXP		1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	Pg 11.9
DIT Balance	DITBAL		2.2180%	27.2420%	6.1655%	43.1106%	5.6096%	13.9458%	0.2811%	0.0000%	1.4274%	Pg 11.10
Tax Depreciation	TAXDEPR		2.0206%	26.2600%	5.7676%	43.9516%	5.4737%	14.3783%	0.2866%	0.0000%	1.8616%	Pg 11.14
Blank	DONOTUSE		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%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP		2.3329%	27.1518%	7.9813%	42.2926%	5.6452%	14.3265%	0.2697%	0.0000%	0.0000%	Pg 11.14
SCHMDT Amortization Expense	SCHMAEXP		1.7221%	22.7158%	6.5808%	46.4284%	4.8244%	13.4350%	0.2440%	4.0494%	0.0000%	Pg 11.13
System Generation Cholla Transaction	SGCT		1.5721%	24.9989%	7.8459%	44.0181%	6.0345%	15.5305%				Not Used

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
June 2013

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
STEAM :									
STEAM PRODUCTION PLANT									
	DGP	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0
	SG	6,660,623,469	104,301,702	1,658,541,331	520,534,757	2,920,364,907	400,359,633	1,030,364,181	26,156,959
	SSGCH	0	0	0	0	0	0	0	0
		6,660,623,469	104,301,702	1,658,541,331	520,534,757	2,920,364,907	400,359,633	1,030,364,181	26,156,959

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
LESS ACCUMULATED DEPRECIATION											
	DGP	(745,329,708)	(11,671,453)	(185,592,255)	(58,248,304)	(326,791,438)	(44,800,600)	(115,298,671)	(2,926,987)		
	DGU	(817,492,846)	(12,801,489)	(203,561,375)	(63,887,929)	(358,431,524)	(49,138,213)	(126,461,937)	(3,210,379)		
	SG	(725,453,402)	(11,360,201)	(180,642,917)	(56,694,949)	(318,076,629)	(43,605,867)	(112,223,909)	(2,848,931)		
	SSGCH	(175,855,372)	(2,753,798)	(43,789,204)	(13,743,283)	(77,104,172)	(10,570,391)	(27,203,921)	(690,602)		
		(2,464,131,329)	(38,586,942)	(613,585,751)	(192,574,465)	(1,080,403,763)	(148,115,070)	(381,188,438)	(9,676,899)		
TOTAL NET STEAM PLANT		4,196,492,141	65,714,760	1,044,955,580	327,960,292	1,839,961,144	252,244,562	649,175,743	16,480,059		
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%		
NUCLEAR:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
NUCLEAR PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	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		
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0		
	DGU	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		
TOTAL NUCLEAR PLANT		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%		
HYDRO:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
HYDRO PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	834,291,054	13,064,539	207,744,245	65,200,727	365,796,735	50,147,927	129,060,534	3,276,347		
		834,291,054	13,064,539	207,744,245	65,200,727	365,796,735	50,147,927	129,060,534	3,276,347		
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(157,240,831)	(2,462,305)	(39,154,055)	(12,288,537)	(68,942,586)	(9,451,500)	(24,324,348)	(617,501)		
	DGU	(29,434,362)	(460,926)	(7,329,360)	(2,300,326)	(12,905,560)	(1,769,253)	(4,553,344)	(115,592)		
	SG	(72,350,073)	(1,132,962)	(18,015,669)	(5,654,235)	(31,722,048)	(4,348,849)	(11,192,184)	(284,126)		
		(259,025,266)	(4,056,193)	(64,499,084)	(20,243,098)	(113,570,194)	(15,569,603)	(40,069,876)	(1,017,219)		
TOTAL NET HYDRO PRODUCTION PLANT		575,265,788	9,008,346	143,245,162	44,957,629	252,226,541	34,578,325	88,990,658	2,259,128		
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%		
OTHER:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	3,324,975,375	52,067,286	827,941,875	259,850,336	1,457,842,715	199,859,056	514,356,583	13,057,523		
	SSGCT	0	0	0	0	0	0	0	0		
		3,324,975,375	52,067,286	827,941,875	259,850,336	1,457,842,715	199,859,056	514,356,583	13,057,523		

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
LESS ACCUMULATED DEPRECIATION											
	DGP	(340,445,892)	(5,331,196)	(84,773,383)	(26,606,206)	(149,269,245)	(20,463,669)	(52,665,228)	(1,336,966)		
	DGU	(889,781)	(13,933)	(221,562)	(69,537)	(390,126)	(53,483)	(137,645)	(3,494)		
	SG	(221,397,694)	(3,466,966)	(55,129,558)	(17,302,464)	(97,072,303)	(13,307,868)	(34,249,084)	(869,452)		
	SSGCT	(23,661,995)	(370,534)	(5,892,000)	(1,849,210)	(10,374,653)	(1,422,285)	(3,660,389)	(92,923)		
		(586,395,362)	(9,182,629)	(146,016,503)	(45,827,417)	(257,106,327)	(35,247,306)	(90,712,346)	(2,302,835)		
TOTAL NET OTHER PRODUCTION PLANT		2,738,580,013	42,884,657	681,925,373	214,022,920	1,200,736,388	164,611,750	423,644,238	10,754,687		
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%		
PRODUCTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
TOTAL PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	10,819,889,899	169,433,527	2,694,227,452	845,585,820	4,744,004,357	650,366,616	1,673,781,298	42,490,829		
	SSGCH	0	0	0	0	0	0	0	0		
	SSGCT	0	0	0	0	0	0	0	0		
		10,819,889,899	169,433,527	2,694,227,452	845,585,820	4,744,004,357	650,366,616	1,673,781,298	42,490,829		
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG-P	(3,309,551,957)	(51,825,764)	(824,101,337)	(258,644,980)	(1,451,080,284)	(198,931,979)	(511,970,660)	(12,996,953)		
	SSGCH	0	0	0	0	0	0	0	0		
	SSGCT	0	0	0	0	0	0	0	0		
		(3,309,551,957)	(51,825,764)	(824,101,337)	(258,644,980)	(1,451,080,284)	(198,931,979)	(511,970,660)	(12,996,953)		
TOTAL NET PRODUCTION PLANT		7,510,337,942	117,607,763	1,870,126,115	586,940,840	3,292,924,073	451,434,637	1,161,810,638	29,493,875		
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%		
TRANSMISSION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
TRANSMISSION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	4,743,456,946	74,279,928	1,181,153,601	370,706,169	2,079,779,058	285,121,759	733,788,384	18,628,047		
		4,743,456,946	74,279,928	1,181,153,601	370,706,169	2,079,779,058	285,121,759	733,788,384	18,628,047		
LESS ACCUMULATED DEPRECIATION											
	DGP	(374,422,111)	(5,863,244)	(93,233,696)	(29,261,483)	(164,166,192)	(22,505,926)	(57,921,174)	(1,470,394)		
	DGU	(403,777,356)	(6,322,931)	(100,543,356)	(31,555,627)	(177,037,064)	(24,270,424)	(62,462,280)	(1,585,676)		
	SG	(509,768,990)	(7,982,702)	(126,936,006)	(39,838,985)	(223,509,327)	(30,641,415)	(78,858,640)	(2,001,916)		
		(1,287,968,456)	(20,168,878)	(320,713,058)	(100,656,095)	(564,712,583)	(77,417,764)	(199,242,094)	(5,057,986)		
TOTAL NET TRANSMISSION PLANT		3,455,488,490	54,111,050	860,440,544	270,050,074	1,515,066,475	207,703,995	534,546,291	13,570,061		
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%		
DISTRIBUTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
DISTRIBUTION PLANT - PACIFIC POWER											
	S	2,954,504,592	229,577,459	1,795,659,201	414,359,732	0	0	514,908,200	0		
LESS ACCUMULATED DEPRECIATION											
	S	(1,323,501,563)	(106,944,902)	(830,848,820)	(188,544,636)	0	0	(197,163,204)	0		
		1,631,003,029	122,632,557	964,810,381	225,815,095	0	0	317,744,996	0		

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.5188%	59.1544%	13.8452%	0.0000%	0.0000%	19.4816%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
	S	2,897,309,284	0	0	0	2,504,141,683	291,475,079	101,692,522	0		
LESS ACCUMULATED DEPRECIATION											
	S	(949,436,211)	0	0	0	(783,743,829)	(124,076,512)	(41,615,869)	0		
		1,947,873,074	0	0	0	1,720,397,854	167,398,567	60,076,653	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	88.3219%	8.5939%	3.0842%	0.0000%		
TOTAL NET DISTRIBUTION PLANT		3,578,876,103	122,632,557	964,810,381	225,815,095	1,720,397,854	167,398,567	377,821,648	0		
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%		
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
GENERAL PLANT											
	S	561,812,806	15,245,982	175,388,424	46,950,300	205,684,588	36,355,091	82,188,420	0		
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SE	789,143	12,224	189,670	59,603	338,756	50,940	135,069	2,881		
	SG	263,672,853	4,128,972	65,656,365	20,606,312	115,607,938	15,848,962	40,788,834	1,035,471		
	SO	258,323,860	5,677,204	68,551,497	19,731,753	112,078,061	14,905,449	36,654,840	725,055		
	CN	24,459,393	601,166	7,437,963	1,695,028	11,953,991	943,808	1,827,438	0		
	DEU	0	0	0	0	0	0	0	0		
	SSGCT	0	0	0	0	0	0	0	0		
	SSGCH	0	0	0	0	0	0	0	0		
	Remove Capital Lease	(53,034,696)	(625,495)	(13,844,656)	(2,895,286)	(26,968,572)	(2,219,727)	(6,342,482)	(138,476)		
		1,056,023,359	25,040,053	303,379,263	86,147,709	418,694,762	65,884,522	155,252,118	1,624,930		
LESS ACCUMULATED DEPRECIATION											
	S	(181,905,985)	(4,917,448)	(55,023,323)	(20,618,921)	(61,251,326)	(11,496,268)	(28,598,700)	0		
	DGP	(2,222,207)	(34,799)	(553,345)	(173,668)	(974,332)	(133,573)	(343,764)	(8,727)		
	DGU	(3,487,242)	(54,608)	(868,347)	(272,532)	(1,528,989)	(209,613)	(539,458)	(13,695)		
	SE	(313,425)	(4,855)	(75,332)	(23,673)	(134,544)	(20,232)	(53,645)	(1,144)		
	SG	(63,714,972)	(997,741)	(15,865,469)	(4,979,392)	(27,935,969)	(3,829,807)	(9,856,378)	(250,215)		
	SO	(95,844,825)	(2,106,389)	(25,434,376)	(7,320,990)	(41,583,856)	(5,530,307)	(13,599,892)	(269,014)		
	CN	(11,796,150)	(289,927)	(3,587,143)	(817,469)	(5,765,109)	(455,175)	(881,327)	0		
	SSGCT	(55,709)	(872)	(13,872)	(4,354)	(24,426)	(3,349)	(8,618)	(219)		
	SSGCH	(2,107,349)	(33,000)	(524,744)	(164,692)	(923,972)	(126,669)	(325,996)	(8,276)		
		(361,447,864)	(8,439,641)	(101,945,950)	(34,375,690)	(140,122,521)	(21,804,992)	(54,207,779)	(551,290)		
TOTAL NET GENERAL PLANT		694,575,496	16,600,413	201,433,313	51,772,019	278,572,241	44,079,530	101,044,339	1,073,641		
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.3900%	29.0009%	7.4538%	40.1068%	6.3463%	14.5476%	0.1546%		
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
GENERAL MINING PLANT											
	SE	489,253,334	7,578,764	117,591,976	36,952,604	210,022,204	31,581,873	83,740,057	1,785,856		
LESS ACCUMULATED DEPRECIATION											
	SE	(164,773,961)	(2,552,426)	(39,603,400)	(12,445,141)	(70,732,661)	(10,636,351)	(28,202,528)	(601,452)		
		324,479,373	5,026,338	77,988,575	24,507,463	139,289,542	20,945,522	55,537,529	1,184,404		
SNPM											
SYSTEM NET PLANT MINING		100.0000%	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%		

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
INTANGIBLE:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
INTANGIBLE PLANT											
	S	13,403,098	357,943	4,162,977	1,490,389	3,012,241	2,872,106	1,507,442	0		
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SE	3,673,140	56,899	882,839	277,427	1,576,772	237,105	628,691	13,408		
	CN	123,138,758	3,026,521	37,445,799	8,533,474	60,181,362	4,751,521	9,200,081	0		
	SG	263,555,882	4,127,140	65,627,238	20,597,170	115,556,652	15,841,931	40,770,739	1,035,011		
	SO	370,741,476	8,147,815	98,383,801	28,318,635	160,852,295	21,392,016	52,606,327	1,040,586		
	SSGCT	0	0	0	0	0	0	0	0		
	SSGCH	0	0	0	0	0	0	0	0		
		774,512,355	15,716,318	206,502,654	59,217,096	341,179,323	45,094,679	104,713,280	2,089,005		
LESS ACCUMULATED AMORTIZATION											
	S	(1,358,963)	0	(68,778)	0	(47,975)	(796,071)	(446,140)	0		
	DGP	0	0	0	0	0	0	0	0		
	DGU	(382,707)	(5,993)	(95,297)	(29,909)	(167,799)	(23,004)	(59,203)	(1,503)		
	SE	(1,960,814)	(30,374)	(471,281)	(148,097)	(841,720)	(126,573)	(335,611)	(7,157)		
	CN	(106,453,336)	(2,616,424)	(32,371,857)	(7,377,180)	(52,026,729)	(4,107,685)	(7,953,461)	0		
	SG	(78,920,142)	(1,235,846)	(19,651,661)	(6,167,692)	(34,602,709)	(4,743,766)	(12,208,540)	(309,928)		
	SO	(275,518,064)	(6,055,083)	(73,114,329)	(21,045,111)	(119,538,050)	(15,897,566)	(39,094,610)	(773,316)		
	SSGCT	0	0	0	0	0	0	0	0		
	SSGCH	(425,227)	(6,659)	(105,884)	(33,232)	(186,442)	(25,560)	(65,780)	(1,670)		
		(465,019,253)	(9,950,379)	(125,879,088)	(34,801,222)	(207,411,423)	(25,720,224)	(60,163,345)	(1,093,573)		
TOTAL NET INTANGIBLE PLANT		309,493,101	5,765,939	80,623,566	24,415,874	133,767,900	19,374,455	44,549,936	995,431		
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8630%	26.0502%	7.8890%	43.2216%	6.2601%	14.3945%	0.3216%		

GROSS PLANT:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
PRODUCTION PLANT		10,819,889,899	169,433,527	2,694,227,452	845,585,820	4,744,004,357	650,366,616	1,673,781,298	42,490,829		
TRANSMISSION PLANT		4,743,456,946	74,279,928	1,181,153,601	370,706,169	2,079,779,058	285,121,759	733,788,384	18,628,047		
DISTRIBUTION PLANT		5,851,813,876	229,577,459	1,795,659,201	414,359,732	2,504,141,683	291,475,079	616,600,722	0		
GENERAL PLANT		1,545,276,693	32,618,818	420,971,239	123,100,314	628,716,966	97,466,395	238,992,175	3,410,787		
INTANGIBLE PLANT		774,512,355	15,716,318	206,502,654	59,217,096	341,179,323	45,094,679	104,713,280	2,089,005		
TOTAL GROSS PLANT		23,734,949,769	521,626,050	6,298,514,147	1,812,969,130	10,297,821,386	1,369,524,529	3,367,875,860	66,618,667		
GPS											
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.1977%	26.5369%	7.6384%	43.3867%	5.7701%	14.1895%	0.2807%		
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT		(3,309,551,957)	(51,825,764)	(824,101,337)	(258,644,980)	(1,451,080,284)	(198,931,979)	(511,970,660)	(12,996,953)		
TRANSMISSION PLANT		(1,287,968,456)	(20,168,878)	(320,713,058)	(100,656,095)	(564,712,583)	(77,417,764)	(199,242,094)	(5,057,986)		
DISTRIBUTION PLANT		(2,272,937,773)	(106,944,902)	(830,848,820)	(188,544,636)	(783,743,829)	(124,076,512)	(238,779,074)	0		
GENERAL PLANT		(526,221,825)	(10,992,067)	(141,549,351)	(46,820,831)	(210,855,183)	(32,441,343)	(82,410,307)	(1,152,742)		
INTANGIBLE PLANT		(465,019,253)	(9,950,379)	(125,879,088)	(34,801,222)	(207,411,423)	(25,720,224)	(60,163,345)	(1,093,573)		
		(7,861,699,265)	(199,881,990)	(2,243,091,653)	(629,467,764)	(3,217,803,301)	(458,587,823)	(1,092,565,479)	(20,301,255)		
NET PLANT		15,873,250,504	321,744,059	4,055,422,494	1,183,501,366	7,080,018,085	910,936,707	2,275,310,381	46,317,412		
SNP											
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	2.0270%	25.5488%	7.4559%	44.6035%	5.7388%	14.3342%	0.2918%		

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
NON-REGULATED RELATED INTEREST PERCENTAGE		0.0000%									
INT											
INTEREST FACTOR SNP - NON-REGULATED		100.0000%	2.0270%	25.5488%	7.4559%	44.6035%	5.7388%	14.3342%	0.2918%		
TOTAL GROSS PLANT (LESS SO FACTOR)		23,105,936,346	507,801,030	6,131,630,763	1,764,918,742	10,024,891,030	1,333,227,063	3,278,614,693	64,853,026		
SO											
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.1977%	26.5370%	7.6384%	43.3866%	5.7701%	14.1895%	0.2807%		

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE STATE TAXES	221,891,227	19,820,830	82,988,660	29,261,104	100,031,656	28,897,090	15,691,265	(2,854,626)	(29,689,483)	(22,255,269)
Interest Synchronization	(10,920,675)	(189,112)	(2,383,665)	(695,629)	(4,161,439)	(535,423)	(1,337,364)	(27,224)	(1,592,080)	1,261
	210,970,551	19,631,717	80,604,995	28,565,475	95,870,217	28,361,666	14,353,900	(2,881,850)	(31,281,563)	(22,254,008)
INCOME BEFORE TAXES (FACTOR)	100.0000%	9.3054%	38.2068%	13.5400%	45.4425%	13.4434%	6.8037%	-1.3660%	-14.8275%	-10.5484%

See Calculation of EXCTAX

DITEXP:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Regulated	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		0	0	0	0	0	0	0	0	0	0
Rocky Mountain Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Regulated	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		0	0	0	0	0	0	0	0	0	0
PC (Post Merger)											
Prod / Other Prod	S	0	0	0	0	0	0	0	0	0	0
Cholla Unit 4	S	0	0	0	0	0	0	0	0	0	0
Gadsby Unit 4, 5 & 6	S	0	0	0	0	0	0	0	0	0	0
Hydro-PPL	S	0	0	0	0	0	0	0	0	0	0
Hydro-UPL	S	0	0	0	0	0	0	0	0	0	0

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Transmission	S	0	0	0	0	0	0	0	0	0	0	
Distribution	S	0	0	0	0	0	0	0	0	0	0	
General/ Intangibles	S	0	0	0	0	0	0	0	0	0	0	
Mining	S	0	0	0	0	0	0	0	0	0	0	
WCA - CAEE 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA - CAGE 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA_CAGW 2007+ -Marengo	S	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	
WCA - General 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA - JBG 2007+	S	0	0	0	0	0	0	0	0	0	0	
Non-Regulated	NUTIL	0	0	0	0	0	0	0	0	0	0	
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0	
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950	
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	53,039,450	1,837,035	29,406,515	7,376,571	2,022,725	0	12,396,604	0	0	0
Transmission	S	19,821,353	755,799	10,773,384	2,950,770	869,798	0	4,471,603	0	0	0
Distribution	S	32,578,530	3,072,192	18,861,199	4,886,411	0	0	5,758,728	0	0	0
General	S	(463,399)	302	(301,690)	404	(52,236)	25	(110,047)	(156)	0	0
Mining Plant	S	3,065	50	778	239	1,272	183	533	11	0	0
Non-Regulated Plant	NUTIL	2,328,093	0	(49)	(8)	0	0	0	0	0	2,328,149
Total Pacific Power		107,307,092	5,665,377	58,740,138	15,214,387	2,841,559	207	22,517,421	(146)	0	2,328,149
Rocky Mountain Power											
Production	S	82,919,068	0	0	0	64,891,662	13,025,149	4,406,685	595,572	0	0
Transmission	S	46,937,476	0	0	0	39,425,824	5,450,447	1,815,603	245,602	0	0
Distribution	S	38,697,432	0	0	0	31,272,936	5,412,043	2,012,453	0	0	0
General	S	(798,164)	251	(81,499)	826	(203,280)	(336,879)	(172,342)	(5,241)	0	0
Mining Plant	S	8,146	133	2,068	634	3,381	485	1,417	28	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		167,763,958	383	(79,431)	1,460	135,390,523	23,551,246	8,063,817	835,960	0	0
Pacificorp											
Prod / Other Prod	S	507,997,089	9,333,393	147,432,795	40,692,731	205,625,634	27,220,346	75,881,607	1,810,583	0	0
Cholla Unit 4	S	11,046,669	111,233	1,864,095	0	3,982,431	173,562	1,803,212	20,707	0	3,091,429
Gadsby Unit 4, 5 & 6	S	4,072,531	67,026	1,039,944	0	1,788,109	227,792	602,064	16,407	0	331,189
Hydro-PPL	S	41,882,738	806,617	12,546,618	3,449,579	16,577,844	2,123,964	6,244,778	133,339	0	0
Hydro-UPL	S	11,504,426	242,267	3,514,599	1,011,526	4,491,191	578,481	1,633,436	32,927	0	0
Transmission	S	259,992,930	5,043,872	76,547,602	20,853,710	105,172,113	13,907,636	37,632,553	835,444	0	0

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
Distribution	S	713,638,135	27,358,738	205,527,016	44,819,789	334,520,725	36,300,474	65,105,029	0	0	6,364
General/ Intangibles	S	109,807,938	2,619,583	35,091,141	8,389,213	41,590,923	6,184,334	15,741,086	191,652	0	7
Mining	S	10,643,746	169,239	3,167,755	768,965	4,059,969	585,446	1,853,177	39,196	0	0
WCA - CAEE 2007+	S	24,651,462	354,376	6,405,026	0	10,027,506	1,364,115	4,414,337	87,236	0	1,998,867
WCA - CAGE 2007+	S	1,218,246,134	20,498,994	326,114,392	0	507,125,265	66,130,891	191,961,603	4,563,495	0	101,851,494
WCA - CAGW 2007+	S	323,524,689	5,464,174	89,595,958	69,498,317	135,851,351	17,886,242	51,104,716	1,239,822	0	(47,117,891)
WCA_CAGW 2007+ -Marengo	S	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
WCA - General 2007+	S	115,640,979	2,617,356	34,246,833	7,729,614	46,723,787	6,247,453	17,124,384	265,881	0	685,672
WCA - JBG 2007+	S	67,795,368	1,159,656	18,519,099	14,152,056	28,540,141	3,668,580	10,825,331	257,194	0	(9,326,687)
Oregon Extra Book Depreciation	S	(19,134,059)	0	(19,134,059)	0	0	0	0	0	0	0
Non-Regulated	NUTIL	(1,390,818)	0	0	0	0	0	0	0	0	(1,390,818)
Total PC (Post Merger)		3,399,919,955	75,846,523	942,478,814	211,365,499	1,446,076,986	182,601,316	481,927,311	9,493,882	0	50,129,626
Total Deferred Taxes		3,674,991,005	81,512,284	1,001,139,521	226,581,346	1,584,309,068	206,152,768	512,508,549	10,329,696	0	52,457,775
Percentage of Total (DITBAL)		100.0000%	2.2180%	27.2420%	6.1655%	43.1106%	5.6096%	13.9458%	0.2811%	0.0000%	1.4274%

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	12,163,312	547,728	5,234,527	1,622,448	3,779,023	416,342	563,244	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.5031%	43.0354%	13.3389%	31.0690%	3.4229%	4.6307%	0.0000%	0.0000%	0.0000%

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
Customer Factors		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Electric Customers		1,913,303	47,025	581,825	132,591	935,085	73,828	142,949	0	0	0
CN											
Customer System factor - CN			2.4578%	30.4094%	6.9300%	48.8728%	3.8587%	7.4713%	0.0000%	0.0000%	0.0000%
Pacific Power Customers		888,284	47,025	581,825	132,591	0	0	126843.1667	0	0	0
CNP											
Customer Service Pacific Power factor - CNP			5.2940%	65.4998%	14.9267%	0.0000%	0.0000%	14.2796%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers		1,025,019	0	0	0	935,085	73,828	16,106	0	0	0
CNU											
Customer Service R.M.P. factor - CNU			0.0000%	0.0000%	0.0000%	91.2261%	7.2026%	1.5713%	0.0000%	0.0000%	0.0000%

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
TOTAL NET DISTRIBUTION PLANT	3,578,876,103	122,632,557	964,810,381	225,815,095	1,720,397,654	167,398,567	377,821,648	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.0000%	3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%	0.0000%	0.0000%

IDSIT		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
	Payroll	0	0	0	0
Idaho State Income Tax Allocation			0.00%	0.00%	0.00%
	Property	0	0	0	0
			0.00%	0.00%	0.00%
	Sales	0	0	0	0
			0.00%	0.00%	0.00%
	Average		0.00%	0.00%	
		Idaho - PPL Factor	0.00%	0.00%	
		Idaho - UPL Factor	0.00%	0.00%	
			0.00%	0.00%	

Utah Results of Operations
June 2013
13-MONTH AVERAGE FACTORS

DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
EXCTAX											
Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Taxable Income		211,817,365	18,920,964	79,220,975	27,932,650	95,490,219	27,585,162	14,978,881	(2,725,026)	(28,341,581)	(21,244,880)
Less Other Electric Items:											
	419 OTH	0	0	0	0	0	0	0	0	0	0
	432 OTH	0	0	0	0	0	0	0	0	0	0
	40910 OTH	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other		211,817,365	18,920,964	79,220,975	27,932,650	95,490,219	27,585,162	14,978,881	(2,725,026)	(28,341,581)	(21,244,880)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	8.9327%	37.4006%	13.1871%	45.0814%	13.0231%	7.0716%	-1.2865%	-13.3802%	-10.0298%

Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	266,314	4,234,758	1,329,083	7,456,576	1,022,239	2,630,832	66,787	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(127,511)	(2,027,596)	(636,363)	(3,570,198)	(489,447)	(1,259,639)	(31,977)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	60,841	967,463	303,639	1,703,513	233,539	601,034	15,258	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,897)	(46,067)	(14,458)	(81,115)	(11,120)	(28,619)	(727)	0	0
Net Plant		12,564,143	196,748	3,128,559	981,901	5,508,776	755,211	1,943,608	49,341	0	0
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	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%
System Net Nuclear Plant	**SNNP**	100.0000%	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pre-merger	(101)	SG	17,094,202	267,686	4,256,575	1,335,930	7,494,990	1,027,506	2,644,385	67,131	0	0
	(108)	SG	(8,434,030)	(132,072)	(2,100,132)	(659,128)	(3,697,919)	(506,956)	(1,304,701)	(33,121)	0	0
Post-merger	(101)	SG	3,485,613	54,583	867,942	272,404	1,528,275	209,515	539,206	13,688	0	0
	(108)	SG	(240,609)	(3,768)	(59,913)	(18,804)	(105,496)	(14,463)	(37,221)	(945)	0	0
	(107)	SG	1,778,549	27,851	442,871	138,995	779,809	106,906	275,132	6,985	0	0
	(120)	SE	1,975,759	30,605	474,873	149,226	848,136	127,538	338,169	7,212	0	0

ALLOCATIONS USING REPORTING AND RATEMAKING LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION		2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	(228)	SG	7,220,849	113,075	1,798,041	564,317	3,165,997	434,034	1,117,028	28,357	0	0	
	(228)	SG	1,472,376	23,057	366,632	115,068	645,566	88,502	227,769	5,782	0	0	
	(228)	SNNP	3,531,000	55,294	879,243	275,951	1,548,175	212,243	546,228	13,867	0	0	
	(228)	SE	1,743,025	27,000	418,936	131,648	748,230	112,514	298,334	6,362	0	0	
Total Acct 182.22			29,626,734	463,310	7,345,068	2,305,608	12,955,763	1,797,338	4,644,330	115,317	0	0	
Revised Study	(228)	SNNP	112,680	1,765	28,058	8,806	49,405	6,773	17,431	443	0	0	
	(228)	SE	941,950	14,591	226,398	71,144	404,352	60,804	161,223	3,438	0	0	
December 1993 Adj.			1,054,630	16,356	254,456	79,950	453,756	67,577	178,654	3,881	0	0	
Adjusted Acct 182.22			30,681,364	479,666	7,599,524	2,385,558	13,409,519	1,864,915	4,822,984	119,198	0	0	
TROJP			100.0000%	1.5634%	24.7692%	7.7753%	43.7057%	6.0783%	15.7196%	0.3885%	0.0000%	0.0000%	
Trojan Plant Allocator													
Account 228.42			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Regulated**	
Plant - Premerger		SG	7,220,849	113,075	1,798,041	564,317	3,165,997	434,034	1,117,028	28,357	0	0	
- Postmerger		SG	1,472,376	23,057	366,632	115,068	645,566	88,502	227,769	5,782	0	0	
Storage Facility		SE	1,743,025	27,000	418,936	131,648	748,230	112,514	298,334	6,362	0	0	
Transition Costs		SNNP	3,531,000	55,294	879,243	275,951	1,548,175	212,243	546,228	13,867	0	0	
Total Acct 228.42			13,967,250	218,425	3,462,852	1,086,984	6,107,968	847,293	2,189,359	54,368	0	0	
Transition Costs		SNNP	112,680	1,765	28,058	8,806	49,405	6,773	17,431	443	0	0	
Storage Facility		SE	941,950	14,591	226,398	71,144	404,352	60,804	161,223	3,438	0	0	
December 1993 Adj			1,054,630	16,356	254,456	79,950	453,756	67,577	178,654	3,881	0	0	
Adjusted Acct 228.42			15,021,880	234,781	3,717,308	1,166,934	6,561,724	914,870	2,368,013	58,249	0	0	
TROJD			100.0000%	1.5629%	24.7460%	7.7682%	43.6811%	6.0903%	15.7638%	0.3878%	0.0000%	0.0000%	
Trojan Decommissioning Allocator													
SCHMA			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Regulated**	
Amortization Expense :													
Amortization of Limited Term Plant		Acct 404	43,570,753	782,708	10,090,079	2,889,895	19,706,266	2,103,055	5,541,333	101,476	2,355,942	0	
Amortization of Other Electric Plant		Acct 405	0	0	0	0	0	0		0	0	0	
Amortization of Plant Acquisitions		Acct 406	5,523,970	86,502	1,375,507	431,704	2,421,997	332,037	854,530	21,693	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.		Acct 407	1,379,326	0	0	0	1,306,020	0	385,332	0	(312,026)	0	
Total Amortization Expense :			50,474,049	869,210	11,465,586	3,321,599	23,434,282	2,435,092	6,781,194	123,169	2,043,916	0	
Schedule M Amortization Factor			100.0000%	1.7221%	22.7158%	6.5808%	46.4284%	4.8244%	13.4350%	0.2440%	4.0494%	0.0000%	
SCHMD			**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**	**OTHER**	**Non-Regulated**	
Depreciation Expense :													
Steam		Acct 403.1	145,826,763	2,283,567	36,311,873	11,396,515	63,938,063	8,765,418	22,558,650	572,677	0	0	
Nuclear		Acct 403.2	0	0	0	0	0	0		0	0	0	
Hydro		Acct 403.3	20,997,896	328,816	5,228,621	1,641,008	9,206,573	1,262,151	3,248,266	82,461	0	0	
Other		Acct 403.4	115,876,398	1,814,561	28,854,025	9,055,863	50,806,260	6,965,149	17,925,483	455,059	0	0	
Transmission		Acct 403.5	89,698,523	1,404,630	22,335,553	7,010,034	39,328,513	5,391,638	13,875,900	352,255	0	0	
Distribution		Acct 403.6	157,947,993	6,648,533	51,050,255	12,923,768	62,158,623	7,502,993	17,663,822	0	0	0	
General		Acct 403.7&8	38,519,988	791,099	10,677,678	3,375,780	15,150,693	2,226,154	6,226,770	71,814	0	0	
Mining		Acct 403.9	0	0	0	0	0	0	0	0	0	0	
Experimental		Acct 403.4	0	0	0	0	0	0	0	0	0	0	

Utah Results of Operations
June 2013
13-MONTH AVERAGE FACTORS

DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Postmerger Hydro Step ! Adjustment		0	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense :		568,867,562	13,271,204	154,458,006	45,402,968	240,588,725	32,113,502	81,498,891	1,534,266	0	0	
Schedule M Depreciation Factor		100 0000%	2.3329%	27.1518%	7.9813%	42.2926%	5.6452%	14.3265%	0.2697%	0.0000%	0.0000%	

Tax Depreciation by Function	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Current Total M Difference	1,214,278,235	24,535,993	318,869,852	70,034,566	533,695,012	66,465,944	174,591,966	3,479,947	-	22,604,955
Tax Depr factor	100 0000%	2.0206%	26.2600%	5.7676%	43.9516%	5.4737%	14.3783%	0.2866%	0 0000%	1.8616%

Utah Results of Operations
June 2013
COINCIDENTAL PEAKS

FORECAST LOADS (CP)

Month	Day	Time	Non-FERC CA	OR	WA	UT	ID	WY	FERC	Total
Jul-12	12	15	156	2,163	749	4,710	782	1,225	46	9,831
Aug-12	6	16	137	2,302	786	4,503	606	1,229	45	9,607
Sep-12	5	17	122	2,026	665	4,122	479	1,213	39	8,667
Oct-12	2	17	103	1,752	561	3,427	410	1,238	29	7,520
Nov-12	26	18	128	2,099	695	3,388	431	1,290	28	8,059
Dec-12	18	18	142	2,377	700	3,642	440	1,254	30	8,584
Jan-13	14	18	145	2,406	716	3,702	489	1,336	31	8,825
Feb-13	11	8	146	2,218	697	3,231	443	1,291	26	8,052
Mar-13	4	8	131	2,294	657	3,012	387	1,274	25	7,780
Apr-13	9	8	128	2,032	576	2,960	410	1,205	28	7,338
May-13	14	16	121	1,730	523	3,890	584	1,222	36	8,106
Jun-13	28	16	135	2,148	690	4,827	631	1,357	45	9,833
			1,594	25,547	8,015	45,415	6,092	15,133	408	102,203

- (less)

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

Month	Day	Time	Non-FERC CA	OR	WA	UT	ID	WY	FERC	Total
Jul-12	12	15	-	-	-	-	-	-		-
Aug-12	6	16	-	-	-	(147)	-	-		(147)
Sep-12	5	17	-	-	-	(122)	-	-		(122)
Oct-12	2	17	-	-	-	-	-	-		-
Nov-12	26	18	-	-	-	-	-	-		-
Dec-12	18	18	-	-	-	(131)	-	-		(131)
Jan-13	14	18	-	-	-	(114)	-	-		(114)
Feb-13	11	8	-	-	-	-	-	-		-
Mar-13	4	8	-	-	-	-	-	-		-
Apr-13	9	8	-	-	-	-	-	-		-
May-13	14	16	-	-	-	-	(73)	-		(73)
Jun-13	28	16	-	-	-	(123)	(73)	-		(196)
			-	-	-	(637)	(146)	-	-	(783)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

Month	Day	Time	Non-FERC CA	OR	WA	UT	ID	WY	FERC	Total
Jul-12	12	15	156	2,163	749	4,710	782	1,225	46	9,831
Aug-12	6	16	137	2,302	786	4,356	606	1,229	45	9,460
Sep-12	5	17	122	2,026	665	4,001	479	1,213	39	8,545
Oct-12	2	17	103	1,752	561	3,427	410	1,238	29	7,520
Nov-12	26	18	128	2,099	695	3,388	431	1,290	28	8,059
Dec-12	18	18	142	2,377	700	3,511	440	1,254	30	8,453
Jan-13	14	18	145	2,406	716	3,588	489	1,336	31	8,711
Feb-13	11	8	146	2,218	697	3,231	443	1,291	26	8,052
Mar-13	4	8	131	2,294	657	3,012	387	1,274	25	7,780
Apr-13	9	8	128	2,032	576	2,960	410	1,205	28	7,338
May-13	14	16	121	1,730	523	3,890	511	1,222	36	8,033
Jun-13	28	16	135	2,148	690	4,704	558	1,357	45	9,637
			1,594	25,547	8,015	44,778	5,946	15,133	408	101,420

+ plus

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

Month	Day	Time	Non-FERC CA	OR	WA	UT	ID	WY	FERC	Total
Jul-12	12	15						-		-
Aug-12	6	16						-		-
Sep-12	5	17						-		-
Oct-12	2	17						-		-
Nov-12	26	18						-		-
Dec-12	18	18						-		-
Jan-13	14	18						-		-
Feb-13	11	8						-		-
Mar-13	4	8						-		-
Apr-13	9	8						-		-
May-13	14	16						-		-
Jun-13	28	16						-		-
			-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC CA	OR	WA	UT	ID	WY	FERC	Total
Jul-12	12	15	156	2,163	749	4,710	782	1,225	46	9,831
Aug-12	6	16	137	2,302	786	4,356	606	1,229	45	9,460
Sep-12	5	17	122	2,026	665	4,001	479	1,213	39	8,545
Oct-12	2	17	103	1,752	561	3,427	410	1,238	29	7,520
Nov-12	26	18	128	2,099	695	3,388	431	1,290	28	8,059
Dec-12	18	18	142	2,377	700	3,511	440	1,254	30	8,453
Jan-13	14	18	145	2,406	716	3,588	489	1,336	31	8,711
Feb-13	11	8	146	2,218	697	3,231	443	1,291	26	8,052
Mar-13	4	8	131	2,294	657	3,012	387	1,274	25	7,780
Apr-13	9	8	128	2,032	576	2,960	410	1,205	28	7,338
May-13	14	16	121	1,730	523	3,890	511	1,222	36	8,033
Jun-13	28	16	135	2,148	690	4,704	558	1,357	45	9,637
			1,593.9	25,546.9	8,014.7	44,778.1	5,946.0	15,132.5	407.6	101,419.7

Utah Results of Operations
June 2013
ENERGY

FORECAST LOADS (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,248	1,184,067	392,662	2,513,631	467,630	851,816	23,182	5,522,236
2012	Aug	89,334	1,248,024	399,016	2,546,173	395,918	846,937	23,591	5,548,994
2012	Sep	72,237	1,096,359	350,324	2,062,716	283,827	796,375	17,929	4,679,766
2012	Oct	63,235	1,136,473	366,823	1,976,277	264,303	874,614	16,436	4,698,162
2012	Nov	68,878	1,180,171	389,237	2,010,848	243,386	867,886	15,926	4,776,332
2012	Dec	82,209	1,361,983	433,565	2,208,317	291,497	872,680	17,538	5,267,790
2013	Jan	88,949	1,463,096	465,313	2,301,610	313,221	899,064	18,757	5,550,011
2013	Feb	71,598	1,196,694	362,259	1,958,995	265,787	827,183	15,342	4,697,858
2013	Mar	69,783	1,196,777	355,170	2,002,424	262,854	876,078	15,964	4,779,050
2013	Apr	68,392	1,085,757	321,570	1,863,136	271,529	822,040	15,944	4,448,368
2013	May	78,909	1,102,696	334,792	1,989,009	360,692	837,806	17,133	4,721,036
2013	Jun	82,444	1,103,566	340,454	2,263,289	465,723	850,532	20,276	5,126,284
		925,218	14,355,662	4,511,185	25,696,425	3,886,368	10,223,010	218,018	59,815,886

- (less)

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	-	-	-	(9,633)	-	-		(9,633)
2012	Aug	-	-	-	(11,691)	(3,362)	-		(15,053)
2012	Sep	-	-	-	(8,753)	-	-		(8,753)
2012	Oct	-	-	-	-	(8,095)	-		(8,095)
2012	Nov	-	-	-	-	(877)	-		(877)
2012	Dec	-	-	-	(11,218)	(4,677)	-		(15,896)
2013	Jan	-	-	-	(11,900)	-	-		(11,900)
2013	Feb	-	-	-	-	-	-		-
2013	Mar	-	-	-	-	(3,143)	-		(3,143)
2013	Apr	-	-	-	-	(677)	-		(677)
2013	May	-	-	-	-	(1,754)	-		(1,754)
2013	Jun	-	-	-	(3,660)	(8,258)	-		(11,918)
		-	-	-	(56,854)	(30,843)	-	-	(87,698)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,248	1,184,067	392,662	2,503,998	467,630	851,816	23,182	5,512,603
2012	Aug	89,334	1,248,024	399,016	2,534,482	392,556	846,937	23,591	5,533,941
2012	Sep	72,237	1,096,359	350,324	2,053,963	283,827	796,375	17,929	4,671,013
2012	Oct	63,235	1,136,473	366,823	1,976,277	256,208	874,614	16,436	4,690,067
2012	Nov	68,878	1,180,171	389,237	2,010,848	242,509	867,886	15,926	4,775,455
2012	Dec	82,209	1,361,983	433,565	2,197,098	286,820	872,680	17,538	5,251,894
2013	Jan	88,949	1,463,096	465,313	2,289,710	313,221	899,064	18,757	5,538,111
2013	Feb	71,598	1,196,694	362,259	1,958,995	265,787	827,183	15,342	4,697,858
2013	Mar	69,783	1,196,777	355,170	2,002,424	259,711	876,078	15,964	4,775,907
2013	Apr	68,392	1,085,757	321,570	1,863,136	270,851	822,040	15,944	4,447,691
2013	May	78,909	1,102,696	334,792	1,989,009	358,938	837,806	17,133	4,719,282
2013	Jun	82,444	1,103,566	340,454	2,259,629	457,465	850,532	20,276	5,114,366
		925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	59,728,188

+ plus

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul				-	-	-		-
2012	Aug				-	-	-		-
2012	Sep				-	-	-		-
2012	Oct				-	-	-		-
2012	Nov				-	-	-		-
2012	Dec				-	-	-		-
2013	Jan				-	-	-		-
2013	Feb				-	-	-		-
2013	Mar				-	-	-		-
2013	Apr				-	-	-		-
2013	May				-	-	-		-
2013	Jun				-	-	-		-
		-	-	-	-	-	-	-	-

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,248	1,184,067	392,662	2,503,998	467,630	851,816	23,182	5,512,603
2012	Aug	89,334	1,248,024	399,016	2,534,482	392,556	846,937	23,591	5,533,941
2012	Sep	72,237	1,096,359	350,324	2,053,963	283,827	796,375	17,929	4,671,013
2012	Oct	63,235	1,136,473	366,823	1,976,277	256,208	874,614	16,436	4,690,067
2012	Nov	68,878	1,180,171	389,237	2,010,848	242,509	867,886	15,926	4,775,455
2012	Dec	82,209	1,361,983	433,565	2,197,098	286,820	872,680	17,538	5,251,894
2013	Jan	88,949	1,463,096	465,313	2,289,710	313,221	899,064	18,757	5,538,111
2013	Feb	71,598	1,196,694	362,259	1,958,995	265,787	827,183	15,342	4,697,858
2013	Mar	69,783	1,196,777	355,170	2,002,424	259,711	876,078	15,964	4,775,907
2013	Apr	68,392	1,085,757	321,570	1,863,136	270,851	822,040	15,944	4,447,691
2013	May	78,909	1,102,696	334,792	1,989,009	358,938	837,806	17,133	4,719,282
2013	Jun	82,444	1,103,566	340,454	2,259,629	457,465	850,532	20,276	5,114,366
		925,217.7	14,355,662.3	4,511,184.6	25,639,571.1	3,855,524.1	10,223,010.3	218,018	59,728,187.9

Utah Results of Operations
June 2013

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC		
Subtotal	925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	**59,728,187.9**	**Ref Page 11.16**
System Energy Factor	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%	100.00%	
Divisional Energy - Pacific	3.2851%	50.9723%	16.0177%	0.0000%	0.0000%	29.7248%	0.0000%	100.00%	
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.2291%	12.2147%	5.8655%	0.6907%	100.00%	
System Generation Factor	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	100.00%	
Divisional Generation - Pacific	3.3294%	52.9420%	16.6159%	0.0000%	0.0000%	27.1127%	0.0000%	100.00%	
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	82.7798%	11.3485%	5.1303%	0.7414%	100.00%	
System Capacity (kw)									
Accord	1,593.9	25,546.9	8,014.7	44,778.1	5,946.0	15,132.5	407.6	**101,419.7**	**Ref Page 11.15**
Modified Accord	1,593.9	25,546.9	8,014.7	44,778.1	5,946.0	15,132.5	407.6	**101,419.7**	**Ref Page 11.15**
Rolled-In	1,593.9	25,546.9	8,014.7	44,778.1	5,946.0	15,132.5	407.6	**101,419.7**	**Ref Page 11.15**
Rolled-In with Hydro Adj.	1,593.9	25,546.9	8,014.7	44,778.1	5,946.0	15,132.5	407.6	**101,419.7**	**Ref Page 11.15**
Rolled-In with Off-Sys Adj.	1,593.9	25,546.9	8,014.7	44,778.1	5,946.0	15,132.5	407.6	**101,419.7**	**Ref Page 11.15**
System Capacity Factor									
Accord	1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%	100.00%	
Modified Accord	1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%	100.00%	
Rolled-In	1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%	100.00%	
Rolled-In with Hydro Adj.	1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%	100.00%	
Rolled-In with Off-Sys Adj.	1.5716%	25.1893%	7.9025%	44.1513%	5.8628%	14.9207%	0.4019%	100.00%	
System Energy (kwh)									
Accord	925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	59,728,188	
Modified Accord	925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	59,728,188	
Rolled-In	925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	59,728,188	
Rolled-In with Hydro Adj.	925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	59,728,188	
Rolled-In with Off-Sys Adj.	925,218	14,355,662	4,511,185	25,639,571	3,855,524	10,223,010	218,018	59,728,188	
System Energy Factor									
Accord	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%	100.00%	
Modified Accord	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%	100.00%	
Rolled-In	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%	100.00%	
Rolled-In with Hydro Adj.	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%	100.00%	
Rolled-In with Off-Sys Adj.	1.5490%	24.0350%	7.5529%	42.9271%	6.4551%	17.1159%	0.3650%	100.00%	
System Generation Factor									
Accord	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	100.00%	
Modified Accord	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	100.00%	
Rolled-In	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	100.00%	
Rolled-In with Hydro Adj.	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	100.00%	
Rolled-In with Off-Sys Adj.	1.5659%	24.9007%	7.8151%	43.8452%	6.0108%	15.4695%	0.3927%	100.00%	

Utah Results of Operations
June 2013
2010 Protocol 13-Month Average
Normalized Factors

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S		-	-	-	-	-	-	-			Situs
System Generation	SG		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.19
System Generation (Pac. Power Costs on SG)	SG-P		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.19
System Generation (R.M.P. Costs on SG)	SG-U		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.19
Divisional Generation - Pac. Power	DGP		3.3125%	53.1667%	16.5591%	0.0000%	0.0000%	26.9617%	0.0000%			Pg 12.19
Divisional Generation - R.M.P.	DGU		0.0000%	0.0000%	0.0000%	82.7502%	11.2053%	5.2799%	0.7646%			Pg 12.19
System Capacity	SC		1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%			Pg 12.19
System Energy	SE		1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%			Pg 12.19
System Energy (Pac. Power Costs on SE)	SE-P		1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%			Pg 12.19
System Energy (R.M.P. Costs on SE)	SE-U		1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%			Pg 12.19
Divisional Energy - Pac. Power	DEP		3.2499%	51.3069%	15.9601%	0.0000%	0.0000%	29.4831%	0.0000%			Pg 12.19
Divisional Energy - R.M.P.	DEU		0.0000%	0.0000%	0.0000%	81.0103%	12.3159%	5.9704%	0.7034%			Pg 12.19
System Overhead	SO		2.2093%	26.8937%	7.7064%	42.9375%	5.6593%	14.3084%	0.2853%			Pg 12.8
System Overhead (Pac. Power Costs on SO)	SO-P		2.2093%	26.8937%	7.7064%	42.9375%	5.6593%	14.3084%	0.2853%			Pg 12.8
System Overhead (R.M.P. Costs on SO)	SO-U		2.2093%	26.8937%	7.7064%	42.9375%	5.6593%	14.3084%	0.2853%			Pg 12.8
Divisional Overhead - Pac. Power	DOP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Divisional Overhead - R.M.P.	DOU		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Gross Plant-System	GPS		2.2093%	26.8935%	7.7064%	42.9376%	5.6594%	14.3085%	0.2853%			Pg 12.7
System Gross Plant - Pac. Power	SGPP		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%			Not Used
System Net Plant	SNP		2.0390%	25.9196%	7.5267%	44.1366%	5.6235%	14.4580%	0.2966%			Pg 12.7
Seasonal System Capacity Combustion Turbine	SSCCT		1.6122%	26.1641%	8.1814%	42.9556%	5.5262%	15.1689%	0.3915%			Not Used
Seasonal System Energy Combustion Turbine	SSECT		1.5337%	24.9841%	7.9391%	42.0589%	6.0398%	17.0872%	0.3573%			Not Used
Seasonal System Capacity Cholla	SSCCH		1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%			Not Used
Seasonal System Energy Cholla	SSECH		1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%			Not Used
Seasonal System Generation Cholla	SSGCH		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Not Used
Seasonal System Capacity Purchases	SSCP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Energy Purchases	SSEP		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Generation Contracts	SSGC		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Generation Combustion Turbine	SSGCT		1.5926%	25.8691%	8.1208%	42.7314%	5.6546%	15.6485%	0.3830%			Not Used
Mid-Columbia	MC		1.0184%	47.0274%	10.0561%	27.8115%	3.7660%	10.0637%	0.2570%			Not Used
Division Net Plant Distribution	SNPD		3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%			Pg 12.6
Divisional Generation - Huntington	DGUH		0.0000%	0.0000%	0.0000%	82.7502%	11.2053%	5.2799%	0.7646%			Pg 12.19
Divisional Energy - Huntington	DEUH		0.0000%	0.0000%	0.0000%	81.0103%	12.3159%	5.9704%	0.7034%			Pg 12.19
Division Net Plant General-Mine - Pac. Power	DNPGMP		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		1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%			Pg 12.6
Division Net Plant Intangible - Pac. Power	DNPIP		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%			Not Used
Division Net Plant Steam - Pac. Power	DNPPSP		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%			Not Used
Division Net Plant Hydro - Pac. Power	DNPPHP		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%			Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.4
System Net Hydro Plant-R.M.P.	SNPPH-U		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.4
Customer - System	CN		2.4578%	30.4094%	6.9300%	48.8728%	3.8587%	7.4713%	0.0000%	0.0000%	0.0000%	Pg 12.11
Customer - Pac. Power	CNP		5.2940%	65.4998%	14.9267%	0.0000%	0.0000%	14.2796%	0.0000%	0.0000%	0.0000%	Pg 12.11
Customer - R.M.P.	CNU		0.0000%	0.0000%	0.0000%	91.2261%	7.2026%	1.5713%	0.0000%	0.0000%	0.0000%	Pg 12.11
Washington Business Tax	WBTAX		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Idaho	OPRV-ID		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%			Not Used
Excise Tax - superfund	EXCTAX		8.5938%	35.7900%	13.1391%	41.9955%	14.3569%	8.7452%	-1.1532%	-12.2699%	-9.1975%	Pg 12.12
Interest	INT		2.0390%	25.9196%	7.5267%	44.1366%	5.6235%	14.4580%	0.2966%		0.0000%	Pg 12.8
CIAC	CIAC		3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%			Pg 12.11

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Idaho State Income Tax	IDSIT		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 12.11
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Bad Debt Expense	BADDEBT		4.5031%	43.0354%	13.3389%	31.0690%	3.4229%	4.6307%	0.0000%	0.0000%	0.0000%	Pg 12.10
Blank	DONOTUSE		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%	Not Used
Accumulated Investment Tax Credit 1984	ITC84		3.2870%	70.9760%	14.1800%			10.9460%			0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85		5.4200%	67.6900%	13.3600%			11.6100%			1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86		4.7890%	64.6080%	13.1260%			15.5000%			1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88		4.2700%	61.2000%	14.9600%			16.7100%			2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89		4.8806%	56.3558%	15.2688%			20.6776%			2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90		1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%			0.3860%	Fixed
Other Electric	OTHER		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Regulated	NUTIL		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.4
System Net Transmission Plant	SNPT		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.5
System Net Production Plant	SNPP		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.5
System Net Hydro Plant	SNPPH		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.4
System Net Nuclear Plant	SNPPN		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.4
System Net Other Production Plant	SNPPO		1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%			Pg 12.5
System Net General Plant	SNPG		2.3965%	29.1974%	7.4914%	39.8595%	6.2845%	14.6136%	0.1572%			Pg 12.6
System Net Intangible Plant	SNPI		1.8764%	26.4590%	7.9672%	42.7070%	6.1316%	14.5317%	0.3270%			Pg 12.7
Trojan Plant Allocator	TROJP		1.5778%	25.2622%	7.8667%	43.0833%	5.9408%	15.8747%	0.3945%			Pg 12.13
Trojan Decommissioning Allocator	TROJD		1.5770%	25.2379%	7.8588%	43.0597%	5.9565%	15.9165%	0.3936%			Pg 12.13
Income Before Taxes	IBT		8.9177%	36.4350%	13.4562%	42.1982%	14.8084%	8.5748%	-1.2197%	-13.5389%	-9.6317%	Pg 12.8
DIT Expense	DITEXP		1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	Pg 12.9
DIT Balance	DITBAL		2.2180%	27.2420%	6.1655%	43.1106%	5.6096%	13.9458%	0.2811%	0.0000%	1.4274%	Pg 12.10
Tax Depreciation	TAXDEPR		2.0206%	26.2600%	5.7676%	43.9516%	5.4737%	14.3783%	0.2866%	0.0000%	1.8616%	Pg 12.14
Blank	DONOTUSE		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%	Not Used
Blank	DONOTUSE		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP		2.3443%	27.4947%	8.0471%	41.8611%	5.5362%	14.4423%	0.2742%	0.0000%	0.0000%	Pg 12.14
SCHMDT Amortization Expense	SCHMAEXP		1.7323%	23.0260%	6.6402%	46.0380%	4.7269%	13.5392%	0.2481%	4.0494%	0.0000%	Pg 12.13
System Generation Cholla Transaction	SGCT		1.5889%	25.5017%	7.9427%	43.3903%	5.8755%	15.7009%				Not Used

13-MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
June 2013

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
STEAM :									
STEAM PRODUCTION PLANT									
	DGP	0	0	0	0	0	0	0	0
	DGU	0	0	0	0	0	0	0	0
	SG	6,660,623,469	105,404,983	1,691,791,168	526,919,572	2,878,524,165	389,784,734	1,041,602,200	26,596,646
	SSGCH	0	0	0	0	0	0	0	0
		6,660,623,469	105,404,983	1,691,791,168	526,919,572	2,878,524,165	389,784,734	1,041,602,200	26,596,646

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
LESS ACCUMULATED DEPRECIATION											
	DGP	(745,329,708)	(11,794,912)	(189,312,941)	(58,962,770)	(322,109,422)	(43,617,259)	(116,556,215)	(2,976,188)		
	DGU	(817,492,846)	(12,936,900)	(207,642,300)	(64,671,571)	(353,296,193)	(47,840,301)	(127,841,238)	(3,264,344)		
	SG	(725,453,402)	(11,480,367)	(184,264,381)	(57,390,363)	(313,519,471)	(42,454,083)	(113,447,917)	(2,896,820)		
	SSGCH	(175,855,372)	(2,782,928)	(44,667,075)	(13,911,856)	(75,999,483)	(10,291,190)	(27,500,630)	(702,211)		
		(2,464,131,329)	(38,995,107)	(625,886,696)	(194,936,560)	(1,064,924,569)	(144,202,833)	(385,346,000)	(9,839,564)		
TOTAL NET STEAM PLANT		4,196,492,141	66,409,877	1,065,904,472	331,983,012	1,813,599,596	245,581,901	656,256,200	16,757,082		
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%		
NUCLEAR:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
NUCLEAR PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	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		
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0		
	DGU	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		
TOTAL NUCLEAR PLANT		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%		
HYDRO:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
HYDRO PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	834,291,054	13,202,733	211,909,027	66,000,471	360,555,881	48,823,345	130,468,176	3,331,421		
		834,291,054	13,202,733	211,909,027	66,000,471	360,555,881	48,823,345	130,468,176	3,331,421		
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
	DGP	(157,240,831)	(2,488,351)	(39,939,001)	(12,439,267)	(67,954,829)	(9,201,853)	(24,589,649)	(627,881)		
	DGU	(29,434,362)	(465,802)	(7,476,296)	(2,328,542)	(12,720,659)	(1,722,521)	(4,603,007)	(117,535)		
	SG	(72,350,073)	(1,144,947)	(18,376,840)	(5,723,589)	(31,267,558)	(4,233,981)	(11,314,255)	(288,902)		
		(259,025,266)	(4,099,099)	(65,792,138)	(20,491,397)	(111,943,047)	(15,158,355)	(40,506,912)	(1,034,318)		
TOTAL NET HYDRO PRODUCTION PLANT		575,265,788	9,103,634	146,116,889	45,509,074	248,612,833	33,664,990	89,961,265	2,297,103		
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%		
OTHER:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	3,324,975,375	52,618,043	844,540,155	263,037,629	1,436,955,866	194,580,079	519,966,589	13,277,014		
	SSGCT	0	0	0	0	0	0	0	0		
		3,324,975,375	52,618,043	844,540,155	263,037,629	1,436,955,866	194,580,079	519,966,589	13,277,014		

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
LESS ACCUMULATED DEPRECIATION											
	DGP	(340,445,892)	(5,387,588)	(86,472,889)	(26,932,554)	(147,130,630)	(19,923,152)	(53,239,639)	(1,359,440)		
	DGU	(889,781)	(14,081)	(226,003)	(70,390)	(384,537)	(52,071)	(139,146)	(3,553)		
	SG	(221,397,694)	(3,503,639)	(56,234,775)	(17,514,693)	(95,681,525)	(12,956,361)	(34,622,634)	(884,067)		
	SSGCT	(23,661,995)	(374,453)	(6,010,121)	(1,871,892)	(10,226,013)	(1,384,718)	(3,700,312)	(94,485)		
		(586,395,362)	(9,279,761)	(148,943,789)	(46,389,530)	(253,422,706)	(34,316,301)	(91,701,731)	(2,341,545)		
TOTAL NET OTHER PRODUCTION PLANT		2,738,580,013	43,338,282	695,596,366	216,648,098	1,183,533,160	160,263,778	428,264,858	10,935,469		
SNPPO											
SYSTEM NET PLANT PRODUCTION OTHER		100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%		
PRODUCTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
TOTAL PRODUCTION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	10,819,889,899	171,225,760	2,748,240,349	855,957,672	4,676,035,912	633,188,158	1,692,036,966	43,205,082		
	SSGCH	0	0	0	0	0	0	0	0		
	SSGCT	0	0	0	0	0	0	0	0		
		10,819,889,899	171,225,760	2,748,240,349	855,957,672	4,676,035,912	633,188,158	1,692,036,966	43,205,082		
LESS ACCUMULATED DEPRECIATION											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG-P	(3,309,551,957)	(52,373,966)	(840,622,623)	(261,817,487)	(1,430,290,322)	(193,677,489)	(517,554,643)	(13,215,427)		
	SSGCH	0	0	0	0	0	0	0	0		
	SSGCT	0	0	0	0	0	0	0	0		
		(3,309,551,957)	(52,373,966)	(840,622,623)	(261,817,487)	(1,430,290,322)	(193,677,489)	(517,554,643)	(13,215,427)		
TOTAL NET PRODUCTION PLANT		7,510,337,942	118,851,794	1,907,617,726	594,140,184	3,245,745,590	439,510,669	1,174,482,323	29,989,655		
SNPP											
SYSTEM NET PRODUCTION PLANT		100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%		
TRANSMISSION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
TRANSMISSION PLANT											
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SG	4,743,456,946	75,065,646	1,204,832,942	375,253,205	2,049,981,583	277,590,696	741,791,698	18,941,177		
		4,743,456,946	75,065,646	1,204,832,942	375,253,205	2,049,981,583	277,590,696	741,791,698	18,941,177		
LESS ACCUMULATED DEPRECIATION											
	DGP	(374,422,111)	(5,925,265)	(95,102,812)	(29,620,401)	(161,814,145)	(21,911,466)	(58,552,911)	(1,495,111)		
	DGU	(403,777,356)	(6,389,614)	(102,559,012)	(31,942,684)	(174,500,613)	(23,629,357)	(63,143,546)	(1,612,330)		
	SG	(509,768,990)	(8,067,141)	(129,480,773)	(40,327,645)	(220,307,057)	(29,832,068)	(79,718,739)	(2,035,567)		
		(1,287,968,456)	(20,382,220)	(327,142,597)	(101,890,730)	(556,621,815)	(75,372,890)	(201,415,195)	(5,143,008)		
TOTAL NET TRANSMISSION PLANT		3,455,488,490	54,683,425	877,690,345	273,362,475	1,493,359,768	202,217,806	540,376,502	13,798,168		
SNPT											
SYSTEM NET PLANT TRANSMISSION		100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%		
DISTRIBUTION:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
DISTRIBUTION PLANT - PACIFIC POWER											
	S	2,954,504,592	229,577,459	1,795,659,201	414,359,732	0	0	514,908,200	0		
LESS ACCUMULATED DEPRECIATION											
	S	(1,323,501,563)	(106,944,902)	(830,848,820)	(188,544,636)	0	0	(197,163,204)	0		
		1,631,003,029	122,632,557	964,810,381	225,815,095	0	0	317,744,996	0		

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER		100.0000%	7.5188%	59.1544%	13.8452%	0.0000%	0.0000%	19.4816%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER											
	S	2,897,309,284	0	0	0	2,504,141,683	291,475,079	101,692,522	0		
LESS ACCUMULATED DEPRECIATION											
	S	(949,436,211)	0	0	0	(783,743,829)	(124,076,512)	(41,615,869)	0		
		1,947,873,074	0	0	0	1,720,397,854	167,398,567	60,076,653	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION R.M.P.		100.0000%	0.0000%	0.0000%	0.0000%	88.3219%	8.5939%	3.0842%	0.0000%		
TOTAL NET DISTRIBUTION PLANT		3,578,876,103	122,632,557	964,810,381	225,815,095	1,720,397,854	167,398,567	377,821,648	0		
DNPD & SNPD											
DIVISION NET PLANT DISTRIBUTION		100.0000%	3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%		
GENERAL:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
GENERAL PLANT											
	S	561,812,806	15,245,982	175,388,424	46,950,300	205,684,588	36,355,091	82,188,420	0		
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SE	789,143	12,243	193,289	60,127	334,096	50,792	135,695	2,901		
	SG	263,672,853	4,172,647	66,972,620	20,859,066	113,951,597	15,430,335	41,233,711	1,052,876		
	SO	258,323,860	5,707,071	69,472,862	19,907,484	110,917,894	14,619,427	36,962,073	737,048		
	CN	24,459,393	601,166	7,437,963	1,695,028	11,953,991	943,808	1,827,438	0		
	DEU	0	0	0	0	0	0	0	0		
	SSGCT	0	0	0	0	0	0	0	0		
	SSGCH	0	0	0	0	0	0	0	0		
	Remove Capital Lease	(53,034,696)	(631,317)	(14,020,674)	(2,929,055)	(26,747,056)	(2,163,930)	(6,401,864)	(140,799)		
		1,056,023,359	25,107,793	305,444,484	86,542,950	416,095,110	65,235,523	155,945,472	1,652,027		
LESS ACCUMULATED DEPRECIATION											
	S	(181,905,985)	(4,917,448)	(55,023,323)	(20,618,921)	(61,251,326)	(11,496,268)	(28,598,700)	0		
	DGP	(2,222,207)	(35,167)	(564,438)	(175,798)	(960,372)	(130,045)	(347,513)	(8,874)		
	DGU	(3,487,242)	(55,186)	(885,756)	(275,874)	(1,507,083)	(204,076)	(545,342)	(13,925)		
	SE	(313,425)	(4,863)	(76,769)	(23,881)	(132,693)	(20,173)	(53,894)	(1,152)		
	SG	(63,714,972)	(1,008,295)	(16,183,534)	(5,040,469)	(27,535,724)	(3,728,648)	(9,963,880)	(254,421)		
	SO	(95,844,825)	(2,117,471)	(25,776,226)	(7,386,191)	(41,153,404)	(5,424,185)	(13,713,884)	(273,464)		
	CN	(11,796,150)	(289,927)	(3,587,143)	(817,469)	(5,765,109)	(455,175)	(881,327)	0		
	SSGCT	(55,709)	(882)	(14,150)	(4,407)	(24,076)	(3,260)	(8,712)	(222)		
	SSGCH	(2,107,349)	(33,349)	(535,264)	(166,712)	(910,734)	(123,324)	(329,552)	(8,415)		
		(361,447,864)	(8,462,588)	(102,646,603)	(34,509,722)	(139,240,520)	(21,585,154)	(54,442,804)	(560,473)		
TOTAL NET GENERAL PLANT		694,575,496	16,645,205	202,797,881	52,033,228	276,854,590	43,650,368	101,502,668	1,091,554		
SNPG											
SYSTEM NET GENERAL PLANT		100.0000%	2.3965%	29.1974%	7.4914%	39.8595%	6.2845%	14.6136%	0.1572%		
MINING:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
GENERAL MINING PLANT											
	SE	489,253,334	7,590,675	119,835,460	37,277,476	207,133,055	31,490,074	84,127,994	1,798,599		
LESS ACCUMULATED DEPRECIATION											
	SE	(164,773,961)	(2,556,437)	(40,358,976)	(12,554,554)	(69,759,635)	(10,605,435)	(28,333,180)	(605,744)		
		324,479,373	5,034,237	79,476,484	24,722,922	137,373,420	20,884,640	55,794,814	1,192,855		
SNPM											
SYSTEM NET PLANT MINING		100.0000%	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%		

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
INTANGIBLE:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
INTANGIBLE PLANT											
	S	13,403,098	357,943	4,162,977	1,490,389	3,012,241	2,872,106	1,507,442	0		
	DGP	0	0	0	0	0	0	0	0		
	DGU	0	0	0	0	0	0	0	0		
	SE	3,673,140	56,988	899,682	279,866	1,555,081	236,416	631,603	13,503		
	CN	123,138,758	3,026,521	37,445,799	8,533,474	60,181,362	4,751,521	9,200,081	0		
	SG	263,555,882	4,170,796	66,942,910	20,849,813	113,901,045	15,423,490	41,215,419	1,052,409		
	SO	370,741,476	8,190,680	99,706,127	28,570,841	159,187,246	20,981,523	53,047,262	1,057,798		
	SSGCT	0	0	0	0	0	0	0	0		
	SSGCH	0	0	0	0	0	0	0	0		
		774,512,355	15,802,928	209,157,494	59,724,383	337,836,976	44,265,056	105,601,808	2,123,710		
LESS ACCUMULATED AMORTIZATION											
	S	(1,358,963)	0	(68,778)	0	(47,975)	(796,071)	(446,140)	0		
	DGP	0	0	0	0	0	0	0	0		
	DGU	(382,707)	(6,056)	(97,207)	(30,276)	(165,394)	(22,396)	(59,848)	(1,528)		
	SE	(1,960,814)	(30,422)	(480,273)	(149,399)	(830,141)	(126,205)	(337,165)	(7,208)		
	CN	(106,453,336)	(2,616,424)	(32,371,857)	(7,377,180)	(52,026,729)	(4,107,685)	(7,953,461)	0		
	SG	(78,920,142)	(1,248,919)	(20,045,631)	(6,243,345)	(34,106,948)	(4,618,467)	(12,341,697)	(315,137)		
	SO	(275,518,064)	(6,086,938)	(74,097,021)	(21,232,539)	(118,300,661)	(15,592,506)	(39,422,293)	(786,107)		
	SSGCT	0	0	0	0	0	0	0	0		
	SSGCH	(425,227)	(6,729)	(108,007)	(33,640)	(183,770)	(24,885)	(66,498)	(1,698)		
		(465,019,253)	(9,995,488)	(127,268,774)	(35,066,378)	(205,661,619)	(25,288,214)	(60,627,102)	(1,111,679)		
TOTAL NET INTANGIBLE PLANT		309,493,101	5,807,440	81,888,721	24,658,005	132,175,357	18,976,842	44,974,706	1,012,032		
SNPI											
SYSTEM NET INTANGIBLE PLANT		100.0000%	1.8764%	26.4590%	7.9672%	42.7070%	6.1316%	14.5317%	0.3270%		
GROSS PLANT:		**TOTAL**	**California**	**Oregon**	**Washington**	**Utah**	**Idaho**	**Wyoming**	**FERC**		
PRODUCTION PLANT		10,819,889,899	171,225,760	2,748,240,349	855,957,672	4,676,035,912	633,188,158	1,692,036,966	43,205,082		
TRANSMISSION PLANT		4,743,456,946	75,065,646	1,204,832,942	375,253,205	2,049,981,583	277,590,696	741,791,698	18,941,177		
DISTRIBUTION PLANT		5,851,813,876	229,577,459	1,795,659,201	414,359,732	2,504,141,683	291,475,079	616,600,722	0		
GENERAL PLANT		1,545,276,693	32,698,468	425,279,944	123,820,427	623,228,165	96,725,597	240,073,466	3,450,626		
INTANGIBLE PLANT		774,512,355	15,802,928	209,157,494	59,724,383	337,836,976	44,265,056	105,601,808	2,123,710		
TOTAL GROSS PLANT		23,734,949,769	524,370,260	6,383,169,931	1,829,115,418	10,191,224,319	1,343,244,586	3,396,104,659	67,720,595		
GPS											
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.2093%	26.8935%	7.7064%	42.9376%	5.6594%	14.3085%	0.2853%		
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT		(3,309,551,957)	(52,373,966)	(840,622,623)	(261,817,487)	(1,430,290,322)	(193,677,489)	(517,554,643)	(13,215,427)		
TRANSMISSION PLANT		(1,287,968,456)	(20,382,220)	(327,142,597)	(101,690,730)	(556,621,815)	(75,372,890)	(201,415,195)	(5,143,008)		
DISTRIBUTION PLANT		(2,272,937,773)	(106,944,902)	(830,848,820)	(188,544,636)	(783,743,829)	(124,076,512)	(238,779,074)	0		
GENERAL PLANT		(526,221,825)	(11,019,025)	(143,005,578)	(47,064,276)	(209,000,155)	(32,190,589)	(82,775,984)	(1,166,217)		
INTANGIBLE PLANT		(465,019,253)	(9,995,488)	(127,268,774)	(35,066,378)	(205,661,619)	(25,288,214)	(60,627,102)	(1,111,679)		
		(7,861,699,265)	(200,715,602)	(2,268,888,392)	(634,383,508)	(3,185,317,740)	(450,605,694)	(1,101,151,998)	(20,636,331)		
NET PLANT		15,873,250,504	323,654,658	4,114,281,539	1,194,731,910	7,005,906,579	892,638,892	2,294,952,662	47,084,264		
SNP											
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	2.0390%	25.9196%	7.5267%	44.1366%	5.6235%	14.4580%	0.2966%		

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
NON-REGULATED RELATED INTEREST PERCENTAGE		0.0000%									
INT											
INTEREST FACTOR SNP - NON-REGULATED		100.0000%	2.0390%	25.9196%	7.5267%	44.1366%	5.6235%	14.4580%	0.2966%		
TOTAL GROSS PLANT (LESS SO FACTOR)		23,105,936,346	510,472,509	6,214,042,854	1,780,637,094	9,921,119,179	1,307,643,636	3,306,095,324	65,925,749		
SO											
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.2093%	26.8937%	7.7064%	42.9375%	5.6593%	14.3084%	0.2853%		

IBT

INCOME BEFORE TAXES	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE STATE TAXES	241,970,125	20,794,486	86,601,093	31,792,781	101,616,618	34,739,421	21,160,856	(2,790,379)	(29,689,483)	(22,255,269)
Interest Synchronization	(10,920,675)	(190,235)	(2,418,261)	(702,230)	(4,117,878)	(524,668)	(1,348,910)	(27,675)	(1,592,080)	1,261
	231,049,449	20,604,251	84,182,833	31,090,550	97,498,740	34,214,753	19,811,946	(2,818,053)	(31,281,563)	(22,254,008)
INCOME BEFORE TAXES (FACTOR)	100.0000%	8.9177%	36.4350%	13.4562%	42.1982%	14.8084%	8.5748%	-1.2197%	-13.5389%	-9.6317%

See Calculation of EXCTAX

DITEXP:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Regulated	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		0	0	0	0	0	0	0	0	0	0
Rocky Mountain Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Regulated	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		0	0	0	0	0	0	0	0	0	0
PC (Post Merger)											
Prod / Other Prod	S	0	0	0	0	0	0	0	0	0	0
Cholla Unit 4	S	0	0	0	0	0	0	0	0	0	0
Gadsby Unit 4, 5 & 6	S	0	0	0	0	0	0	0	0	0	0
Hydro-PPL	S	0	0	0	0	0	0	0	0	0	0
Hydro-UPL	S	0	0	0	0	0	0	0	0	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Transmission	S	0	0	0	0	0	0	0	0	0	0	
Distribution	S	0	0	0	0	0	0	0	0	0	0	
General/ Intangibles	S	0	0	0	0	0	0	0	0	0	0	
Mining	S	0	0	0	0	0	0	0	0	0	0	
WCA - CAEE 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA - CAGE 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA_CAGW 2007+ -Marengo	S	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	
WCA - General 2007+	S	0	0	0	0	0	0	0	0	0	0	
WCA - JBG 2007+	S	0	0	0	0	0	0	0	0	0	0	
Non-Regulated	NUTIL	0	0	0	0	0	0	0	0	0	0	
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0	
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950	
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	53,039,450	1,837,035	29,406,515	7,376,571	2,022,725	0	12,396,604	0	0	0
Transmission	S	19,821,353	755,799	10,773,384	2,950,770	869,798	0	4,471,603	0	0	0
Distribution	S	32,578,530	3,072,192	18,861,199	4,886,411	0	0	5,758,728	0	0	0
General	S	(463,399)	302	(301,690)	404	(52,236)	25	(110,047)	(156)	0	0
Mining Plant	S	3,065	50	778	239	1,272	183	533	11	0	0
Non-Regulated Plant	NUTIL	2,328,093	0	(49)	(8)	0	0	0	0	0	2,328,149
Total Pacific Power		107,307,092	5,665,377	58,740,138	15,214,387	2,841,559	207	22,517,421	(146)	0	2,328,149
Rocky Mountain Power											
Production	S	82,919,068	0	0	0	64,891,662	13,025,149	4,406,685	595,572	0	0
Transmission	S	46,937,476	0	0	0	39,425,824	5,450,447	1,815,603	245,602	0	0
Distribution	S	38,697,432	0	0	0	31,272,936	5,412,043	2,012,453	0	0	0
General	S	(798,164)	251	(81,499)	826	(203,280)	(336,879)	(172,342)	(5,241)	0	0
Mining Plant	S	8,146	133	2,068	634	3,381	485	1,417	28	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		167,763,958	383	(79,431)	1,460	135,390,523	23,551,246	8,063,817	835,960	0	0
Pacificorp											
Prod / Other Prod	S	507,997,089	9,333,393	147,432,795	40,692,731	205,625,634	27,220,346	75,881,607	1,810,583	0	0
Cholla Unit 4	S	11,046,669	111,233	1,864,095	0	3,982,431	173,562	1,803,212	20,707	0	3,091,429
Gadsby Unit 4, 5 & 6	S	4,072,531	67,026	1,039,944	0	1,788,109	227,792	602,064	16,407	0	331,189
Hydro-PPL	S	41,882,738	806,617	12,546,618	3,449,579	16,577,844	2,123,964	6,244,778	133,339	0	0
Hydro-UPL	S	11,504,426	242,267	3,514,599	1,011,526	4,491,191	578,481	1,633,436	32,927	0	0
Transmission	S	259,992,930	5,043,872	76,547,602	20,853,710	105,172,113	13,907,636	37,632,553	835,444	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
Distribution	S	713,638,135	27,358,738	205,527,016	44,819,789	334,520,725	36,300,474	65,105,029	0	0	6,364
General/ Intangibles	S	109,807,938	2,619,583	35,091,141	8,389,213	41,590,923	6,184,334	15,741,086	191,652	0	7
Mining	S	10,643,746	169,239	3,167,755	768,965	4,059,969	585,446	1,853,177	39,196	0	0
WCA - CAEE 2007+	S	24,651,462	354,376	6,405,026	0	10,027,506	1,364,115	4,414,337	87,236	0	1,998,867
WCA - CAGE 2007+	S	1,218,246,134	20,498,994	326,114,392	0	507,125,265	66,130,891	191,961,603	4,563,495	0	101,851,494
WCA - CAGW 2007+	S	323,524,689	5,464,174	89,595,958	69,498,317	135,851,351	17,888,242	51,104,716	1,239,822	0	(47,117,891)
WCA_CAGW 2007+ -Marengo	S	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
WCA - General 2007+	S	115,640,979	2,617,356	34,246,833	7,729,614	46,723,787	6,247,453	17,124,384	265,881	0	685,672
WCA - JBG 2007+	S	67,795,368	1,159,656	18,519,099	14,152,056	28,540,141	3,668,580	10,825,331	257,194	0	(9,326,687)
Oregon Extra Book Depreciation	S	(19,134,059)	0	(19,134,059)	0	0	0	0	0	0	0
Non-Regulated	NUTIL	(1,390,818)	0	0	0	0	0	0	0	0	(1,390,818)
Total PC (Post Merger)		3,399,919,955	75,846,523	942,478,814	211,365,499	1,446,076,986	182,601,316	481,927,311	9,493,882	0	50,129,626
Total Deferred Taxes		3,674,991,005	81,512,284	1,001,139,521	226,581,346	1,584,309,068	206,152,768	512,508,549	10,329,696	0	52,457,775
Percentage of Total (DITBAL)		100.0000%	2.2180%	27.2420%	6.1655%	43.1106%	5.6096%	13.9458%	0.2811%	0.0000%	1.4274%

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co.	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	12,163,312	547,728	5,234,527	1,622,448	3,779,023	416,342	563,244	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.5031%	43.0354%	13.3389%	31.0690%	3.4229%	4.6307%	0.0000%	0.0000%	0.0000%

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
Customer Factors		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Electric Customers		1,913,303	47,025	581,825	132,591	935,085	73,828	142,949	0	0	0
CN											
Customer System factor - CN			2.4578%	30.4094%	6.9300%	48.8728%	3.8587%	7.4713%	0.0000%	0.0000%	0.0000%
Pacific Power Customers		888,284	47,025	581,825	132,591	0	0	126843.1667	0	0	0
CNP											
Customer Service Pacific Power factor - CNP			5.2940%	65.4998%	14.9267%	0.0000%	0.0000%	14.2796%	0.0000%	0.0000%	0.0000%
Rocky Mountain Power Customers		1,025,019	0	0	0	935,085	73,828	16,106	0	0	0
CNU											
Customer Service R.M.P. factor - CNU			0.0000%	0.0000%	0.0000%	91.2261%	7.2026%	1.5713%	0.0000%	0.0000%	0.0000%

CIAC		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
TOTAL NET DISTRIBUTION PLANT		3,578,876,103	122,632,557	964,810,381	225,815,095	1,720,397,854	167,398,567	377,821,648	0	0	0
CIAC FACTOR: Same as (SNPD Factor)		100.0000%	3.4266%	26.9585%	6.3097%	48.0709%	4.6774%	10.5570%	0.0000%	0.0000%	0.0000%

IDSIT		Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
	Payroll	0	0	0	0
Idaho State Income Tax Allocation			0.00%	0.00%	0.00%
	Property	0	0	0	0
			0.00%	0.00%	0.00%
	Sales	0	0	0	0
			0.00%	0.00%	0.00%
	Average		0.00%	0.00%	
		Idaho - PPL Factor	0.00%	0.00%	
		Idaho - UPL Factor	0.00%	0.00%	
			0.00%	0.00%	

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
EXCTAX											
Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Total Taxable Income		230,984,681	19,850,417	82,669,404	30,349,388	97,003,223	33,162,251	20,200,153	(2,663,695)	(28,341,581)	(21,244,880)
Less Other Electric Items:											
	419 OTH	0	0	0	0	0	0	0	0	0	0
	432 OTH	0	0	0	0	0	0	0	0	0	0
	40910 OTH	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other		230,984,681	19,850,417	82,669,404	30,349,388	97,003,223	33,162,251	20,200,153	(2,663,695)	(28,341,581)	(21,244,880)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	8.5938%	35.7900%	13.1391%	41.9955%	14.3569%	8.7452%	-1.1532%	-12.2699%	-9.1975%

Trojan Allocators		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Premerger											
Dec 1991 Plant		16,918,976									
Dec 1992 Plant		17,094,202									
Average	SG	17,006,589	269,131	4,319,655	1,345,385	7,349,744	995,238	2,659,526	67,909	0	0
Dec 1991 Reserve		(7,851,432)									
Dec 1992 Reserve		(8,434,030)									
Average	SG	(8,142,731)	(128,859)	(2,068,245)	(644,169)	(3,519,047)	(476,519)	(1,273,377)	(32,515)	0	0
Postmerger											
Dec 1991 Plant		4,284,960									
Dec 1992 Plant		3,485,613									
Average	SG	3,885,287	61,485	986,859	307,364	1,679,106	227,370	607,589	15,514	0	0
Dec 1991 Reserve		(129,394)									
Dec 1992 Reserve		(240,609)									
Average	SG	(185,002)	(2,928)	(46,990)	(14,635)	(79,952)	(10,826)	(28,931)	(739)	0	0
Net Plant		12,564,143	198,829	3,191,279	993,945	5,429,850	735,263	1,964,807	50,170	0	0
Division Net Plant Nuclear Pacific Power	**DNPPNP**	100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	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%
System Net Nuclear Plant	**SNNP**	100.0000%	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	0.0000%	0.0000%

Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pre-merger	(101)	SG	17,094,202	270,517	4,341,909	1,352,316	7,387,608	1,000,366	2,673,227	68,259	0	0
	(108)	SG	(8,434,030)	(133,469)	(2,142,235)	(667,213)	(3,644,938)	(493,566)	(1,318,931)	(33,678)	0	0
Post-merger	(101)	SG	3,485,613	55,160	885,342	275,746	1,506,379	203,981	545,087	13,918	0	0
	(108)	SG	(240,609)	(3,808)	(61,114)	(19,034)	(103,984)	(14,081)	(37,627)	(961)	0	0
	(107)	SG	1,778,549	28,146	451,750	140,700	768,636	104,082	278,133	7,102	0	0
	(120)	SE	1,975,759	30,654	483,933	150,538	836,468	127,167	339,735	7,263	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013

13-MONTH AVERAGE FACTORS DESCRIPTION		2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		(228) SG	7,220,849	114,271	1,834,088	571,239	3,120,637	422,570	1,129,211	28,834	0	0	
		(228) SG	1,472,376	23,300	373,982	116,479	636,317	86,165	230,253	5,879	0	0	
		(228) SNNP	3,531,000	55,878	896,870	279,336	1,525,994	206,637	552,185	14,100	0	0	
		(228) SE	1,743,025	27,043	426,929	132,806	737,937	112,187	299,716	6,408	0	0	
Total Acct 182.22			29,626,734	467,692	7,491,453	2,332,913	12,771,054	1,755,507	4,690,991	117,125	0	0	
Revised Study	(228)	SNNP	112,680	1,783	28,621	8,914	48,697	6,594	17,621	450	0	0	
		(228) SE	941,950	14,614	230,717	71,770	398,789	60,627	161,970	3,463	0	0	
December 1993 Adj.			1,054,630	16,397	259,337	80,684	447,486	67,221	179,591	3,913	0	0	
Adjusted Acct 182.22			30,681,364	484,089	7,750,791	2,413,596	13,218,540	1,822,728	4,870,582	121,037	0	0	
TROJP			100.0000%	1.5778%	25.2622%	7.8667%	43.0833%	5.9408%	15.8747%	0.3945%	0.0000%	0.0000%	
Trojan Plant Allocator													

Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Plant - Premerger	SG	7,220,849	114,271	1,834,088	571,239	3,120,637	422,570	1,129,211	28,834	0	0
- Postmerger	SG	1,472,376	23,300	373,982	116,479	636,317	86,165	230,253	5,879	0	0
Storage Facility	SE	1,743,025	27,043	426,929	132,806	737,937	112,187	299,716	6,408	0	0
Transition Costs	SNNP	3,531,000	55,878	896,870	279,336	1,525,994	206,637	552,185	14,100	0	0
Total Acct 228.42		13,967,250	220,492	3,531,868	1,099,860	6,020,885	827,558	2,211,366	55,220	0	0
Transition Costs	SNNP	112,680	1,783	28,621	8,914	48,697	6,594	17,621	450	0	0
Storage Facility	SE	941,950	14,614	230,717	71,770	398,789	60,627	161,970	3,463	0	0
December 1993 Adj.		1,054,630	16,397	259,337	80,684	447,486	67,221	179,591	3,913	0	0
Adjusted Acct 228.42		15,021,880	236,890	3,791,206	1,180,543	6,468,371	894,780	2,390,957	59,133	0	0
TROJD		100.0000%	1.5770%	25.2379%	7.8588%	43.0597%	5.9565%	15.9165%	0.3936%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	43,570,753	786,933	10,219,049	2,914,568	19,543,917	2,062,574	5,584,603	103,167	2,355,942	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0		0	0	0
Amortization of Plant Acquisitions	Acct 406	5,523,970	87,417	1,403,082	436,999	2,387,296	323,267	863,850	22,058	0	0
Amort of Prop. Losses, Unrecovered Plant, etc	Acct 407	1,379,326	0	0	0	1,306,020	0	385,332	0	(312,026)	0
Total Amortization Expense :		50,474,049	874,350	11,622,131	3,351,568	23,237,233	2,385,841	6,833,785	125,224	2,043,916	0
Schedule M Amortization Factor		100.0000%	1.7323%	23.0260%	6.6402%	46.0380%	4.7269%	13.5392%	0.2481%	4.0494%	0.0000%

SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Depreciation Expense :											
Steam	Acct 403.1	145,826,763	2,307,722	37,039,840	11,536,304	63,022,007	8,533,893	22,804,694	582,303	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0		0	0	0
Hydro	Acct 403.3	20,997,896	332,294	5,333,443	1,661,136	9,074,669	1,228,813	3,283,695	83,847	0	0
Other	Acct 403.4	115,876,398	1,833,755	29,432,480	9,166,941	50,078,347	6,781,175	18,120,993	462,708	0	0
Transmission	Acct 403.5	89,698,523	1,419,487	22,783,328	7,096,019	38,765,045	5,249,226	14,027,242	358,177	0	0
Distribution	Acct 403.6	157,947,993	6,648,533	51,050,255	12,923,768	62,158,623	7,502,993	17,663,822	0	0	0
General	Acct 403.7&8	38,519,988	794,085	10,768,948	3,393,235	15,035,797	2,197,548	6,257,367	73,009	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0

ALLOCATIONS USING NORMALIZED LOADS

Utah Results of Operations
June 2013
13-MONTH AVERAGE FACTORS

DESCRIPTION	2010 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense :		568,867,562	13,335,876	156,408,294	45,777,402	238,134,487	31,493,646	82,157,813	1,560,044	0	0	
Schedule M Depreciation Factor		100.0000%	2.3443%	27.4947%	8.0471%	41.8611%	5.5362%	14.4423%	0.2742%	0.0000%	0.0000%	

Tax Depreciation by Function	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
Current Total M Difference	1,214,278,235	24,535,993	318,869,852	70,034,566	533,695,012	66,465,944	174,591,966	3,479,947	-	22,604,955
Tax Depr factor	100.0000%	2.0206%	26.2600%	5.7676%	43.9516%	5.4737%	14.3783%	0.2866%	0.0000%	1.8616%

Utah Results of Operations
June 2013
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	156	2,163	749	4,710	782	1,225	46	9,831
Aug-12	6	16	137	2,302	786	4,503	606	1,229	45	9,607
Sep-12	5	17	122	2,026	665	4,122	479	1,213	39	8,667
Oct-12	2	17	103	1,752	561	3,427	410	1,238	29	7,520
Nov-12	26	18	128	2,099	695	3,388	431	1,290	28	8,059
Dec-12	18	18	142	2,377	700	3,642	440	1,254	30	8,584
Jan-13	14	18	145	2,406	716	3,702	489	1,336	31	8,825
Feb-13	11	8	146	2,218	697	3,231	443	1,291	26	8,052
Mar-13	4	8	131	2,294	657	3,012	387	1,274	25	7,780
Apr-13	9	8	128	2,032	576	2,960	410	1,205	28	7,338
May-13	14	16	121	1,730	523	3,890	584	1,222	36	8,106
Jun-13	28	16	135	2,148	690	4,827	631	1,357	45	9,833
			1,594	25,547	8,015	45,415	6,092	15,133	408	102,203

- (less)

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

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	-	-	-	-	(188)	-		(188)
Aug-12	6	16	-	-	-	(147)	(77)	-		(224)
Sep-12	5	17	-	-	-	(122)	-	-		(122)
Oct-12	2	17	-	-	-	-	-	-		-
Nov-12	26	18	-	-	-	-	-	-		-
Dec-12	18	18	-	-	-	(131)	-	-		(131)
Jan-13	14	18	-	-	-	(114)	-	-		(114)
Feb-13	11	8	-	-	-	-	-	-		-
Mar-13	4	8	-	-	-	-	-	-		-
Apr-13	9	8	-	-	-	-	-	-		-
May-13	14	16	-	-	-	-	-	-		-
Jun-13	28	16	-	-	-	(123)	-	-		(123)
			-	-	-	(637)	(265)	-	-	(902)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	156	2,163	749	4,710	594	1,225	46	9,643
Aug-12	6	16	137	2,302	786	4,356	529	1,229	45	9,383
Sep-12	5	17	122	2,026	665	4,001	479	1,213	39	8,545
Oct-12	2	17	103	1,752	561	3,427	410	1,238	29	7,520
Nov-12	26	18	128	2,099	695	3,388	431	1,290	28	8,059
Dec-12	18	18	142	2,377	700	3,511	440	1,254	30	8,453
Jan-13	14	18	145	2,406	716	3,588	489	1,336	31	8,711
Feb-13	11	8	146	2,218	697	3,231	443	1,291	26	8,052
Mar-13	4	8	131	2,294	657	3,012	387	1,274	25	7,780
Apr-13	9	8	128	2,032	576	2,960	410	1,205	28	7,338
May-13	14	16	121	1,730	523	3,890	584	1,222	36	8,106
Jun-13	28	16	135	2,148	690	4,704	631	1,357	45	9,710
			1,594	25,547	8,015	44,778	5,827	15,133	408	101,301

+ plus

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

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	-	30	-	-	-	-		30
Aug-12	6	16	-	28	-	-	-	-		28
Sep-12	5	17	-	27	-	-	-	-		27
Oct-12	2	17	-	27	-	-	-	-		27
Nov-12	26	18	-	25	-	-	-	-		25
Dec-12	18	18	-	25	-	-	-	-		25
Jan-13	14	18	-	26	-	-	-	-		26
Feb-13	11	8	-	25	-	-	-	-		25
Mar-13	4	8	-	24	-	-	-	-		24
Apr-13	9	8	-	24	-	-	-	-		24
May-13	14	16	-	27	-	-	-	-		27
Jun-13	28	16	-	34	-	-	-	-		34
			-	322	-	-	-	-	-	322

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	156	2,193	749	4,710	594	1,225	46	9,674
Aug-12	6	16	137	2,330	786	4,356	529	1,229	45	9,411
Sep-12	5	17	122	2,052	665	4,001	479	1,213	39	8,572
Oct-12	2	17	103	1,779	561	3,427	410	1,238	29	7,547
Nov-12	26	18	128	2,124	695	3,388	431	1,290	28	8,085
Dec-12	18	18	142	2,402	700	3,511	440	1,254	30	8,478
Jan-13	14	18	145	2,431	716	3,588	489	1,336	31	8,737
Feb-13	11	8	146	2,243	697	3,231	443	1,291	26	8,077
Mar-13	4	8	131	2,318	657	3,012	387	1,274	25	7,803
Apr-13	9	8	128	2,056	576	2,960	410	1,205	28	7,362
May-13	14	16	121	1,757	523	3,890	584	1,222	36	8,133
Jun-13	28	16	135	2,182	690	4,704	631	1,357	45	9,743
			1,594	25,869	8,015	44,778	5,827	15,133	408	101,623

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	(1)	149	(32)	(263)	(9)	(34)		(191)
Aug-12	6	16	(6)	(83)	(52)	(267)	(34)	(18)		(460)
Sep-12	5	17	(3)	(17)	(14)	(20)	(12)	8		(58)
Oct-12	2	17	(4)	(10)	(26)	(128)	4	(5)		(169)
Nov-12	26	18	3	28	37	(1)	3	19		89
Dec-12	18	18	7	86	16	71	(0)	3		183
Jan-13	14	18	(12)	(262)	(23)	(162)	(32)	(23)		(514)
Feb-13	11	8	2	(60)	36	10	9	12		9
Mar-13	4	8	3	25	19	13	1	(3)		59
Apr-13	9	8	5	17	16	(5)	(5)	(37)		(9)
May-13	14	16	(1)	23	2	(229)	(49)	(4)		(258)
Jun-13	28	16	(3)	(201)	(30)	(522)	(75)	(12)		(844)
			(10)	(306)	(50)	(1,504)	(201)	(95)	-	(2,166)

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP)

			Non-FERC						FERC	
Month	Day	Time	CA	OR	WA	UT	ID	WY		Total
Jul-12	12	15	155	2,342	717	4,447	585	1,191	46	9,483
Aug-12	6	16	132	2,247	734	4,088	495	1,210	45	8,951
Sep-12	5	17	119	2,035	652	3,981	467	1,221	39	8,513
Oct-12	2	17	99	1,769	535	3,300	414	1,232	29	7,378
Nov-12	26	18	131	2,152	732	3,387	434	1,309	28	8,173
Dec-12	18	18	149	2,488	716	3,582	439	1,257	30	8,661
Jan-13	14	18	133	2,169	693	3,426	456	1,313	31	8,223
Feb-13	11	8	148	2,183	733	3,241	452	1,303	26	8,086
Mar-13	4	8	134	2,342	676	3,026	388	1,271	25	7,862
Apr-13	9	8	133	2,073	593	2,954	405	1,168	28	7,353
May-13	14	16	121	1,780	525	3,661	535	1,217	36	7,874
Jun-13	28	16	131	1,981	659	4,182	556	1,345	45	8,899
			1,584.2	25,562.4	7,964.7	43,274.1	5,626.6	15,037.1	407.6	99,456.6

Utah Results of Operations
June 2013
ENERGY

FORECAST LOADS (MWh)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,248	1,184,067	392,662	2,513,631	467,630	851,816	23,182	5,522,236
2012	Aug	89,334	1,248,024	399,016	2,546,173	395,918	846,937	23,591	5,548,994
2012	Sep	72,237	1,096,359	350,324	2,062,716	283,827	796,375	17,929	4,679,766
2012	Oct	63,235	1,136,473	366,823	1,976,277	264,303	874,614	16,436	4,698,162
2012	Nov	68,878	1,180,171	389,237	2,010,848	243,386	867,886	15,926	4,776,332
2012	Dec	82,209	1,361,983	433,565	2,208,317	291,497	872,680	17,538	5,267,790
2013	Jan	88,949	1,463,096	465,313	2,301,610	313,221	899,064	18,757	5,550,011
2013	Feb	71,598	1,196,694	362,259	1,958,995	265,787	827,183	15,342	4,697,858
2013	Mar	69,783	1,196,777	355,170	2,002,424	262,854	876,078	15,964	4,779,050
2013	Apr	68,392	1,085,757	321,570	1,863,136	271,529	822,040	15,944	4,448,368
2013	May	78,909	1,102,696	334,792	1,989,009	360,692	837,806	17,133	4,721,036
2013	Jun	82,444	1,103,566	340,454	2,263,289	465,723	850,532	20,276	5,126,284
		925,218	14,355,662	4,511,185	25,696,425	3,886,368	10,223,010	218,018	59,815,886

- (less)

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	-	-	-	(9,633)	-	-		(9,633)
2012	Aug	-	-	-	(11,691)	-	-		(11,691)
2012	Sep	-	-	-	(8,753)	-	-		(8,753)
2012	Oct	-	-	-	-	-	-		-
2012	Nov	-	-	-	-	-	-		-
2012	Dec	-	-	-	(11,218)	-	-		(11,218)
2013	Jan	-	-	-	(11,900)	-	-		(11,900)
2013	Feb	-	-	-	-	-	-		-
2013	Mar	-	-	-	-	-	-		-
2013	Apr	-	-	-	-	-	-		-
2013	May	-	-	-	-	-	-		-
2013	Jun	-	-	-	(3,660)	-	-		(3,660)
		-	-	-	(56,854)	-	-	-	(56,854)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,248	1,184,067	392,662	2,503,998	467,630	851,816	23,182	5,512,603
2012	Aug	89,334	1,248,024	399,016	2,534,482	395,918	846,937	23,591	5,537,303
2012	Sep	72,237	1,096,359	350,324	2,053,963	283,827	796,375	17,929	4,671,013
2012	Oct	63,235	1,136,473	366,823	1,976,277	264,303	874,614	16,436	4,698,162
2012	Nov	68,878	1,180,171	389,237	2,010,848	243,386	867,886	15,926	4,776,332
2012	Dec	82,209	1,361,983	433,565	2,197,098	291,497	872,680	17,538	5,256,571
2013	Jan	88,949	1,463,096	465,313	2,289,710	313,221	899,064	18,757	5,538,111
2013	Feb	71,598	1,196,694	362,259	1,958,995	265,787	827,183	15,342	4,697,858
2013	Mar	69,783	1,196,777	355,170	2,002,424	262,854	876,078	15,964	4,779,050
2013	Apr	68,392	1,085,757	321,570	1,863,136	271,529	822,040	15,944	4,448,368
2013	May	78,909	1,102,696	334,792	1,989,009	360,692	837,806	17,133	4,721,036
2013	Jun	82,444	1,103,566	340,454	2,259,629	465,723	850,532	20,276	5,122,624
		925,218	14,355,662	4,511,185	25,639,571	3,886,368	10,223,010	218,018	59,759,031

+ plus

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

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	-	18,659	-	492	152	-		19,303
2012	Aug	-	16,997	-	334	730	-		18,061
2012	Sep	-	15,959	-	129	26	-		16,114
2012	Oct	-	17,362	-	162	350	-		17,875
2012	Nov	-	16,694	-	368	-	-		17,062
2012	Dec	-	17,047	-	378	484	-		17,909
2013	Jan	-	17,262	-	261	60	-		17,584
2013	Feb	-	15,431	-	308	153	-		15,892
2013	Mar	-	17,140	-	-	-	-		17,140
2013	Apr	-	16,684	-	26	253	-		16,963
2013	May	-	18,243	-	419	174	-		18,836
2013	Jun	-	19,216	-	632	320	-		20,168
		-	206,695	-	3,510	2,703	-	-	212,908

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,248	1,202,727	392,662	2,504,490	467,782	851,816	23,182	5,531,907
2012	Aug	89,334	1,265,021	399,016	2,534,816	396,648	846,937	23,591	5,555,364
2012	Sep	72,237	1,112,318	350,324	2,054,093	283,853	796,375	17,929	4,687,128
2012	Oct	63,235	1,153,835	366,823	1,976,440	264,653	874,614	16,436	4,716,036
2012	Nov	68,878	1,196,865	389,237	2,011,216	243,386	867,886	15,926	4,793,394
2012	Dec	82,209	1,379,030	433,565	2,197,476	291,982	872,680	17,538	5,274,481
2013	Jan	88,949	1,480,358	465,313	2,289,972	313,282	899,064	18,757	5,555,695
2013	Feb	71,598	1,212,124	362,259	1,959,303	265,940	827,183	15,342	4,713,750
2013	Mar	69,783	1,213,917	355,170	2,002,424	262,854	876,078	15,964	4,796,190
2013	Apr	68,392	1,102,441	321,570	1,863,162	271,782	822,040	15,944	4,465,331
2013	May	78,909	1,120,939	334,792	1,989,428	360,866	837,806	17,133	4,739,872
2013	Jun	82,444	1,122,782	340,454	2,260,262	466,043	850,532	20,276	5,142,792
		925,218	14,562,357	4,511,185	25,643,081	3,889,071	10,223,010	218,018	59,971,939

+ plus

Temperature Adjustment for Energy

		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	427	30,807	(17,132)	(119,028)	(31,105)	(14,963)		(150,994)
2012	Aug	(1,312)	(29,935)	(23,986)	(164,049)	(30,590)	(6,676)		(256,548)
2012	Sep	(1,249)	(8,928)	(3,148)	(42,340)	375	5,029		(50,261)
2012	Oct	707	12,139	2,435	14,293	2,408	(747)		31,235
2012	Nov	2,987	34,857	19,036	34,893	5,855	9,173		106,802
2012	Dec	(174)	7,964	18,645	36,471	3,570	2,285		68,762
2013	Jan	(6,574)	(98,431)	(7,719)	(102,232)	(15,047)	(3,183)		(233,186)
2013	Feb	(3,139)	(15,747)	13,049	(55,143)	(889)	(5,780)		(67,650)
2013	Mar	1,677	15,318	10,972	15,746	1,608	(1,011)		44,309
2013	Apr	1,540	16,823	8,304	22,359	2,754	(10,161)		41,618
2013	May	565	10,856	(5,643)	(3,262)	6,085	4,348		12,949
2013	Jun	(567)	(12,179)	(7,394)	(173,078)	(17,015)	(3,718)		(213,952)
		(5,111)	(36,457)	7,419	(535,371)	(71,990)	(25,404)	-	(666,915)

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC						FERC	
Year	Month	CA	OR	WA	UT	ID	WY		Total
2012	Jul	89,675	1,233,534	375,530	2,385,461	436,678	836,852	23,182	5,380,912
2012	Aug	88,023	1,235,086	375,029	2,370,767	366,058	840,261	23,591	5,298,816
2012	Sep	70,988	1,103,390	347,176	2,011,752	284,228	801,404	17,929	4,636,867
2012	Oct	63,943	1,165,974	369,258	1,990,732	267,062	873,867	16,436	4,747,271
2012	Nov	71,865	1,231,723	408,273	2,046,109	249,241	877,059	15,926	4,900,196
2012	Dec	82,036	1,386,994	452,210	2,233,947	295,551	874,965	17,538	5,343,243
2013	Jan	82,375	1,381,927	457,595	2,187,739	298,235	895,881	18,757	5,322,508
2013	Feb	68,459	1,196,377	375,308	1,904,160	265,051	821,403	15,342	4,646,100
2013	Mar	71,459	1,229,235	366,142	2,018,170	264,462	875,067	15,964	4,840,499
2013	Apr	69,933	1,119,263	329,874	1,885,521	274,536	811,878	15,944	4,506,949
2013	May	79,473	1,131,795	329,149	1,986,166	366,951	842,154	17,133	4,752,821
2013	Jun	81,877	1,110,603	333,059	2,087,183	449,028	846,814	20,276	4,928,840
		920,106.4	14,525,899.6	4,518,603.1	25,107,709.9	3,817,081.0	10,197,605.9	218,018	59,305,023.7

Utah Results of Operations
June 2013

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	920,106	14,525,900	4,518,603	25,107,710	3,817,081	10,197,606	218,018	**59,305,023.7** **Ref Page 12.18**
System Energy Factor	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%	100.00%
Divisional Energy - Pacific	3.2499%	51.3069%	15.9601%	0.0000%	0.0000%	29.4831%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.0103%	12.3159%	5.9704%	0.7034%	100.00%
System Generation Factor	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	100.00%
Divisional Generation - Pacific	3.3125%	53.1667%	16.5591%	0.0000%	0.0000%	26.9617%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	82.7502%	11.2053%	5.2799%	0.7646%	100.00%
System Capacity (kw)								
Accord	1,584.2	25,562.4	7,964.7	43,274.1	5,626.6	15,037	407.6	**99,456.6** **Ref Page 12.16**
Modified Accord	1,584.2	25,562.4	7,964.7	43,274.1	5,626.6	15,037	407.6	**99,456.6** **Ref Page 12.16**
Rolled-In	1,584.2	25,562.4	7,964.7	43,274.1	5,626.6	15,037	407.6	**99,456.6** **Ref Page 12.16**
Rolled-In with Hydro Adj.	1,584.2	25,562.4	7,964.7	43,274.1	5,626.6	15,037	407.6	**99,456.6** **Ref Page 12.16**
Rolled-In with Off-Sys Adj.	1,584.2	25,562.4	7,964.7	43,274.1	5,626.6	15,037	407.6	**99,456.6** **Ref Page 12.16**
System Capacity Factor								
Accord	1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%	100.00%
Modified Accord	1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%	100.00%
Rolled-In	1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%	100.00%
Rolled-In with Hydro Adj.	1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%	100.00%
Rolled-In with Off-Sys Adj.	1.5929%	25.7020%	8.0082%	43.5105%	5.6573%	15.1192%	0.4099%	100.00%
System Energy (kwh)								
Accord	920,106	14,525,900	4,518,603	25,107,710	3,817,081	10,197,606	218,018	59,305,024
Modified Accord	920,106	14,525,900	4,518,603	25,107,710	3,817,081	10,197,606	218,018	59,305,024
Rolled-In	920,106	14,525,900	4,518,603	25,107,710	3,817,081	10,197,606	218,018	59,305,024
Rolled-In with Hydro Adj.	920,106	14,525,900	4,518,603	25,107,710	3,817,081	10,197,606	218,018	59,305,024
Rolled-In with Off-Sys Adj.	920,106	14,525,900	4,518,603	25,107,710	3,817,081	10,197,606	218,018	59,305,024
System Energy Factor								
Accord	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%	100.00%
Modified Accord	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%	100.00%
Rolled-In	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%	100.00%
Rolled-In with Hydro Adj.	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%	100.00%
Rolled-In with Off-Sys Adj.	1.5515%	24.4935%	7.6193%	42.3366%	6.4364%	17.1952%	0.3676%	100.00%
System Generation Factor								
Accord	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	100.00%
Modified Accord	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	100.00%
Rolled-In	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	100.00%
Rolled-In with Hydro Adj.	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	100.00%
Rolled-In with Off-Sys Adj.	1.5825%	25.3999%	7.9110%	43.2170%	5.8521%	15.6382%	0.3993%	100.00%

Utah Results of Operations
ANNUAL EMBEDDED COSTS
12 Months Ended June 2013
13 Month Average

2010 Protocol ECD

Company Owned Hydro - West

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	30,307,679				Page 2.7, West only
403HP	Hydro Depreciation Expense	15,687,354				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	2,068,228				Page 2.16, West only
	Total West Hydro Operating Expense	**48,063,260**				
330 - 336	Hydro Electric Plant in Service	681,904,480				Page 2.23, West only
302 & 182M	Hydro Relicensing	99,383,371				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(208,658,378)				Page 2.36, West only
111IP / 111HP	Hydro Relicensing Accumulated Reserve	(19,285,500)				Page 2.39, West only
154	Materials and Supplies	3,791				Page 2.32, West only
	West Hydro Net Rate Base	**553,347,764**				
	Pre-tax Return	10.81%				
	Rate Base Revenue Requirement	**59,843,159**				
	Annual Embedded Cost					
	West Hydro-Electric Resources	**107,906,419**	3,341,277	32.29	(38,310,934)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	5,449,005	386,483	14.10	(11,463,846)	GRID
	Grant Reasonable Portion	(8,877,860)			(8,877,860)	GRID
		(3,428,855)			(20,341,707)	

Qualified Facilities

Account	Description	Amount	Mwh	$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs					
555	Oregon Annual Qualified Facilities Costs					
555	Idaho Annual Qualified Facilities Costs					
555	WYU Annual Qualified Facilities Costs					
555	WYP Annual Qualified Facilities Costs					
555	California Annual Qualified Facilities Costs					
555	Washington Annual Qualified Facilities Costs					
	Total Qualified Facilities Costs	-	-		-	GRID

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

Account	Description	Amount	Mwh	$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,099,096,701			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	7,815,812			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	79,018,402			Page 2.8
555	Other Purchased Power Contracts	99,445,479			GRID less QF and Mid-C
40910	Renewable Energy Credit	0			Page 2.20
4118	SO2 Emission Allowances	(1,997,509)			Page 2.4
	James River / Little Mountain Offset	0			James River Adj (Tab 5)
	REC Revenue	0			REC Revenue Adj (Tab 3)
403SP	Steam Depreciation Expense	145,210,142			Page 2.15
403HP	East Hydro Depreciation Expense	5,310,542			Page 2.15, East only
403OP	Other Generation Depreciation Expense	7,922,786			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP / 404 HP	East Hydro Relicensing Amortization	324,180			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	5,523,970			Page 2.17
	Total All Other Operating Expenses	**1,447,670,504**			
310 - 316	Steam Electric Plant in Service	6,634,025,022			Page 2.21
330 - 336	East Hydro Electric Plant in Service	152,386,574			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,790,356			Page 2.29, East only
340 - 346	Other Electric Plant in Service	291,153,242			Page 2.24
399	Mining	489,253,334			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(2,460,388,587)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	291,153,242			Page 2.36
108MP	Other Accumulated Depreciation Reserve	(164,773,961)			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(49,638,319)			Page 2.36, East only
111IP / 111HP	East Hydro Relicensing Accumulated Reserve	(4,368,004)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	159,175,508			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(112,893,205)			Page 2.31
151	Fuel Stock	267,752,247			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(6,315,838)			Page 2.32
253.98	SO2 Emission Allowances	(1,668,739)			Page 2.34
154	Materials & Supplies	97,133,209			Page 2.32
154	East Hydro Materials & Supplies	0			
	Total Net Rate Base	**5,591,776,078**			
	Pre-tax Return	10.81%			
	Rate Base Revenue Requirement	**604,736,415**			
	Annual Embedded Cost				
	All Other Generation Resources	**2,052,406,919**	46,900,453	43.76	MWh from GRID
	Total Annual Embedded Costs	**2,156,884,483**	**50,628,213**	**42.60**	

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	-$59	-$1	-$14	-$4	-$10	-$25	-$4	$0	$0
4118000 Total					**-$59**	**-$1**	**-$14**	**-$4**	**-$10**	**-$25**	**-$4**	**$0**	**$0**
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	$34	$0	$34	$0	$0	$0	$0	$0	$0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	-$370	-$8	-$98	-$28	-$52	-$160	-$21	-$1	$0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	-$114	$0	$0	$0	$0	-$114	$0	$0	$0
4211000 Total					**-$449**	**-$8**	**-$64**	**-$28**	**-$52**	**-$274**	**-$21**	**-$1**	**$0**
4211900	ASST SLS PRCDS-CLEAR	364105	ASSET SALES PROCEEDS - CLEARING	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
4211900 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	-$11	$0	-$11	$0	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SG	$14	$0	$3	$1	$2	$6	$1	$0	$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	$39	$1	$10	$3	$6	$17	$2	$0	$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	UT	$6	$0	$0	$0	$0	$6	$0	$0	$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WA	$24	$0	$0	$24	$0	$0	$0	$0	$0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4212000 Total					**$73**	**$1**	**$3**	**$28**	**$8**	**$29**	**$3**	**$0**	**$0**
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	$50,733	$50,733	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	$73,090	$0	$0	$0	$0	$0	$73,090	$0	$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	$570,341	$0	$570,341	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	$709,591	$0	$0	$0	$0	$709,591	$0	$0	$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	$136,761	$0	$0	$136,761	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	$96,827	$0	$0	$0	$96,827	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	$12,985	$0	$0	$0	$12,985	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	-$205	-$205	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	$61	$0	$0	$0	$0	$0	$61	$0	$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	-$6,019	$0	-$6,019	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	-$978	$0	$0	$0	$0	-$978	$0	$0	$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	-$6,057	$0	$0	-$6,057	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	$78	$0	$0	$0	$78	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	$6,477	$0	$0	$0	$0	$6,477	$0	$0	$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-$1,526	$0	$0	-$1,526	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	-$1,520	$0	$0	$0	-$1,520	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-$100	-$100	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-$77	$0	$0	$0	$0	$0	-$77	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	$884	$0	$884	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	$1,648	$0	$0	$0	$0	$1,648	$0	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	$248	$0	$0	$248	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-$331	$0	$0	$0	-$331	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	-$49	$0	$0	$0	-$49	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	-$1	-$1	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	-$8	$0	$0	$0	$0	$0	-$8	$0	$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	-$11	$0	-$11	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-$39	$0	$0	$0	$0	-$39	$0	$0	$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	-$8	$0	$0	-$8	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	-$4	$0	$0	$0	-$4	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	$873	$0	$0	$0	$0	$0	$0	$0	$873
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	CA	$774	$774	$0	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	IDU	$1,482	$0	$0	$0	$0	$0	$1,482	$0	$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OR	$14,175	$0	$14,175	$0	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	UT	$19,702	$0	$0	$0	$0	$19,702	$0	$0	$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	WA	$4,885	$0	$0	$4,885	$0	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	WYP	$1,195	$0	$0	$0	$1,195	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	WYP	$8	$0	$0	$0	$8	$0	$0	$0	$0
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	$1,933	$0	$0	$0	$0	$0	$0	$0	$1,933
4401000	RESIDENTIAL SALES	367553	Other Rev Adj - Residential - Deferral	OTHER	-$1,142	$0	$0	$0	$0	$0	$0	$0	-$1,142
4401000	RESIDENTIAL SALES	367554	Other Rev Adj - Residential - Realized	OTHER	$1,102	$0	$0	$0	$0	$0	$0	$0	$1,102
4401000 Total					**$1,687,781**	**$51,201**	**$579,370**	**$134,304**	**$109,189**	**$736,401**	**$74,548**	**$0**	**$2,767**
4403000	BPA REG BAL-RES	301101	BPA REG BILL BALANCING ACCT-RESIDENTIAL	IDU	-$1,009	$0	$0	$0	$0	$0	-$1,009	$0	$0
4403000	BPA REG BAL-RES	301101	BPA REG BILL BALANCING ACCT-RESIDENTIAL	OR	-$9,516	$0	-$9,516	$0	$0	$0	$0	$0	$0
4403000	BPA REG BAL-RES	301101	BPA REG BILL BALANCING ACCT-RESIDENTIAL	WA	-$2,755	$0	$0	-$2,755	$0	$0	$0	$0	$0
4403000 Total					**-$13,280**	**$0**	**-$9,516**	**-$2,755**	**$0**	**$0**	**-$1,009**	**$0**	**$0**
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	$33,008	$33,008	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	$38,159	$0	$0	$0	$0	$0	$38,159	$0	$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	$429,529	$0	$429,529	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	$655,719	$0	$0	$0	$0	$655,719	$0	$0	$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	$114,275	$0	$0	$114,275	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	$113,465	$0	$0	$0	$113,465	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	$11,319	$0	$0	$0	$11,319	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	-$168	-$168	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	$38	$0	$0	$0	$0	$0	$38	$0	$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	-$5,690	$0	-$5,690	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	-$636	$0	$0	$0	$0	-$636	$0	$0	$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	-$4,999	$0	$0	-$4,999	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	$115	$0	$0	$0	$115	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	$6,727	$0	$0	$0	$0	$6,727	$0	$0	$0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-$1,179	$0	$0	-$1,179	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	-$2,175	$0	$0	$0	-$2,175	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-$80	-$80	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-$1,340	$0	$0	$0	$0	$0	-$1,340	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	$1,917	$0	$1,917	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	$3,827	$0	$0	$0	$0	$3,827	$0	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	$1,077	$0	$0	$1,077	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-$1,422	$0	$0	$0	-$1,422	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-$1,771	$0	$0	$0	-$1,771	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	$698	$0	$0	$0	$0	$0	$0	$0	$698
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	CA	$507	$507	$0	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	IDU	$766	$0	$0	$0	$0	$0	$766	$0	$0
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OR	$9,706	$0	$9,706	$0	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	UT	$17,396	$0	$0	$0	$0	$17,396	$0	$0	$0
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	WA	$4,108	$0	$0	$4,108	$0	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	WYP	$979	$0	$0	$0	$979	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	WYP	$21	$0	$0	$0	$21	$0	$0	$0	$0
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	$841	$0	$0	$0	$0	$0	$0	$0	$841
4421000	COMMERCIAL SALES	367653	Other Rev Adj - Commercial - Deferral	OTHER	-$955	$0	$0	$0	$0	$0	$0	$0	-$955
4421000	COMMERCIAL SALES	367654	Other Rev Adj - Commercial - Realized	OTHER	$1,025	$0	$0	$0	$0	$0	$0	$0	$1,025
4421000 Total					**$1,424,806**	**$33,266**	**$435,462**	**$113,283**	**$120,530**	**$683,033**	**$37,622**	**$0**	**$1,609**
4421200	BPA REG BAL-INDUST	301301	BPA REG BILL BALANCING ACCT - INDUSTRIA	IDU	-$10	$0	$0	$0	$0	$0	-$10	$0	$0
4421200	BPA REG BAL-INDUST	301301	BPA REG BILL BALANCING ACCT - INDUSTRIA	OR	-$2	$0	-$2	$0	$0	$0	$0	$0	$0
4421200	BPA REG BAL-INDUST	301301	BPA REG BILL BALANCING ACCT - INDUSTRIA	WA	-$14	$0	$0	-$14	$0	$0	$0	$0	$0
4421200 Total					**-$26**	**$0**	**-$2**	**-$14**	**$0**	**$0**	**-$10**	**$0**	**$0**
4421400	BPA REG BAL-IRRIG	301451	BPA REG BILL BALANCING ACCT - IRRIGATION	IDU	-$855	$0	$0	$0	$0	$0	-$855	$0	$0
4421400	BPA REG BAL-IRRIG	301451	BPA REG BILL BALANCING ACCT - IRRIGATION	OR	-$524	$0	-$524	$0	$0	$0	$0	$0	$0
4421400	BPA REG BAL-IRRIG	301451	BPA REG BILL BALANCING ACCT - IRRIGATION	WA	-$378	$0	$0	-$378	$0	$0	$0	$0	$0
4421400 Total					**-$1,757**	**$0**	**-$524**	**-$378**	**$0**	**$0**	**-$855**	**$0**	**$0**
4421500	BPA REG BAL-COMMRC	301201	BPA REG BILL BALANCING ACCT - COMMERCIAL	IDU	-$72	$0	$0	$0	$0	$0	-$72	$0	$0
4421500	BPA REG BAL-COMMRC	301201	BPA REG BILL BALANCING ACCT - COMMERCIAL	OR	-$450	$0	-$450	$0	$0	$0	$0	$0	$0
4421500	BPA REG BAL-COMMRC	301201	BPA REG BILL BALANCING ACCT - COMMERCIAL	WA	-$252	$0	$0	-$252	$0	$0	$0	$0	$0
4421500 Total					**-$773**	**$0**	**-$450**	**-$252**	**$0**	**$0**	**-$72**	**$0**	**$0**
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	$3,057	$3,057	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	$19,005	$0	$0	$0	$0	$0	$19,005	$0	$0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	$143,690	$0	$143,690	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	$345,522	$0	$0	$0	$0	$345,522	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	$50,209	$0	$0	$50,209	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	$302,772	$0	$0	$0	$302,772	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	$103,100	$0	$0	$0	$103,100	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	$80,639	$0	$0	$0	$0	$0	$80,639	$0	$0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	$114,822	$0	$0	$0	$0	$114,822	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	-$15	-$15	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	$146	$0	$0	$0	$0	$0	$146	$0	$0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	-$2,474	$0	-$2,474	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	-$877	$0	$0	$0	$0	-$877	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	-$2,261	$0	$0	-$2,261	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	$523	$0	$0	$0	$523	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	$4,156	$0	$0	$0	$0	$4,156	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-$589	$0	$0	-$589	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	-$10,196	$0	$0	$0	-$10,196	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	$64	$64	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	$540	$0	$0	$0	$0	$0	$540	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	-$1,036	$0	-$1,036	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	$3,138	$0	$0	$0	$0	$3,138	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	$236	$0	$0	$236	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	$2,669	$0	$0	$0	$2,669	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	$1,114	$0	$0	$0	$1,114	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	$289	$0	$0	$0	$0	$0	$0	$0	$289
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	CA	$74	$74	$0	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	IDU	$262	$0	$0	$0	$0	$0	$262	$0	$0
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OR	$811	$0	$811	$0	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	UT	$7,671	$0	$0	$0	$0	$7,671	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	WA	$1,823	$0	$0	$1,823	$0	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	WYP	$230	$0	$0	$0	$230	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	WYP	$501	$0	$0	$0	$501	$0	$0	$0	$0
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	$314	$0	$0	$0	$0	$0	$0	$0	$314
4422000	IND SLS/EXCL IRRIG	367753	Other Rev Adj - Industrial - Deferral	OTHER	-$534	$0	$0	$0	$0	$0	$0	$0	-$534
4422000	IND SLS/EXCL IRRIG	367754	Other Rev Adj - Industrial - Realized	OTHER	$427	$0	$0	$0	$0	$0	$0	$0	$427
4422000 Total					**$1,169,822**	**$3,180**	**$140,991**	**$49,418**	**$400,714**	**$474,432**	**$100,592**	**$0**	**$496**
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	$12,948	$12,948	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	$59,985	$0	$0	$0	$0	$0	$59,985	$0	$0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	$23,019	$0	$23,019	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	$16,867	$0	$0	$0	$0	$16,867	$0	$0	$0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	$13,679	$0	$0	$13,679	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	$1,779	$0	$0	$0	$1,779	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	$361	$0	$0	$0	$361	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	-$5	-$5	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	-$251	$0	-$251	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	-$20	$0	$0	$0	$0	-$20	$0	$0	$0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	-$626	$0	$0	-$626	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	$310	$310	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	$2,842	$0	$0	$0	$0	$0	$2,842	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	$859	$0	$859	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	$1,579	$0	$0	$0	$0	$1,579	$0	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	$509	$0	$0	$509	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-$9	$0	$0	$0	-$9	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	$79	$0	$0	$0	$79	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	CA	$75	$75	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	OR	$478	$0	$478	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Charg	WA	$50	$0	$0	$50	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	$18	$0	$0	$0	$0	$0	$0	$0	$18
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	CA	$134	$134	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	IDU	$1,215	$0	$0	$0	$0	$0	$1,215	$0	$0
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OR	$533	$0	$533	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	UT	$452	$0	$0	$0	$0	$452	$0	$0	$0
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	WA	$506	$0	$0	$506	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	WYP	$21	$0	$0	$0	$21	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
4423000	INDUST SALES-IRRIG	367853	Other Rev Adj - Irrigation - Deferral	OTHER	-$153	$0	$0	$0	$0	$0	$0	$0	-$153
4423000	INDUST SALES-IRRIG	367854	Other Rev Adj - Irrigation - Realized	OTHER	$117	$0	$0	$0	$0	$0	$0	$0	$117
4423000 Total					**$137,350**	**$13,461**	**$24,637**	**$14,118**	**$2,231**	**$18,878**	**$64,042**	**$0**	**-$18**
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	$446	$446	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	$489	$0	$0	$0	$0	$0	$489	$0	$0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	$5,965	$0	$5,965	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	$9,690	$0	$0	$0	$0	$9,690	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	$1,316	$0	$0	$1,316	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	$1,740	$0	$0	$0	$1,740	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	$414	$0	$0	$0	$414	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301601	BPA REG BILL BAL ACC - PUBLIC ST/HWY LIG	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	-$3	-$3	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	-$23	$0	-$23	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	-$21	$0	$0	$0	$0	-$21	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	-$60	$0	$0	-$60	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	$5	$5	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	-$3	$0	$0	$0	$0	$0	-$3	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-$108	$0	-$108	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-$100	$0	$0	$0	$0	-$100	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	$123	$0	$0	$123	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	$10	$0	$0	$0	$10	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	$1	$0	$0	$0	$1	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	$8	$0	$0	$0	$0	$0	$0	$0	$8
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	CA	$5	$5	$0	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	IDU	$10	$0	$0	$0	$0	$0	$10	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OR	$151	$0	$151	$0	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	UT	$272	$0	$0	$0	$0	$272	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	WA	$30	$0	$0	$30	$0	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	WYP	$20	$0	$0	$0	$20	$0	$0	$0	$0
4441000	PUB ST/HWY LIGHT	367953	Other Rev Adj - St/Hwy Light - Deferral	OTHER	-$15	$0	$0	$0	$0	$0	$0	$0	-$15
4441000	PUB ST/HWY LIGHT	367954	Other Rev Adj - St/Hwy Light - Realized	OTHER	-$755	$0	$0	$0	$0	$0	$0	$0	-$755
4441000 Total					**$19,608**	**$453**	**$5,985**	**$1,409**	**$2,185**	**$9,841**	**$495**	**$0**	**-$762**
4451000	OTHER SALES PUBLIC	301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	$16,651	$0	$0	$0	$0	$16,651	$0	$0	$0
4451000	OTHER SALES PUBLIC	301707	Oth Sales to Public Authority Acctg Adj	UT	-$28	$0	$0	$0	$0	-$28	$0	$0	$0
4451000	OTHER SALES PUBLIC	301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	-$78	$0	$0	$0	$0	-$78	$0	$0	$0
4451000	OTHER SALES PUBLIC	301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
4451000	OTHER SALES PUBLIC	301770	DSM Revenue - Other Public Authorities	UT	$484	$0	$0	$0	$0	$484	$0	$0	$0
4451000	OTHER SALES PUBLIC	367983	Other Rev Adj - Oth Pub Auth - Deferral	OTHER	-$10	$0	$0	$0	$0	$0	$0	$0	-$10
4451000	OTHER SALES PUBLIC	367984	Other Rev Adj - Oth Pub Auth - Realized	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
4451000 Total					**$17,022**	**$0**	**$0**	**$0**	**$0**	**$17,029**	**$0**	**$0**	**-$7**
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	$1,076	$0	$1,076	$0	$0	$0	$0	$0	$0
4471000	ON-SYS WHOLE-FIRM	301442	ON SYS FIRM-BRIGHAM CITY	FERC	$5,978	$0	$0	$0	$0	$0	$0	$5,978	$0
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	$4,198	$0	$0	$0	$0	$0	$0	$4,198	$0
4471000	ON-SYS WHOLE-FIRM	301444	ON SYS FIRM-WYO-PACIFIC CHEYENNE	WYP	$21	$0	$0	$0	$21	$0	$0	$0	$0
4471000 Total					**$11,273**	**$0**	**$1,076**	**$0**	**$21**	**$0**	**$0**	**$10,176**	**$0**
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	$110,394	$1,729	$27,489	$8,627	$17,077	$48,402	$6,636	$434	$0
4471300 Total					**$110,394**	**$1,729**	**$27,489**	**$8,627**	**$17,077**	**$48,402**	**$6,636**	**$434**	**$0**
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	$361,814	$5,666	$90,094	$28,276	$55,971	$158,638	$21,748	$1,421	$0
4471400	S/T FIRM WHOLESALE	301409	TRADING SALES NETTED-EST.	SG	$150	$2	$37	$12	$23	$66	$9	$1	$0
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	-$2,046	-$32	-$509	-$160	-$317	-$897	-$123	-$8	$0
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	-$163,625	-$2,562	-$40,744	-$12,787	-$25,312	-$71,742	-$9,835	-$643	$0
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	$1,279	$20	$318	$100	$198	$561	$77	$5	$0
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	$4,684	$73	$1,166	$366	$725	$2,054	$282	$18	$0
4471400	S/T FIRM WHOLESALE	303109	Transm Line Loss Rev - Subject to Refund	SG	-$529	-$8	-$132	-$41	-$82	-$232	-$32	-$2	$0
4471400 Total					**$201,727**	**$3,159**	**$50,231**	**$15,765**	**$31,206**	**$88,448**	**$12,125**	**$792**	**$0**
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	-$3,071	-$48	-$765	-$240	-$475	-$1,346	-$185	-$12	$0
4472000 Total					**-$3,071**	**-$48**	**-$765**	**-$240**	**-$475**	**-$1,346**	**-$185**	**-$12**	**$0**
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	$7,030	$110	$1,751	$549	$1,088	$3,082	$423	$28	$0
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	$1,217	$19	$303	$95	$188	$533	$73	$5	$0
4476100 Total					**$8,247**	**$129**	**$2,053**	**$644**	**$1,276**	**$3,616**	**$496**	**$32**	**$0**
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	$159	$2	$40	$12	$25	$70	$10	$1	$0
4476200 Total					**$159**	**$2**	**$40**	**$12**	**$25**	**$70**	**$10**	**$1**	**$0**
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	$84	$0	$0	$0	$0	$0	$0	$84	$0
4479000	TRANS SRVC	301429	TRANS SERV-WYO-PACIFIC CHEYENNE	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
4479000 Total					**$89**	**$0**	**$0**	**$0**	**$4**	**$0**	**$0**	**$84**	**$0**
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	$215	$215	$0	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	$225	$0	$0	$0	$0	$0	$225	$0	$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	$2,864	$0	$2,864	$0	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	$2,455	$0	$0	$0	$0	$2,455	$0	$0	$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	$503	$0	$0	$503	$0	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	$393	$0	$0	$0	$393	$0	$0	$0	$0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	$50	$0	$0	$0	$50	$0	$0	$0	$0
4501000 Total					**$6,703**	**$215**	**$2,864**	**$503**	**$442**	**$2,455**	**$225**	**$0**	**$0**
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	$66	$66	$0	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	$46	$0	$0	$0	$0	$0	$46	$0	$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	$712	$0	$712	$0	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	$847	$0	$0	$0	$0	$847	$0	$0	$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	$144	$0	$0	$144	$0	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	$130	$0	$0	$0	$130	$0	$0	$0	$0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	$18	$0	$0	$0	$18	$0	$0	$0	$0
4502000 Total					**$1,962**	**$66**	**$712**	**$144**	**$148**	**$847**	**$46**	**$0**	**$0**
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	$22	$22	$0	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	$226	$0	$0	$0	$0	$0	$226	$0	$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	$210	$0	$210	$0	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	$281	$0	$0	$0	$0	$281	$0	$0	$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	$40	$0	$0	$40	$0	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	$89	$0	$0	$0	$89	$0	$0	$0	$0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	$81	$0	$0	$0	$81	$0	$0	$0	$0
4503000 Total					**$951**	**$22**	**$210**	**$40**	**$171**	**$281**	**$226**	**$0**	**$0**
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	$8	$0	$8	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	$44	$0	$0	$0	$0	$44	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-$5	$0	$0	-$5	$0	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	$1	$0	$0	$0	$1	$0	$0	$0	$0
4504000 Total					**$53**	**$1**	**$8**	**-$5**	**$2**	**$44**	**$3**	**$0**	**$0**
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	$36	$36	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	$71	$0	$0	$0	$0	$0	$71	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	$538	$0	$538	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	$2,711	$0	$0	$0	$0	$2,711	$0	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	$115	$0	$0	$115	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	$116	$0	$0	$0	$116	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	$19	$0	$0	$0	$19	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	$11	$11	$0	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	$32	$0	$0	$0	$0	$0	$32	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	$291	$0	$291	$0	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	$475	$0	$0	$0	$0	$475	$0	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	$57	$0	$0	$57	$0	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	$70	$0	$0	$0	$70	$0	$0	$0	$0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	$10	$0	$0	$0	$10	$0	$0	$0	$0
4511000 Total					**$4,552**	**$47**	**$830**	**$171**	**$215**	**$3,186**	**$103**	**$0**	**$0**
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	$2	$2	$0	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	$20	$0	$20	$0	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	$12	$0	$0	$0	$0	$12	$0	$0	$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	$4	$0	$0	$4	$0	$0	$0	$0	$0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
4512000 Total					**$39**	**$2**	**$20**	**$4**	**$1**	**$12**	**$1**	**$0**	**$0**
4513000	OTHER	301828	OTHER	CA	$21	$21	$0	$0	$0	$0	$0	$0	$0
4513000	OTHER	301828	OTHER	IDU	$30	$0	$0	$0	$0	$0	$30	$0	$0
4513000	OTHER	301828	OTHER	OR	$635	$0	$635	$0	$0	$0	$0	$0	$0
4513000	OTHER	301828	OTHER	SO	$11	$0	$3	$1	$2	$5	$1	$0	$0
4513000	OTHER	301828	OTHER	UT	$711	$0	$0	$0	$0	$711	$0	$0	$0
4513000	OTHER	301828	OTHER	WA	$5	$0	$0	$5	$0	$0	$0	$0	$0
4513000	OTHER	301828	OTHER	WYP	$300	$0	$0	$0	$300	$0	$0	$0	$0
4513000	OTHER	301828	OTHER	WYU	$125	$0	$0	$0	$125	$0	$0	$0	$0
4513000 Total					**$1,838**	**$21**	**$638**	**$5**	**$427**	**$716**	**$30**	**$0**	**$0**
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	$10	$0	$0	$0	$0	$10	$0	$0	$0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0
4514100 Total					**$10**	**$0**	**$0**	**$0**	**$0**	**$10**	**$0**	**$0**	**$0**
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0
4514400 Total					**$2**	**$1**	**$0**	**$1**	**$0**	**$0**	**$0**	**$0**	**$0**
4514900	ENGY FINNSWR 12000	301842	"ENERGY FINANSWER - 12,000"	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4514900 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	$2	$0	$0	$0	$0	$1	$0	$0	$0
4530000 Total					**$2**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	$2	$2	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	$705	$0	$705	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	$493	$11	$131	$38	$70	$214	$28	$1	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	$758	$0	$0	$0	$0	$758	$0	$0	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	$16	$0	$0	$16	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	$14	$0	$0	$0	$14	$0	$0	$0	$0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	$18	$0	$0	$0	$18	$0	$0	$0	$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	$457	$457	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	$145	$0	$0	$0	$0	$0	$145	$0	$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	$2,534	$0	$2,534	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	$2,024	$0	$0	$0	$0	$2,024	$0	$0	$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	$821	$0	$0	$821	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	$310	$0	$0	$0	$310	$0	$0	$0	$0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	$3	$0	$3	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	$3	$0	$0	$0	$0	$3	$0	$0	$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	$95	$0	$95	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	$88	$0	$0	$0	$0	$88	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)
Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	$37	$0	$0	$37	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	$18	$0	$0	$0	$18	$0	$0	$0	$0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	$21	$21	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	$12	$0	$12	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	$13	$0	$0	$0	$0	$13	$0	$0	$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	$6	$0	$0	$6	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	$8	$0	$0	$0	$8	$0	$0	$0	$0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	$177	$3	$44	$14	$27	$77	$11	$1	$0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	$624	$10	$155	$49	$96	$273	$37	$2	$0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	$1,259	$20	$313	$98	$195	$552	$76	$5	$0
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	$88	$2	$23	$7	$12	$38	$5	$0	$0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	$491	$0	$0	$0	$0	$491	$0	$0	$0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	$13	$0	$3	$1	$2	$6	$1	$0	$0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	$119	$3	$32	$9	$17	$52	$7	$0	$0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	$3	$3	$0	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	$153	$0	$153	$0	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	$55	$0	$0	$0	$0	$55	$0	$0	$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	$80	$0	$0	$80	$0	$0	$0	$0	$0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	$6	$0	$0	$0	$6	$0	$0	$0	$0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	$2,980	$66	$791	$228	$422	$1,293	$172	$8	$0
4541000 Total					**$14,658**	**$597**	**$4,995**	**$1,405**	**$1,216**	**$5,939**	**$488**	**$18**	**$0**
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	$4	$0	$0	$0	$0	$4	$0	$0	$0
4542000 Total					**$4**	**$0**	**$0**	**$0**	**$0**	**$4**	**$0**	**$0**	**$0**
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	$3,349	$52	$834	$262	$518	$1,468	$201	$13	$0
4543000 Total					**$3,349**	**$52**	**$834**	**$262**	**$518**	**$1,468**	**$201**	**$13**	**$0**
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	SG	$27	$0	$7	$2	$4	$12	$2	$0	$0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	$952	$15	$237	$74	$147	$418	$57	$4	$0
4561100	Other Wheeling Rev	301962	Ancil Revenue Sch 2-Reactive (Trans)	SG	$641	$10	$160	$50	$99	$281	$39	$3	$0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	$387	$6	$96	$30	$60	$170	$23	$2	$0
4561100	Other Wheeling Rev	301964	Ancil Revenue Sch 3a-Regulation (Trans)	SG	$47	$1	$12	$4	$7	$21	$3	$0	$0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	$461	$7	$115	$36	$71	$202	$28	$2	$0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	$1,182	$19	$294	$92	$183	$518	$71	$5	$0
4561100	Other Wheeling Rev	301968	Ancillary Revenue Sch 3 - Reg&Freq (Tran	SG	-$216	-$3	-$54	-$17	-$33	-$95	-$13	-$1	$0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	$2,386	$37	$594	$186	$369	$1,046	$143	$9	$0
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	-$27	$0	-$7	-$2	-$4	-$12	-$2	$0	$0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	SG	$1,306	$20	$325	$102	$202	$572	$78	$5	$0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	$642	$10	$160	$50	$99	$281	$39	$3	$0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	$17,793	$279	$4,431	$1,391	$2,753	$7,802	$1,070	$70	$0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	$113	$2	$28	$9	$17	$50	$7	$0	$0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	$484	$8	$121	$38	$75	$212	$29	$2	$0
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	$319	$5	$80	$25	$49	$140	$19	$1	$0
4561100	Other Wheeling Rev	505963	TRANSMISSION IMBALANCE PENALTY REVENUE-P	SG	$748	$12	$186	$58	$116	$328	$45	$3	$0
4561100 Total					**$27,245**	**$427**	**$6,784**	**$2,129**	**$4,215**	**$11,946**	**$1,638**	**$107**	**$0**
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	$1,992	$31	$496	$156	$308	$873	$120	$8	$0
4561910 Total					**$1,992**	**$31**	**$496**	**$156**	**$308**	**$873**	**$120**	**$8**	**$0**
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	$2,303	$36	$574	$180	$356	$1,010	$138	$9	$0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	$4,420	$69	$1,101	$345	$684	$1,938	$266	$17	$0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	$17,975	$281	$4,476	$1,405	$2,781	$7,881	$1,080	$71	$0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	$13,922	$218	$3,467	$1,088	$2,154	$6,104	$837	$55	$0
4561920 Total					**$38,621**	**$605**	**$9,617**	**$3,018**	**$5,974**	**$16,933**	**$2,321**	**$152**	**$0**
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	$13,597	$211	$3,268	$1,027	$2,327	$5,837	$878	$50	$0
4561930 Total					**$13,597**	**$211**	**$3,268**	**$1,027**	**$2,327**	**$5,837**	**$878**	**$50**	**$0**
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	-$3,148	-$49	-$784	-$246	-$487	-$1,380	-$189	-$12	$0
4561990	TRANSMN REV REFUND	302990	L-T Transm Revenue - Subject to Refund	SG	$1,292	$20	$322	$101	$200	$567	$78	$5	$0
4561990	TRANSMN REV REFUND	305910	Ancil Revenue Sch 1 - Subject to Refund	SG	-$4	$0	-$1	$0	-$1	-$2	$0	$0	$0
4561990	TRANSMN REV REFUND	305920	Ancil Revenue Sch 2 - Subject to Refund	SG	-$641	-$10	-$160	-$50	-$99	-$281	-$39	-$3	$0
4561990	TRANSMN REV REFUND	305930	Ancil Revenue Sch 3 - Subject to Refund	SG	$216	$3	$54	$17	$33	$95	$13	$1	$0
4561990	TRANSMN REV REFUND	305931	Ancil Revenue Sch 3a - Subject to Refund	SG	-$47	-$1	-$12	-$4	-$7	-$21	-$3	$0	$0
4561990 Total					**-$2,332**	**-$37**	**-$581**	**-$182**	**-$361**	**-$1,022**	**-$140**	**-$9**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	$17	$0	$4	$1	$3	$8	$1	$0	$0
4562100 Total					**$17**	**$0**	**$4**	**$1**	**$3**	**$8**	**$1**	**$0**	**$0**
4562200	DSM REVENUES	301919	OTHER ELECTRIC REV - DSR CARRYING CHARGE	OTHER	$68	$0	$0	$0	$0	$0	$0	$0	$68
4562200 Total					**$68**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$68**
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	$57	$1	$14	$4	$9	$25	$3	$0	$0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	$22	$0	$0	$0	$0	$22	$0	$0	$0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	-$52	$0	$0	-$52	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	$1,311	$21	$327	$102	$203	$575	$79	$5	$0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	$124	$2	$31	$10	$19	$55	$7	$0	$0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	$3,040	$48	$757	$238	$470	$1,333	$183	$12	$0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	$743	$12	$185	$58	$115	$326	$45	$3	$0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	$8,874	$139	$2,210	$693	$1,373	$3,891	$533	$35	$0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	$264	$0	$0	$0	$264	$0	$0	$0	$0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-$276	-$4	-$69	-$22	-$43	-$121	-$17	-$1	$0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	$12,391	$194	$3,085	$968	$1,917	$5,433	$745	$49	$0
4562300	MISC OTHER REV	361000	STEAM SALES	SG	$3,000	$47	$747	$234	$464	$1,315	$180	$12	$0
4562300 Total					**$29,497**	**$458**	**$7,287**	**$2,235**	**$4,791**	**$12,853**	**$1,759**	**$115**	**$0**
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	$304	$7	$81	$23	$43	$132	$18	$1	$0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	$264	$0	$0	$0	$0	$264	$0	$0	$0
4562400 Total					**$568**	**$7**	**$81**	**$23**	**$43**	**$396**	**$18**	**$1**	**$0**
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	-$646	$0	$0	$0	$0	-$646	$0	$0	$0
4562500 Total					**-$641**	**$0**	**$1**	**$0**	**$1**	**-$644**	**$0**	**$0**	**$0**
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	$15,469	$242	$3,852	$1,209	$2,393	$6,783	$930	$61	$0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	-$6,877	-$108	-$1,712	-$537	-$1,064	-$3,015	-$413	-$27	$0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	$39,224	$614	$9,767	$3,065	$6,068	$17,198	$2,358	$154	$0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	$13,472	$0	$0	$0	$0	$0	$0	$0	$13,472
4562700 Total					**$61,289**	**$749**	**$11,907**	**$3,737**	**$7,397**	**$20,965**	**$2,874**	**$188**	**$13,472**
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	$9,097	$0	$0	$0	$0	$0	$0	$0	$9,097
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	-$9,097	$0	$0	$0	$0	$0	$0	$0	-$9,097
4562800 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Grand Total					**$4,972,979**	**$110,000**	**$1,305,979**	**$348,615**	**$711,765**	**$2,161,642**	**$305,204**	**$12,148**	**$17,627**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	$17,875	$280	$4,451	$1,397	$2,765	$7,838	$1,074	$70	$0
5000000 Total					**$17,875**	**$280**	**$4,451**	**$1,397**	**$2,765**	**$7,838**	**$1,074**	**$70**	**$0**
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	$684	$11	$170	$53	$106	$300	$41	$3	$0
5001000 Total					**$684**	**$11**	**$170**	**$53**	**$106**	**$300**	**$41**	**$3**	**$0**
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	$377	$6	$91	$28	$65	$162	$24	$1	$0
5010000 Total					**$377**	**$6**	**$91**	**$28**	**$65**	**$162**	**$24**	**$1**	**$0**
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	$751,105	$11,635	$180,528	$56,730	$128,558	$322,427	$48,485	$2,742	$0
5011000 Total					**$751,105**	**$11,635**	**$180,528**	**$56,730**	**$128,558**	**$322,427**	**$48,485**	**$2,742**	**$0**
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	$45	$0	$0	$0	$0	$0	$45	$0	$0
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	$139	$0	$0	$0	$139	$0	$0	$0	$0
5011200 Total					**$184**	**$0**	**$0**	**$0**	**$139**	**$0**	**$45**	**$0**	**$0**
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	$8,819	$137	$2,120	$666	$1,509	$3,786	$569	$32	$0
5012000 Total					**$8,819**	**$137**	**$2,120**	**$666**	**$1,509**	**$3,786**	**$569**	**$32**	**$0**
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	$385	$6	$93	$29	$66	$165	$25	$1	$0
5013000 Total					**$385**	**$6**	**$93**	**$29**	**$66**	**$165**	**$25**	**$1**	**$0**
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	$14,974	$232	$3,599	$1,131	$2,563	$6,428	$967	$55	$0
5013500 Total					**$14,974**	**$232**	**$3,599**	**$1,131**	**$2,563**	**$6,428**	**$967**	**$55**	**$0**
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	$12	$0	$3	$1	$2	$5	$1	$0	$0
5014000 Total					**$12**	**$0**	**$3**	**$1**	**$2**	**$5**	**$1**	**$0**	**$0**
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	$7,764	$120	$1,866	$586	$1,329	$3,333	$501	$28	$0
5014500 Total					**$7,764**	**$120**	**$1,866**	**$586**	**$1,329**	**$3,333**	**$501**	**$28**	**$0**
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	$258	$4	$62	$19	$44	$111	$17	$1	$0
5015000 Total					**$258**	**$4**	**$62**	**$19**	**$44**	**$111**	**$17**	**$1**	**$0**
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015100 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	$27,008	$423	$6,725	$2,111	$4,178	$11,842	$1,623	$106	$0
5020000 Total					**$27,008**	**$423**	**$6,725**	**$2,111**	**$4,178**	**$11,842**	**$1,623**	**$106**	**$0**
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	$1,277	$20	$318	$100	$198	$560	$77	$5	$0
5022000 Total					**$1,277**	**$20**	**$318**	**$100**	**$198**	**$560**	**$77**	**$5**	**$0**
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	$6	$0	$2	$0	$1	$3	$0	$0	$0
5023000 Total					**$6**	**$0**	**$2**	**$0**	**$1**	**$3**	**$0**	**$0**	**$0**
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	$124	$2	$31	$10	$19	$54	$7	$0	$0
5024000 Total					**$124**	**$2**	**$31**	**$10**	**$19**	**$54**	**$7**	**$0**	**$0**
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	$14,310	$224	$3,563	$1,118	$2,214	$6,274	$860	$56	$0
5029000 Total					**$14,310**	**$224**	**$3,563**	**$1,118**	**$2,214**	**$6,274**	**$860**	**$56**	**$0**
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	$3,995	$62	$960	$302	$684	$1,715	$258	$15	$0
5030000 Total					**$3,995**	**$62**	**$960**	**$302**	**$684**	**$1,715**	**$258**	**$15**	**$0**
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	$3,936	$62	$980	$308	$609	$1,726	$237	$15	$0
5050000 Total					**$3,936**	**$62**	**$980**	**$308**	**$609**	**$1,726**	**$237**	**$15**	**$0**
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	$22	$0	$5	$2	$3	$10	$1	$0	$0
5051000 Total					**$22**	**$0**	**$5**	**$2**	**$3**	**$10**	**$1**	**$0**	**$0**
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	$73,179	$1,146	$18,222	$5,719	$11,320	$32,086	$4,399	$287	$0
5060000 Total					**$73,179**	**$1,146**	**$18,222**	**$5,719**	**$11,320**	**$32,086**	**$4,399**	**$287**	**$0**
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	$1,184	$19	$295	$93	$183	$519	$71	$5	$0
5061000 Total					**$1,184**	**$19**	**$295**	**$93**	**$183**	**$519**	**$71**	**$5**	**$0**
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	$730	$11	$182	$57	$113	$320	$44	$3	$0
5061100 Total					**$730**	**$11**	**$182**	**$57**	**$113**	**$320**	**$44**	**$3**	**$0**
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0
5061200 Total					**$1**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	$570	$9	$142	$45	$88	$250	$34	$2	$0
5061300 Total					**$570**	**$9**	**$142**	**$45**	**$88**	**$250**	**$34**	**$2**	**$0**
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	$2,859	$45	$712	$223	$442	$1,253	$172	$11	$0
5061400 Total					**$2,859**	**$45**	**$712**	**$223**	**$442**	**$1,253**	**$172**	**$11**	**$0**
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	$242	$4	$60	$19	$37	$106	$15	$1	$0
5061500 Total					**$242**	**$4**	**$60**	**$19**	**$37**	**$106**	**$15**	**$1**	**$0**
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	$28	$0	$7	$2	$4	$12	$2	$0	$0
5061600 Total					**$28**	**$0**	**$7**	**$2**	**$4**	**$12**	**$2**	**$0**	**$0**
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	$1,536	$24	$383	$120	$238	$674	$92	$6	$0
5062000 Total					**$1,536**	**$24**	**$383**	**$120**	**$238**	**$674**	**$92**	**$6**	**$0**
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	-$34,633	-$542	-$8,624	-$2,707	-$5,358	-$15,185	-$2,082	-$136	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5063000 Total					**-$34,633**	**-$542**	**-$8,624**	**-$2,707**	**-$5,358**	**-$15,185**	**-$2,082**	**-$136**	**$0**
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	$20	$0	$5	$2	$3	$9	$1	$0	$0
5064000 Total					**$20**	**$0**	**$5**	**$2**	**$3**	**$9**	**$1**	**$0**	**$0**
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	$471	$7	$117	$37	$73	$206	$28	$2	$0
5065000 Total					**$471**	**$7**	**$117**	**$37**	**$73**	**$206**	**$28**	**$2**	**$0**
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	$1,575	$25	$392	$123	$244	$690	$95	$6	$0
5066000 Total					**$1,575**	**$25**	**$392**	**$123**	**$244**	**$690**	**$95**	**$6**	**$0**
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	$3,977	$62	$990	$311	$615	$1,744	$239	$16	$0
5067000 Total					**$3,977**	**$62**	**$990**	**$311**	**$615**	**$1,744**	**$239**	**$16**	**$0**
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	$140	$2	$35	$11	$22	$61	$8	$1	$0
5069000 Total					**$140**	**$2**	**$35**	**$11**	**$22**	**$61**	**$8**	**$1**	**$0**
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	$2,202	$34	$548	$172	$341	$965	$132	$9	$0
5069900 Total					**$2,202**	**$34**	**$548**	**$172**	**$341**	**$965**	**$132**	**$9**	**$0**
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	$427	$7	$106	$33	$66	$187	$26	$2	$0
5070000 Total					**$427**	**$7**	**$106**	**$33**	**$66**	**$187**	**$26**	**$2**	**$0**
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	$4,666	$73	$1,162	$365	$722	$2,046	$280	$18	$0
5100000 Total					**$4,666**	**$73**	**$1,162**	**$365**	**$722**	**$2,046**	**$280**	**$18**	**$0**
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	$2,307	$36	$575	$180	$357	$1,012	$139	$9	$0
5101000 Total					**$2,307**	**$36**	**$575**	**$180**	**$357**	**$1,012**	**$139**	**$9**	**$0**
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	$3,243	$51	$808	$253	$502	$1,422	$195	$13	$0
5110000 Total					**$3,243**	**$51**	**$808**	**$253**	**$502**	**$1,422**	**$195**	**$13**	**$0**
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	$6,758	$106	$1,683	$528	$1,045	$2,963	$406	$27	$0
5111000 Total					**$6,758**	**$106**	**$1,683**	**$528**	**$1,045**	**$2,963**	**$406**	**$27**	**$0**
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	$1,255	$20	$312	$98	$194	$550	$75	$5	$0
5111100 Total					**$1,255**	**$20**	**$312**	**$98**	**$194**	**$550**	**$75**	**$5**	**$0**
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	$955	$15	$238	$75	$148	$419	$57	$4	$0
5111200 Total					**$955**	**$15**	**$238**	**$75**	**$148**	**$419**	**$57**	**$4**	**$0**
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	$10,079	$158	$2,510	$788	$1,559	$4,419	$606	$40	$0
5112000 Total					**$10,079**	**$158**	**$2,510**	**$788**	**$1,559**	**$4,419**	**$606**	**$40**	**$0**
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	$40	$1	$10	$3	$6	$18	$2	$0	$0
5114000 Total					**$40**	**$1**	**$10**	**$3**	**$6**	**$18**	**$2**	**$0**	**$0**
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	$138	$2	$34	$11	$21	$61	$8	$1	$0
5116000 Total					**$138**	**$2**	**$34**	**$11**	**$21**	**$61**	**$8**	**$1**	**$0**
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	$1,664	$26	$414	$130	$257	$730	$100	$7	$0
5117000 Total					**$1,664**	**$26**	**$414**	**$130**	**$257**	**$730**	**$100**	**$7**	**$0**
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	$1,172	$18	$292	$92	$181	$514	$70	$5	$0
5118000 Total					**$1,172**	**$18**	**$292**	**$92**	**$181**	**$514**	**$70**	**$5**	**$0**
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	$1,954	$31	$486	$153	$302	$857	$117	$8	$0
5119000 Total					**$1,954**	**$31**	**$486**	**$153**	**$302**	**$857**	**$117**	**$8**	**$0**
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	$227	$4	$57	$18	$35	$100	$14	$1	$0
5119900 Total					**$227**	**$4**	**$57**	**$18**	**$35**	**$100**	**$14**	**$1**	**$0**
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	$18,994	$297	$4,730	$1,484	$2,938	$8,328	$1,142	$75	$0
5120000 Total					**$18,994**	**$297**	**$4,730**	**$1,484**	**$2,938**	**$8,328**	**$1,142**	**$75**	**$0**
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	$17,055	$267	$4,247	$1,333	$2,638	$7,478	$1,025	$67	$0
5121000 Total					**$17,055**	**$267**	**$4,247**	**$1,333**	**$2,638**	**$7,478**	**$1,025**	**$67**	**$0**
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	$175	$3	$44	$14	$27	$77	$11	$1	$0
5121100 Total					**$175**	**$3**	**$44**	**$14**	**$27**	**$77**	**$11**	**$1**	**$0**
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	$6,378	$100	$1,588	$498	$987	$2,797	$383	$25	$0
5121200 Total					**$6,378**	**$100**	**$1,588**	**$498**	**$987**	**$2,797**	**$383**	**$25**	**$0**
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	$521	$8	$130	$41	$81	$228	$31	$2	$0
5121400 Total					**$521**	**$8**	**$130**	**$41**	**$81**	**$228**	**$31**	**$2**	**$0**
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	$247	$4	$62	$19	$38	$108	$15	$1	$0
5121500 Total					**$247**	**$4**	**$62**	**$19**	**$38**	**$108**	**$15**	**$1**	**$0**
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	$3,464	$54	$863	$271	$536	$1,519	$208	$14	$0
5121600 Total					**$3,464**	**$54**	**$863**	**$271**	**$536**	**$1,519**	**$208**	**$14**	**$0**
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	$395	$6	$98	$31	$61	$173	$24	$2	$0
5121700 Total					**$395**	**$6**	**$98**	**$31**	**$61**	**$173**	**$24**	**$2**	**$0**
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	$3,766	$59	$938	$294	$583	$1,651	$226	$15	$0
5121800 Total					**$3,766**	**$59**	**$938**	**$294**	**$583**	**$1,651**	**$226**	**$15**	**$0**
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	$31	$0	$8	$2	$5	$13	$2	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121900 Total					**$31**	**$0**	**$8**	**$2**	**$5**	**$13**	**$2**	**$0**	**$0**
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	$1,200	$19	$299	$94	$186	$526	$72	$5	$0
5122000 Total					**$1,200**	**$19**	**$299**	**$94**	**$186**	**$526**	**$72**	**$5**	**$0**
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	$1,406	$22	$350	$110	$217	$616	$84	$6	$0
5122100 Total					**$1,406**	**$22**	**$350**	**$110**	**$217**	**$616**	**$84**	**$6**	**$0**
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	$9,969	$156	$2,482	$779	$1,542	$4,371	$599	$39	$0
5122200 Total					**$9,969**	**$156**	**$2,482**	**$779**	**$1,542**	**$4,371**	**$599**	**$39**	**$0**
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	$2,159	$34	$538	$169	$334	$947	$130	$8	$0
5122300 Total					**$2,159**	**$34**	**$538**	**$169**	**$334**	**$947**	**$130**	**$8**	**$0**
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	$534	$8	$133	$42	$83	$234	$32	$2	$0
5122400 Total					**$534**	**$8**	**$133**	**$42**	**$83**	**$234**	**$32**	**$2**	**$0**
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	$164	$3	$41	$13	$25	$72	$10	$1	$0
5122500 Total					**$164**	**$3**	**$41**	**$13**	**$25**	**$72**	**$10**	**$1**	**$0**
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	$289	$5	$72	$23	$45	$127	$17	$1	$0
5122600 Total					**$289**	**$5**	**$72**	**$23**	**$45**	**$127**	**$17**	**$1**	**$0**
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	$2,384	$37	$594	$186	$369	$1,045	$143	$9	$0
5122800 Total					**$2,384**	**$37**	**$594**	**$186**	**$369**	**$1,045**	**$143**	**$9**	**$0**
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	$10,042	$157	$2,500	$785	$1,553	$4,403	$604	$39	$0
5122900 Total					**$10,042**	**$157**	**$2,500**	**$785**	**$1,553**	**$4,403**	**$604**	**$39**	**$0**
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	$7,696	$121	$1,916	$601	$1,190	$3,374	$463	$30	$0
5123000 Total					**$7,696**	**$121**	**$1,916**	**$601**	**$1,190**	**$3,374**	**$463**	**$30**	**$0**
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	$411	$6	$102	$32	$64	$180	$25	$2	$0
5123100 Total					**$411**	**$6**	**$102**	**$32**	**$64**	**$180**	**$25**	**$2**	**$0**
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	$1,393	$22	$347	$109	$216	$611	$84	$5	$0
5123200 Total					**$1,393**	**$22**	**$347**	**$109**	**$216**	**$611**	**$84**	**$5**	**$0**
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	$101	$2	$25	$8	$16	$44	$6	$0	$0
5123300 Total					**$101**	**$2**	**$25**	**$8**	**$16**	**$44**	**$6**	**$0**	**$0**
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	$1,997	$31	$497	$156	$309	$876	$120	$8	$0
5123400 Total					**$1,997**	**$31**	**$497**	**$156**	**$309**	**$876**	**$120**	**$8**	**$0**
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	$1,092	$17	$272	$85	$169	$479	$66	$4	$0
5124000 Total					**$1,092**	**$17**	**$272**	**$85**	**$169**	**$479**	**$66**	**$4**	**$0**
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	$2,890	$45	$720	$226	$447	$1,267	$174	$11	$0
5125000 Total					**$2,890**	**$45**	**$720**	**$226**	**$447**	**$1,267**	**$174**	**$11**	**$0**
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	$711	$11	$177	$56	$110	$312	$43	$3	$0
5126000 Total					**$711**	**$11**	**$177**	**$56**	**$110**	**$312**	**$43**	**$3**	**$0**
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	$237	$4	$59	$19	$37	$104	$14	$1	$0
5127000 Total					**$237**	**$4**	**$59**	**$19**	**$37**	**$104**	**$14**	**$1**	**$0**
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	$5,834	$91	$1,453	$456	$902	$2,558	$351	$23	$0
5128000 Total					**$5,834**	**$91**	**$1,453**	**$456**	**$902**	**$2,558**	**$351**	**$23**	**$0**
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	$418	$7	$104	$33	$65	$183	$25	$2	$0
5129000 Total					**$418**	**$7**	**$104**	**$33**	**$65**	**$183**	**$25**	**$2**	**$0**
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	$461	$7	$115	$36	$71	$202	$28	$2	$0
5129900 Total					**$461**	**$7**	**$115**	**$36**	**$71**	**$202**	**$28**	**$2**	**$0**
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	$3,238	$51	$806	$253	$501	$1,420	$195	$13	$0
5130000 Total					**$3,238**	**$51**	**$806**	**$253**	**$501**	**$1,420**	**$195**	**$13**	**$0**
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	$15,994	$250	$3,983	$1,250	$2,474	$7,013	$961	$63	$0
5131000 Total					**$15,994**	**$250**	**$3,983**	**$1,250**	**$2,474**	**$7,013**	**$961**	**$63**	**$0**
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	$536	$8	$133	$42	$83	$235	$32	$2	$0
5131100 Total					**$536**	**$8**	**$133**	**$42**	**$83**	**$235**	**$32**	**$2**	**$0**
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	$10	$0	$3	$1	$2	$4	$1	$0	$0
5131300 Total					**$10**	**$0**	**$3**	**$1**	**$2**	**$4**	**$1**	**$0**	**$0**
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	$3,739	$59	$931	$292	$578	$1,639	$225	$15	$0
5131400 Total					**$3,739**	**$59**	**$931**	**$292**	**$578**	**$1,639**	**$225**	**$15**	**$0**
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	$1,171	$18	$292	$92	$181	$513	$70	$5	$0
5132000 Total					**$1,171**	**$18**	**$292**	**$92**	**$181**	**$513**	**$70**	**$5**	**$0**
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	$143	$2	$36	$11	$22	$63	$9	$1	$0
5133000 Total					**$143**	**$2**	**$36**	**$11**	**$22**	**$63**	**$9**	**$1**	**$0**
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	$223	$3	$55	$17	$34	$98	$13	$1	$0
5134000 Total					**$223**	**$3**	**$55**	**$17**	**$34**	**$98**	**$13**	**$1**	**$0**
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	$1,145	$18	$285	$90	$177	$502	$69	$4	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5135000 Total					**$1,145**	**$18**	**$285**	**$90**	**$177**	**$502**	**$69**	**$4**	**$0**
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	$1,605	$25	$400	$125	$248	$704	$96	$6	$0
5137000 Total					**$1,605**	**$25**	**$400**	**$125**	**$248**	**$704**	**$96**	**$6**	**$0**
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	$1,377	$22	$343	$108	$213	$604	$83	$5	$0
5138000 Total					**$1,377**	**$22**	**$343**	**$108**	**$213**	**$604**	**$83**	**$5**	**$0**
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	$355	$6	$88	$28	$55	$156	$21	$1	$0
5139000 Total					**$355**	**$6**	**$88**	**$28**	**$55**	**$156**	**$21**	**$1**	**$0**
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	$18	$0	$5	$1	$3	$8	$1	$0	$0
5139900 Total					**$18**	**$0**	**$5**	**$1**	**$3**	**$8**	**$1**	**$0**	**$0**
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	$7,258	$114	$1,807	$567	$1,123	$3,182	$436	$29	$0
5140000 Total					**$7,258**	**$114**	**$1,807**	**$567**	**$1,123**	**$3,182**	**$436**	**$29**	**$0**
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	$2,612	$41	$650	$204	$404	$1,145	$157	$10	$0
5141000 Total					**$2,612**	**$41**	**$650**	**$204**	**$404**	**$1,145**	**$157**	**$10**	**$0**
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0
5142000 Total					**$1**	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	$343	$5	$85	$27	$53	$150	$21	$1	$0
5144000 Total					**$343**	**$5**	**$85**	**$27**	**$53**	**$150**	**$21**	**$1**	**$0**
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	$283	$4	$70	$22	$44	$124	$17	$1	$0
5145000 Total					**$283**	**$4**	**$70**	**$22**	**$44**	**$124**	**$17**	**$1**	**$0**
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	$191	$3	$48	$15	$30	$84	$12	$1	$0
5146000 Total					**$191**	**$3**	**$48**	**$15**	**$30**	**$84**	**$12**	**$1**	**$0**
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	$2,898	$45	$722	$226	$448	$1,271	$174	$11	$0
5147000 Total					**$2,898**	**$45**	**$722**	**$226**	**$448**	**$1,271**	**$174**	**$11**	**$0**
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	$1,066	$17	$265	$83	$165	$467	$64	$4	$0
5148000 Total					**$1,066**	**$17**	**$265**	**$83**	**$165**	**$467**	**$64**	**$4**	**$0**
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	-$266	-$4	-$66	-$21	-$41	-$116	-$16	-$1	$0
5149000 Total					**-$266**	**-$4**	**-$66**	**-$21**	**-$41**	**-$116**	**-$16**	**-$1**	**$0**
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	$5,670	$89	$1,412	$443	$877	$2,486	$341	$22	$0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	$638	$10	$159	$50	$99	$280	$38	$3	$0
5350000 Total					**$6,307**	**$99**	**$1,571**	**$493**	**$976**	**$2,765**	**$379**	**$25**	**$0**
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	$145	$2	$36	$11	$23	$64	$9	$1	$0
5360000 Total					**$145**	**$2**	**$36**	**$11**	**$23**	**$64**	**$9**	**$1**	**$0**
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	$2,606	$41	$649	$204	$403	$1,143	$157	$10	$0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-U	-$42	-$1	-$10	-$3	-$6	-$18	-$3	$0	$0
5370000 Total					**$2,564**	**$40**	**$639**	**$200**	**$397**	**$1,124**	**$154**	**$10**	**$0**
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	$54	$1	$13	$4	$8	$24	$3	$0	$0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	$90	$1	$23	$7	$14	$40	$5	$0	$0
5371000 Total					**$144**	**$2**	**$36**	**$11**	**$22**	**$63**	**$9**	**$1**	**$0**
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	$345	$5	$86	$27	$53	$151	$21	$1	$0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	$13	$0	$3	$1	$2	$6	$1	$0	$0
5374000 Total					**$358**	**$6**	**$89**	**$28**	**$55**	**$157**	**$21**	**$1**	**$0**
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	$1,122	$18	$279	$88	$174	$492	$67	$4	$0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	$238	$4	$59	$19	$37	$104	$14	$1	$0
5379000 Total					**$1,360**	**$21**	**$339**	**$106**	**$210**	**$596**	**$82**	**$5**	**$0**
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	$11,201	$175	$2,789	$875	$1,733	$4,911	$673	$44	$0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	$6,491	$102	$1,616	$507	$1,004	$2,846	$390	$25	$0
5390000 Total					**$17,691**	**$277**	**$4,405**	**$1,383**	**$2,737**	**$7,757**	**$1,063**	**$69**	**$0**
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	$716	$11	$178	$56	$111	$314	$43	$3	$0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	$10	$0	$3	$1	$2	$4	$1	$0	$0
5400000 Total					**$726**	**$11**	**$181**	**$57**	**$112**	**$318**	**$44**	**$3**	**$0**
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	$595	$9	$148	$46	$92	$261	$36	$2	$0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	$160	$3	$40	$12	$25	$70	$10	$1	$0
5420000 Total					**$755**	**$12**	**$188**	**$59**	**$117**	**$331**	**$45**	**$3**	**$0**
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	$1,803	$28	$449	$141	$279	$791	$108	$7	$0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	$507	$8	$126	$40	$78	$222	$30	$2	$0
5430000 Total					**$2,310**	**$36**	**$575**	**$181**	**$357**	**$1,013**	**$139**	**$9**	**$0**
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	$177	$3	$44	$14	$27	$78	$11	$1	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5440000 Total					**$177**	**$3**	**$44**	**$14**	**$27**	**$78**	**$11**	**$1**	**$0**
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	$1,122	$18	$279	$88	$174	$492	$67	$4	$0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	$335	$5	$83	$26	$52	$147	$20	$1	$0
5441000 Total					**$1,458**	**$23**	**$363**	**$114**	**$225**	**$639**	**$88**	**$6**	**$0**
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	$805	$13	$201	$63	$125	$353	$48	$3	$0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	$100	$2	$25	$8	$15	$44	$6	$0	$0
5442000 Total					**$905**	**$14**	**$225**	**$71**	**$140**	**$397**	**$54**	**$4**	**$0**
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	$6	$0	$2	$0	$1	$3	$0	$0	$0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-U	$0	$0	$0	$0	$0	$0	$0	$0	$0
5450000 Total					**$6**	**$0**	**$2**	**$0**	**$1**	**$3**	**$0**	**$0**	**$0**
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	$923	$14	$230	$72	$143	$405	$55	$4	$0
5451000 Total					**$923**	**$14**	**$230**	**$72**	**$143**	**$405**	**$55**	**$4**	**$0**
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	$18	$0	$4	$1	$3	$8	$1	$0	$0
5454000 Total					**$18**	**$0**	**$4**	**$1**	**$3**	**$8**	**$1**	**$0**	**$0**
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	$582	$9	$145	$46	$90	$255	$35	$2	$0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	$432	$7	$108	$34	$67	$189	$26	$2	$0
5455000 Total					**$1,015**	**$16**	**$253**	**$79**	**$157**	**$445**	**$61**	**$4**	**$0**
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	$1,110	$17	$276	$87	$172	$487	$67	$4	$0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	$262	$4	$65	$20	$41	$115	$16	$1	$0
5459000 Total					**$1,372**	**$21**	**$342**	**$107**	**$212**	**$602**	**$82**	**$5**	**$0**
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	$436	$7	$108	$34	$67	$191	$26	$2	$0
5460000 Total					**$436**	**$7**	**$108**	**$34**	**$67**	**$191**	**$26**	**$2**	**$0**
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	$319,498	$4,949	$76,791	$24,131	$54,685	$137,151	$20,624	$1,166	$0
5471000 Total					**$319,498**	**$4,949**	**$76,791**	**$24,131**	**$54,685**	**$137,151**	**$20,624**	**$1,166**	**$0**
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	$15,410	$241	$3,837	$1,204	$2,384	$6,757	$926	$61	$0
5480000 Total					**$15,410**	**$241**	**$3,837**	**$1,204**	**$2,384**	**$6,757**	**$926**	**$61**	**$0**
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	$92	$0	$92	$0	$0	$0	$0	$0	$0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	$10,215	$160	$2,544	$798	$1,580	$4,479	$614	$40	$0
5490000 Total					**$10,307**	**$160**	**$2,635**	**$798**	**$1,580**	**$4,479**	**$614**	**$40**	**$0**
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	$253	$0	$253	$0	$0	$0	$0	$0	$0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	$4,070	$64	$1,013	$318	$630	$1,784	$245	$16	$0
5500000 Total					**$4,323**	**$64**	**$1,266**	**$318**	**$630**	**$1,784**	**$245**	**$16**	**$0**
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	$3,846	$60	$958	$301	$595	$1,686	$231	$15	$0
5520000 Total					**$3,846**	**$60**	**$958**	**$301**	**$595**	**$1,686**	**$231**	**$15**	**$0**
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	$24,344	$381	$6,062	$1,902	$3,766	$10,674	$1,463	$96	$0
5530000 Total					**$24,344**	**$381**	**$6,062**	**$1,902**	**$3,766**	**$10,674**	**$1,463**	**$96**	**$0**
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	$2,362	$37	$588	$185	$365	$1,036	$142	$9	$0
5540000 Total					**$2,362**	**$37**	**$588**	**$185**	**$365**	**$1,036**	**$142**	**$9**	**$0**
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	$6	$0	$1	$0	$1	$2	$0	$0	$0
5546000 Total					**$6**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
5551100	REG BILL OR-(PACF)	PSEX	Power Supply Expense	OR	-$10,491	$0	-$10,491	$0	$0	$0	$0	$0	$0
5551100 Total					**-$10,491**	**$0**	**-$10,491**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5551200	REG BILL-WA (PACF)	PSEX	Power Supply Expense	WA	-$3,398	$0	$0	-$3,398	$0	$0	$0	$0	$0
5551200 Total					**-$3,398**	**$0**	**$0**	**-$3,398**	**$0**	**$0**	**$0**	**$0**	**$0**
5551330	REG BILL-ID (UTAH)	PSEX	Power Supply Expense	IDU	-$1,946	$0	$0	$0	$0	$0	-$1,946	$0	$0
5551330 Total					**-$1,946**	**$0**	**$0**	**$0**	**$0**	**$0**	**-$1,946**	**$0**	**$0**
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	$10,144	$157	$2,438	$766	$1,736	$4,355	$655	$37	$0
5552500 Total					**$10,144**	**$157**	**$2,438**	**$766**	**$1,736**	**$4,355**	**$655**	**$37**	**$0**
5552600	ELECTRICITY SWAPS	NPCX	Net Power Cost Expense	SG	-$14,279	-$224	-$3,556	-$1,116	-$2,209	-$6,261	-$858	-$56	$0
5552600 Total					**-$14,279**	**-$224**	**-$3,556**	**-$1,116**	**-$2,209**	**-$6,261**	**-$858**	**-$56**	**$0**
5555500	IPP ENERGY PURCH	NPCX	Net Power Cost Expense	SG	$30,029	$470	$7,477	$2,347	$4,645	$13,166	$1,805	$118	$0
5555500 Total					**$30,029**	**$470**	**$7,477**	**$2,347**	**$4,645**	**$13,166**	**$1,805**	**$118**	**$0**
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	$180,092	$2,820	$44,844	$14,074	$27,859	$78,962	$10,825	$707	$0
5555900 Total					**$180,092**	**$2,820**	**$44,844**	**$14,074**	**$27,859**	**$78,962**	**$10,825**	**$707**	**$0**
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	$3,229	$51	$804	$252	$499	$1,416	$194	$13	$0
5556100 Total					**$3,229**	**$51**	**$804**	**$252**	**$499**	**$1,416**	**$194**	**$13**	**$0**
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	$16	$0	$4	$1	$2	$7	$1	$0	$0
5556200 Total					**$16**	**$0**	**$4**	**$1**	**$2**	**$7**	**$1**	**$0**	**$0**
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	$452,130	$7,080	$112,584	$35,334	$69,942	$198,238	$27,177	$1,776	$0
5556300 Total					**$452,130**	**$7,080**	**$112,584**	**$35,334**	**$69,942**	**$198,238**	**$27,177**	**$1,776**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	$75,557	$1,183	$18,814	$5,905	$11,688	$33,128	$4,542	$297	$0
5556400 Total					**$75,557**	**$1,183**	**$18,814**	**$5,905**	**$11,688**	**$33,128**	**$4,542**	**$297**	**$0**
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	-$118,104	-$1,849	-$29,409	-$9,230	-$18,270	-$51,783	-$7,099	-$464	$0
5556700 Total					**-$118,104**	**-$1,849**	**-$29,409**	**-$9,230**	**-$18,270**	**-$51,783**	**-$7,099**	**-$464**	**$0**
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	$2,158	$34	$537	$169	$334	$946	$130	$8	$0
5558000 Total					**$2,158**	**$34**	**$537**	**$169**	**$334**	**$946**	**$130**	**$8**	**$0**
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	$1,480	$23	$369	$116	$229	$649	$89	$6	$0
5560000 Total					**$1,480**	**$23**	**$369**	**$116**	**$229**	**$649**	**$89**	**$6**	**$0**
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	-$4,294	-$67	-$1,032	-$324	-$735	-$1,843	-$277	-$16	$0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	$61,781	$967	$15,384	$4,828	$9,557	$27,088	$3,714	$243	$0
5570000 Total					**$57,487**	**$901**	**$14,352**	**$4,504**	**$8,822**	**$25,245**	**$3,436**	**$227**	**$0**
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-$33	$0	$0	$0	$0	$0	-$33	$0	$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	-$54	$0	-$54	$0	$0	$0	$0	$0	$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	SGCT	$1,122	$18	$281	$88	$174	$494	$68	$0	$0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	-$97	$0	$0	-$97	$0	$0	$0	$0	$0
5578000 Total					**$939**	**$18**	**$227**	**-$9**	**$174**	**$494**	**$35**	**$0**	**$0**
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	$6,104	$96	$1,520	$477	$944	$2,676	$367	$24	$0
5600000 Total					**$6,104**	**$96**	**$1,520**	**$477**	**$944**	**$2,676**	**$367**	**$24**	**$0**
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	$6,718	$105	$1,673	$525	$1,039	$2,946	$404	$26	$0
5612000 Total					**$6,718**	**$105**	**$1,673**	**$525**	**$1,039**	**$2,946**	**$404**	**$26**	**$0**
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	$253	$4	$63	$20	$39	$111	$15	$1	$0
5614000 Total					**$253**	**$4**	**$63**	**$20**	**$39**	**$111**	**$15**	**$1**	**$0**
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	$1,094	$17	$272	$85	$169	$480	$66	$4	$0
5615000 Total					**$1,094**	**$17**	**$272**	**$85**	**$169**	**$480**	**$66**	**$4**	**$0**
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	$58	$1	$14	$5	$9	$25	$3	$0	$0
5616000 Total					**$58**	**$1**	**$14**	**$5**	**$9**	**$25**	**$3**	**$0**	**$0**
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	$712	$11	$177	$56	$110	$312	$43	$3	$0
5617000 Total					**$712**	**$11**	**$177**	**$56**	**$110**	**$312**	**$43**	**$3**	**$0**
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	$3,095	$48	$771	$242	$479	$1,357	$186	$12	$0
5620000 Total					**$3,095**	**$48**	**$771**	**$242**	**$479**	**$1,357**	**$186**	**$12**	**$0**
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	$267	$4	$66	$21	$41	$117	$16	$1	$0
5630000 Total					**$267**	**$4**	**$66**	**$21**	**$41**	**$117**	**$16**	**$1**	**$0**
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	$520	$8	$129	$41	$80	$228	$31	$2	$0
5650000 Total					**$520**	**$8**	**$129**	**$41**	**$80**	**$228**	**$31**	**$2**	**$0**
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	$5,761	$90	$1,435	$450	$891	$2,526	$346	$23	$0
5651000 Total					**$5,761**	**$90**	**$1,435**	**$450**	**$891**	**$2,526**	**$346**	**$23**	**$0**
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	$8,372	$130	$2,012	$632	$1,433	$3,594	$540	$31	$0
5652500 Total					**$8,372**	**$130**	**$2,012**	**$632**	**$1,433**	**$3,594**	**$540**	**$31**	**$0**
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	$121,766	$1,907	$30,321	$9,516	$18,837	$53,389	$7,319	$478	$0
5654600 Total					**$121,766**	**$1,907**	**$30,321**	**$9,516**	**$18,837**	**$53,389**	**$7,319**	**$478**	**$0**
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	$4,430	$69	$1,103	$346	$685	$1,942	$266	$17	$0
5660000 Total					**$4,430**	**$69**	**$1,103**	**$346**	**$685**	**$1,942**	**$266**	**$17**	**$0**
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	$2,043	$32	$509	$160	$316	$896	$123	$8	$0
5670000 Total					**$2,043**	**$32**	**$509**	**$160**	**$316**	**$896**	**$123**	**$8**	**$0**
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	$2,229	$35	$555	$174	$345	$977	$134	$9	$0
5680000 Total					**$2,229**	**$35**	**$555**	**$174**	**$345**	**$977**	**$134**	**$9**	**$0**
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
5690000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	$190	$3	$47	$15	$29	$83	$11	$1	$0
5691000 Total					**$190**	**$3**	**$47**	**$15**	**$29**	**$83**	**$11**	**$1**	**$0**
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	$644	$10	$160	$50	$100	$282	$39	$3	$0
5692000 Total					**$644**	**$10**	**$160**	**$50**	**$100**	**$282**	**$39**	**$3**	**$0**
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	$3,501	$55	$872	$274	$542	$1,535	$210	$14	$0
5693000 Total					**$3,501**	**$55**	**$872**	**$274**	**$542**	**$1,535**	**$210**	**$14**	**$0**
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	$11,719	$184	$2,918	$916	$1,813	$5,138	$704	$46	$0
5700000 Total					**$11,719**	**$184**	**$2,918**	**$916**	**$1,813**	**$5,138**	**$704**	**$46**	**$0**
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	$19,264	$302	$4,797	$1,506	$2,980	$8,446	$1,158	$76	$0
5710000 Total					**$19,264**	**$302**	**$4,797**	**$1,506**	**$2,980**	**$8,446**	**$1,158**	**$76**	**$0**
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	$94	$1	$23	$7	$15	$41	$6	$0	$0
5720000 Total					**$94**	**$1**	**$23**	**$7**	**$15**	**$41**	**$6**	**$0**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	$2,874	$45	$716	$225	$445	$1,260	$173	$11	$0
5730000 Total					**$2,874**	**$45**	**$716**	**$225**	**$445**	**$1,260**	**$173**	**$11**	**$0**
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	$29	$29	$0	$0	$0	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	$67	$0	$0	$0	$0	$0	$67	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	$365	$0	$365	$0	$0	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	$11,769	$403	$3,173	$743	$1,243	$5,658	$551	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	$527	$0	$0	$0	$0	$527	$0	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	$132	$0	$0	$132	$0	$0	$0	$0	$0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	$163	$0	$0	$0	$163	$0	$0	$0	$0
5800000 Total					**$13,052**	**$433**	**$3,538**	**$874**	**$1,406**	**$6,184**	**$617**	**$0**	**$0**
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	$12,451	$427	$3,357	$786	$1,314	$5,985	$582	$0	$0
5810000 Total					**$12,451**	**$427**	**$3,357**	**$786**	**$1,314**	**$5,985**	**$582**	**$0**	**$0**
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	$83	$83	$0	$0	$0	$0	$0	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	$396	$0	$0	$0	$0	$0	$396	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	$1,038	$0	$1,038	$0	$0	$0	$0	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	$38	$1	$10	$2	$4	$18	$2	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	$1,931	$0	$0	$0	$0	$1,931	$0	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	$283	$0	$0	$283	$0	$0	$0	$0	$0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	$584	$0	$0	$0	$584	$0	$0	$0	$0
5820000 Total					**$4,353**	**$85**	**$1,048**	**$285**	**$588**	**$1,949**	**$398**	**$0**	**$0**
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	$210	$210	$0	$0	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	$207	$0	$0	$0	$0	$0	$207	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	$2,065	$0	$2,065	$0	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	$19	$1	$5	$1	$2	$9	$1	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	$2,049	$0	$0	$0	$0	$2,049	$0	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	$317	$0	$0	$317	$0	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	$427	$0	$0	$0	$427	$0	$0	$0	$0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	$69	$0	$0	$0	$69	$0	$0	$0	$0
5830000 Total					**$5,365**	**$211**	**$2,071**	**$319**	**$499**	**$2,058**	**$208**	**$0**	**$0**
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
5840000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	$216	$7	$58	$14	$23	$104	$10	$0	$0
5850000 Total					**$216**	**$7**	**$58**	**$14**	**$23**	**$104**	**$10**	**$0**	**$0**
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	$249	$249	$0	$0	$0	$0	$0	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	$329	$0	$0	$0	$0	$0	$329	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	$2,924	$0	$2,924	$0	$0	$0	$0	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	$490	$17	$132	$31	$52	$236	$23	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	$1,767	$0	$0	$0	$0	$1,767	$0	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	$632	$0	$0	$632	$0	$0	$0	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	$578	$0	$0	$0	$578	$0	$0	$0	$0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	$89	$0	$0	$0	$89	$0	$0	$0	$0
5860000 Total					**$7,057**	**$266**	**$3,056**	**$663**	**$718**	**$2,002**	**$352**	**$0**	**$0**
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	$500	$500	$0	$0	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	$734	$0	$0	$0	$0	$0	$734	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	$4,277	$0	$4,277	$0	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	$4,503	$0	$0	$0	$0	$4,503	$0	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	$932	$0	$0	$932	$0	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	$790	$0	$0	$0	$790	$0	$0	$0	$0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	$85	$0	$0	$0	$85	$0	$0	$0	$0
5870000 Total					**$11,823**	**$500**	**$4,277**	**$932**	**$875**	**$4,503**	**$734**	**$0**	**$0**
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	$43	$43	$0	$0	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	$64	$0	$0	$0	$0	$0	$64	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	$229	$0	$229	$0	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	$3,530	$121	$952	$223	$373	$1,697	$165	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	$395	$0	$0	$0	$0	$395	$0	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	$35	$0	$0	$35	$0	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	$177	$0	$0	$0	$177	$0	$0	$0	$0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-$55	$0	$0	$0	-$55	$0	$0	$0	$0
5880000 Total					**$4,418**	**$164**	**$1,181**	**$257**	**$495**	**$2,092**	**$229**	**$0**	**$0**
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	$87	$87	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	$22	$0	$0	$0	$0	$0	$22	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	$1,713	$0	$1,713	$0	$0	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	$29	$1	$8	$2	$3	$14	$1	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	$498	$0	$0	$0	$0	$498	$0	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	$100	$0	$0	$100	$0	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	$1,063	$0	$0	$0	$1,063	$0	$0	$0	$0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	$104	$0	$0	$0	$104	$0	$0	$0	$0
5890000 Total					**$3,615**	**$88**	**$1,721**	**$102**	**$1,169**	**$512**	**$23**	**$0**	**$0**
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	$37	$37	$0	$0	$0	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	$71	$0	$0	$0	$0	$0	$71	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	$577	$0	$577	$0	$0	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	$3,389	$116	$914	$214	$358	$1,629	$159	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	$765	$0	$0	$0	$0	$765	$0	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	$141	$0	$0	$141	$0	$0	$0	$0	$0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	$159	$0	$0	$0	$159	$0	$0	$0	$0
5900000 Total					**$5,140**	**$153**	**$1,491**	**$355**	**$517**	**$2,394**	**$230**	**$0**	**$0**
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	$20	$20	$0	$0	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	$36	$0	$0	$0	$0	$0	$36	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	$453	$0	$453	$0	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	$102	$4	$28	$6	$11	$49	$5	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	$402	$0	$0	$0	$0	$402	$0	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	$104	$0	$0	$104	$0	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	$150	$0	$0	$0	$150	$0	$0	$0	$0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	$37	$0	$0	$0	$37	$0	$0	$0	$0
5910000 Total					**$1,305**	**$24**	**$481**	**$110**	**$198**	**$452**	**$41**	**$0**	**$0**
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	$357	$357	$0	$0	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	$761	$0	$0	$0	$0	$0	$761	$0	$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	$2,777	$0	$2,777	$0	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	$1,642	$56	$443	$104	$173	$789	$77	$0	$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	$3,447	$0	$0	$0	$0	$3,447	$0	$0	$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	$404	$0	$0	$404	$0	$0	$0	$0	$0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	$1,419	$0	$0	$0	$1,419	$0	$0	$0	$0
5920000 Total					**$10,806**	**$413**	**$3,219**	**$508**	**$1,592**	**$4,236**	**$837**	**$0**	**$0**
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	$8,141	$8,141	$0	$0	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	$4,485	$0	$0	$0	$0	$0	$4,485	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	$31,391	$0	$31,391	$0	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	$1,419	$49	$383	$90	$150	$682	$66	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	$32,061	$0	$0	$0	$0	$32,061	$0	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	$4,551	$0	$0	$4,551	$0	$0	$0	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	$6,194	$0	$0	$0	$6,194	$0	$0	$0	$0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	$1,089	$0	$0	$0	$1,089	$0	$0	$0	$0
5930000 Total					**$89,331**	**$8,189**	**$31,774**	**$4,640**	**$7,433**	**$32,743**	**$4,551**	**$0**	**$0**
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	$34	$34	$0	$0	$0	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	-$97	$0	$0	$0	$0	$0	-$97	$0	$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	$457	$0	$457	$0	$0	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	-$327	$0	$0	$0	$0	-$327	$0	$0	$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	$153	$0	$0	$153	$0	$0	$0	$0	$0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	$381	$0	$0	$0	$381	$0	$0	$0	$0
5931000 Total					**$601**	**$34**	**$457**	**$153**	**$381**	**-$327**	**-$97**	**$0**	**$0**
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	$394	$394	$0	$0	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	$648	$0	$0	$0	$0	$0	$648	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	$5,609	$0	$5,609	$0	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	$55	$2	$15	$3	$6	$26	$3	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	$10,891	$0	$0	$0	$0	$10,891	$0	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	$974	$0	$0	$974	$0	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	$1,755	$0	$0	$0	$1,755	$0	$0	$0	$0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	$206	$0	$0	$0	$206	$0	$0	$0	$0
5940000 Total					**$20,531**	**$396**	**$5,624**	**$977**	**$1,966**	**$10,918**	**$651**	**$0**	**$0**
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	$974	$33	$263	$61	$103	$468	$46	$0	$0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	WYP	$48	$0	$0	$0	$48	$0	$0	$0	$0
5950000 Total					**$1,022**	**$33**	**$263**	**$61**	**$151**	**$468**	**$46**	**$0**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	$98	$98	$0	$0	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	$167	$0	$0	$0	$0	$0	$167	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	$1,050	$0	$1,050	$0	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	$1,694	$0	$0	$0	$0	$1,694	$0	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	$190	$0	$0	$190	$0	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	$341	$0	$0	$0	$341	$0	$0	$0	$0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	$96	$0	$0	$0	$96	$0	$0	$0	$0
5960000 Total					**$3,637**	**$98**	**$1,050**	**$190**	**$437**	**$1,694**	**$167**	**$0**	**$0**
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	$48	$48	$0	$0	$0	$0	$0	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	$365	$0	$0	$0	$0	$0	$365	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	$1,084	$0	$1,084	$0	$0	$0	$0	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	$1,769	$61	$477	$112	$187	$851	$83	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	$2,677	$0	$0	$0	$0	$2,677	$0	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	$349	$0	$0	$349	$0	$0	$0	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	$367	$0	$0	$0	$367	$0	$0	$0	$0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	$110	$0	$0	$0	$110	$0	$0	$0	$0
5970000 Total					**$6,769**	**$108**	**$1,561**	**$461**	**$664**	**$3,527**	**$447**	**$0**	**$0**
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	$152	$152	$0	$0	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	$52	$0	$0	$0	$0	$0	$52	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	$200	$0	$200	$0	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	$991	$34	$267	$63	$105	$477	$46	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	$1,080	$0	$0	$0	$0	$1,080	$0	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	$43	$0	$0	$43	$0	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	$434	$0	$0	$0	$434	$0	$0	$0	$0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYU	$2	$0	$0	$0	$2	$0	$0	$0	$0
5980000 Total					**$2,954**	**$186**	**$468**	**$105**	**$540**	**$1,557**	**$98**	**$0**	**$0**
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	$2,410	$59	$733	$167	$180	$1,178	$93	$0	$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
9010000 Total					**$2,412**	**$59**	**$733**	**$167**	**$182**	**$1,178**	**$93**	**$0**	**$0**
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	$863	$863	$0	$0	$0	$0	$0	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	$2,131	$52	$648	$148	$159	$1,041	$82	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	$1,640	$0	$0	$0	$0	$0	$1,640	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	$9,291	$0	$9,291	$0	$0	$0	$0	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	$3,950	$0	$0	$0	$0	$3,950	$0	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	$786	$0	$0	$786	$0	$0	$0	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	$1,514	$0	$0	$0	$1,514	$0	$0	$0	$0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	$174	$0	$0	$0	$174	$0	$0	$0	$0
9020000 Total					**$20,347**	**$915**	**$9,939**	**$933**	**$1,847**	**$4,991**	**$1,722**	**$0**	**$0**
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	$870	$21	$265	$60	$65	$425	$34	$0	$0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
9030000 Total					**$870**	**$21**	**$265**	**$60**	**$65**	**$425**	**$34**	**$0**	**$0**
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	$3,268	$80	$994	$226	$244	$1,597	$126	$0	$0
9031000 Total					**$3,268**	**$80**	**$994**	**$226**	**$244**	**$1,597**	**$126**	**$0**	**$0**
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	$10,595	$260	$3,222	$734	$792	$5,178	$409	$0	$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	$4	$0	$4	$0	$0	$0	$0	$0	$0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-$4	$0	$0	$0	$0	-$4	$0	$0	$0
9032000 Total					**$10,595**	**$260**	**$3,226**	**$734**	**$792**	**$5,174**	**$409**	**$0**	**$0**
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	$259	$259	$0	$0	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	$10,758	$264	$3,271	$746	$804	$5,258	$415	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	$402	$0	$0	$0	$0	$0	$402	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	$2,085	$0	$2,085	$0	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	$3,755	$0	$0	$0	$0	$3,755	$0	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	$609	$0	$0	$609	$0	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	$471	$0	$0	$0	$471	$0	$0	$0	$0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	$101	$0	$0	$0	$101	$0	$0	$0	$0
9033000 Total					**$18,440**	**$524**	**$5,357**	**$1,354**	**$1,376**	**$9,012**	**$817**	**$0**	**$0**
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	$5	$5	$0	$0	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	$23	$0	$23	$0	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	$4	$0	$0	$4	$0	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	$2	$0	$0	$0	$2	$0	$0	$0	$0
9035000 Total					**$49**	**$5**	**$23**	**$4**	**$5**	**$11**	**$3**	**$0**	**$0**
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	$19,099	$469	$5,808	$1,324	$1,427	$9,334	$737	$0	$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	$211	$0	$211	$0	$0	$0	$0	$0	$0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	UT	-$12	$0	$0	$0	$0	-$12	$0	$0	$0
9036000 Total					**$19,297**	**$469**	**$6,019**	**$1,324**	**$1,427**	**$9,322**	**$737**	**$0**	**$0**
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	$554	$554	$0	$0	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	$14	$0	$4	$1	$1	$7	$1	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	$416	$0	$0	$0	$0	$0	$416	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	$5,182	$0	$5,182	$0	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	$3,668	$0	$0	$0	$0	$3,668	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	$1,615	$0	$0	$1,615	$0	$0	$0	$0	$0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	$557	$0	$0	$0	$557	$0	$0	$0	$0
9040000 Total					**$12,005**	**$554**	**$5,187**	**$1,616**	**$558**	**$3,675**	**$416**	**$0**	**$0**
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	-$6	-$6	$0	$0	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	$48	$0	$48	$0	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	$104	$0	$0	$0	$0	$104	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	$7	$0	$0	$7	$0	$0	$0	$0	$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0
9042000 Total					**$158**	**-$6**	**$48**	**$7**	**$5**	**$104**	**$0**	**$0**	**$0**
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	$109	$3	$33	$8	$8	$53	$4	$0	$0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	$2	$0	$2	$0	$0	$0	$0	$0	$0
9050000 Total					**$110**	**$3**	**$35**	**$8**	**$8**	**$53**	**$4**	**$0**	**$0**
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	$311	$8	$95	$22	$23	$152	$12	$0	$0
9070000 Total					**$311**	**$8**	**$95**	**$22**	**$23**	**$152**	**$12**	**$0**	**$0**
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	$31	$31	$0	$0	$0	$0	$0	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	$338	$8	$103	$23	$25	$165	$13	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	$1,064	$0	$1,064	$0	$0	$0	$0	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	$19	$0	$0	$0	$0	$19	$0	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	$358	$0	$0	$358	$0	$0	$0	$0	$0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	$472	$0	$0	$0	$472	$0	$0	$0	$0
9080000 Total					**$2,286**	**$40**	**$1,166**	**$382**	**$498**	**$184**	**$16**	**$0**	**$0**
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	$34	$1	$10	$2	$3	$17	$1	$0	$0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	$260	$0	$0	$0	$0	$260	$0	$0	$0
9081000 Total					**$294**	**$1**	**$10**	**$2**	**$3**	**$277**	**$1**	**$0**	**$0**
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	$76	$76	$0	$0	$0	$0	$0	$0	$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	$188	$5	$57	$13	$14	$92	$7	$0	$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	$66	$0	$0	$0	$0	$0	$66	$0	$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	$38	$0	$0	$0	$0	$0	$0	$0	$38
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	$132	$0	$0	$0	$0	$132	$0	$0	$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	-$17	$0	$0	-$17	$0	$0	$0	$0	$0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	$61	$0	$0	$0	$61	$0	$0	$0	$0
9084000 Total					**$543**	**$81**	**$57**	**-$4**	**$75**	**$224**	**$73**	**$0**	**$38**
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	$274	$0	$0	$0	$0	$0	$274	$0	$0
9085000	DSM AMORT	CSEX	Customer Service Expense	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	$27	$0	$0	$0	$27	$0	$0	$0	$0
9085000 Total					**$312**	**$0**	**$0**	**$0**	**$27**	**$11**	**$274**	**$0**	**$0**
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	CA	$1,493	$1,493	$0	$0	$0	$0	$0	$0	$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	IDU	$3,735	$0	$0	$0	$0	$0	$3,735	$0	$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OR	$25,377	$0	$25,377	$0	$0	$0	$0	$0	$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	UT	$45,979	$0	$0	$0	$0	$45,979	$0	$0	$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WA	$11,352	$0	$0	$11,352	$0	$0	$0	$0	$0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	WYP	$2,975	$0	$0	$0	$2,975	$0	$0	$0	$0
9085100 Total					**$90,911**	**$1,493**	**$25,377**	**$11,352**	**$2,975**	**$45,979**	**$3,735**	**$0**	**$0**
9086000	CUST SERV	CSEX	Customer Service Expense	CA	-$185	-$185	$0	$0	$0	$0	$0	$0	$0
9086000	CUST SERV	CSEX	Customer Service Expense	CN	$714	$18	$217	$49	$53	$349	$28	$0	$0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	$476	$0	$0	$0	$0	$0	$476	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9086000	CUST SERV	CSEX	Customer Service Expense	OR	$924	$0	$924	$0	$0	$0	$0	$0	$0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	$2,587	$0	$0	$0	$0	$2,587	$0	$0	$0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	$233	$0	$0	$233	$0	$0	$0	$0	$0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	$667	$0	$0	$0	$667	$0	$0	$0	$0
9086000 Total					**$5,416**	**-$168**	**$1,141**	**$283**	**$721**	**$2,936**	**$504**	**$0**	**$0**
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	$3,089	$0	$0	$0	$0	$0	$0	$0	$3,089
9089500 Total					**$3,089**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,089**
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	$3,159	$0	$0	$0	$0	$0	$0	$0	$3,159
9089600 Total					**$3,159**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,159**
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	$79	$79	$0	$0	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	$1,626	$40	$494	$113	$121	$795	$63	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	$41	$0	$0	$0	$0	$0	$41	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	$423	$0	$423	$0	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	$390	$0	$0	$0	$0	$390	$0	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	$71	$0	$0	$71	$0	$0	$0	$0	$0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	$191	$0	$0	$0	$191	$0	$0	$0	$0
9090000 Total					**$2,820**	**$119**	**$917**	**$184**	**$312**	**$1,185**	**$104**	**$0**	**$0**
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	$3	$0	$1	$0	$0	$1	$0	$0	$0
9100000 Total					**$3**	**$0**	**$1**	**$0**	**$0**	**$1**	**$0**	**$0**	**$0**
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	$192	$5	$58	$13	$14	$94	$7	$0	$0
9101000 Total					**$192**	**$5**	**$58**	**$13**	**$14**	**$94**	**$7**	**$0**	**$0**
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	-$74	-$74	$0	$0	$0	$0	$0	$0	$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	-$847	$0	-$847	$0	$0	$0	$0	$0	$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	$75,394	$1,660	$20,020	$5,760	$10,682	$32,715	$4,346	$211	$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	$562	$0	$0	$0	$0	$562	$0	$0	$0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	-$509	$0	$0	-$509	$0	$0	$0	$0	$0
9200000 Total					**$74,525**	**$1,585**	**$19,173**	**$5,251**	**$10,682**	**$33,276**	**$4,346**	**$211**	**$0**
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	$4	$4	$0	$0	$0	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	$197	$5	$60	$14	$15	$96	$8	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	$27	$0	$0	$0	$0	$0	$27	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	$47	$0	$47	$0	$0	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	$7,703	$170	$2,045	$588	$1,091	$3,342	$444	$22	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	$121	$0	$0	$0	$0	$121	$0	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	$7	$0	$0	$7	$0	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	$44	$0	$0	$0	$44	$0	$0	$0	$0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	$10	$0	$0	$0	$10	$0	$0	$0	$0
9210000 Total					**$8,159**	**$178**	**$2,152**	**$609**	**$1,160**	**$3,560**	**$478**	**$22**	**$0**
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-$27,707	-$610	-$7,357	-$2,117	-$3,926	-$12,022	-$1,597	-$78	$0
9220000 Total					**-$27,707**	**-$610**	**-$7,357**	**-$2,117**	**-$3,926**	**-$12,022**	**-$1,597**	**-$78**	**$0**
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	$498	$498	$0	$0	$0	$0	$0	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	$88	$0	$88	$0	$0	$0	$0	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	$6,543	$144	$1,738	$500	$927	$2,839	$377	$18	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	$67	$0	$0	$0	$0	$67	$0	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	$16	$0	$0	$16	$0	$0	$0	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
9230000 Total					**$7,214**	**$642**	**$1,826**	**$516**	**$929**	**$2,906**	**$377**	**$18**	**$0**
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	$4	$0	$4	$0	$0	$0	$0	$0	$0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	$6,999	$154	$1,859	$535	$992	$3,037	$404	$20	$0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	-$1	$0	$0	$0	$0	-$1	$0	$0	$0
9239990 Total					**$7,003**	**$154**	**$1,863**	**$535**	**$992**	**$3,036**	**$404**	**$20**	**$0**
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	$6	$0	$1	$0	$1	$2	$0	$0	$0
9240000 Total					**$6**	**$0**	**$1**	**$0**	**$1**	**$2**	**$0**	**$0**	**$0**
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	$114	$0	$0	$0	$0	$0	$114	$0	$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	$5,277	$0	$5,277	$0	$0	$0	$0	$0	$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	$2,152	$0	$0	$0	$0	$2,152	$0	$0	$0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	$350	$0	$0	$0	$350	$0	$0	$0	$0
9241000 Total					**$7,893**	**$0**	**$5,277**	**$0**	**$350**	**$2,152**	**$114**	**$0**	**$0**
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-$138	$0	-$138	$0	$0	$0	$0	$0	$0
9242000 Total					**-$138**	**$0**	**-$138**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	$7,191	$158	$1,909	$549	$1,019	$3,120	$415	$20	$0
9243000 Total					**$7,191**	**$158**	**$1,909**	**$549**	**$1,019**	**$3,120**	**$415**	**$20**	**$0**
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	$56,309	$1,240	$14,952	$4,302	$7,978	$24,433	$3,246	$158	$0
9250000 Total					**$56,309**	**$1,240**	**$14,952**	**$4,302**	**$7,978**	**$24,433**	**$3,246**	**$158**	**$0**
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	-$890	$0	-$890	$0	$0	$0	$0	$0	$0
9251000 Total					**-$890**	**$0**	**-$890**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	$259	$259	$0	$0	$0	$0	$0	$0	$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	$261	$0	$0	$0	$0	$0	$261	$0	$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	$1,489	$0	$1,489	$0	$0	$0	$0	$0	$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	$1,483	$33	$394	$113	$210	$643	$85	$4	$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	$1,245	$0	$0	$0	$0	$1,245	$0	$0	$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	$1,506	$0	$0	$1,506	$0	$0	$0	$0	$0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	$370	$0	$0	$0	$370	$0	$0	$0	$0
9280000 Total					**$6,613**	**$292**	**$1,883**	**$1,619**	**$580**	**$1,888**	**$346**	**$4**	**$0**
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	$16	$16	$0	$0	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	$568	$0	$0	$0	$0	$0	$568	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	$3,230	$0	$3,230	$0	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	$4,456	$0	$0	$0	$0	$4,456	$0	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	$600	$0	$0	$600	$0	$0	$0	$0	$0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	$1,285	$0	$0	$0	$1,285	$0	$0	$0	$0
9282000 Total					**$10,154**	**$16**	**$3,230**	**$600**	**$1,285**	**$4,456**	**$568**	**$0**	**$0**
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0
9282990 Total					**$7**	**$0**	**$1**	**$1**	**$1**	**$3**	**$0**	**$0**	**$0**
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	$5,164	$81	$1,286	$404	$799	$2,264	$310	$20	$0
9283000 Total					**$5,164**	**$81**	**$1,286**	**$404**	**$799**	**$2,264**	**$310**	**$20**	**$0**
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-$3,643	-$80	-$967	-$278	-$516	-$1,581	-$210	-$10	$0
9290000 Total					**-$3,643**	**-$80**	**-$967**	**-$278**	**-$516**	**-$1,581**	**-$210**	**-$10**	**$0**
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	$6	$0	$2	$0	$1	$3	$0	$0	$0
9301000 Total					**$6**	**$0**	**$2**	**$0**	**$1**	**$3**	**$0**	**$0**	**$0**
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	$10	$0	$0	$0	$0	$0	$10	$0	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	$77	$0	$77	$0	$0	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	$7,359	$162	$1,954	$562	$1,043	$3,193	$424	$21	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	$46	$0	$0	$0	$0	$46	$0	$0	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	$4	$0	$0	$4	$0	$0	$0	$0	$0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	$72	$0	$0	$0	$72	$0	$0	$0	$0
9302000 Total					**$7,568**	**$162**	**$2,031**	**$566**	**$1,114**	**$3,239**	**$434**	**$21**	**$0**
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	$1,133	$0	$1,133	$0	$0	$0	$0	$0	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	$5,485	$121	$1,456	$419	$777	$2,380	$316	$15	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	$4	$0	$0	$0	$0	$4	$0	$0	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	$2	$0	$0	$2	$0	$0	$0	$0	$0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	$30	$0	$0	$0	$30	$0	$0	$0	$0
9310000 Total					**$6,657**	**$122**	**$2,589**	**$422**	**$808**	**$2,384**	**$317**	**$15**	**$0**
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	-$1	-$1	$0	$0	$0	$0	$0	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	$110	$3	$33	$8	$8	$54	$4	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	$8	$0	$0	$0	$0	$0	$8	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	$36	$0	$36	$0	$0	$0	$0	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	$21,459	$472	$5,698	$1,639	$3,040	$9,311	$1,237	$60	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	$59	$0	$0	$0	$0	$59	$0	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	$3	$0	$0	$3	$0	$0	$0	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	$28	$0	$0	$0	$28	$0	$0	$0	$0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	$7	$0	$0	$0	$7	$0	$0	$0	$0
9350000 Total					**$21,708**	**$474**	**$5,767**	**$1,650**	**$3,083**	**$9,424**	**$1,249**	**$60**	**$0**
Grand Total					**$2,969,091**	**$57,922**	**$757,009**	**$225,390**	**$446,701**	**$1,289,548**	**$176,685**	**$9,550**	**$6,285**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	$863	$14	$215	$67	$133	$378	$52	$3	$0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	$19,253	$301	$4,794	$1,505	$2,978	$8,441	$1,157	$76	$0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	$93,224	$1,460	$23,214	$7,286	$14,421	$40,874	$5,604	$366	$0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	$23,419	$367	$5,832	$1,830	$3,623	$10,268	$1,408	$92	$0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$8,274	$130	$2,060	$647	$1,280	$3,628	$497	$32	$0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$958	$15	$239	$75	$148	$420	$58	$4	$0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	$88	$1	$22	$7	$14	$39	$5	$0	$0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	$3	$0	$1	$0	$1	$2	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	$2	$0	$1	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$3	$0	$1	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	$41	$1	$10	$3	$6	$18	$2	$0	$0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	$182	$3	$45	$14	$28	$80	$11	$1	$0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$1,461	$23	$364	$114	$226	$641	$88	$6	$0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$109	$2	$27	$9	$17	$48	$7	$0	$0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$1,622	$25	$404	$127	$251	$711	$97	$6	$0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$10	$0	$3	$1	$2	$5	$1	$0	$0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$310	$5	$77	$24	$48	$136	$19	$1	$0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$69	$1	$17	$5	$11	$30	$4	$0	$0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$73	$1	$18	$6	$11	$32	$4	$0	$0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$546	$9	$136	$43	$84	$239	$33	$2	$0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$7,149	$112	$1,780	$559	$1,106	$3,134	$430	$28	$0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$1,579	$25	$393	$123	$244	$692	$95	$6	$0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$315	$5	$78	$25	$49	$138	$19	$1	$0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$15	$0	$4	$1	$2	$7	$1	$0	$0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$2	$0	$1	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$2	$0	$0	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$2,591	$41	$645	$202	$401	$1,136	$156	$10	$0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$1,096	$17	$273	$86	$169	$480	$66	$4	$0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$2,596	$41	$646	$203	$402	$1,138	$156	$10	$0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$335	$5	$83	$26	$52	$147	$20	$1	$0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$143	$2	$36	$11	$22	$63	$9	$1	$0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$1	$0	$0	$0	$0	$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	$5	$0	$1	$0	$1	$2	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$47	$1	$12	$4	$7	$21	$3	$0	$0
4030000	DEPN EXPENSE-ELECT	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$447	$7	$111	$35	$69	$196	$27	$2	$0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$46	$1	$11	$4	$7	$20	$3	$0	$0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	$5,036	$79	$1,254	$394	$779	$2,208	$303	$20	$0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$297	$5	$74	$23	$46	$130	$18	$1	$0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	$91,777	$1,437	$22,853	$7,172	$14,197	$40,240	$5,517	$360	$0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	$10,056	$157	$2,504	$786	$1,556	$4,409	$604	$39	$0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$8,067	$126	$2,009	$630	$1,248	$3,537	$485	$32	$0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$355	$6	$88	$28	$55	$156	$21	$1	$0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	$2,010	$31	$500	$157	$311	$881	$121	$8	$0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	$2,203	$34	$549	$172	$341	$966	$132	$9	$0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	$27,189	$426	$6,770	$2,125	$4,206	$11,921	$1,634	$107	$0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$2,370	$37	$590	$185	$367	$1,039	$142	$9	$0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$677	$11	$168	$53	$105	$297	$41	$3	$0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	$15,477	$242	$3,854	$1,210	$2,394	$6,786	$930	$61	$0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	$17,661	$277	$4,398	$1,380	$2,732	$7,744	$1,062	$69	$0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$20,556	$322	$5,119	$1,606	$3,180	$9,013	$1,236	$81	$0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	$54	$1	$14	$4	$8	$24	$3	$0	$0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$123	$2	$31	$10	$19	$54	$7	$0	$0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	$162	$3	$40	$13	$25	$71	$10	$1	$0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	$22	$22	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	$19	$0	$0	$0	$0	$0	$19	$0	$0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	$74	$0	$74	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	$207	$0	$0	$0	$0	$207	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	$5	$0	$0	$5	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	$35	$0	$0	$0	$35	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	$50	$0	$0	$0	$50	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	$86	$86	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	$33	$0	$0	$0	$0	$0	$33	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	$355	$0	$355	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	$740	$0	$0	$0	$0	$740	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	$43	$0	$0	$43	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	$185	$0	$0	$0	$185	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	$38	$0	$0	$0	$38	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	$528	$528	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	$632	$0	$0	$0	$0	$0	$632	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	$4,391	$0	$4,391	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	$9,871	$0	$0	$0	$0	$9,871	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	$966	$0	$0	$966	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	$2,336	$0	$0	$0	$2,336	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	$216	$0	$0	$0	$216	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$15	$15	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$11	$0	$0	$0	$0	$0	$11	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$140	$0	$140	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$201	$0	$0	$0	$0	$201	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$39	$0	$0	$39	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$74	$0	$0	$0	$74	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$3	$0	$0	$0	$3	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	$2,168	$2,168	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$2,464	$0	$0	$0	$0	$0	$2,464	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	$13,264	$0	$13,264	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	$11,599	$0	$0	$0	$0	$11,599	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	$3,864	$0	$0	$3,864	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$3,458	$0	$0	$0	$3,458	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$737	$0	$0	$0	$737	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$1,028	$1,028	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$994	$0	$0	$0	$0	$0	$994	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$7,206	$0	$7,206	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$6,759	$0	$0	$0	$0	$6,759	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$1,752	$0	$0	$1,752	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$2,318	$0	$0	$0	$2,318	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$334	$0	$0	$0	$334	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	$481	$481	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	$180	$0	$0	$0	$0	$0	$180	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	$2,250	$0	$2,250	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	$4,007	$0	$0	$0	$0	$4,007	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	$727	$0	$0	$727	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	$614	$0	$0	$0	$614	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	$155	$0	$0	$0	$155	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$424	$424	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$506	$0	$0	$0	$0	$0	$506	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$3,937	$0	$3,937	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$11,268	$0	$0	$0	$0	$11,268	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$678	$0	$0	$678	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$1,204	$0	$0	$0	$1,204	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$587	$0	$0	$0	$587	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	$1,234	$1,234	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	$1,567	$0	$0	$0	$0	$0	$1,567	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	$11,556	$0	$11,556	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	$9,293	$0	$0	$0	$0	$9,293	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	$2,912	$0	$0	$2,912	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	$2,632	$0	$0	$0	$2,632	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	$407	$0	$0	$0	$407	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	$156	$156	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	$137	$0	$0	$0	$0	$0	$137	$0	$0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	$1,450	$0	$1,450	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	$1,345	$0	$0	$0	$0	$1,345	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	$436	$0	$0	$436	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	$268	$0	$0	$0	$268	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	$42	$0	$0	$0	$42	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	$269	$269	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	$467	$0	$0	$0	$0	$0	$467	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	$3,321	$0	$3,321	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	$2,961	$0	$0	$0	$0	$2,961	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	$878	$0	$0	$878	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	$793	$0	$0	$0	$793	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	$252	$0	$0	$0	$252	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	$184	$184	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	$435	$0	$0	$0	$0	$0	$435	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	$2,170	$0	$2,170	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	$2,405	$0	$0	$0	$0	$2,405	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	$440	$0	$0	$440	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	$426	$0	$0	$0	$426	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	$77	$0	$0	$0	$77	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$13	$13	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$8	$0	$0	$0	$0	$0	$8	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$121	$0	$121	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$268	$0	$0	$0	$0	$268	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$19	$0	$0	$19	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$47	$0	$0	$0	$47	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$9	$0	$0	$0	$9	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$21	$21	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$30	$0	$0	$0	$0	$0	$30	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$685	$0	$685	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$1,009	$0	$0	$0	$0	$1,009	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$129	$0	$0	$129	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$220	$0	$0	$0	$220	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$63	$0	$0	$0	$63	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	$2	$0	$0	$0	$0	$2	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	$43	$43	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	$175	$4	$53	$12	$13	$85	$7	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$216	$0	$0	$0	$0	$0	$216	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	$640	$0	$640	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	$164	$3	$41	$13	$25	$72	$10	$1	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	$1,681	$37	$446	$128	$238	$729	$97	$5	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	$896	$0	$0	$0	$0	$896	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	$418	$0	$0	$418	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$166	$0	$0	$0	$166	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$117	$0	$0	$0	$117	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	-$3	-$3	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	-$7	$0	-$2	-$1	-$1	-$4	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	-$13	$0	-$13	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	-$2	$0	-$1	$0	$0	-$1	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	-$355	-$8	-$94	-$27	-$50	-$154	-$20	-$1	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	-$6	$0	$0	$0	$0	-$6	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	-$1	$0	$0	-$1	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	-$8	$0	$0	$0	-$8	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	$7	$7	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	$142	$3	$43	$10	$11	$69	$5	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	$79	$0	$79	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	$80	$1	$20	$6	$12	$35	$5	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	$1,244	$27	$330	$95	$176	$540	$72	$3	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	$23	$0	$0	$0	$0	$23	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	$27	$0	$0	$27	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	$29	$0	$0	$0	$29	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	$1	$0	$0	$0	$1	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$33	$33	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$1,210	$30	$368	$84	$90	$592	$47	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$126	$0	$0	$0	$0	$0	$126	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$309	$0	$309	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$8	$0	$2	$1	$1	$3	$1	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$379	$6	$94	$30	$59	$166	$23	$1	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$8,449	$186	$2,244	$645	$1,197	$3,666	$487	$24	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$448	$0	$0	$0	$0	$448	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$162	$0	$0	$162	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$494	$0	$0	$0	$494	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$18	$0	$0	$0	$18	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	$1	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	$59	$0	$59	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	$141	$2	$35	$11	$22	$62	$8	$1	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	$196	$4	$52	$15	$28	$85	$11	$1	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	$27	$0	$0	$0	$0	$27	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WA	$13	$0	$0	$13	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	$13	$0	$0	$0	$13	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	$3	$0	$0	$0	$3	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	$7	$7	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	$18	$0	$0	$0	$0	$0	$18	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	$145	$0	$145	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	$223	$3	$56	$17	$34	$98	$13	$1	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	$16	$0	$4	$1	$2	$7	$1	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	$153	$0	$0	$0	$0	$153	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	$28	$0	$0	$28	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	$50	$0	$0	$0	$50	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	$2	$0	$0	$0	$2	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$25	$25	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$84	$0	$0	$0	$0	$0	$84	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$467	$0	$467	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$1,121	$18	$279	$88	$173	$492	$67	$4	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$184	$4	$49	$14	$26	$80	$11	$1	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$566	$0	$0	$0	$0	$566	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$108	$0	$0	$108	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$182	$0	$0	$0	$182	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$22	$0	$0	$0	$22	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	$19	$19	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	$68	$0	$0	$0	$0	$0	$68	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	$529	$0	$529	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	$385	$6	$96	$30	$60	$169	$23	$2	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	$273	$6	$73	$21	$39	$119	$16	$1	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	$390	$0	$0	$0	$0	$390	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	$86	$0	$0	$86	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	$143	$0	$0	$0	$143	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	$34	$0	$0	$0	$34	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	$152	$152	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	$116	$3	$35	$8	$9	$57	$4	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	$296	$0	$0	$0	$0	$0	$296	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	$1,903	$0	$1,903	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	$7	$0	$2	$1	$1	$3	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	$5,289	$83	$1,317	$413	$818	$2,319	$318	$21	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	$2,542	$56	$675	$194	$360	$1,103	$147	$7	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	$1,820	$0	$0	$0	$0	$1,820	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	$627	$0	$0	$627	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	$1,220	$0	$0	$0	$1,220	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	$241	$0	$0	$0	$241	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	$21	$21	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	$33	$0	$0	$0	$0	$0	$33	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	$186	$0	$186	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	$7	$0	$2	$1	$1	$3	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	$286	$4	$71	$22	$44	$125	$17	$1	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	$41	$1	$11	$3	$6	$18	$2	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	$224	$0	$0	$0	$0	$224	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	$57	$0	$0	$57	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	$69	$0	$0	$0	$69	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	$14	$0	$0	$0	$14	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	$3	$3	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	$12	$0	$4	$1	$1	$6	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	$57	$0	$57	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	$109	$2	$27	$8	$17	$48	$7	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	$167	$4	$44	$13	$24	$72	$10	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	$44	$0	$0	$0	$0	$44	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	$11	$0	$0	$11	$0	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	$8	$0	$0	$0	$8	$0	$0	$0	$0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	$1	$0	$0	$0	$1	$0	$0	$0	$0
4030000 Total					**$567,135**	**$13,233**	**$154,028**	**$45,272**	**$81,222**	**$239,831**	**$32,020**	**$1,529**	**$0**
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	$24	$0	$6	$2	$4	$11	$1	$0	$0
4032000 Total					**$24**	**$0**	**$6**	**$2**	**$4**	**$11**	**$1**	**$0**	**$0**
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	$2,228	$35	$555	$174	$345	$977	$134	$9	$0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	$1,351	$21	$336	$106	$209	$592	$81	$5	$0
4033000 Total					**$3,579**	**$56**	**$891**	**$280**	**$554**	**$1,569**	**$215**	**$14**	**$0**
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	$9	$0	$2	$1	$1	$4	$1	$0	$0
4034000 Total					**$9**	**$0**	**$2**	**$1**	**$1**	**$4**	**$1**	**$0**	**$0**
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	$1,237	$19	$308	$97	$191	$542	$74	$5	$0
4035000 Total					**$1,237**	**$19**	**$308**	**$97**	**$191**	**$542**	**$74**	**$5**	**$0**
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	$19	$19	$0	$0	$0	$0	$0	$0	$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	$19	$0	$0	$0	$0	$0	$19	$0	$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	$130	$0	$130	$0	$0	$0	$0	$0	$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	$225	$0	$0	$0	$0	$225	$0	$0	$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	$36	$0	$0	$36	$0	$0	$0	$0	$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	$86	$0	$0	$0	$86	$0	$0	$0	$0
4036000 Total					**$516**	**$19**	**$130**	**$36**	**$86**	**$225**	**$19**	**$0**	**$0**
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	$279	$4	$70	$22	$43	$122	$17	$1	$0
4037000 Total					**$279**	**$4**	**$70**	**$22**	**$43**	**$122**	**$17**	**$1**	**$0**
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	-$227	-$4	-$56	-$18	-$35	-$99	-$14	-$1	$0
4039999 Total					**-$227**	**-$4**	**-$56**	**-$18**	**-$35**	**-$99**	**-$14**	**-$1**	**$0**
Grand Total					**$572,553**	**$13,329**	**$155,378**	**$45,691**	**$82,066**	**$242,205**	**$32,334**	**$1,549**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	$20	$0	$0	$0	$0	$0	$20	$0	$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	$578	$9	$144	$45	$89	$253	$35	$2	$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	$8,166	$128	$2,033	$638	$1,263	$3,580	$491	$32	$0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	$323	$5	$80	$25	$50	$142	$19	$1	$0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	$12	$0	$12	$0	$0	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	$785	$12	$195	$61	$121	$344	$47	$3	$0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	$43	$1	$11	$3	$6	$19	$2	$0	$0
4040000	AMOR LTD TRM PLNT	3031080	FMS - FUEL MANAGEMENT SYSTEM	SO	$7	$0	$2	$1	$1	$3	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	$435	$10	$116	$33	$62	$189	$25	$1	$0
4040000	AMOR LTD TRM PLNT	3031760	RECORD CENTER MGMT SOFTWARE	SO	$2	$0	$1	$0	$0	$1	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	$4,905	$121	$1,491	$340	$366	$2,397	$189	$0	$0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	$6,009	$132	$1,596	$459	$851	$2,607	$346	$17	$0
4040000	AMOR LTD TRM PLNT	3032270	ENTERPRISE DATA WAREHOUSE	SO	$315	$7	$84	$24	$45	$137	$18	$1	$0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$73	$2	$19	$6	$10	$32	$4	$0	$0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	$90	$2	$24	$7	$13	$39	$5	$0	$0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$7	$0	$2	$1	$1	$3	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3032510	OPERATIONS MAPPING SYSTEM	SO	$9	$0	$2	$1	$1	$4	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$101	$2	$27	$8	$14	$44	$6	$0	$0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	$313	$7	$83	$24	$44	$136	$18	$1	$0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	$89	$2	$24	$7	$13	$39	$5	$0	$0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$6	$0	$2	$0	$1	$3	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$707	$11	$176	$55	$109	$310	$42	$3	$0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	$431	$7	$107	$34	$67	$189	$26	$2	$0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$15	$0	$4	$1	$2	$7	$1	$0	$0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$5	$0	$1	$0	$1	$2	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	$1	$0	$0	$0	$0	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	$536	$12	$142	$41	$76	$233	$31	$2	$0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$256	$4	$64	$20	$40	$112	$15	$1	$0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	$226	$5	$60	$17	$32	$98	$13	$1	$0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$2,988	$47	$744	$233	$462	$1,310	$180	$12	$0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	$5	$0	$0	$0	$0	$5	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	SG	$22	$0	$5	$2	$3	$10	$1	$0	$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	SO	$3,886	$86	$1,032	$297	$551	$1,686	$224	$11	$0
4040000	AMOR LTD TRM PLNT	3033120	RANGER EMS/SCADA SYSTEM	WYP	$72	$0	$0	$0	$72	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	$447	$11	$136	$31	$33	$218	$17	$0	$0
4040000	AMOR LTD TRM PLNT	3033180	HPOV - HP Openview Software	SO	$252	$6	$67	$19	$36	$109	$15	$1	$0
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	$494	$12	$150	$34	$37	$241	$19	$0	$0
4040000	AMOR LTD TRM PLNT	3033300	SECID - CUST SECURE WEB LOGIN	CN	$218	$5	$66	$15	$16	$106	$8	$0	$0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	$1,585	$35	$421	$121	$225	$688	$91	$4	$0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	$1,092	$24	$290	$83	$155	$474	$63	$3	$0
4040000	AMOR LTD TRM PLNT	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	$245	$5	$65	$19	$35	$106	$14	$1	$0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	$11	$0	$3	$1	$1	$5	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	$4	$0	$4	$0	$0	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	$55	$1	$13	$4	$9	$24	$4	$0	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	$5,583	$87	$1,390	$436	$864	$2,448	$336	$22	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	$300	$7	$80	$23	$43	$130	$17	$1	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	$13	$0	$0	$0	$0	$13	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	$68	$0	$0	$0	$68	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	$44	$1	$11	$3	$7	$19	$3	$0	$0
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	$164	$4	$44	$13	$23	$71	$9	$0	$0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$274	$4	$68	$21	$42	$120	$16	$1	$0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$4	$0	$1	$0	$1	$2	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$6	$0	$1	$0	$1	$3	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$39	$39	$0	$0	$0	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$178	$4	$54	$12	$13	$87	$7	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	$34	$0	$0	$0	$0	$0	$34	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$236	$0	$236	$0	$0	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$1,410	$31	$374	$108	$200	$612	$81	$4	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$84	$0	$0	$84	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$393	$0	$0	$0	$393	$0	$0	$0	$0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-$1	$0	$0	$0	-$1	$0	$0	$0	$0
4040000 Total					**$44,675**	**$888**	**$11,759**	**$3,413**	**$6,573**	**$19,410**	**$2,504**	**$128**	**$0**
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	$2,356	$0	$0	$0	$0	$0	$0	$0	$2,356
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	-$285	-$4	-$71	-$22	-$44	-$125	-$17	-$1	$0
4049000 Total					**$2,070**	**-$4**	**-$71**	**-$22**	**-$44**	**-$125**	**-$17**	**-$1**	**$2,356**
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	$5,524	$87	$1,376	$432	$855	$2,422	$332	$22	$0
4061000 Total					**$5,524**	**$87**	**$1,376**	**$432**	**$855**	**$2,422**	**$332**	**$22**	**$0**
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	UT	$1,306	$0	$0	$0	$0	$1,306	$0	$0	$0
4070000	AMRT PRP LOSS/RGST	566906	Naughton U3 Reg Asset Amortization	WYP	$385	$0	$0	$0	$385	$0	$0	$0	$0
4070000 Total					**$1,691**	**$0**	**$0**	**$0**	**$385**	**$1,306**	**$0**	**$0**	**$0**
4073000	REGULATORY DEBITS	367553	Other Rev Adj - Commercial - Deferral	OTHER	-$420	$0	$0	$0	$0	$0	$0	$0	-$420
4073000	REGULATORY DEBITS	367653	Other Rev Adj - Commercial - Deferral	OTHER	-$350	$0	$0	$0	$0	$0	$0	$0	-$350
4073000	REGULATORY DEBITS	367753	Other Rev Adj - Industrial - Deferral	OTHER	-$106	$0	$0	$0	$0	$0	$0	$0	-$106
4073000	REGULATORY DEBITS	367853	Other Rev Adj - Irrigation - Deferral	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
4073000	REGULATORY DEBITS	367953	Other Rev Adj - St/Hwy Light - Deferral	OTHER	-$3	$0	$0	$0	$0	$0	$0	$0	-$3
4073000 Total					**-$878**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**-$878**
4074000	REGULATORY CREDITS	367554	Other Rev Adj - Residential - Realized	OTHER	$382	$0	$0	$0	$0	$0	$0	$0	$382
4074000	REGULATORY CREDITS	367654	Other Rev Adj - Commercial - Realized	OTHER	$320	$0	$0	$0	$0	$0	$0	$0	$320
4074000	REGULATORY CREDITS	367754	Other Rev Adj - Industrial - Realized	OTHER	$174	$0	$0	$0	$0	$0	$0	$0	$174
4074000	REGULATORY CREDITS	367854	Other Rev Adj - Irrigation - Realized	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$13
4074000	REGULATORY CREDITS	367954	Other Rev Adj - St/Hwy Light - Realized	OTHER	-$324	$0	$0	$0	$0	$0	$0	$0	-$324
4074000 Total					**$566**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$566**
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	$747	$0	$0	$0	$0	$0	$747	$0	$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	$10,986	$0	$10,986	$0	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	$3,162	$0	$0	$3,162	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	$52	$0	$0	$0	$0	$0	$52	$0	$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	$509	$0	$509	$0	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	$222	$0	$0	$222	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	$7	$0	$0	$0	$0	$0	$7	$0	$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	$1	$0	$1	$0	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	$5	$0	$0	$5	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	$219	$0	$0	$0	$0	$0	$219	$0	$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	$247	$0	$247	$0	$0	$0	$0	$0	$0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	$174	$0	$0	$174	$0	$0	$0	$0	$0
4074100 Total					**$16,331**	**$0**	**$11,743**	**$3,563**	**$0**	**$0**	**$1,025**	**$0**	**$0**
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-$11,743	$0	-$11,743	$0	$0	$0	$0	$0	$0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-$3,563	$0	$0	-$3,563	$0	$0	$0	$0	$0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-$1,025	$0	$0	$0	$0	$0	-$1,025	$0	$0
4074200 Total					**-$16,331**	**$0**	**-$11,743**	**-$3,563**	**$0**	**$0**	**-$1,025**	**$0**	**$0**
Grand Total					**$53,649**	**$970**	**$13,063**	**$3,822**	**$7,768**	**$23,013**	**$2,819**	**$148**	**$2,044**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Taxes Other Than Income (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	583451	Extraction Tax - Mines	SO	$3,277	$72	$870	$250	$464	$1,422	$189	$9	$0
4081000	TAX OTH INC-U OP I	583501	Federal Reclamation Tax - Mines	SO	$382	$8	$102	$29	$54	$166	$22	$1	$0
4081000	TAX OTH INC-U OP I	583750	SALES AND USE TAX	SO		$0	$0	$0	$0	$0	$0	$0	$0
4081000	TAX OTH INC-U OP I	584101	Government Royalties - Mines	SO	$8,113	$179	$2,154	$620	$1,149	$3,520	$468	$23	$0
4081000	TAX OTH INC-U OP I	584201	Other Royalties - Mines	SO	$10	$0	$3	$1	$1	$4	$1	$0	$0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-$14,250	-$314	-$3,784	-$1,089	-$2,019	-$6,183	-$822	-$40	$0
4081000 Total					**-$2,468**	**-$54**	**-$655**	**-$189**	**-$350**	**-$1,071**	**-$142**	**-$7**	**$0**
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	$117,577	$2,588	$31,221	$8,982	$16,659	$51,019	$6,778	$330	$0
4081500	PROPERTY TAXES	579001	PROPERTY TAX -MINES	GPS	$2,049	$45	$544	$156	$290	$889	$118	$6	$0
4081500 Total					**$119,625**	**$2,633**	**$31,765**	**$9,139**	**$16,949**	**$51,908**	**$6,896**	**$335**	**$0**
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	$1,183	$1,183	$0	$0	$0	$0	$0	$0	$0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	$26,993	$0	$26,993	$0	$0	$0	$0	$0	$0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	$1,881	$0	$0	$0	$1,881	$0	$0	$0	$0
4081800 Total					**$30,057**	**$1,183**	**$26,993**	**$0**	**$1,881**	**$0**	**$0**	**$0**	**$0**
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	$13,171	$290	$3,497	$1,006	$1,866	$5,715	$759	$37	$0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	$827	$0	$827	$0	$0	$0	$0	$0	$0
4081990	MISC TAXES - OTHER	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	-$3	$0	$0	$0	$0	-$3	$0	$0	$0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	$229	$4	$55	$17	$39	$98	$15	$1	$0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	$36	$0	$0	$36	$0	$0	$0	$0	$0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	$22	$0	$5	$2	$4	$9	$1	$0	$0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	$63	$0	$0	$0	$63	$0	$0	$0	$0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	$163	$3	$39	$12	$28	$70	$11	$1	$0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	$1,602	$25	$399	$125	$248	$703	$96	$6	$0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	$420	$7	$101	$32	$72	$180	$27	$2	$0
4081990 Total					**$16,531**	**$328**	**$4,924**	**$1,230**	**$2,320**	**$6,773**	**$909**	**$46**	**$0**
Grand Total					**$163,745**	**$4,090**	**$63,026**	**$10,180**	**$20,800**	**$57,610**	**$7,664**	**$375**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO	$386	$8	$102	$29	$55	$167	$22	$1	$0
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	$14	$0	$4	$1	$2	$6	$1	$0	$0
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE	-$3,015	-$47	-$725	-$228	-$516	-$1,294	-$195	-$11	$0
SCHMAP	120101	Other A/R Bad Debt Write-offs	BADDEBT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAP	130100	Non - Deductible Expenses	SO	$791	$17	$210	$60	$112	$343	$46	$2	$0
SCHMAP	130400	PMINondeductible Exp	SE	$9	$0	$2	$1	$1	$4	$1	$0	$0
SCHMAP	130550	MEHC Insurance Services-Premium	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAP	130700	Mining Rescue Training Credit Addback	SE	$25	$0	$6	$2	$4	$11	$2	$0	$0
SCHMAP	130900	Non - Deductible Executive Comp	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAP	505505	Income Tax Interest	SO	-$2,358	-$52	-$626	-$180	-$334	-$1,023	-$136	-$7	$0
SCHMAP	610106	PMIFuel Tax Cr	SE	$13	$0	$3	$1	$2	$6	$1	$0	$0
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
SCHMAP	7201051	Contra Medicare Subsidy	SO	-$85	-$2	-$22	-$6	-$12	-$37	-$5	$0	$0
SCHMAP	920106	PMI Dividend Received Deduction	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	$6	$0	$1	$0	$1	$3	$0	$0	$0
SCHMAP Total				**-$4,211**	**-$73**	**-$1,044**	**-$319**	**-$684**	**-$1,815**	**-$263**	**-$14**	**$3**
SCHMAT	105100	Capitalized Labor Costs	SO	$8,969	$197	$2,382	$685	$1,271	$3,892	$517	$25	$0
SCHMAT	105120	Book Depreciation	SCHMDEXP	$693,101	$16,136	$188,092	$55,311	$99,345	$293,201	$39,142	$1,875	$0
SCHMAT	105121	PMIBook Depreciation	SE	$19,424	$301	$4,669	$1,467	$3,325	$8,338	$1,254	$71	$0
SCHMAT	105122	Repair Deduction	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105130	CIAC	CIAC	$41,421	$1,419	$11,167	$2,614	$4,373	$19,912	$1,938	$0	$0
SCHMAT	105137	Auto Depreciation	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105140	Highway relocation	SNPD	$1,070	$37	$289	$68	$113	$515	$50	$0	$0
SCHMAT	105142	Avoided Costs	SNP	$51,503	$1,046	$13,167	$3,840	$7,366	$22,982	$2,951	$150	$0
SCHMAT	105145	Acquisition Adjustment Amort	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105146	Capitalization of Test Energy	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105147	Sec 1031 Like Kind Exchange	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	GPS		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105165	Coal Mine Development	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105170	Coal Mine Receding Face (Extension)	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105205	Coal Mine Development-30%Amort	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105470	Book Gain/Loss on Land Sales	GPS		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER	$35,307	$0	$0	$0	$0	$0	$0	$0	$35,307
SCHMAT	110100	Book Cost Depletion	SE	$2,867	$44	$689	$217	$491	$1,231	$185	$10	$0
SCHMAT	110105	SRC Book Depletion step up basis adj	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	1101051	SRC Book Cost Depletion	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	120105	Willow Wind Account Receivable	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	120205	Trapper Mining Stock Basis	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	205025	PMI - Fuel Cost Adjustment	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	205100	Coal Pile Inventory Adjustment	SE	-$5,579	-$86	-$1,341	-$421	-$955	-$2,395	-$360	-$20	$0
SCHMAT	205411	PMI Sec 263A Adjustment	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210000	PREPAID IBEW 57 MEDICAL	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210100	Prepaid Taxes-OR PUC	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210105	Self Insured Health Benefit	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210120	Prepaid Taxes-UT PUC	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210140	Prepaid Taxes-WY PSC	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210180	Other Prepaids	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	-$4,546	-$100	-$1,207	-$347	-$644	-$1,973	-$262	-$13	$0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-$2,760	-$124	-$1,188	-$368	-$128	-$857	-$94	$0	$0
SCHMAT	320110	Transition Team Costs-UT	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	320210	Research & Exper. Sec. 174 Amort.	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	330100	Amort. Pollution Control Facility	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415300	Environmental Cleanup Accrual	SO		$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415301	Environmental Costs WA	WA	$237	$0	$0	$237	$0	$0	$0	$0	$0
SCHMAT	415406	Reg Asset Utah ECAM	OTHER	$9,386	$0	$0	$0	$0	$0	$0	$0	$9,386
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	$1,684	$26	$421	$132	$261	$741	$102	$0	$0
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	$78	$0	$0	$78	$0	$0	$0	$0	$0
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415680	OR Deferred Intevenor Funding Grants	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415701	CA Deferred Intervenor Funding	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415702	Reg Asset - Lake Side Lig	WYP	$41	$0	$0	$0	$41	$0	$0	$0	$0
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	$32	$0	$0	$0	$32	$0	$0	$0	$0
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT	-$62	$0	$0	$0	$0	-$62	$0	$0	$0
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	$22	$0	$0	$0	$22	$0	$0	$0	$0
SCHMAT	415801	Contra RTO Grid West N/R Allowance	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415803	WA RTO Grid West N/R w/o	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415804	RTO Grid West Notes Receivable-OR	OR	$356	$0	$356	$0	$0	$0	$0	$0	$0
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415806	ID RTO Grid West N/R	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415822	Reg Asset _ Pension MMT -UT	UT	$425	$0	$0	$0	$0	$425	$0	$0	$0
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	UT	$418	$0	$0	$0	$0	$418	$0	$0	$0
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-$192	$0	$0	$0	$0	$0	$0	$0	-$192
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	$18	$0	$0	$0	$0	$0	$18	$0	$0
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA	$426	$0	$0	$426	$0	$0	$0	$0	$0
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	$66	$0	$0	$0	$0	$0	$0	$0	$66
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	-$8	$0	$0	$0	$0	$0	$0	$0	-$8
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	-$8	$0	$0	$0	-$8	$0	$0	$0	$0
SCHMAT	415859	WY - Deferred Advertising Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415865	Reg Asset - UT MPA	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-$246	$0	$0	$0	$0	$0	$0	$0	-$246
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415870	Deferred Excess Net Power Costs-CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	-$61	$0	$0	$0	$0	$0	$0	$0	-$61
SCHMAT	415880	Deferred UT Independent Evaluation Fee	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	-$11,980	$0	$0	$0	$0	$0	$0	$0	-$11,980
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	-$1,933	$0	$0	$0	$0	$0	$0	$0	-$1,933
SCHMAT	415890	ID MEHC 2006 Transistion Costs	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415891	WY - 2006 Transition Severance Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415893	OR - MEHC Transition Service Costs	OTHER	$913	$0	$0	$0	$0	$0	$0	$0	$913
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR	-$9	$0	-$9	$0	$0	$0	$0	$0	$0
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	$4,500	$0	$0	$4,500	$0	$0	$0	$0	$0
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA	$45	$45	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	$2,064	$32	$496	$156	$353	$886	$133	$8	$0
SCHMAT	415900	OR SB 408 Recovery	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current	OTHER	$2,933	$0	$0	$0	$0	$0	$0	$0	$2,933
SCHMAT	415911	Contra Reg Asset - Naughton Unit $3 - CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	$2,045	$0	$0	$0	$0	$0	$0	$0	$2,045
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	$629	$0	$0	$0	$0	$0	$0	$0	$629
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	-$2,109	$0	$0	$0	$0	-$2,109	$0	$0	$0
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-$833	$0	$0	$0	-$833	$0	$0	$0	$0
SCHMAT	425100	Deferred Regulatory Expense	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	425125	Deferred Coal Cost - Arch	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenu	SNPD	-$965	-$33	-$260	-$61	-$102	-$464	-$45	$0	$0
SCHMAT	425250	TGS Buyout-SG	SG	$23	$0	$6	$2	$4	$10	$1	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	425260	Lakeview Buyout-SG	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	425280	Joseph Settlement-SG	SG	$206	$3	$51	$16	$32	$90	$12	$1	$0
SCHMAT	425295	BPA Conservation Rate Credit	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	425360	Hermiston Swap	SG	$258	$4	$64	$20	$40	$113	$15	$1	$0
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	$1,141	$0	$0	$0	$0	$0	$0	$0	$1,141
SCHMAT	430100	Customer Service / Weatherization	SO	$5,310	$117	$1,410	$406	$752	$2,304	$306	$15	$0
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	430112	Reg Asset - Other - Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	430117	Reg Asset - Current DSM	OTHER	$1,685	$0	$0	$0	$0	$0	$0	$0	$1,685
SCHMAT	505115	Sales & Use Tax Accrual	SO	$1,067	$23	$283	$81	$151	$463	$61	$3	$0
SCHMAT	505125	PMI Accrued Royalties	SE	-$164	-$3	-$40	-$12	-$28	-$71	-$11	-$1	$0
SCHMAT	505140	Purchase Card Trans Provision	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	505160	CA PUC Fee	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	505170	West Valley Contract Termination Fee Acc	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	505200	Extraction Tax Paid / Accrued	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	505400	Bonus Liability	SO	$1,429	$31	$380	$109	$203	$620	$82	$4	$0
SCHMAT	505500	Federal Income Tax Interest	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	505510	PMIVacationBonus Adjustment	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	-$2,315	-$51	-$615	-$177	-$328	-$1,005	-$133	-$6	$0
SCHMAT	505700	Accrued Retention Bonus	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	605100	Trojan Decomissioning Costs	TROJP	-$169	-$3	-$42	-$13	-$27	-$74	-$10	-$1	$0
SCHMAT	605301	Environmental Liability - Regulated	SO	$22,585	$497	$5,997	$1,725	$3,200	$9,800	$1,302	$63	$0
SCHMAT	605710	Reverse Accrued Final Reclamation	SE	-$746	-$12	-$179	-$56	-$128	-$320	-$48	-$3	$0
SCHMAT	610000	Coal Mine Development-PMI	SE	$823	$13	$198	$62	$141	$353	$53	$3	$0
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610100	PMIDevt Cost Amort	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610114	PMI EITF Pre-Stripping Costs	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610115	PMIOverburden Removal	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610130	781 Shopping Incentive_OR	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610135	SB1149 Costs_OR OTHER	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610140	Oregon Rate Refund	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610141	WA Rate Refunds	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	$155	$0	$0	$155	$0	$0	$0	$0	$0
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER	$429	$0	$0	$0	$0	$0	$0	$0	$429
SCHMAT	610145	Reg Liab-OR Balance Consol	OR	$1,390	$0	$1,390	$0	$0	$0	$0	$0	$0
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-$595	$0	$0	$0	$0	$0	$0	$0	-$595
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705210	Property Insurance	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705230	West Valley Lease Reduction - WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705231	West Valley Lease Reduction - OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705232	West Valley Lease Reduction - CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705233	West Valley Lease Reduction - ID	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705234	West Valley Lease Reduction - WY	WYU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705235	West Valley Lease Reduction - UT	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705240	CA Alternative Rate for Energy Program(C	CA	-$238	-$238	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	$671	$0	$0	$0	$0	$0	$0	$0	$671
SCHMAT	705250	A&G Credit-WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705251	A&G Credit-OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705252	A&G Credit-CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705253	A&G Credit-ID	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705254	A&G Credit-WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705262	Reg Liability - Sale of REC's-ID	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER	-$17,313	$0	$0	$0	$0	$0	$0	$0	-$17,313
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	OR	-$2,432	$0	-$2,432	$0	$0	$0	$0	$0	$0
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA		$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	-$23,986	$0	$0	$0	$0	$0	$0	$0	-$23,986
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	-$890	$0	-$890	$0	$0	$0	$0	$0	$0
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	-$3,817	$0	-$3,817	$0	$0	$0	$0	$0	$0
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	$170	$0	$0	$0	$0	$0	$170	$0	$0
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	$525	$0	$0	$0	$525	$0	$0	$0	$0
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	UT	-$541	$0	$0	$0	$0	-$541	$0	$0	$0
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	OTHER	$522	$0	$0	$0	$0	$0	$0	$0	$522
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	OTHER	$108	$0	$0	$0	$0	$0	$0	$0	$108
SCHMAT	705523	Regulatory Liability - WA RECS in Rates	OTHER	$13,550	$0	$0	$0	$0	$0	$0	$0	$13,550
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	OTHER	$3,675	$0	$0	$0	$0	$0	$0	$0	$3,675
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	$9,102	$0	$0	$0	$0	$0	$0	$0	$9,102
SCHMAT	705600	RegLiability - OR 2012 GRC Giveback	OTHER	$9,415	$0	$0	$0	$0	$0	$0	$0	$9,415
SCHMAT	705700	Reg Liability - Current Reclass - Other	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	715050	Microsoft Software License Liability	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	715100	MCI FOG Wire Lease	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	715105	MCI FOG Wire Lease	SG	$1,673	$26	$417	$131	$259	$733	$101	$7	$0
SCHMAT	715350	Misc. Deferred Credits	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	715720	NW Power Act-WA	OTHER	-$982	$0	$0	$0	$0	$0	$0	$0	-$982
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	-$44	-$1	-$12	-$3	-$6	-$19	-$3	$0	$0
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	720550	Accrued CIC Severence	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	$1,007	$20	$257	$75	$144	$449	$58	$3	$0
SCHMAT	910530	Injuries and Damages Reserve	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	-$4	$0	-$1	$0	-$1	-$2	$0	$0	$0
SCHMAT	910910	PMIBridger Section 471 Adj	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMAT	920110	PMIWY Extraction Tax	SE	$1,339	$21	$322	$101	$229	$575	$86	$5	$0
SCHMAT Total				**$872,707**	**$19,391**	**$220,468**	**$71,154**	**$119,484**	**$358,159**	**$47,572**	**$2,200**	**$34,279**
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-$162	-$4	-$44	-$13	-$23	-$69	-$9	$0	$0
SCHMDP	110200	Tax Depletion - Deer Creek	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	$484	$8	$116	$37	$83	$208	$31	$2	$0
SCHMDP	120100	Preferred Dividend - PPL	SNP	$378	$8	$97	$28	$54	$169	$22	$1	$0
SCHMDP	120200	Trapper Mine Dividend Deduction	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	130560	MEHC Insurance Services-Receivable	SO	$1,631	$36	$433	$125	$231	$708	$94	$5	$0
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	130605	Tax Exempt Interest - CA IOU	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	130910	SPI 404(K) Contribution	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	305100	Amort of Projects-Klamath Engineering	DGP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	720105	MEDICARE SUBSIDY	SO	-$1,719	-$38	-$456	-$131	-$243	-$746	-$99	-$5	$0
SCHMDP	910900	PMIDepletion	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP	910918	PMI Overriding Royalty	SE	$2	$0	$0	$0	$0	$1	$0	$0	$0
SCHMDP	920105	PMI Tax Exempt Interest Income	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDP Total				**$614**	**$10**	**$146**	**$45**	**$102**	**$271**	**$39**	**$2**	**$0**
SCHMDT	1041411	AFUDC - Equity	SNP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO	$863	$19	$229	$66	$122	$374	$50	$2	$0
SCHMDT	105122	Repair Deduction	SG	$110,242	$1,726	$27,451	$8,615	$17,054	$48,336	$6,626	$433	$0
SCHMDT	105125	Tax Depreciation	TAXDEPR	$1,194,522	$24,137	$313,682	$68,895	$171,751	$525,012	$65,385	$3,423	$0
SCHMDT	105126	PMITax Depreciation	SE	$18,383	$285	$4,418	$1,388	$3,146	$7,891	$1,187	$67	$0
SCHMDT	105130	CIAC	CIAC		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105137	Capitalized Depreciation	SO	$5,681	$125	$1,509	$434	$805	$2,465	$328	$16	$0
SCHMDT	105141	AFUDC	SNP	$14,374	$292	$3,675	$1,072	$2,056	$6,414	$824	$42	$0
SCHMDT	1051411	AFUDC - Equity	SNP	$43,913	$892	$11,227	$3,274	$6,281	$19,595	$2,517	$128	$0
SCHMDT	1051412	AFUDC - Equity	SNP	$28,884	$587	$7,384	$2,154	$4,131	$12,889	$1,655	$84	$0
SCHMDT	105143	Basis Intangible Difference	SO	$925	$20	$246	$71	$131	$402	$53	$3	$0
SCHMDT	105147	Sec 1031 Like Kind Exchange	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	SE		$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	$19,175	$422	$5,092	$1,465	$2,717	$8,320	$1,105	$54	$0
SCHMDT	105165	Coal Mine Development	SE	$690	$11	$166	$52	$118	$296	$45	$3	$0
SCHMDT	105170	Coal Mine Receding Face (Extension)	SE	$2,148	$33	$516	$162	$368	$922	$139	$8	$0
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	$2,247	$35	$540	$170	$385	$965	$145	$8	$0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	$67,175	$1,479	$17,837	$5,132	$9,518	$29,148	$3,873	$188	$0
SCHMDT	105181	Stm Rts Blundell Geothermal Tax Depr	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105185	Repair Allowance 3115	DGP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105205	Coal Mine Development 30% Amort	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	105220	Cholla GE Safe Harbor Lease	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	$180	$3	$45	$14	$28	$79	$11	$1	$0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	$1,245	$27	$331	$95	$176	$540	$72	$3	$0
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	$3,780	$59	$909	$285	$647	$1,623	$244	$14	$0
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	$256	$4	$61	$19	$44	$110	$17	$1	$0
SCHMDT	120105	Willow Wind Account Receivable	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	$3,231	$50	$777	$244	$553	$1,387	$209	$12	$0
SCHMDT	205200	Coal M&S Inventory Write-Off	SE	$529	$8	$127	$40	$91	$227	$34	$2	$0
SCHMDT	205411	PMISEC 263A Adjustment	SE	$3,096	$48	$744	$234	$530	$1,329	$200	$11	$0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	$1,691	$0	$1,691	$0	$0	$0	$0	$0	$0
SCHMDT	210105	Self Insured Health Benefit	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	210110	Prepaid Taxes-WA UTC	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	$2,953	$0	$0	$0	$0	$2,953	$0	$0	$0
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	$57	$0	$0	$0	$0	$0	$57	$0	$0
SCHMDT	210140	Prepaid Taxes-WY PSC	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	210180	OTHER PREPAIDS	SO	-$950	-$21	-$252	-$73	-$135	-$412	-$55	-$3	$0
SCHMDT	210200	Prepaid Taxes-property taxes	GPS		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	220100	Bad Debts Allowance	BADDEBT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	OTHER	-$8,537	$0	$0	$0	$0	$0	$0	$0	-$8,537
SCHMDT	287616	Regulatory Assets - Interim Provisions	OTHER	$6,497	$0	$0	$0	$0	$0	$0	$0	$6,497
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	320115	Misc - Reg Liab	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO	-$12	$0	-$3	-$1	-$2	-$5	-$1	$0	$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	$429	$0	$0	$0	$0	$0	$0	$0	$429
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	$265	$4	$66	$21	$41	$116	$16	$1	$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	$206	$3	$51	$16	$32	$91	$12	$1	$0
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	$13,681	$301	$3,633	$1,045	$1,938	$5,936	$789	$38	$0
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415406	Reg Asset Utah ECAM	OTHER	-$19,248	$0	$0	$0	$0	$0	$0	$0	-$19,248
SCHMDT	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	$49	$0	$0	$0	$0	$0	$49	$0	$0
SCHMDT	415502	Cholla Plt Transact Costs- APS Amort - O	OR	$81	$0	$81	$0	$0	$0	$0	$0	$0
SCHMDT	415555	WY PCAM Def Net Power Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415655	CA GHG Allowance	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OR	$318	$0	$318	$0	$0	$0	$0	$0	$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	$860	$0	$0	$0	$0	$0	$0	$0	$860
SCHMDT	415701	CA Deferred Intervenor Funding	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415801	RTO Grid West N/R Allowance	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415804	OR RTO Grid West N/R	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG_WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415850	Unrecovered Plant Powerdale	SG	$307	$5	$76	$24	$47	$134	$18	$1	$0
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-$33	-$33	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER		$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415858	WY - Deferred Overburden Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415865	Reg Asset - Utah MPA	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-$277	$0	$0	$0	$0	$0	$0	$0	-$277
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	$3,036	$0	$0	$0	$0	$0	$0	$0	$3,036
SCHMDT	415870	CA Def Excess NPC	CA	-$1,597	-$1,597	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	-$16,898	$0	$0	$0	$0	$0	$0	$0	-$16,898
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	-$7,057	$0	$0	$0	$0	$0	$0	$0	-$7,057
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415880	UT Def Independent Evaluation Fee	UT	-$200	$0	$0	$0	$0	-$200	$0	$0	$0
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	-$681	$0	$0	$0	$0	$0	$0	$0	-$681
SCHMDT	415883	Deferral of Renewable Energy Credit - WY	OTHER	$3,889	$0	$0	$0	$0	$0	$0	$0	$3,889
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER	-$59,398	$0	$0	$0	$0	$0	$0	$0	-$59,398
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	$60,948	$0	$0	$0	$0	$0	$0	$0	$60,948
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	$14,808	$0	$0	$0	$0	$0	$0	$0	$14,808
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	$29,653	$0	$0	$0	$0	$0	$0	$0	$29,653
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-$10,802	$0	$0	$0	$0	$0	$0	$0	-$10,802
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	415900	OR SB 408 Recovery	OTHER	-$6,908	$0	$0	$0	$0	$0	$0	$0	-$6,908
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	$14,389	$0	$0	$0	$0	$0	$0	$0	$14,389
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current	OTHER	$1,614	$0	$0	$0	$0	$0	$0	$0	$1,614
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current	OTHER	$579	$0	$0	$0	$0	$0	$0	$0	$579
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	$11	$0	$0	$0	$0	$0	$0	$0	$11
SCHMDT	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	$2,280	$0	$0	$0	$0	$0	$0	$0	$2,280
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	$2,776	$0	$0	$0	$0	$0	$0	$0	$2,776
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	-$5	$0	$0	$0	$0	$0	-$5	$0	$0
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	$3,535	$0	$0	$0	$0	$0	$0	$0	$3,535
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	$312	$0	$0	$0	$0	$0	$0	$0	$312
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	425210	Amort of Debt Disc & Exp	SNP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	$2,156	$74	$581	$136	$228	$1,037	$101	$0	$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	425295	BPA Conservation Rate Credit	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	425380	Idaho Customer Balancing Account	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	$33,380	$0	$0	$0	$0	$0	$0	$0	$33,380
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	430100	Customer Service / Weatherization	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	430110	Reg Asset balance reclass	SO	$3,504	$77	$930	$268	$496	$1,520	$202	$10	$0
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	-$1,303	$0	$0	$0	$0	$0	$0	$0	-$1,303
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-$595	$0	$0	$0	$0	$0	$0	$0	-$595
SCHMDT	505100	Energy West Accrued Liabilities	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505115	Sales & Use Tax Accrual	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505125	Accrued Royalties	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505140	Purchase Card Trans Provision	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505400	Bonus Liability	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505510	Vacation Accrual - PMI	SE	-$22	$0	-$5	-$2	-$4	-$9	-$1	$0	$0
SCHMDT	505520	PMI Bonus Accrual	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	505600	IGC Vacation Accrual	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	605710	Reverse Accrued Final Reclamation	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610000	PMI Coal Mine Development	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610100	PMIDEVT COST AMORT	SE	$138	$2	$33	$10	$24	$59	$9	$1	$0
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	$86	$2	$23	$7	$12	$37	$5	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Schedule M (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	610110	Ptax NOPAs	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	-$41	-$1	-$10	-$3	-$7	-$18	-$3	$0	$0
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	$123	$2	$29	$9	$21	$53	$8	$0	$0
SCHMDT	610130	781 Shopping Incentive_OR	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610135	SB1149 Costs_OR OTHER	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610140	OR Rate Refunds	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610141	WA Rate Refunds	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	UT	-$716	$0	$0	$0	$0	-$716	$0	$0	$0
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610145	Reg Liab-OR Balance Consol	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	$258	$0	$258	$0	$0	$0	$0	$0	$0
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	$5	$0	$0	$0	$0	$0	$0	$0	$5
SCHMDT	705210	Property Insurance(Injuries & Damages)	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705232	CA West Valley Lease Reduction	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705233	West Valley Lease Reduction - ID	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705234	West Valley Lease Reduction - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705235	UT West Valley Lease Reduction	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705250	A&G Credit - WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705251	A&G Credit-OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705252	A&G Credit-CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705253	A&G Credit - ID	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705254	A&G Credit - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	$2,544	$0	$0	$0	$0	$0	$0	$0	$2,544
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OR	$153	$0	$153	$0	$0	$0	$0	$0	$0
SCHMDT	705300	Reg. Liability - Deferred Benefit_Arch S	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	CA		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset	UT		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset	IDU		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	-$2,288	$0	$0	$0	$0	-$2,288	$0	$0	$0
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	$35	$0	$0	$0	$0	$0	$0	$0	$35
SCHMDT	705537	Regulatory Liability - Other Reg Liabili	OTHER	$22,556	$0	$0	$0	$0	$0	$0	$0	$22,556
SCHMDT	705700	Reg Liability - Current Reclass - Other	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	-$1,550	$0	$0	$0	$0	$0	$0	$0	-$1,550
SCHMDT	715050	Microsoft Software License Liability	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	715100	University of WY Contract Amort.	WYP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	715350	Misc Deferred Credits	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	715800	Redding Renegotiated Contract	SG	$825	$13	$205	$64	$128	$362	$50	$3	$0
SCHMDT	720100	FAS 106 Accruals	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	$1,327	$29	$352	$101	$188	$576	$76	$4	$0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	720500	Severance Accrual	SO	-$179	-$4	-$48	-$14	-$25	-$78	-$10	-$1	$0
SCHMDT	720550	Accrued CIC Severence	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	740100	Post Merger Loss-Reacquired Debt	SNP		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	910240	190LEGAL RESERVE	SO		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	910530	Injuries and Damages Reserve	SO	-$46,996	-$1,035	-$12,479	-$3,590	-$6,659	-$20,392	-$2,709	-$132	$0
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	$3,154	$0	$0	$0	$0	$0	$0	$0	$3,154
SCHMDT	910905	PMI Underground Mine Cost Depletion	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	910925	CA Refund	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT	920110	PMI WY Extraction Tax	SE		$0	$0	$0	$0	$0	$0	$0	$0
SCHMDT Total				**$1,570,712**	**$28,084**	**$392,649**	**$91,901**	**$216,976**	**$657,080**	**$83,324**	**$4,427**	**$74,035**
Grand Total				**$2,439,822**	**$47,410**	**$612,219**	**$162,781**	**$335,877**	**$1,013,695**	**$130,671**	**$6,614**	**$108,318**

Total Schedule M Additions				$868,496	$19,317	$219,424	$70,834	$118,800	$356,344	$47,309	$2,185	$34,283
Total Schedule M Deductions				$1,571,326	$28,093	$392,795	$91,946	$217,077	$657,351	$83,362	$4,429	$74,035
Total Schedule M				-$702,831	-$8,776	-$173,371	-$21,112	-$98,277	-$301,007	-$36,054	-$2,244	-$39,753

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	SG	-$67,931	-$1,064	-$16,915	-$5,309	-$10,509	-$29,784	-$4,083	-$267	$0
4091000	310311	Research & Experimentation Credit	SG		$0	$0	$0	$0	$0	$0	$0	$0
4091000	310312	Mining Rescue Training Credit ~ Energy W	SE	-$25	$0	-$6	-$2	-$4	-$11	-$2	$0	$0
4091000	310313	Mining Rescue Training Credit ~ PMI	SE	-$6	$0	-$2	$0	-$1	-$3	$0	$0	$0
4091000	310314	HR Hiring Retention Tax Credit	SO		$0	$0	$0	$0	$0	$0	$0	$0
4091000	600600	Fuel Tax Credit	SE	-$13	$0	-$3	-$1	-$2	-$6	-$1	$0	$0
4091000	900900	Foreign Tax Credit	SO	-$3	$0	-$1	$0	$0	-$1	$0	$0	$0
4091100	311311	Utah Renewable Energy Production Tax Cre	SG		$0	$0	$0	$0	$0	$0	$0	$0
4191000	0	AFUDC - EQUITY	SNP	-$57,736	-$1,173	-$14,761	-$4,305	-$8,258	-$25,763	-$3,309	-$168	$0
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	$314,856	$6,397	$80,496	$23,475	$45,034	$140,495	$18,044	$917	$0
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	$32,021	$651	$8,186	$2,387	$4,580	$14,288	$1,835	$93	$0
4270000	585003	INTEREST EXPENSE - LT DEBT - PCRBS FIXED	SNP	$2,513	$51	$642	$187	$359	$1,121	$144	$7	$0
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	$907	$18	$232	$68	$130	$405	$52	$3	$0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	$5,702	$116	$1,458	$425	$816	$2,544	$327	$17	$0
4280000	586160	AMORTIZATION - DEBT DISCOUNT	SNP	$979	$20	$250	$73	$140	$437	$56	$3	$0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	$2,852	$58	$729	$213	$408	$1,272	$163	$8	$0
4281000	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	$1,738	$35	$444	$130	$249	$776	$100	$5	$0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-$11	$0	-$3	-$1	-$2	-$5	-$1	$0	$0
4310000	0		SNP	$11,188	$227	$2,860	$834	$1,600	$4,992	$641	$33	$0
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	$2,759	$56	$705	$206	$395	$1,231	$158	$8	$0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-$31,314	-$636	-$8,006	-$2,335	-$4,479	-$13,973	-$1,795	-$91	$0
4320000	585851	Int Exp - AFUDC Calc	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	$2,479	$50	$634	$185	$355	$1,106	$142	$7	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA		$0	$0	$0	$0	$0	$0	$0	$0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	$327	$7	$87	$25	$46	$142	$19	$1	$0
4101000	105121	282PMI Book Depreciation	SE		$0	$0	$0	$0	$0	$0	$0	$0
4101000	105122	Repair Deduction	SG	$41,838	$655	$10,418	$3,270	$6,472	$18,344	$2,515	$164	$0
4101000	105125	Tax Depreciation	TAXDEPR	$453,333	$9,160	$119,045	$26,146	$65,181	$199,247	$24,814	$1,299	$0
4101000	105126	282DIT PMIDepreciation-Tax	SE	$7,064	$109	$1,698	$534	$1,209	$3,032	$456	$26	$0
4101000	105137	Capitalized Depreciation	SO	$2,156	$47	$573	$165	$305	$936	$124	$6	$0
4101000	105141	AFUDC Debt	SNP	$11,041	$224	$2,823	$823	$1,579	$4,927	$633	$32	$0
4101000	1051411	AFUDC Equity	SNP	$22,042	$448	$5,635	$1,643	$3,153	$9,836	$1,263	$64	$0
4101000	105143	282Basis Intangible Difference	SO	$351	$8	$93	$27	$50	$152	$20	$1	$0
4101000	105147	Sec 1031 Like Kind Exchange	SO		$0	$0	$0	$0	$0	$0	$0	$0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE		$0	$0	$0	$0	$0	$0	$0	$0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE		$0	$0	$0	$0	$0	$0	$0	$0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	$7,277	$160	$1,932	$556	$1,031	$3,158	$420	$20	$0
4101000	105165	Coal Mine Development	SE	$262	$4	$63	$20	$45	$112	$17	$1	$0
4101000	105170	Coal Mine Extension	SE	$815	$13	$196	$62	$140	$350	$53	$3	$0
4101000	105171	PMI Coal Mine Extension Costs	SE	$853	$13	$205	$64	$146	$366	$55	$3	$0
4101000	105175	Cost of Removal	GPS	$25,493	$561	$6,769	$1,948	$3,612	$11,062	$1,470	$71	$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	$68	$1	$17	$5	$11	$30	$4	$0	$0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	$473	$10	$125	$36	$67	$205	$27	$1	$0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	$1,435	$22	$345	$108	$246	$616	$93	$5	$0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	$33	$1	$8	$3	$6	$14	$2	$0	$0
4101000	1102051	Tax Percentage Depletion - Deduction (Bl	SE	$64	$1	$15	$5	$11	$27	$4	$0	$0
4101000	120105	Willow Wind Account Receivable	WA		$0	$0	$0	$0	$0	$0	$0	$0
4101000	205025	PMI-Fuel Cost Adjustment	SE	$1,226	$19	$295	$93	$210	$526	$79	$4	$0
4101000	205200	M&S INVENTORY WRITE-OFF	SE	$201	$3	$48	$15	$34	$86	$13	$1	$0
4101000	205411	190PMISec263A	SE	$1,195	$19	$287	$90	$205	$513	$77	$4	$0
4101000	210100	283OR PUC Prepaid Taxes	OR	$642	$0	$642	$0	$0	$0	$0	$0	$0
4101000	210120	283UT PUC Prepaid Taxes	UT	$1,121	$0	$0	$0	$0	$1,121	$0	$0	$0
4101000	210130	283ID PUC Prepaid Taxes	IDU	$22	$0	$0	$0	$0	$0	$22	$0	$0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-$360	-$8	-$96	-$28	-$51	-$156	-$21	-$1	$0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-$3,240	$0	$0	$0	$0	$0	$0	$0	-$3,240
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	$2,466	$0	$0	$0	$0	$0	$0	$0	$2,466
4101000	320210	190R&E Expense Sec174 Deduction	SO	-$5	$0	-$1	$0	-$1	-$2	$0	$0	$0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	$163	$0	$0	$0	$0	$0	$0	$0	$163
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	$101	$2	$25	$8	$16	$44	$6	$0	$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	$78	$1	$20	$6	$12	$34	$5	$0	$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	$5,192	$114	$1,379	$397	$736	$2,253	$299	$15	$0
4101000	415406	Reg Asset Utah ECAM	OTHER	-$7,305	$0	$0	$0	$0	$0	$0	$0	-$7,305
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	$19	$0	$0	$0	$0	$0	$19	$0	$0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	$31	$0	$31	$0	$0	$0	$0	$0	$0
4101000	415655	CA GHG Allowance	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4101000	415680	190Def Intervenor Funding Grants-OR	OR	$121	$0	$121	$0	$0	$0	$0	$0	$0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	$326	$0	$0	$0	$0	$0	$0	$0	$326
4101000	415701	CA Deferred Intervenor Funding	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
4101000	415850	Unrecovered Plant Powerdale	SG	$116	$2	$29	$9	$18	$51	$7	$0	$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-$13	-$13	$0	$0	$0	$0	$0	$0	$0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-$105	$0	$0	$0	$0	$0	$0	$0	-$105
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	$1,152	$0	$0	$0	$0	$0	$0	$0	$1,152
4101000	415870	Deferred Excess Net Power Costs CA	CA	-$606	-$606	$0	$0	$0	$0	$0	$0	$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-$6,413	$0	$0	$0	$0	$0	$0	$0	-$6,413
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	-$2,678	$0	$0	$0	$0	$0	$0	$0	-$2,678
4101000	415880	Deferred UT Independent Evaluation Fee	UT	-$76	$0	$0	$0	$0	-$76	$0	$0	$0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-$259	$0	$0	$0	$0	$0	$0	$0	-$259
4101000	415883	Deferral of Renewable Energy Credit - WY	OTHER	$1,476	$0	$0	$0	$0	$0	$0	$0	$1,476
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-$22,542	$0	$0	$0	$0	$0	$0	$0	-$22,542
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	$23,130	$0	$0	$0	$0	$0	$0	$0	$23,130
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	$5,620	$0	$0	$0	$0	$0	$0	$0	$5,620
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	$11,253	$0	$0	$0	$0	$0	$0	$0	$11,253
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	-$4,099	$0	$0	$0	$0	$0	$0	$0	-$4,099
4101000	415900	OR SB 408 Recovery	OTHER	-$2,622	$0	$0	$0	$0	$0	$0	$0	-$2,622

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	$5,461	$0	$0	$0	$0	$0	$0	$0	$5,461
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	$612	$0	$0	$0	$0	$0	$0	$0	$612
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	$220	$0	$0	$0	$0	$0	$0	$0	$220
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	$865	$0	$0	$0	$0	$0	$0	$0	$865
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	$1,054	$0	$0	$0	$0	$0	$0	$0	$1,054
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-$2	$0	$0	$0	$0	$0	-$2	$0	$0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	$1,342	$0	$0	$0	$0	$0	$0	$0	$1,342
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	$118	$0	$0	$0	$0	$0	$0	$0	$118
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	$818	$28	$221	$52	$86	$393	$38	$0	$0
4101000	425225	Duke/Hermiston Contract Renegotiation	SG		$0	$0	$0	$0	$0	$0	$0	$0
4101000	425295	BPA Conservation Rate Credit	SG		$0	$0	$0	$0	$0	$0	$0	$0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	$12,668	$0	$0	$0	$0	$0	$0	$0	$12,668
4101000	430110	Reg Asset Balance Reclass	SO	$1,330	$29	$353	$102	$188	$577	$77	$4	$0
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	-$494	$0	$0	$0	$0	$0	$0	$0	-$494
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-$226	$0	$0	$0	$0	$0	$0	$0	-$226
4101000	505100	190Energy West Accrued Liabilities	SE		$0	$0	$0	$0	$0	$0	$0	$0
4101000	505510	190PMI Vacation/Bonus	SE	$6	$0	$1	$0	$1	$2	$0	$0	$0
4101000	505600	190Vacation Sickleave & PT Accrual	SO		$0	$0	$0	$0	$0	$0	$0	$0
4101000	605101	Trojan Decommissioning Costs - WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
4101000	605102	Trojan Decommissioning Costs - OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	$53	$1	$13	$4	$9	$23	$3	$0	$0
4101000	6101001	190NOPA 103-99-00 RAR	SO	$33	$1	$9	$2	$5	$14	$2	$0	$0
4101000	610111	283PMI SALE OF ASSETS	SE	-$210	-$3	-$50	-$16	-$36	-$90	-$14	-$1	$0
4101000	610114	PMI EITF Pre stripping Cost	SE	$46	$1	$11	$3	$8	$20	$3	$0	$0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-$272	$0	$0	$0	$0	-$272	$0	$0	$0
4101000	610143	283Reg Liability-WA Low Energy Program	WA		$0	$0	$0	$0	$0	$0	$0	$0
4101000	610146	190OR Reg Asset/Liability Consol	OR	$98	$0	$98	$0	$0	$0	$0	$0	$0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
4101000	705210	190Property Insurance	SO		$0	$0	$0	$0	$0	$0	$0	$0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	$965	$0	$0	$0	$0	$0	$0	$0	$965
4101000	705265	Reg Liab - OR Energy Conservation Charge	OR	$58	$0	$58	$0	$0	$0	$0	$0	$0
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	SE		$0	$0	$0	$0	$0	$0	$0	$0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA		$0	$0	$0	$0	$0	$0	$0	$0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-$868	$0	$0	$0	$0	-$868	$0	$0	$0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$13
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	$8,560	$0	$0	$0	$0	$0	$0	$0	$8,560
4101000	705700	Reg Liability - Current Reclass - Other	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	-$588	$0	$0	$0	$0	$0	$0	$0	-$588
4101000	715800	190Redding Contract	SG	$313	$5	$78	$24	$48	$137	$19	$1	$0
4101000	720200	190Deferred Compensation Payout	SO	$504	$11	$134	$38	$71	$219	$29	$1	$0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO		$0	$0	$0	$0	$0	$0	$0	$0
4101000	720500	190Severance	SO	-$68	-$1	-$18	-$5	-$10	-$29	-$4	$0	$0
4101000	910530	190Injuries & Damages	SO	-$17,836	-$393	-$4,736	-$1,363	-$2,527	-$7,739	-$1,028	-$50	$0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	$1,197	$0	$0	$0	$0	$0	$0	$0	$1,197
4101000 Total				**$596,028**	**$10,657**	**$148,997**	**$34,872**	**$82,332**	**$249,337**	**$31,617**	**$1,680**	**$28,097**
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	WA	$271	$0	$0	$271	$0	$0	$0	$0	$0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-$3,404	-$75	-$904	-$260	-$482	-$1,477	-$196	-$10	$0
4111000	1051151	Depreciation Flow-Through - CA	CA	-$488	-$488	$0	$0	$0	$0	$0	$0	$0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	$6	$0	$0	$0	$0	$0	$0	$6	$0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-$907	$0	$0	$0	$0	$0	-$907	$0	$0
4111000	1051154	Depreciation Flow-Through - OR	OR	-$1,553	$0	-$1,553	$0	$0	$0	$0	$0	$0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	$36	$0	$0	$0	$0	$0	$0	$0	$36
4111000	1051156	Depreciation Flow-Through - UT	UT	-$4,196	$0	$0	$0	$0	-$4,196	$0	$0	$0
4111000	1051157	Depreciation Flow-Through - WA	WA	$544	$0	$0	$544	$0	$0	$0	$0	$0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-$472	$0	$0	$0	-$472	$0	$0	$0	$0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	$68	$0	$0	$0	$68	$0	$0	$0	$0
4111000	105120	Book Depreciation	SCHMDEXP	-$263,039	-$6,124	-$71,383	-$20,991	-$37,702	-$111,273	-$14,855	-$711	$0
4111000	105121	282DIT PMIDepreciation-Book	SE	-$7,372	-$114	-$1,772	-$557	-$1,262	-$3,164	-$476	-$27	$0
4111000	105122	Repair Deduction	SG		$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105123	Sec 481a Adj- Repair Deduction	SG		$0	$0	$0	$0	$0	$0	$0	$0
4111000	105130	CIAC	CIAC	-$15,720	-$539	-$4,238	-$992	-$1,660	-$7,557	-$735	$0	$0
4111000	105140	Highway Relocation	SNPD	-$406	-$14	-$110	-$26	-$43	-$195	-$19	$0	$0
4111000	105142	Avoided Costs	SNP	-$19,546	-$397	-$4,997	-$1,457	-$2,796	-$8,722	-$1,120	-$57	$0
4111000	105220	282CHOLLA TAX LEASE	SG	-$553	-$9	-$138	-$43	-$86	-$242	-$33	-$2	$0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-$13,399	$0	$0	$0	$0	$0	$0	$0	-$13,399
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	-$1,088	-$17	-$262	-$82	-$186	-$467	-$70	-$4	$0
4111000	205100	190COAL PILE INVENTORY	SE	$2,117	$33	$509	$160	$362	$909	$137	$8	$0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	$1,725	$38	$458	$132	$244	$749	$99	$5	$0
4111000	220100	190Bad Debt Allowance	BADDEBT	$1,047	$47	$451	$140	$48	$325	$36	$0	$0
4111000	2874941	190Idaho ITC Credits	SO	$324	$7	$86	$25	$46	$141	$19	$1	$0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-$90	$0	$0	-$90	$0	$0	$0	$0	$0
4111000	415406	Reg Asset Utah ECAM	OTHER	-$3,562	$0	$0	$0	$0	$0	$0	$0	-$3,562
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	-$639	-$10	-$160	-$50	-$99	-$281	-$39	$0	$0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-$30	$0	$0	-$30	$0	$0	$0	$0	$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-$16	$0	$0	$0	-$16	$0	$0	$0	$0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-$12	$0	$0	$0	-$12	$0	$0	$0	$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	$23	$0	$0	$0	$0	$23	$0	$0	$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-$8	$0	$0	$0	-$8	$0	$0	$0	$0
4111000	415803	RTO Grid West N/R Writeoff WA	WA		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-$135	$0	-$135	$0	$0	$0	$0	$0	$0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	-$161	$0	$0	$0	$0	-$161	$0	$0	$0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-$159	$0	$0	$0	$0	-$159	$0	$0	$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	$73	$0	$0	$0	$0	$0	$0	$0	$73
4111000	415850	Unrecovered Plant-Powerdale	SG		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-$7	$0	$0	$0	$0	$0	-$7	$0	$0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-$162	$0	$0	-$162	$0	$0	$0	$0	$0
4111000	415855	CA - January 2010 Storm Costs	OTHER	-$25	$0	$0	$0	$0	$0	$0	$0	-$25
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415857	ID - Deferred Overburden Costs	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
4111000	415858	WY - Deferred Overburden Costs	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0
4111000	415859	WY - Deferred Advertising Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415865	Reg Asset - UT MPA	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	$93	$0	$0	$0	$0	$0	$0	$0	$93
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	$23	$0	$0	$0	$0	$0	$0	$0	$23
4111000	415880	Deferred UT Independent Evaluation Fee	UT		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	$4,547	$0	$0	$0	$0	$0	$0	$0	$4,547
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	$734	$0	$0	$0	$0	$0	$0	$0	$734
4111000	415890	ID MEHC 2006 Transition Costs	IDU		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415891	WY - 2006 Transition Severance Costs	WYP		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-$346	$0	$0	$0	$0	$0	$0	$0	-$346
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	$3	$0	$3	$0	$0	$0	$0	$0	$0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-$1,708	$0	$0	-$1,708	$0	$0	$0	$0	$0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-$17	-$17	$0	$0	$0	$0	$0	$0	$0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	-$783	-$12	-$188	-$59	-$134	-$336	-$51	-$3	$0
4111000	415900	OR SB 409 Recovery	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-$1,113	$0	$0	$0	$0	$0	$0	$0	-$1,113
4111000	415911	Contra Reg Asset - Naughton Unit $3 - CA	CA		$0	$0	$0	$0	$0	$0	$0	$0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-$776	$0	$0	$0	$0	$0	$0	$0	-$776
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-$239	$0	$0	$0	$0	$0	$0	$0	-$239
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	$801	$0	$0	$0	$0	$801	$0	$0	$0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	$316	$0	$0	$0	$316	$0	$0	$0	$0
4111000	425100	Deferred Regulatory Expense	IDU		$0	$0	$0	$0	$0	$0	$0	$0
4111000	425125	Deferred Coal Cost - Arch	SE		$0	$0	$0	$0	$0	$0	$0	$0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	$366	$13	$99	$23	$39	$176	$17	$0	$0
4111000	425250	283TGS BUYOUT-SG	SG	-$9	$0	-$2	-$1	-$1	-$4	-$1	$0	$0
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	-$78	-$1	-$19	-$6	-$12	-$34	-$5	$0	$0
4111000	425360	190Hermiston Swap	SG	-$98	-$2	-$24	-$8	-$15	-$43	-$6	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	425380	190Idaho Customer Bal Acct	OTHER	-$433	$0	$0	$0	$0	$0	$0	$0	-$433
4111000	430100	283Weatherization	SO	-$2,015	-$44	-$535	-$154	-$286	-$874	-$116	-$6	$0
4111000	430117	Reg Asset - Current DSM	OTHER	-$639	$0	$0	$0	$0	$0	$0	$0	-$639
4111000	505115	283Sales & Use Tax Audit	SO	-$405	-$9	-$107	-$31	-$57	-$176	-$23	-$1	$0
4111000	505125	190Accrued Royalties	SE	$62	$1	$15	$5	$11	$27	$4	$0	$0
4111000	505400	190Bonus Liability	SO	-$542	-$12	-$144	-$41	-$77	-$235	-$31	-$2	$0
4111000	505510	190PMIVacation Bonus	SE		$0	$0	$0	$0	$0	$0	$0	$0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	$879	$19	$233	$67	$125	$381	$51	$2	$0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJP	$64	$1	$16	$5	$10	$28	$4	$0	$0
4111000	605301	Environmental Liability - Regulated	SO	-$8,571	-$189	-$2,276	-$655	-$1,214	-$3,719	-$494	-$24	$0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	SE	$283	$4	$68	$21	$48	$122	$18	$1	$0
4111000	610000	283PMI Development Costs	SE	-$312	-$5	-$75	-$24	-$53	-$134	-$20	-$1	$0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	-$59	$0	$0	-$59	$0	$0	$0	$0	$0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-$163	$0	$0	$0	$0	$0	$0	$0	-$163
4111000	610145	190Reg Liab_OR Balance Consol	OR	-$527	$0	-$527	$0	$0	$0	$0	$0	$0
4111000	610146	OR Reg Asset/Liability Consolidation	OR		$0	$0	$0	$0	$0	$0	$0	$0
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	$226	$0	$0	$0	$0	$0	$0	$0	$226
4111000	705240	283CA Alternative Rate for Energy Progra	CA	$90	$90	$0	$0	$0	$0	$0	$0	$0
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-$255	$0	$0	$0	$0	$0	$0	$0	-$255
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	$6,571	$0	$0	$0	$0	$0	$0	$0	$6,571
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	$923	$0	$923	$0	$0	$0	$0	$0	$0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	$9,103	$0	$0	$0	$0	$0	$0	$0	$9,103
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	$338	$0	$338	$0	$0	$0	$0	$0	$0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	705451	Reg Liability - OR Property Insurance Re	OR	$1,449	$0	$1,449	$0	$0	$0	$0	$0	$0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-$65	$0	$0	$0	$0	$0	-$65	$0	$0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-$199	$0	$0	$0	-$199	$0	$0	$0	$0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	$205	$0	$0	$0	$0	$205	$0	$0	$0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-$198	$0	$0	$0	$0	$0	$0	$0	-$198
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-$41	$0	$0	$0	$0	$0	$0	$0	-$41
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-$5,142	$0	$0	$0	$0	$0	$0	$0	-$5,142
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-$1,395	$0	$0	$0	$0	$0	$0	$0	-$1,395
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-$3,454	$0	$0	$0	$0	$0	$0	$0	-$3,454
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-$3,573	$0	$0	$0	$0	$0	$0	$0	-$3,573
4111000	705700	Reg Liability - Current Reclass - Other	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	715105	MCI FOG Wire Lease	SG	-$635	-$10	-$158	-$50	-$98	-$278	-$38	-$2	$0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	$373	$0	$0	$0	$0	$0	$0	$0	$373
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	$17	$0	$4	$1	$2	$7	$1	$0	$0
4111000	740100	283Post Merger Debt Loss	SNP	-$382	-$8	-$98	-$28	-$55	-$170	-$22	-$1	$0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	-$5	$0	-$1	$0	-$1	-$2	$0	$0	$0
4111000	920110	190PMIWYExtractionTax	SE	-$508	-$8	-$122	-$38	-$87	-$218	-$33	-$2	$0
4111000	930100	190OR BETC Credit	OTHER		$0	$0	$0	$0	$0	$0	$0	$0
4111000	9301001	190OR BETC Credit	SG		$0	$0	$0	$0	$0	$0	$0	$0
4111000	999991	Deferred Income Tax Expense - State Tax	OTHER	-$50	$0	$0	$0	$0	$0	$0	$0	-$50
4111000 Total				**-$338,179**	**-$7,848**	**-$85,276**	**-$26,208**	**-$45,791**	**-$140,226**	**-$18,976**	**-$830**	**-$13,024**
Grand Total				**$257,849**	**$2,809**	**$63,720**	**$8,664**	**$36,541**	**$109,112**	**$12,642**	**$850**	**$15,073**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-$1,832	$0	$0	$0	-$94	-$1,516	-$208	-$14	$0
4114000 Total					**-$1,832**	**$0**	**$0**	**$0**	**-$94**	**-$1,516**	**-$208**	**-$14**	**$0**
Grand Total					**-$1,832**	**$0**	**$0**	**$0**	**-$94**	**-$1,516**	**-$208**	**-$14**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	$1,000	$0	$0	$0	$0	$0	$1,000	$0	$0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	$10,459	$164	$2,604	$817	$1,618	$4,586	$629	$41	$0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	$151,412	$2,371	$37,703	$11,833	$23,423	$66,387	$9,101	$595	$0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	$9,790	$153	$2,438	$765	$1,515	$4,293	$588	$38	$0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	$531	$0	$531	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	$34,023	$533	$8,472	$2,659	$5,263	$14,917	$2,045	$134	$0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	$10,936	$241	$2,904	$835	$1,549	$4,745	$630	$31	$0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	$3,293	$72	$874	$252	$467	$1,429	$190	$9	$0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	$4,410	$97	$1,171	$337	$625	$1,913	$254	$12	$0
1010000	ELEC PLANT IN SERV	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	$3,395	$53	$816	$256	$581	$1,457	$219	$12	$0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	$13,072	$288	$3,471	$999	$1,852	$5,672	$754	$37	$0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	$291	$6	$77	$22	$41	$126	$17	$1	$0
1010000	ELEC PLANT IN SERV	3031780	OUTAGE REPORTING SYSTEM	SO	$1,615	$36	$429	$123	$229	$701	$93	$5	$0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	$113,552	$2,791	$34,531	$7,869	$8,484	$55,496	$4,382	$0	$0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	$172,913	$3,807	$45,915	$13,210	$24,499	$75,030	$9,968	$485	$0
1010000	ELEC PLANT IN SERV	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	$4,603	$101	$1,222	$352	$652	$1,997	$265	$13	$0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	$1,660	$37	$441	$127	$235	$720	$96	$5	$0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	$1,158	$25	$308	$88	$164	$503	$67	$3	$0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	$5,877	$129	$1,560	$449	$833	$2,550	$339	$16	$0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	$2,908	$64	$772	$222	$412	$1,262	$168	$8	$0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	$1,905	$42	$506	$146	$270	$826	$110	$5	$0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	$8,933	$197	$2,372	$682	$1,266	$3,876	$515	$25	$0
1010000	ELEC PLANT IN SERV	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	$2,440	$54	$648	$186	$346	$1,059	$141	$7	$0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	$10,945	$241	$2,906	$836	$1,551	$4,749	$631	$31	$0
1010000	ELEC PLANT IN SERV	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	$1,981	$49	$602	$137	$148	$968	$76	$0	$0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	$10,386	$229	$2,758	$793	$1,472	$4,507	$599	$29	$0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	$1,892	$42	$503	$145	$268	$821	$109	$5	$0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	$2,355	$52	$625	$180	$334	$1,022	$136	$7	$0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	$9,035	$199	$2,399	$690	$1,280	$3,921	$521	$25	$0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	$4,134	$91	$1,098	$316	$586	$1,794	$238	$12	$0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	$1,586	$35	$421	$121	$225	$688	$91	$4	$0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	$1,581	$25	$394	$124	$245	$693	$95	$6	$0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	$196	$3	$49	$15	$30	$86	$12	$1	$0
1010000	ELEC PLANT IN SERV	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	$13,873	$217	$3,455	$1,084	$2,146	$6,083	$834	$54	$0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	$23,200	$363	$5,777	$1,813	$3,589	$10,172	$1,395	$91	$0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	$434	$7	$108	$34	$67	$190	$26	$2	$0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	$117	$2	$29	$9	$18	$51	$7	$0	$0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	$2,179	$48	$579	$166	$309	$945	$126	$6	$0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	$2,680	$59	$712	$205	$380	$1,163	$155	$8	$0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	$6,361	$100	$1,584	$497	$984	$2,789	$382	$25	$0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	$545	$0	$0	$0	$545	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	$1,867	$0	$0	$0	$0	$0	$1,867	$0	$0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	$2,937	$0	$0	$0	$0	$2,937	$0	$0	$0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	$4,641	$102	$1,232	$355	$658	$2,014	$268	$13	$0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	$55,410	$868	$13,797	$4,330	$8,572	$24,294	$3,331	$218	$0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	$11	$0	$0	$0	$0	$11	$0	$0	$0
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	SG	$141	$2	$35	$11	$22	$62	$8	$1	$0
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	SO	$37,422	$824	$9,937	$2,859	$5,302	$16,238	$2,157	$105	$0
1010000	ELEC PLANT IN SERV	3033120	RANGER EMS/SCADA SYSTEM	WYP	$463	$0	$0	$0	$463	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	$654	$14	$174	$50	$93	$284	$38	$2	$0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	$3,800	$93	$1,155	$263	$284	$1,857	$147	$0	$0
1010000	ELEC PLANT IN SERV	3033180	HPOV - HP Open Software	SO	$2,154	$47	$572	$165	$305	$935	$124	$6	$0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	$2,665	$65	$810	$185	$199	$1,302	$103	$0	$0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	$1,085	$27	$330	$75	$81	$530	$42	$0	$0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	$14,371	$316	$3,816	$1,098	$2,036	$6,236	$828	$40	$0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	$4,816	$75	$1,199	$376	$745	$2,112	$289	$19	$0
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	$3,613	$0	$3,613	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	$1,490	$0	$0	$1,490	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	$358	$358	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	$1,224	$27	$325	$94	$173	$531	$71	$3	$0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	$158	$0	$0	$0	$158	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	$1,601	$25	$399	$125	$248	$702	$96	$6	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	$56	$1	$17	$4	$4	$27	$2	$0	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	$20	$0	$20	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	$278	$4	$67	$21	$48	$120	$18	$1	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	$1,455	$23	$362	$114	$225	$638	$87	$6	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	$28,462	$627	$7,558	$2,174	$4,033	$12,350	$1,641	$80	$0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	$64	$0	$0	$0	$0	$64	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	$342	$0	$0	$0	$342	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	$588	$9	$146	$46	$91	$258	$35	$2	$0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	$803	$18	$213	$61	$114	$348	$46	$2	$0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	$1,306	$20	$325	$102	$202	$573	$79	$5	$0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	$12,170	$191	$3,030	$951	$1,883	$5,336	$732	$48	$0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	$43,079	$675	$10,727	$3,367	$6,664	$18,888	$2,589	$169	$0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	$36,504	$572	$9,090	$2,853	$5,647	$16,005	$2,194	$143	$0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	$37	$1	$9	$3	$6	$16	$2	$0	$0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	$999,023	$15,644	$248,764	$78,075	$154,544	$438,024	$60,050	$3,923	$0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	$4,098,778	$64,185	$1,020,624	$320,324	$634,060	$1,797,118	$246,371	$16,096	$0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	$971,839	$15,218	$241,995	$75,950	$150,338	$426,105	$58,416	$3,817	$0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	$473,109	$7,409	$117,807	$36,974	$73,188	$207,436	$28,438	$1,858	$0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	$63	$1	$16	$5	$10	$27	$4	$0	$0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	$33,775	$529	$8,410	$2,640	$5,225	$14,809	$2,030	$133	$0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	$118	$2	$29	$9	$18	$52	$7	$0	$0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	$16,878	$264	$4,203	$1,319	$2,611	$7,400	$1,015	$66	$0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	$5,531	$87	$1,377	$432	$856	$2,425	$332	$22	$0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	$8,035	$126	$2,001	$628	$1,243	$3,523	$483	$32	$0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	$65	$1	$16	$5	$10	$28	$4	$0	$0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	$140	$2	$35	$11	$22	$61	$8	$1	$0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	$258	$4	$64	$20	$40	$113	$16	$1	$0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	$91	$1	$23	$7	$14	$40	$5	$0	$0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	$310	$5	$77	$24	$48	$136	$19	$1	$0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	$2,469	$39	$615	$193	$382	$1,083	$148	$10	$0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	$7,394	$116	$1,841	$578	$1,144	$3,242	$444	$29	$0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	$51,397	$805	$12,798	$4,017	$7,951	$22,535	$3,089	$202	$0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	$4,319	$68	$1,075	$338	$668	$1,894	$260	$17	$0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	$74,220	$1,162	$18,481	$5,800	$11,481	$32,542	$4,461	$291	$0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	$364	$6	$91	$28	$56	$159	$22	$1	$0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	$15,425	$242	$3,841	$1,206	$2,386	$6,763	$927	$61	$0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	$1,998	$31	$498	$156	$309	$876	$120	$8	$0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	$12,936	$203	$3,221	$1,011	$2,001	$5,672	$778	$51	$0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	$43	$1	$11	$3	$7	$19	$3	$0	$0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	$6,306	$99	$1,570	$493	$975	$2,765	$379	$25	$0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	$23,046	$361	$5,739	$1,801	$3,565	$10,105	$1,385	$91	$0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	$325,103	$5,091	$80,953	$25,407	$50,292	$142,542	$19,541	$1,277	$0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	$58,112	$910	$14,470	$4,542	$8,990	$25,479	$3,493	$228	$0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	$9,342	$146	$2,326	$730	$1,445	$4,096	$562	$37	$0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	$546	$9	$136	$43	$84	$239	$33	$2	$0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	$217	$3	$54	$17	$34	$95	$13	$1	$0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	$63	$1	$16	$5	$10	$28	$4	$0	$0
1010000	ELEC PLANT IN SERV	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	$122	$2	$30	$10	$19	$54	$7	$0	$0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	$80,958	$1,268	$20,159	$6,327	$12,524	$35,496	$4,866	$318	$0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	$38,923	$610	$9,692	$3,042	$6,021	$17,066	$2,340	$153	$0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG	$80	$1	$20	$6	$12	$35	$5	$0	$0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	$56,948	$892	$14,180	$4,451	$8,810	$24,969	$3,423	$224	$0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	$11,069	$173	$2,756	$865	$1,712	$4,853	$665	$43	$0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	$3,163	$50	$788	$247	$489	$1,387	$190	$12	$0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	$46	$1	$11	$4	$7	$20	$3	$0	$0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	$170	$3	$42	$13	$26	$75	$10	$1	$0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	$2,183	$34	$543	$171	$338	$957	$131	$9	$0
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	$7	$0	$2	$1	$1	$3	$0	$0	$0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	$16,192	$254	$4,032	$1,265	$2,505	$7,099	$973	$64	$0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	$1,564	$24	$389	$122	$242	$686	$94	$6	$0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	$52	$0	$52	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	$11,553	$181	$2,877	$903	$1,787	$5,065	$694	$45	$0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$17,420	$273	$4,338	$1,361	$2,695	$7,638	$1,047	$68	$0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	$164,235	$2,572	$40,896	$12,835	$25,406	$72,009	$9,872	$645	$0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	$10,791	$169	$2,687	$843	$1,669	$4,731	$649	$42	$0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	$2,506,042	$39,243	$624,022	$195,850	$387,672	$1,098,779	$150,634	$9,841	$0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	$353,234	$5,531	$87,958	$27,606	$54,643	$154,876	$21,232	$1,387	$0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	$249,296	$3,904	$62,076	$19,483	$38,565	$109,304	$14,985	$979	$0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	$12,367	$194	$3,079	$967	$1,913	$5,422	$743	$49	$0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	$841	$13	$210	$66	$130	$369	$51	$3	$0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	$50,963	$798	$12,690	$3,983	$7,884	$22,345	$3,063	$200	$0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	$148,930	$2,332	$37,084	$11,639	$23,039	$65,298	$8,952	$585	$0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	$167,799	$2,628	$41,783	$13,114	$25,958	$73,572	$10,086	$659	$0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	$1,556,659	$24,376	$387,619	$121,655	$240,807	$682,521	$93,568	$6,113	$0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	$136,011	$2,130	$33,868	$10,629	$21,040	$59,634	$8,175	$534	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	$17,936	$281	$4,466	$1,402	$2,775	$7,864	$1,078	$70	$0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	$991,053	$15,519	$246,779	$77,452	$153,311	$434,530	$59,571	$3,892	$0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	$671,526	$10,516	$167,215	$52,480	$103,882	$294,432	$40,364	$2,637	$0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	$912,039	$14,282	$227,104	$71,277	$141,088	$399,886	$54,821	$3,582	$0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	$3,298	$52	$821	$258	$510	$1,446	$198	$13	$0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	$7,487	$117	$1,864	$585	$1,158	$3,283	$450	$29	$0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	$11,662	$183	$2,904	$911	$1,804	$5,113	$701	$46	$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	$8	$0	$8	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	$168	$0	$0	$0	$0	$168	$0	$0	$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	$2	$0	$0	$0	$2	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	$782	$782	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	$297	$0	$0	$0	$0	$0	$297	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	$8,980	$0	$8,980	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	$25,041	$0	$0	$0	$0	$25,041	$0	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	$1,259	$0	$0	$1,259	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	$591	$0	$0	$0	$591	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	$48	$0	$0	$0	$48	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	$975	$975	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	$1,127	$0	$0	$0	$0	$0	$1,127	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	$4,423	$0	$4,423	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	$11,161	$0	$0	$0	$0	$11,161	$0	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	$259	$0	$0	$259	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	$1,969	$0	$0	$0	$1,969	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	$2,789	$0	$0	$0	$2,789	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	$4,195	$4,195	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	$2,171	$0	$0	$0	$0	$0	$2,171	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	$22,465	$0	$22,465	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	$46,108	$0	$0	$0	$0	$46,108	$0	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	$2,464	$0	$0	$2,464	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	$10,015	$0	$0	$0	$10,015	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	$1,987	$0	$0	$0	$1,987	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	$22,143	$22,143	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	$28,695	$0	$0	$0	$0	$0	$28,695	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	$213,133	$0	$213,133	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	$438,573	$0	$0	$0	$0	$438,573	$0	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	$47,347	$0	$0	$47,347	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	$110,270	$0	$0	$0	$110,270	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	$10,183	$0	$0	$0	$10,183	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	$217	$217	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	$389	$0	$0	$0	$0	$0	$389	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	$3,502	$0	$3,502	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	$5,752	$0	$0	$0	$0	$5,752	$0	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	$919	$0	$0	$919	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	$1,948	$0	$0	$0	$1,948	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	$85	$0	$0	$0	$85	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	$57,028	$57,028	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	$72,292	$0	$0	$0	$0	$0	$72,292	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	$335,875	$0	$335,875	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	$328,427	$0	$0	$0	$0	$328,427	$0	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	$93,366	$0	$0	$93,366	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	$104,567	$0	$0	$0	$104,567	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	$22,090	$0	$0	$0	$22,090	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	$32,986	$32,986	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	$34,948	$0	$0	$0	$0	$0	$34,948	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	$238,932	$0	$238,932	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	$214,521	$0	$0	$0	$0	$214,521	$0	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	$59,092	$0	$0	$59,092	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	$85,550	$0	$0	$0	$85,550	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	$12,170	$0	$0	$0	$12,170	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	$16,115	$16,115	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	$8,258	$0	$0	$0	$0	$0	$8,258	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	$86,223	$0	$86,223	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	$173,978	$0	$0	$0	$0	$173,978	$0	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	$16,478	$0	$0	$16,478	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	$15,935	$0	$0	$0	$15,935	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	$4,029	$0	$0	$0	$4,029	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	$17,426	$17,426	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	$25,023	$0	$0	$0	$0	$0	$25,023	$0	$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	$161,024	$0	$161,024	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	$478,200	$0	$0	$0	$0	$478,200	$0	$0	$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	$22,970	$0	$0	$22,970	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	$34,593	$0	$0	$0	$34,593	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	$16,824	$0	$0	$0	$16,824	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	$48,838	$48,838	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	$71,372	$0	$0	$0	$0	$0	$71,372	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	$400,486	$0	$400,486	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	$439,480	$0	$0	$0	$0	$439,480	$0	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	$100,043	$0	$0	$100,043	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	$87,438	$0	$0	$0	$87,438	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	$13,456	$0	$0	$0	$13,456	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	$8,767	$8,767	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	$7,199	$0	$0	$0	$0	$0	$7,199	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	$77,227	$0	$77,227	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	$73,654	$0	$0	$0	$0	$73,654	$0	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	$19,405	$0	$0	$19,405	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	$14,505	$0	$0	$0	$14,505	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	$2,269	$0	$0	$0	$2,269	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	$14,836	$14,836	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	$24,570	$0	$0	$0	$0	$0	$24,570	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	$155,247	$0	$155,247	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	$161,894	$0	$0	$0	$0	$161,894	$0	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	$33,650	$0	$0	$33,650	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	$26,929	$0	$0	$0	$26,929	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	$8,559	$0	$0	$0	$8,559	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	$4,000	$4,000	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	$13,527	$0	$0	$0	$0	$0	$13,527	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	$59,672	$0	$59,672	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	$73,919	$0	$0	$0	$0	$73,919	$0	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	$11,462	$0	$0	$11,462	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	$11,961	$0	$0	$0	$11,961	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	$2,166	$0	$0	$0	$2,166	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	$271	$271	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	$168	$0	$0	$0	$0	$0	$168	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	$2,525	$0	$2,525	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	$4,406	$0	$0	$0	$0	$4,406	$0	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	$516	$0	$0	$516	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	$790	$0	$0	$0	$790	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	$152	$0	$0	$0	$152	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	$694	$694	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	$626	$0	$0	$0	$0	$0	$626	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	$22,435	$0	$22,435	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	$23,265	$0	$0	$0	$0	$23,265	$0	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	$4,094	$0	$0	$4,094	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	$7,843	$0	$0	$0	$7,843	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	$2,236	$0	$0	$0	$2,236	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	$93	$0	$0	$0	$0	$0	$93	$0	$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	$228	$0	$228	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	$1,441	$0	$0	$0	$0	$1,441	$0	$0	$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	$434	$0	$0	$0	$434	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	$636	$636	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	$1,129	$28	$343	$78	$84	$552	$44	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	$100	$0	$0	$0	$0	$0	$100	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	$4,376	$0	$4,376	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	$5,597	$123	$1,486	$428	$793	$2,429	$323	$16	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	$2,543	$0	$0	$0	$0	$2,543	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	$1,099	$0	$0	$1,099	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	$1,417	$0	$0	$0	$1,417	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	$221	$0	$0	$0	$221	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	$84	$0	$0	$0	$0	$84	$0	$0	$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	$52	$0	$0	$0	$52	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	$22	$0	$0	$0	$22	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	$1,829	$1,829	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	$7,984	$196	$2,428	$553	$596	$3,902	$308	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	$10,217	$0	$0	$0	$0	$0	$10,217	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	$28,893	$0	$28,893	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	$5	$0	$1	$0	$1	$2	$0	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	$7,258	$114	$1,807	$567	$1,123	$3,182	$436	$29	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	$76,533	$1,685	$20,322	$5,847	$10,844	$33,209	$4,412	$215	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	$40,863	$0	$0	$0	$0	$40,863	$0	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	$11,005	$0	$0	$11,005	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	$6,089	$0	$0	$0	$6,089	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	$3,277	$0	$0	$0	$3,277	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	$551	$551	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	$3,403	$84	$1,035	$236	$254	$1,663	$131	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	$77	$0	$0	$0	$0	$0	$77	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	$5,207	$0	$5,207	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	$16,549	$364	$4,394	$1,264	$2,345	$7,181	$954	$46	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	$20	$0	$0	$0	$0	$20	$0	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	$2,550	$0	$0	$2,550	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	$4,718	$0	$0	$0	$4,718	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	$56	$0	$0	$0	$56	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	$39	$39	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	$433	$11	$132	$30	$32	$212	$17	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	$7	$0	$0	$0	$0	$0	$7	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	$245	$0	$245	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	$37	$1	$9	$3	$6	$16	$2	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	$4,839	$107	$1,285	$370	$686	$2,100	$279	$14	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	$87	$0	$0	$0	$0	$87	$0	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	$10	$0	$0	$10	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	$146	$0	$0	$0	$146	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	$3	$0	$0	$0	$3	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	$99	$99	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	$2,303	$57	$700	$160	$172	$1,126	$89	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	$69	$0	$0	$0	$0	$0	$69	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	$1,630	$0	$1,630	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	$2,273	$36	$566	$178	$352	$997	$137	$9	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	$16,194	$357	$4,300	$1,237	$2,294	$7,027	$934	$45	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	$503	$0	$0	$0	$0	$503	$0	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	$485	$0	$0	$485	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	$498	$0	$0	$0	$498	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	$24	$0	$0	$0	$24	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	$167	$167	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	$6,131	$151	$1,864	$425	$458	$2,996	$237	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	$616	$0	$0	$0	$0	$0	$616	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	$1,588	$0	$1,588	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	$41	$1	$10	$3	$7	$18	$3	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	$1,841	$29	$458	$144	$285	$807	$111	$7	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	$42,113	$927	$11,182	$3,217	$5,967	$18,273	$2,428	$118	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	$2,265	$0	$0	$0	$0	$2,265	$0	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	$790	$0	$0	$790	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	$2,349	$0	$0	$0	$2,349	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	$94	$0	$0	$0	$94	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CA	$1	$1	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	$6	$0	$2	$0	$0	$3	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	$10	$0	$0	$0	$0	$0	$10	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	$135	$0	$135	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	$670	$10	$167	$52	$104	$294	$40	$3	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	$665	$15	$177	$51	$94	$289	$38	$2	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	$75	$0	$0	$0	$0	$75	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WA	$23	$0	$0	$23	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	$20	$0	$0	$0	$20	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	$6	$0	$0	$0	$6	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	$92	$92	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	$380	$0	$0	$0	$0	$0	$380	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	$1,999	$0	$1,999	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	$452	$7	$113	$35	$70	$198	$27	$2	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	$1,155	$25	$307	$88	$164	$501	$67	$3	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	$2,496	$0	$0	$0	$0	$2,496	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	$362	$0	$0	$362	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	$484	$0	$0	$0	$484	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	$31	$0	$0	$0	$31	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)
13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	$14	$0	$0	$0	$0	$0	$14	$0	$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	$250	$0	$250	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	$54	$1	$13	$4	$8	$24	$3	$0	$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	$239	$5	$63	$18	$34	$104	$14	$1	$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	$325	$0	$0	$0	$0	$325	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	$48	$0	$0	$48	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	$62	$0	$0	$0	$62	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	$577	$577	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	$1,375	$0	$0	$0	$0	$0	$1,375	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	$6,621	$0	$6,621	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	$191	$3	$46	$14	$33	$82	$12	$1	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	$6,769	$106	$1,686	$529	$1,047	$2,968	$407	$27	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	$1,083	$24	$288	$83	$153	$470	$62	$3	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	$7,545	$0	$0	$0	$0	$7,545	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	$1,015	$0	$0	$1,015	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	$1,694	$0	$0	$0	$1,694	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	$420	$0	$0	$0	$420	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	$942	$942	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	$2,512	$0	$0	$0	$0	$0	$2,512	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	$9,916	$0	$9,916	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	$206	$3	$49	$16	$35	$88	$13	$1	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	$5,978	$94	$1,489	$467	$925	$2,621	$359	$23	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	$486	$11	$129	$37	$69	$211	$28	$1	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	$15,362	$0	$0	$0	$0	$15,362	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	$2,634	$0	$0	$2,634	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	$3,225	$0	$0	$0	$3,225	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	$740	$0	$0	$0	$740	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	$76	$0	$76	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	$4	$0	$1	$0	$1	$2	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	$3,477	$54	$866	$272	$538	$1,525	$209	$14	$0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	$13	$0	$3	$1	$2	$6	$1	$0	$0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	$125	$0	$0	$0	$0	$125	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	$497	$497	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	$926	$0	$0	$0	$0	$0	$926	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	$3,265	$0	$3,265	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	$40	$1	$10	$3	$7	$17	$3	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	$2,187	$34	$545	$171	$338	$959	$131	$9	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	$549	$12	$146	$42	$78	$238	$32	$2	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	$5,183	$0	$0	$0	$0	$5,183	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	$703	$0	$0	$703	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	$2,073	$0	$0	$0	$2,073	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	$322	$0	$0	$0	$322	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	$66	$66	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	$70	$0	$0	$0	$0	$0	$70	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	$294	$0	$294	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	$256	$4	$64	$20	$40	$112	$15	$1	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	$20	$0	$5	$2	$3	$9	$1	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	$188	$0	$0	$0	$0	$188	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	$47	$0	$0	$47	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	$103	$0	$0	$0	$103	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	$16	$0	$0	$0	$16	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	$170	$0	$170	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	$373	$6	$93	$29	$58	$164	$22	$1	$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	$381	$8	$101	$29	$54	$166	$22	$1	$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	$860	$0	$0	$0	$0	$860	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	$170	$0	$0	$170	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	$86	$0	$0	$0	$86	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	$3,076	$68	$817	$235	$436	$1,335	$177	$9	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	$217	$217	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	$426	$0	$0	$0	$0	$0	$426	$0	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	$2,917	$0	$2,917	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	$5,272	$83	$1,313	$412	$816	$2,312	$317	$21	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	$319	$7	$85	$24	$45	$138	$18	$1	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	$3,416	$0	$0	$0	$0	$3,416	$0	$0	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	$678	$0	$0	$678	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	$1,051	$0	$0	$0	$1,051	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	$43	$0	$0	$0	$43	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	$756	$756	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	$1,913	$0	$0	$0	$0	$0	$1,913	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	$10,749	$0	$10,749	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	$6	$0	$1	$0	$1	$2	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	$24,887	$390	$6,197	$1,945	$3,850	$10,912	$1,496	$98	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	$3,769	$83	$1,001	$288	$534	$1,635	$217	$11	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	$12,508	$0	$0	$0	$0	$12,508	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	$2,901	$0	$0	$2,901	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	$3,848	$0	$0	$0	$3,848	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	$496	$0	$0	$0	$496	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	$483	$483	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	$1,372	$0	$0	$0	$0	$0	$1,372	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	$9,380	$0	$9,380	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	$6,718	$105	$1,673	$525	$1,039	$2,946	$404	$26	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	$5,208	$115	$1,383	$398	$738	$2,260	$300	$15	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	$7,621	$0	$0	$0	$0	$7,621	$0	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	$1,801	$0	$0	$1,801	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	$2,685	$0	$0	$0	$2,685	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	$584	$0	$0	$0	$584	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	$1,124	$1,124	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	$1,946	$0	$0	$0	$0	$0	$1,946	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	$6,975	$0	$6,975	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	$384	$6	$96	$30	$59	$168	$23	$2	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	$70	$2	$19	$5	$10	$30	$4	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	$6,305	$0	$0	$0	$0	$6,305	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	$1,682	$0	$0	$1,682	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	$3,223	$0	$0	$0	$3,223	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	$489	$0	$0	$0	$489	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$173	$173	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$171	$0	$0	$0	$0	$0	$171	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$833	$0	$833	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$124	$2	$31	$10	$19	$55	$7	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$1,740	$0	$0	$0	$0	$1,740	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$205	$0	$0	$0	$205	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$210	$0	$0	$0	$210	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	$1,550	$1,550	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	$2,928	$0	$0	$0	$0	$0	$2,928	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	$12,882	$0	$12,882	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	$1,245	$20	$310	$97	$193	$546	$75	$5	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	$87	$2	$23	$7	$12	$38	$5	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	$16,494	$0	$0	$0	$0	$16,494	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	$3,369	$0	$0	$3,369	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	$4,283	$0	$0	$0	$4,283	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	$1,110	$0	$0	$0	$1,110	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	$413	$0	$413	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	$3,670	$57	$914	$287	$568	$1,609	$221	$14	$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SO	$10	$0	$3	$1	$1	$4	$1	$0	$0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	$3	$0	$0	$0	$0	$3	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	$928	$0	$928	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	$35	$1	$8	$3	$6	$15	$2	$0	$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	$29,908	$468	$7,447	$2,337	$4,627	$13,113	$1,798	$117	$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	$772	$17	$205	$59	$109	$335	$44	$2	$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	$1,824	$0	$0	$0	$0	$1,824	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	$164	$0	$0	$0	$164	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	$850	$850	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	$1,957	$0	$0	$0	$0	$0	$1,957	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	$9,185	$0	$9,185	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	$154	$2	$38	$12	$24	$67	$9	$1	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	$287	$6	$76	$22	$41	$125	$17	$1	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	$13,431	$0	$0	$0	$0	$13,431	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	$1,859	$0	$0	$1,859	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	$3,734	$0	$0	$0	$3,734	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	$833	$0	$0	$0	$833	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	$486	$486	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	$1,062	$0	$0	$0	$0	$0	$1,062	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	$1,679	$0	$1,679	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	$10	$0	$2	$1	$2	$4	$1	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	$5,241	$82	$1,305	$410	$811	$2,298	$315	$21	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	$153	$3	$41	$12	$22	$66	$9	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	$3,988	$0	$0	$0	$0	$3,988	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	$973	$0	$0	$973	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	$1,070	$0	$0	$0	$1,070	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	$648	$0	$0	$0	$648	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	$3,832	$3,832	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	$2,855	$70	$868	$198	$213	$1,395	$110	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	DGP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	$7,730	$0	$0	$0	$0	$0	$7,730	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	$46,761	$0	$46,761	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	$169	$3	$41	$13	$29	$73	$11	$1	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	$118,932	$1,862	$29,615	$9,295	$18,398	$52,146	$7,149	$467	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	$62,153	$1,368	$16,504	$4,748	$8,806	$26,969	$3,583	$174	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	$44,323	$0	$0	$0	$0	$44,323	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	$11,918	$0	$0	$11,918	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	$22,640	$0	$0	$0	$22,640	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	$4,421	$0	$0	$0	$4,421	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	$225	$225	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	$321	$0	$0	$0	$0	$0	$321	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	$2,234	$0	$2,234	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	$81	$1	$19	$6	$14	$35	$5	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	$2,982	$47	$742	$233	$461	$1,307	$179	$12	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	$447	$10	$119	$34	$63	$194	$26	$1	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	$2,510	$0	$0	$0	$0	$2,510	$0	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	$621	$0	$0	$621	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	$745	$0	$0	$0	$745	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	$160	$0	$0	$0	$160	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	$52	$52	$0	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	$216	$5	$66	$15	$16	$106	$8	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	$59	$0	$0	$0	$0	$0	$59	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	$1,087	$0	$1,087	$0	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	$2	$0	$0	$0	$0	$1	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	$2,123	$33	$529	$166	$328	$931	$128	$8	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	$2,919	$64	$775	$223	$414	$1,267	$168	$8	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	$868	$0	$0	$0	$0	$868	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	$208	$0	$0	$208	$0	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	$179	$0	$0	$0	$179	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	$10	$0	$0	$0	$10	$0	$0	$0	$0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	$2,635	$41	$633	$199	$451	$1,131	$170	$10	$0
1010000	ELEC PLANT IN SERV	3992200	LAND RIGHTS	SE	$52,551	$814	$12,631	$3,969	$8,995	$22,558	$3,392	$192	$0
1010000	ELEC PLANT IN SERV	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	$41,501	$643	$9,975	$3,135	$7,103	$17,815	$2,679	$151	$0
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	$13,615	$211	$3,272	$1,028	$2,330	$5,845	$879	$50	$0
1010000	ELEC PLANT IN SERV	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	$3,425	$53	$823	$259	$586	$1,470	$221	$13	$0
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	$73,629	$1,141	$17,697	$5,561	$12,602	$31,607	$4,753	$269	$0
1010000	ELEC PLANT IN SERV	3994600	LONGWALL SHIELDS	SE	$24,487	$379	$5,885	$1,849	$4,191	$10,511	$1,581	$89	$0
1010000	ELEC PLANT IN SERV	3994700	LONGWALL EQUIPMENT	SE	$9,116	$141	$2,191	$689	$1,560	$3,913	$588	$33	$0
1010000	ELEC PLANT IN SERV	3994800	MAINLINE EXTENSION	SE	$19,721	$305	$4,740	$1,490	$3,375	$8,466	$1,273	$72	$0
1010000	ELEC PLANT IN SERV	3994900	SECTION EXTENSION	SE	$7,072	$110	$1,700	$534	$1,211	$3,036	$457	$26	$0
1010000	ELEC PLANT IN SERV	3995100	VEHICLES	SE	$1,249	$19	$300	$94	$214	$536	$81	$5	$0
1010000	ELEC PLANT IN SERV	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	$6,158	$95	$1,480	$465	$1,054	$2,644	$398	$22	$0
1010000	ELEC PLANT IN SERV	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	$2,443	$38	$587	$185	$418	$1,049	$158	$9	$0
1010000	ELEC PLANT IN SERV	3996100	COMPUTERS - MAINFRAME	SE	$400	$6	$96	$30	$69	$172	$26	$1	$0
1010000	ELEC PLANT IN SERV	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	$38,675	$599	$9,295	$2,921	$6,619	$16,602	$2,496	$141	$0
1010000 Total					**$23,518,413**	**$518,167**	**$6,246,269**	**$1,796,617**	**$3,330,643**	**$10,205,182**	**$1,355,656**	**$65,880**	**$0**
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	-$11	$0	-$3	-$1	-$2	-$5	-$1	$0	$0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-$43	-$1	-$11	-$3	-$6	-$19	-$2	$0	$0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	-$3,096	-$48	-$771	-$242	-$479	-$1,358	-$186	-$12	$0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-$5,369	-$84	-$1,337	-$420	-$831	-$2,354	-$323	-$21	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-$37	-$37	$0	$0	$0	$0	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	$34	$0	$0	$0	$0	$0	$34	$0	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-$1,038	$0	-$1,038	$0	$0	$0	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	$0	$0	$0	$0	$0	$0	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-$3,050	$0	$0	$0	$0	-$3,050	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-$131	$0	$0	-$131	$0	$0	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-$231	$0	$0	$0	-$231	$0	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-$307	-$7	-$81	-$23	-$43	-$133	-$18	-$1	$0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-$8	$0	-$2	-$1	-$1	-$4	$0	$0	$0
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-$194	-$4	-$51	-$15	-$27	-$84	-$11	-$1	$0
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-$315	-$315	$0	$0	$0	$0	$0	$0	$0
1019000 Total					**-$13,796**	**-$496**	**-$3,296**	**-$836**	**-$1,620**	**-$7,006**	**-$508**	**-$35**	**$0**
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	$38	$1	$10	$3	$6	$17	$2	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Electric Plant in Service with Unclassified Plant (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1020000 Total					**$38**	**$1**	**$10**	**$3**	**$6**	**$17**	**$2**	**$0**	**$0**
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1060000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	$656	$656	$0	$0	$0	$0	$0	$0	$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	$786	$0	$0	$0	$0	$0	$786	$0	$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	$4,540	$0	$4,540	$0	$0	$0	$0	$0	$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	$8,644	$0	$0	$0	$0	$8,644	$0	$0	$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	$1,165	$0	$0	$1,165	$0	$0	$0	$0	$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	$2,880	$0	$0	$0	$2,880	$0	$0	$0	$0
1061000 Total					**$18,671**	**$656**	**$4,540**	**$1,165**	**$2,880**	**$8,644**	**$786**	**$0**	**$0**
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	$73,678	$1,154	$18,346	$5,758	$11,398	$32,304	$4,429	$289	$0
1062000 Total					**$73,678**	**$1,154**	**$18,346**	**$5,758**	**$11,398**	**$32,304**	**$4,429**	**$289**	**$0**
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	$1,967	$31	$490	$154	$304	$862	$118	$8	$0
1063000 Total					**$1,967**	**$31**	**$490**	**$154**	**$304**	**$862**	**$118**	**$8**	**$0**
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	$6,198	$136	$1,646	$474	$878	$2,689	$357	$17	$0
1064000 Total					**$6,198**	**$136**	**$1,646**	**$474**	**$878**	**$2,689**	**$357**	**$17**	**$0**
Grand Total					**$23,605,170**	**$519,648**	**$6,268,005**	**$1,803,335**	**$3,344,489**	**$10,242,693**	**$1,360,840**	**$66,160**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Capital Lease (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	$5,882	$0	$5,882	$0	$0	$0	$0	$0	$0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	$33,745	$528	$8,403	$2,637	$5,220	$14,796	$2,028	$133	$0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	$12,664	$279	$3,363	$967	$1,794	$5,495	$730	$35	$0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	$11,714	$0	$0	$0	$0	$11,714	$0	$0	$0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	$1,388	$0	$0	$0	$1,388	$0	$0	$0	$0
1011000 Total					**$65,393**	**$807**	**$17,648**	**$3,605**	**$8,402**	**$32,005**	**$2,758**	**$168**	**$0**
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-$1,314	$0	-$1,314	$0	$0	$0	$0	$0	$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-$2,712	-$42	-$675	-$212	-$419	-$1,189	-$163	-$11	$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	$139	$3	$37	$11	$20	$60	$8	$0	$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-$1,025	$0	$0	$0	$0	-$1,025	$0	$0	$0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	-$537	$0	$0	$0	-$537	$0	$0	$0	$0
1011500 Total					**-$5,449**	**-$39**	**-$1,952**	**-$201**	**-$937**	**-$2,154**	**-$155**	**-$10**	**$0**
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated A	OR	-$98	$0	-$98	$0	$0	$0	$0	$0	$0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated A	SG	-$630	-$10	-$157	-$49	-$97	-$276	-$38	-$2	$0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated A	SO	-$6,005	-$132	-$1,594	-$459	-$851	-$2,605	-$346	-$17	$0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated A	WYP	-$176	$0	$0	$0	-$176	$0	$0	$0	$0
1011950 Total					**-$6,909**	**-$142**	**-$1,850**	**-$508**	**-$1,124**	**-$2,882**	**-$384**	**-$19**	**$0**
1110000	AC PR AMR EL PT SR	3908000	CAPITAL LEASE COMMON	OR	-$1,362	$0	-$1,362	$0	$0	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3908000	CAPITAL LEASE COMMON	SG	-$2,898	-$45	-$722	-$226	-$448	-$1,270	-$174	-$11	$0
1110000	AC PR AMR EL PT SR	3908000	CAPITAL LEASE COMMON	SO	$391	$9	$104	$30	$55	$170	$23	$1	$0
1110000	AC PR AMR EL PT SR	3908000	CAPITAL LEASE COMMON	UT	-$908	$0	$0	$0	$0	-$908	$0	$0	$0
1110000	AC PR AMR EL PT SR	3908000	CAPITAL LEASE COMMON	WYP	-$554	$0	$0	$0	-$554	$0	$0	$0	$0
1110000 Total					**-$5,330**	**-$37**	**-$1,979**	**-$197**	**-$946**	**-$2,009**	**-$152**	**-$10**	**$0**
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated A	OR	$98	$0	$98	$0	$0	$0	$0	$0	$0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated A	SG	$630	$10	$157	$49	$97	$276	$38	$2	$0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated A	SO	$6,005	$132	$1,594	$459	$851	$2,605	$346	$17	$0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated A	WYP	$176	$0	$0	$0	$176	$0	$0	$0	$0
1119000 Total					**$6,909**	**$142**	**$1,850**	**$508**	**$1,124**	**$2,882**	**$384**	**$19**	**$0**
Grand Total					**$54,614**	**$731**	**$13,716**	**$3,207**	**$6,519**	**$27,842**	**$2,452**	**$147**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Plant Held for Future Use (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	$8,923	$140	$2,222	$697	$1,380	$3,912	$536	$35	$0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	$2,886	$45	$719	$226	$446	$1,265	$173	$11	$0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	$350	$5	$87	$27	$54	$153	$21	$1	$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	$631	$631	$0	$0	$0	$0	$0	$0	$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	$746	$0	$746	$0	$0	$0	$0	$0	$0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	$4,140	$0	$0	$0	$0	$4,140	$0	$0	$0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	$3,508	$0	$3,508	$0	$0	$0	$0	$0	$0
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	SE	$953	$15	$229	$72	$163	$409	$62	$3	$0
1050000 Total					**$22,137**	**$836**	**$7,511**	**$1,022**	**$2,044**	**$9,880**	**$792**	**$51**	**$0**
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	$26,646	$413	$6,404	$2,013	$4,561	$11,438	$1,720	$97	$0
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	$315	$315	$0	$0	$0	$0	$0	$0	$0
1059000 Total					**$26,961**	**$728**	**$6,404**	**$2,013**	**$4,561**	**$11,438**	**$1,720**	**$97**	**$0**
Grand Total					**$49,098**	**$1,563**	**$13,915**	**$3,035**	**$6,605**	**$21,319**	**$2,512**	**$148**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Debits (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	$2,631	$41	$632	$199	$450	$1,130	$170	$10	$0
1861000 Total					**$2,631**	**$41**	**$632**	**$199**	**$450**	**$1,130**	**$170**	**$10**	**$0**
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	$129	$3	$34	$10	$18	$56	$7	$0	$0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	$2,298	$0	$0	$0	$0	$0	$0	$0	$2,298
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	$205	$0	$0	$0	$0	$0	$0	$0	$205
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	$155	$0	$0	$0	$0	$0	$0	$0	$155
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	$756	$0	$0	$0	$0	$0	$0	$0	$756
1861200 Total					**$3,543**	**$3**	**$34**	**$10**	**$18**	**$56**	**$7**	**$0**	**$3,413**
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	$1,199	$19	$288	$91	$205	$515	$77	$4	$0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE		$0	$0	$0	$0	$0	$0	$0	$0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	$3,352	$52	$806	$253	$574	$1,439	$216	$12	$0
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	$5,505	$85	$1,323	$416	$942	$2,363	$355	$20	$0
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	$2,019	$31	$485	$153	$346	$867	$130	$7	$0
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	$318	$5	$77	$24	$54	$137	$21	$1	$0
1865000 Total					**$12,393**	**$192**	**$2,979**	**$936**	**$2,121**	**$5,320**	**$800**	**$45**	**$0**
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	$46	$1	$11	$3	$8	$20	$3	$0	$0
1867000 Total					**$46**	**$1**	**$11**	**$3**	**$8**	**$20**	**$3**	**$0**	**$0**
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	$4,531	$71	$1,128	$354	$701	$1,987	$272	$18	$0
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	$4,741	$74	$1,180	$370	$733	$2,079	$285	$19	$0
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	$110	$2	$27	$9	$17	$48	$7	$0	$0
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	$698	$11	$174	$55	$108	$306	$42	$3	$0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	$13,001	$204	$3,237	$1,016	$2,011	$5,700	$781	$51	$0
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG		$0	$0	$0	$0	$0	$0	$0	$0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	$415	$7	$103	$32	$64	$182	$25	$2	$0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	$1,118	$18	$278	$87	$173	$490	$67	$4	$0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	$2,874	$45	$716	$225	$445	$1,260	$173	$11	$0
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	$90	$1	$22	$7	$14	$39	$5	$0	$0
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	$161	$0	$0	$0	$0	$0	$0	$0	$161
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	$7,881	$0	$0	$0	$0	$0	$0	$0	$7,881
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	$54	$0	$0	$0	$0	$0	$0	$0	$54
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	$12,921	$202	$3,218	$1,010	$1,999	$5,665	$777	$51	$0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	$9,706	$152	$2,417	$759	$1,502	$4,256	$583	$38	$0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	$1,276	$20	$318	$100	$197	$560	$77	$5	$0
1868000 Total					**$59,578**	**$806**	**$12,819**	**$4,023**	**$7,964**	**$22,572**	**$3,095**	**$202**	**$8,096**
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	$925	$14	$230	$72	$143	$406	$56	$4	$0
1868200 Total					**$925**	**$14**	**$230**	**$72**	**$143**	**$406**	**$56**	**$4**	**$0**
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	$4,049	$63	$1,008	$316	$626	$1,775	$243	$16	$0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	$5,935	$0	$0	$0	$0	$0	$0	$0	$5,935
1869000 Total					**$9,984**	**$63**	**$1,008**	**$316**	**$626**	**$1,775**	**$243**	**$16**	**$5,935**
Grand Total					**$89,099**	**$1,120**	**$17,714**	**$5,560**	**$11,331**	**$31,278**	**$4,374**	**$277**	**$17,444**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTRY-CARBON	0	COAL INVENTORY - CARBON	SE	$2,636	$41	$633	$199	$451	$1,131	$170	$10	$0
1511100 Total					**$2,636**	**$41**	**$633**	**$199**	**$451**	**$1,131**	**$170**	**$10**	**$0**
1511120	COAL INVNTRY-HUNTER	0	COAL INVENTORY - HUNTER	SE	$75,134	$1,164	$18,059	$5,675	$12,860	$32,253	$4,850	$274	$0
1511120 Total					**$75,134**	**$1,164**	**$18,059**	**$5,675**	**$12,860**	**$32,253**	**$4,850**	**$274**	**$0**
1511130	COAL INVNTRY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	$32,289	$500	$7,761	$2,439	$5,527	$13,861	$2,084	$118	$0
1511130 Total					**$32,289**	**$500**	**$7,761**	**$2,439**	**$5,527**	**$13,861**	**$2,084**	**$118**	**$0**
1511140	COAL INVNTRY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	$25,824	$400	$6,207	$1,950	$4,420	$11,086	$1,667	$94	$0
1511140 Total					**$25,824**	**$400**	**$6,207**	**$1,950**	**$4,420**	**$11,086**	**$1,667**	**$94**	**$0**
1511160	COAL INVNTRY-NAU	0	COAL INVENTORY - NAUGHTON	SE	$11,429	$177	$2,747	$863	$1,956	$4,906	$738	$42	$0
1511160 Total					**$11,429**	**$177**	**$2,747**	**$863**	**$1,956**	**$4,906**	**$738**	**$42**	**$0**
1511170	COAL INVNTRY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	$45,423	$704	$10,918	$3,431	$7,775	$19,499	$2,932	$166	$0
1511170 Total					**$45,423**	**$704**	**$10,918**	**$3,431**	**$7,775**	**$19,499**	**$2,932**	**$166**	**$0**
1511180	COAL INVNTRY-WYODAK	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	COAL INVNTRY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	$12,138	$188	$2,917	$917	$2,078	$5,211	$784	$44	$0
1511200 Total					**$12,138**	**$188**	**$2,917**	**$917**	**$2,078**	**$5,211**	**$784**	**$44**	**$0**
1511300	COAL INVNTRY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	$1,393	$22	$335	$105	$238	$598	$90	$5	$0
1511300 Total					**$1,393**	**$22**	**$335**	**$105**	**$238**	**$598**	**$90**	**$5**	**$0**
1511400	COAL INVNTRY-CRAIG	0	COAL INVENTORY - CRAIG	SE	$7,492	$116	$1,801	$566	$1,282	$3,216	$484	$27	$0
1511400 Total					**$7,492**	**$116**	**$1,801**	**$566**	**$1,282**	**$3,216**	**$484**	**$27**	**$0**
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	SE	$354	$5	$85	$27	$61	$152	$23	$1	$0
1511500 Total					**$354**	**$5**	**$85**	**$27**	**$61**	**$152**	**$23**	**$1**	**$0**
1511600	COAL INVNTRY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	$8,864	$137	$2,130	$669	$1,517	$3,805	$572	$32	$0
1511600 Total					**$8,864**	**$137**	**$2,130**	**$669**	**$1,517**	**$3,805**	**$572**	**$32**	**$0**
1511700	COAL INVNTRY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	$37,031	$574	$8,900	$2,797	$6,338	$15,896	$2,390	$135	$0
1511700 Total					**$37,031**	**$574**	**$8,900**	**$2,797**	**$6,338**	**$15,896**	**$2,390**	**$135**	**$0**
1511800	COAL INVENTORY	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	COAL INVNTRY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	$3,638	$56	$874	$275	$623	$1,562	$235	$13	$0
1511900 Total					**$3,638**	**$56**	**$874**	**$275**	**$623**	**$1,562**	**$235**	**$13**	**$0**
1512000	NATURAL GAS	0	NATURAL GAS	SE		$0	$0	$0	$0	$0	$0	$0	$0
1512000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512110 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512150 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512160	NATURAL GAS-NAU	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	NATURAL GAS-WV	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	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	$2,915	$45	$701	$220	$499	$1,251	$188	$11	$0
1512180 Total					**$2,915**	**$45**	**$701**	**$220**	**$499**	**$1,251**	**$188**	**$11**	**$0**
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1512190 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1512700	NATURAL GAS-GADSBY	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	OIL INVNTRY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	$61	$1	$15	$5	$11	$26	$4	$0	$0
1512800 Total					**$61**	**$1**	**$15**	**$5**	**$11**	**$26**	**$4**	**$0**	**$0**
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	$3,744	$58	$900	$283	$641	$1,607	$242	$14	$0
1514000 Total					**$3,744**	**$58**	**$900**	**$283**	**$641**	**$1,607**	**$242**	**$14**	**$0**
1514300	OIL INVNTRY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	$151	$2	$36	$11	$26	$65	$10	$1	$0
1514300 Total					**$151**	**$2**	**$36**	**$11**	**$26**	**$65**	**$10**	**$1**	**$0**
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	$79	$1	$19	$6	$14	$34	$5	$0	$0
1514400 Total					**$79**	**$1**	**$19**	**$6**	**$14**	**$34**	**$5**	**$0**	**$0**
1514800	OIL INVENTORY-OTHER	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	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	$71	$1	$17	$5	$12	$30	$5	$0	$0
1514900 Total					**$71**	**$1**	**$17**	**$5**	**$12**	**$30**	**$5**	**$0**	**$0**
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-$148	-$3	-$39	-$11	-$21	-$64	-$9	$0	$0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	$20,408	$320	$5,082	$1,595	$3,157	$8,948	$1,227	$80	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	$10,188	$160	$2,537	$796	$1,576	$4,467	$612	$40	$0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	$5,126	$80	$1,277	$401	$793	$2,248	$308	$20	$0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	$4,234	$66	$1,054	$331	$655	$1,856	$254	$17	$0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	$3,984	$62	$992	$311	$616	$1,747	$239	$16	$0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	$12,681	$199	$3,158	$991	$1,962	$5,560	$762	$50	$0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	$14,873	$233	$3,703	$1,162	$2,301	$6,521	$894	$58	$0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	$22,176	$347	$5,522	$1,733	$3,431	$9,723	$1,333	$87	$0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	$1,068	$17	$266	$83	$165	$468	$64	$4	$0
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	$3,049	$48	$759	$238	$472	$1,337	$183	$12	$0
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	$2,976	$47	$741	$233	$460	$1,305	$179	$12	$0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	$2,801	$44	$698	$219	$433	$1,228	$168	$11	$0
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	$4	$0	$1	$0	$1	$2	$0	$0	$0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	$1	$0	$0	$0	$0	$1	$0	$0	$0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	$669	$10	$167	$52	$104	$293	$40	$3	$0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	$647	$10	$161	$51	$100	$284	$39	$3	$0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	$743	$12	$185	$58	$115	$326	$45	$3	$0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	$1,185	$19	$295	$93	$183	$519	$71	$5	$0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	$774	$12	$193	$61	$120	$339	$47	$3	$0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	$422	$7	$105	$33	$65	$185	$25	$2	$0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	$470	$7	$117	$37	$73	$206	$28	$2	$0
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	$1	$0	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	$478	$0	$0	$0	$478	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	$151	$0	$0	$0	$151	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	$300	$0	$0	$0	$300	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	$702	$0	$0	$0	$702	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	$755	$0	$0	$0	$755	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	$405	$0	$0	$0	$405	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	$728	$0	$0	$0	$728	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	$11	$0	$0	$0	$11	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	$586	$0	$0	$0	$586	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	$1,404	$0	$0	$0	$1,404	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	$623	$0	$0	$0	$623	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	$359	$0	$0	$0	$359	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	$1,241	$0	$0	$0	$0	$0	$1,241	$0	$0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	$821	$0	$0	$0	$0	$0	$821	$0	$0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	$84	$0	$0	$0	$0	$0	$84	$0	$0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	$161	$0	$0	$0	$0	$0	$161	$0	$0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	$211	$0	$0	$0	$0	$0	$211	$0	$0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	$528	$0	$0	$0	$0	$528	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	$219	$0	$0	$0	$0	$219	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	$1,233	$0	$0	$0	$0	$1,233	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	$535	$0	$0	$0	$0	$535	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	$8,781	$0	$0	$0	$0	$8,781	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	$134	$0	$0	$0	$0	$134	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	$1,036	$0	$0	$0	$0	$1,036	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	$676	$0	$0	$0	$0	$676	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	$399	$0	$0	$0	$0	$399	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	$437	$0	$0	$0	$0	$437	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	$1,258	$0	$0	$0	$0	$1,258	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	$432	$0	$0	$0	$0	$432	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	$334	$0	$0	$0	$0	$334	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	$603	$0	$0	$0	$0	$603	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	$703	$0	$0	$0	$0	$703	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	$635	$0	$0	$0	$0	$635	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	$164	$0	$0	$0	$0	$164	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	$102	$0	$0	$0	$0	$102	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	$951	$0	$0	$0	$0	$951	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	$272	$0	$0	$0	$0	$272	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	$438	$0	$0	$0	$0	$438	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	$1,275	$0	$0	$1,275	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	$318	$0	$0	$318	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	$214	$0	$214	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	$694	$0	$694	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	$196	$0	$196	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	$7,675	$0	$7,675	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	$1,128	$0	$1,128	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	$647	$0	$647	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	$959	$0	$959	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	$271	$0	$271	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	$218	$0	$218	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	$2,283	$0	$2,283	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	$690	$0	$690	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	$780	$0	$780	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	$884	$0	$884	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	$2,000	$0	$2,000	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	$121	$0	$121	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	$75	$75	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	$197	$197	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	$676	$676	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	$361	$361	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	$144	$3	$38	$11	$20	$62	$8	$0	$0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	$120	$4	$32	$8	$13	$58	$6	$0	$0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	$188	$0	$188	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	$5,665	$0	$5,665	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	$4,855	$0	$4,855	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	$4,044	$0	$0	$4,044	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	$2,491	$0	$0	$0	$0	$0	$2,491	$0	$0
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	$3,067	$0	$0	$0	$0	$3,067	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	$4,304	$0	$0	$0	$4,304	$0	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	$15,243	$0	$0	$0	$0	$15,243	$0	$0	$0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	$141	$5	$38	$9	$15	$68	$7	$0	$0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	$10	$0	$0	$0	$0	$10	$0	$0	$0
1541000 Total					**$199,156**	**$3,016**	**$56,549**	**$14,131**	**$27,615**	**$85,879**	**$11,541**	**$426**	**$0**
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	$198	$3	$47	$15	$34	$85	$13	$1	$0
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	-$198	-$3	-$47	-$15	-$34	-$85	-$13	-$1	$0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	$13	$0	$3	$1	$2	$6	$1	$0	$0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	$144	$3	$38	$11	$20	$62	$8	$0	$0
1541500 Total					**$157**	**$3**	**$41**	**$12**	**$22**	**$68**	**$9**	**$0**	**$0**
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	$2,368	$37	$590	$185	$366	$1,038	$142	$9	$0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1541900 Total					**$2,369**	**$37**	**$590**	**$185**	**$366**	**$1,039**	**$142**	**$9**	**$0**
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	$6,469	$100	$1,555	$489	$1,107	$2,777	$418	$24	$0
1544200 Total					**$6,469**	**$100**	**$1,555**	**$489**	**$1,107**	**$2,777**	**$418**	**$24**	**$0**
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1545000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-$27	-$1	-$7	-$2	-$4	-$12	-$2	$0	$0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-$595	-$9	-$148	-$47	-$92	-$261	-$36	-$2	$0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-$12	$0	-$3	-$1	-$2	-$5	-$1	$0	$0
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-$2,365	-$81	-$638	-$149	-$250	-$1,137	-$111	$0	$0
1549900 Total					**-$3,001**	**-$91**	**-$797**	**-$199**	**-$347**	**-$1,415**	**-$149**	**-$2**	**$0**
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	-$3,452	-$53	-$830	-$261	-$591	-$1,482	-$223	-$13	$0
2531600 Total					**-$3,452**	**-$53**	**-$830**	**-$261**	**-$591**	**-$1,482**	**-$223**	**-$13**	**$0**
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-$2,591	-$40	-$623	-$196	-$443	-$1,112	-$167	-$9	$0
2531700 Total					**-$2,591**	**-$40**	**-$623**	**-$196**	**-$443**	**-$1,112**	**-$167**	**-$9**	**$0**
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-$273	-$4	-$68	-$21	-$42	-$120	-$16	-$1	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Material & Supplies (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531800 Total					-$273	-$4	-$68	-$21	-$42	-$120	-$16	-$1	$0
Grand Total					$469,501	$7,160	$121,473	$34,583	$74,014	$201,823	$29,027	$1,422	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	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	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	$4,636	$102	$1,231	$354	$657	$2,012	$267	$13	$0
1431000 Total					**$4,636**	**$102**	**$1,231**	**$354**	**$657**	**$2,012**	**$267**	**$13**	**$0**
1431200	MISC OTHER LOANS-CSS	0	MISC OTHER LOANS	SO		$0	$0	$0	$0	$0	$0	$0	$0
1431200 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1432600	P C LOANS - EMPL	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	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	$1,647	$36	$437	$126	$233	$715	$95	$5	$0
1433000 Total					**$1,647**	**$36**	**$437**	**$126**	**$233**	**$715**	**$95**	**$5**	**$0**
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	$22,130	$487	$5,876	$1,691	$3,135	$9,602	$1,276	$62	$0
1436000 Total					**$22,130**	**$487**	**$5,876**	**$1,691**	**$3,135**	**$9,602**	**$1,276**	**$62**	**$0**
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	$2,659	$59	$706	$203	$377	$1,154	$153	$7	$0
1437000 Total					**$2,659**	**$59**	**$706**	**$203**	**$377**	**$1,154**	**$153**	**$7**	**$0**
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-$594	-$13	-$158	-$45	-$84	-$258	-$34	-$2	$0
1437100 Total					**-$594**	**-$13**	**-$158**	**-$45**	**-$84**	**-$258**	**-$34**	**-$2**	**$0**
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	SE	-$2,499	-$39	-$601	-$189	-$428	-$1,073	-$161	-$9	$0
2300000	ASSET RETIREMENT OBL	284980	ARO Liab - Cottonwood Mine	SE	-$2,685	-$42	-$645	-$203	-$460	-$1,153	-$173	-$10	$0
2300000 Total					**-$5,185**	**-$80**	**-$1,246**	**-$392**	**-$887**	**-$2,226**	**-$335**	**-$19**	**$0**
2320000	ACCOUNTS PAYABLE	210412	Marengo Wind Proj Accrual	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	-$2,305	-$36	-$554	-$174	-$395	-$989	-$149	-$8	$0
2320000	ACCOUNTS PAYABLE	210470	Minority Plant Accrual-Idaho Power (T&D)	SG	-$82	-$1	-$20	-$6	-$13	-$36	-$5	$0	$0
2320000	ACCOUNTS PAYABLE	210643	Mountain Fuel Supply Co	SE		$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	210648	Spring Creek Coal - Centralia Purchases	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	210651	Genwal Coal Co Inc	SE		$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	210656	Foidel Creek/Cypress Coal Purchase	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	210674	America West Resources - Coal Purchases	SE	-$1	$0	$0	$0	$0	-$1	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211100	MEDICAL INSURANCE WITHHOLDING	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211110	CREDIT UNION WITHHOLDINGS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211111	SAVINGS BONDS WITHHOLDINGS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-$14	$0	-$4	-$1	-$2	-$6	-$1	$0	$0
2320000	ACCOUNTS PAYABLE	211119	Pre-Tax Medical Withholdings	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	211149	OTHER PAYROLL LIABILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-$394	-$9	-$105	-$30	-$56	-$171	-$23	-$1	$0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-$1,266	-$28	-$336	-$97	-$179	-$549	-$73	-$4	$0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-$3,132	-$69	-$832	-$239	-$444	-$1,359	-$181	-$9	$0
2320000	ACCOUNTS PAYABLE	215081	OTHER EMPLOYEE BENEFITS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-$56	-$1	-$15	-$4	-$8	-$24	-$3	$0	$0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-$2	$0	-$1	$0	$0	-$1	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-$8	$0	-$2	-$1	-$1	-$3	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-$1	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215090	LUMENOS HEALTH PLAN	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-$7	$0	-$2	-$1	-$1	-$3	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215096	DELTA DENTAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-$60	-$1	-$16	-$5	-$8	-$26	-$3	$0	$0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-$81	-$2	-$21	-$6	-$11	-$35	-$5	$0	$0
2320000	ACCOUNTS PAYABLE	215136	ESOP ACCRUAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	-$39	-$1	-$10	-$3	-$6	-$17	-$2	$0	$0
2320000	ACCOUNTS PAYABLE	215211	DRAPER CITY STORM DRAIN	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-$8	$0	-$2	-$1	-$1	-$3	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-$23	-$1	-$6	-$2	-$3	-$10	-$1	$0	$0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	$14	$0	$4	$1	$2	$6	$1	$0	$0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-$11	$0	$0	$0	$0	$0	$0	$0	-$11
2320000	ACCOUNTS PAYABLE	215725	Medicare Subsidies Payable to FAS 106 Tr	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Cash Working Capital (Actuals)

Twelve Month Average Ending - June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235195	Miscellaneous Payroll	SO		$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235502	Payroll Reconciliation	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235504	Sales Incentive Accrual	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235511	Incentive Plan - Power Supply	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235513	Incentive Plan - Wt&T	SO		$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235516	GUL Cash Fund (Met Life)	SO		$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235554	Continuation Pay	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235561	International Assign Adj	SO		$0	$0	$0	$0	$0	$0	$0	$0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-$212	-$5	-$56	-$16	-$30	-$92	-$12	-$1	$0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-$106	-$2	-$28	-$8	-$15	-$46	-$6	$0	$0
2320000	ACCOUNTS PAYABLE	249995	Accrued Severance - Reclass to Long-Term	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2320000 Total					**-$7,795**	**-$156**	**-$2,007**	**-$593**	**-$1,172**	**-$3,367**	**-$465**	**-$24**	**-$11**
2533000	O DEF CR-MISC PPL	288307	TRAIL MTN MINE RECLAMATION	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2533000	O DEF CR-MISC PPL	289511	DESERET MINE RECLAMATION	SE	-$497	-$8	-$119	-$38	-$85	-$213	-$32	-$2	$0
2533000	O DEF CR-MISC PPL	289514	FINAL & INTERIM RECLAMATION - DJ MINE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2533000	O DEF CR-MISC PPL	289515	FINAL RECLAMATION COSTS - CENTRALIA	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	-$5,263	-$82	-$1,265	-$398	-$901	-$2,259	-$340	-$19	$0
2533000 Total					**-$5,759**	**-$89**	**-$1,384**	**-$435**	**-$986**	**-$2,472**	**-$372**	**-$21**	**$0**
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	-$20	$0	-$5	-$1	-$3	-$9	-$1	$0	$0
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	$20	$0	$5	$1	$3	$9	$1	$0	$0
2541050	FAS143 ARO REG LIAB	288503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	SE	-$1,487	-$23	-$357	-$112	-$254	-$638	-$96	-$5	$0
2541050 Total					**-$1,487**	**-$23**	**-$357**	**-$112**	**-$254**	**-$638**	**-$96**	**-$5**	**$0**
Grand Total					**$10,256**	**$323**	**$3,099**	**$797**	**$1,019**	**$4,523**	**$490**	**$16**	**-$11**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	$159,176	$2,493	$39,636	$12,440	$24,624	$69,791	$9,568	$625	$0
1140000 Total					**$159,176**	**$2,493**	**$39,636**	**$12,440**	**$24,624**	**$69,791**	**$9,568**	**$625**	**$0**
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-$112,893	-$1,768	-$28,111	-$8,823	-$17,464	-$49,498	-$6,786	-$443	$0
1150000 Total					**-$112,893**	**-$1,768**	**-$28,111**	**-$8,823**	**-$17,464**	**-$49,498**	**-$6,786**	**-$443**	**$0**
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO		$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO		$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	$594	$13	$158	$45	$84	$258	$34	$2	$0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	$2,842	$63	$755	$217	$403	$1,233	$164	$8	$0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	$462	$10	$123	$35	$65	$200	$27	$1	$0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	$446	$10	$118	$34	$63	$193	$26	$1	$0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	$613	$13	$163	$47	$87	$266	$35	$2	$0
1651000 Total					**$4,956**	**$109**	**$1,316**	**$379**	**$702**	**$2,151**	**$286**	**$14**	**$0**
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	$4,168	$92	$1,107	$318	$591	$1,809	$240	$12	$0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	$7	$0	$2	$1	$1	$3	$0	$0	$0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	$51	$1	$14	$4	$7	$22	$3	$0	$0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	$7	$0	$2	$1	$1	$3	$0	$0	$0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	$21	$0	$6	$2	$3	$9	$1	$0	$0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	$239	$5	$63	$18	$34	$104	$14	$1	$0
1652000 Total					**$4,493**	**$99**	**$1,193**	**$343**	**$637**	**$1,950**	**$259**	**$13**	**$0**
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	$375	$6	$93	$29	$58	$164	$23	$1	$0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	$1,238	$0	$0	$0	$0	$0	$0	$0	$1,238
1652100	PREPAY - OTHER	132310	PREPAID RATING AGNCY	SO	$108	$2	$29	$8	$15	$47	$6	$0	$0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	$29	$1	$8	$2	$4	$12	$2	$0	$0
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	$5	$0	$1	$0	$1	$2	$0	$0	$0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	$4	$0	$1	$0	$1	$2	$0	$0	$0
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	$34	$1	$8	$3	$5	$15	$2	$0	$0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	$753	$12	$188	$59	$117	$330	$45	$3	$0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	$120	$2	$30	$9	$19	$53	$7	$0	$0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	$63	$1	$16	$5	$10	$28	$4	$0	$0
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	$309	$0	$0	$0	$0	$0	$0	$0	$309
1652100	PREPAY - OTHER	132650	PREPAID DUES	SE	$2,637	$41	$634	$199	$451	$1,132	$170	$10	$0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	$182	$4	$48	$14	$26	$79	$11	$1	$0
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	$27	$0	$7	$2	$4	$12	$2	$0	$0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	$11	$0	$3	$1	$2	$5	$1	$0	$0
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	$7	$0	$2	$1	$1	$3	$0	$0	$0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	$1,238	$19	$308	$97	$192	$543	$74	$5	$0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	$863	$14	$215	$67	$134	$379	$52	$3	$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	$72	$1	$17	$5	$12	$31	$5	$0	$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	$790	$17	$210	$60	$112	$343	$46	$2	$0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	$1,814	$0	$1,814	$0	$0	$0	$0	$0	$0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	$2,633	$0	$0	$0	$0	$2,633	$0	$0	$0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	$211	$0	$0	$0	$0	$0	$211	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	$99	$0	$0	$0	$99	$0	$0	$0	$0
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	$129	$0	$0	$0	$0	$0	$0	$0	$129
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	$219	$5	$58	$17	$31	$95	$13	$1	$0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	$8,231	$181	$2,186	$629	$1,166	$3,572	$475	$23	$0
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	$873	$14	$210	$66	$149	$375	$56	$3	$0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-$28	$0	-$7	-$2	-$5	-$12	-$2	$0	$0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-$2,262	-$50	-$601	-$173	-$320	-$982	-$130	-$6	$0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	$2,290	$50	$608	$175	$324	$994	$132	$6	$0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1652100 Total					**$23,077**	**$321**	**$6,086**	**$1,275**	**$2,607**	**$9,854**	**$1,204**	**$54**	**$1,676**
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1655000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281100 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200	ACC PRV-INS-T&D LN	280311		SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2281200 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-$33,266	-$732	-$8,833	-$2,541	-$4,713	-$14,435	-$1,918	-$93	$0
2282100 Total					**-$33,266**	**-$732**	**-$8,833**	**-$2,541**	**-$4,713**	**-$14,435**	**-$1,918**	**-$93**	**$0**
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2282200 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2282300 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-$2,338	-$51	-$621	-$179	-$331	-$1,015	-$135	-$7	$0
2283000 Total					**-$2,338**	**-$51**	**-$621**	**-$179**	**-$331**	**-$1,015**	**-$135**	**-$7**	**$0**
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283400 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2283500	PENSIONS	280340	PENSION	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2283500	PENSIONS	280350	Pension - Local 57	SO	-$975	-$21	-$259	-$74	-$138	-$423	-$56	-$3	$0
2283500 Total					**-$975**	**-$21**	**-$259**	**-$74**	**-$138**	**-$423**	**-$56**	**-$3**	**$0**
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	-$1,472	-$23	-$367	-$115	-$228	-$645	-$88	-$6	$0
2284100 Total					**-$1,472**	**-$23**	**-$367**	**-$115**	**-$228**	**-$645**	**-$88**	**-$6**	**$0**
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
2284200 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-$170	-$170	$0	$0	$0	$0	$0	$0	$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-$52	$0	$0	$0	$0	$0	-$52	$0	$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-$1,007	$0	-$1,007	$0	$0	$0	$0	$0	$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-$657	$0	$0	$0	$0	-$657	$0	$0	$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-$307	$0	$0	-$307	$0	$0	$0	$0	$0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-$130	$0	$0	$0	-$130	$0	$0	$0	$0
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-$22	$0	$0	$0	$0	$0	$0	$0	-$22
2530000 Total					**-$2,343**	**-$170**	**-$1,007**	**-$307**	**-$130**	**-$657**	**-$52**	**$0**	**-$22**
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2532500 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	-$5,006	-$78	-$1,203	-$378	-$857	-$2,149	-$323	-$18	$0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-$15	-$15	$0	$0	$0	$0	$0	$0	$0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-$1	$0	$0	$0	$0	$0	$0	$0	$0
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	-$42	-$1	-$11	-$3	-$6	-$18	-$2	$0	$0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-$828	-$18	-$220	-$63	-$117	-$359	-$48	-$2	$0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-$1,127	-$25	-$299	-$86	-$160	-$489	-$65	-$3	$0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-$479	-$11	-$127	-$37	-$68	-$208	-$28	-$1	$0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-$41	-$1	-$11	-$3	-$6	-$18	-$2	$0	$0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-$664	-$15	-$176	-$51	-$94	-$288	-$38	-$2	$0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-$742	-$16	-$197	-$57	-$105	-$322	-$43	-$2	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-$453	-$10	-$120	-$35	-$64	-$196	-$26	-$1	$0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-$74	-$2	-$20	-$6	-$11	-$32	-$4	$0	$0
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	-$81	-$2	-$21	-$6	-$11	-$35	-$5	$0	$0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-$966	-$21	-$257	-$74	-$137	-$419	-$56	-$3	$0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-$281	-$6	-$75	-$22	-$40	-$122	-$16	-$1	$0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-$451	-$10	-$120	-$34	-$64	-$196	-$26	-$1	$0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-$63	-$1	-$17	-$5	-$9	-$27	-$4	$0	$0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-$206	-$5	-$55	-$16	-$29	-$89	-$12	-$1	$0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-$880	-$19	-$234	-$67	-$125	-$382	-$51	-$2	$0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-$171	-$4	-$45	-$13	-$24	-$74	-$10	$0	$0
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	-$1,116	-$25	-$296	-$85	-$158	-$484	-$64	-$3	$0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-$254	-$6	-$67	-$19	-$36	-$110	-$15	-$1	$0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-$405	-$9	-$107	-$31	-$57	-$176	-$23	-$1	$0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-$757	-$17	-$201	-$58	-$107	-$328	-$44	-$2	$0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-$102	-$2	-$27	-$8	-$14	-$44	-$6	$0	$0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	-$18	$0	-$5	-$1	-$3	-$8	-$1	$0	$0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-$7,189	-$158	-$1,909	-$549	-$1,019	-$3,120	-$414	-$20	$0
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	-$13	$0	-$3	-$1	-$2	-$6	-$1	$0	$0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-$945	-$21	-$251	-$72	-$134	-$410	-$55	-$3	$0
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-$45	-$1	-$12	-$3	-$6	-$20	-$3	$0	$0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-$182	-$4	-$48	-$14	-$26	-$79	-$10	-$1	$0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-$707	-$16	-$188	-$54	-$100	-$307	-$41	-$2	$0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-$65	-$1	-$17	-$5	-$9	-$28	-$4	$0	$0
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	$5,006	$78	$1,203	$378	$857	$2,149	$323	$18	$0
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-$1,650	-$26	-$411	-$129	-$255	-$723	-$99	-$6	$0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-$1,116	-$17	-$278	-$87	-$173	-$489	-$67	-$4	$0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-$979	-$15	-$244	-$77	-$151	-$429	-$59	-$4	$0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-$292	-$5	-$73	-$23	-$45	-$128	-$18	-$1	$0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG		$0	$0	$0	$0	$0	$0	$0	$0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-$1,516	-$24	-$377	-$118	-$234	-$665	-$91	-$6	$0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	-$844	$0	$0	$0	-$844	$0	$0	$0	$0
2539900 Total					**-$25,761**	**-$527**	**-$6,521**	**-$1,912**	**-$4,445**	**-$10,831**	**-$1,449**	**-$76**	**$0**
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-$5,797	$0	$0	$0	$0	$0	$0	$0	-$5,797
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-$10,904	$0	$0	$0	$0	$0	$0	$0	-$10,904
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-$700	$0	$0	$0	$0	$0	$0	$0	-$700
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-$86	$0	$0	$0	$0	$0	$0	$0	-$86
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-$499	$0	$0	$0	$0	$0	$0	$0	-$499
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-$3,243	$0	$0	$0	$0	$0	$0	$0	-$3,243
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-$52	$0	$0	$0	$0	$0	$0	$0	-$52
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-$3,795	$0	$0	$0	$0	$0	$0	$0	-$3,795
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-$18,307	$0	$0	$0	$0	$0	$0	$0	-$18,307
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-$845	$0	$0	$0	$0	$0	$0	$0	-$845
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-$11,239	$0	$0	$0	$0	$0	$0	$0	-$11,239
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	-$52	$0	$0	$0	$0	$0	$0	$0	-$52
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-$364	$0	-$364	$0	$0	$0	$0	$0	$0
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-$180	$0	$0	$0	$0	-$180	$0	$0	$0
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	$5,797	$0	$0	$0	$0	$0	$0	$0	$5,797
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-$2,248	$0	$0	$0	$0	$0	$0	$0	-$2,248
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-$24	$0	$0	$0	$0	$0	$0	$0	-$24
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	$52	$0	$0	$0	$0	$0	$0	$0	$52
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-$2,431	$0	$0	$0	$0	$0	$0	$0	-$2,431
2540000	REGULATORY LIAB	288177	Reg Liability # WA REC Deferral	OTHER	-$14,919	$0	$0	$0	$0	$0	$0	$0	-$14,919
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	-$464	$0	$0	$0	$0	$0	$0	$0	-$464
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	$17,264	$0	$0	$0	$0	$0	$0	$0	$17,264
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-$40	$0	$0	$0	$0	$0	$0	$0	-$40
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-$48	$0	$0	$0	$0	-$48	$0	$0	$0
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	$3,243	$0	$0	$0	$0	$0	$0	$0	$3,243
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-$23	$0	$0	$0	$0	$0	$0	$0	-$23

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Miscellaneous Rate Base (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	-$3,285	$0	$0	$0	$0	$0	$0	$0	-$3,285
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	$700	$0	$0	$0	$0	$0	$0	$0	$700
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-$7,184	$0	$0	$0	$0	$0	$0	$0	-$7,184
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	$10,904	$0	$0	$0	$0	$0	$0	$0	$10,904
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	$1,042	$0	$0	$0	$0	$0	$0	$0	$1,042
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-$35	$0	$0	$0	$0	$0	$0	$0	-$35
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-$109	$0	$0	$0	$0	$0	$0	$0	-$109
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	$40	$0	$0	$0	$0	$0	$0	$0	$40
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	$8	$0	$0	$0	$0	$0	$0	$0	$8
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-$8	$0	$0	$0	$0	$0	$0	$0	-$8
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-$1,255	$0	$0	$0	$0	$0	$0	$0	-$1,255
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	$283	$0	$0	$0	$0	$0	$0	$0	$283
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-$283	$0	$0	$0	$0	$0	$0	$0	-$283
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	$653	$0	$653	$0	$0	$0	$0	$0	$0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	$1,138	$0	$1,138	$0	$0	$0	$0	$0	$0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-$202	$0	$0	$0	$0	$0	-$202	$0	$0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-$785	$0	$0	$0	$0	-$785	$0	$0	$0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-$622	$0	$0	$0	-$622	$0	$0	$0	$0
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-$119	$0	$0	$0	$0	$0	$0	$0	-$119
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	$3,795	$0	$0	$0	$0	$0	$0	$0	$3,795
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	$11,239	$0	$0	$0	$0	$0	$0	$0	$11,239
2540000 Total					**-$33,989**	**$0**	**$1,426**	**$0**	**-$622**	**-$1,014**	**-$202**	**$0**	**-$33,579**
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-$3,134	-$49	-$776	-$244	-$493	-$1,370	-$191	-$12	$0
2541050 Total					**-$3,134**	**-$49**	**-$776**	**-$244**	**-$493**	**-$1,370**	**-$191**	**-$12**	**$0**
Grand Total					**-$24,471**	**-$321**	**$3,163**	**$241**	**$7**	**$3,858**	**$439**	**$65**	**-$31,924**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	$1,549	$0	$0	$0	$0	$0	$0	$0	$1,549
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	$8	$0	$0	$8	$0	$0	$0	$0	$0
1242000 Total					**$1,557**	**$0**	**$0**	**$8**	**$0**	**$0**	**$0**	**$0**	**$1,549**
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	$0	$0	$0	$0	$0	$0	$0	$0	$0
1243200 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	$53	$0	$0	$0	$0	$0	$0	$0	$53
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	$135	$0	$0	$0	$0	$135	$0	$0	$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	$1	$0	$0	$1	$0	$0	$0	$0	$0
1244100 Total					**$188**	**$0**	**$0**	**$1**	**$0**	**$135**	**$0**	**$0**	**$53**
1244500	HOME COMFORT	0	HOME COMFORT	CA	$9	$9	$0	$0	$0	$0	$0	$0	$0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	$6	$0	$0	$0	$0	$0	$0	$0	$6
1244500	HOME COMFORT	0	HOME COMFORT	SO	-$4	$0	-$1	$0	-$1	-$2	$0	$0	$0
1244500	HOME COMFORT	0	HOME COMFORT	WA	$20	$0	$0	$20	$0	$0	$0	$0	$0
1244500 Total					**$31**	**$9**	**-$1**	**$20**	**-$1**	**-$2**	**$0**	**$0**	**$6**
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	$7	$0	$0	$0	$0	$0	$0	$0	$7
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	$2	$0	$0	$0	$2	$0	$0	$0	$0
1244900 Total					**$9**	**$0**	**$0**	**$0**	**$2**	**$1**	**$0**	**$0**	**$7**
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	$20	$20	$0	$0	$0	$0	$0	$0	$0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-$20	$0	$0	$0	$0	$0	$0	$0	-$20
1245300 Total					**$0**	**$20**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**-$20**
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-$4	$0	$0	$0	$0	-$4	$0	$0	$0
1245400 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**-$4**	**$0**	**$0**	**$4**
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	$362	$362	$0	$0	$0	$0	$0	$0	$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	$17	$0	$0	$0	$0	$0	$17	$0	$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-$6,999	$0	$0	$0	$0	$0	$0	$0	-$6,999
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	$4,609	$0	$0	$0	$0	$4,609	$0	$0	$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	$1,912	$0	$0	$1,912	$0	$0	$0	$0	$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	$117	$0	$0	$0	$117	$0	$0	$0	$0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	$5	$0	$0	$0	$5	$0	$0	$0	$0
1247000 Total					**$23**	**$362**	**$0**	**$1,912**	**$122**	**$4,609**	**$17**	**$0**	**-$6,999**
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	-$19	$0	$0	$0	$0	$0	$0	$0	-$19
1247100 Total					**-$19**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**-$19**
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-$84	$0	$0	$0	$0	$0	$0	$0	-$84
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-$100	$0	$0	$0	$0	-$100	$0	$0	$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-$1	$0	$0	-$1	$0	$0	$0	$0	$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1249000 Total					**-$186**	**$0**	**$0**	**-$1**	**$0**	**-$100**	**$0**	**$0**	**-$84**
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822200 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	$1,878	$0	$0	$0	$0	$1,878	$0	$0	$0
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	$706	$0	$0	$0	$706	$0	$0	$0	$0
1822410 Total					**$2,584**	**$0**	**$0**	**$0**	**$706**	**$1,878**	**$0**	**$0**	**$0**
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1822600 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P		$0	$0	$0	$0	$0	$0	$0	$0
1822700 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1823910	ENVIR CST UNDR AMORT	102191	ASTORIA YOUNGS BAY CLEANUP	SO	$12	$0	$3	$1	$2	$5	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	102324	DSM RETAIL MINOR SITES	SO	$7	$0	$2	$1	$1	$3	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	102326	UTAH METALS CLEANUP	SO	$1	$0	$0	$0	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	102463	D-SM RETAIL MINOR SITES	SO	$26	$1	$7	$2	$4	$11	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	102464	ASTORIA YOUNGS BAY CLEANUP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	102467	THIRD WEST SUBSTATION CLEANUP	SO	$632	$14	$168	$48	$90	$274	$36	$2	$0
1823910	ENVIR CST UNDR AMORT	102477	SALT LAKE CITY AUTO	SO	$5	$0	$1	$0	$1	$2	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	$511	$11	$136	$39	$72	$222	$29	$1	$0
1823910	ENVIR CST UNDR AMORT	102571	SALT LAKE CITY AUTO	SO	$2	$0	$0	$0	$0	$1	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	102584	WASHINGTON NON-DEFERRED COSTS	WA	-$59	$0	$0	-$59	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	102661	ASTORIA YOUNG BAY CLEANUP	SO	$96	$2	$25	$7	$14	$41	$6	$0	$0
1823910	ENVIR CST UNDR AMORT	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	$102	$2	$27	$8	$15	$44	$6	$0	$0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	SO	$81	$2	$22	$6	$11	$35	$5	$0	$0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	$1,443	$32	$383	$110	$205	$626	$83	$4	$0
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	SO	$428	$9	$114	$33	$61	$186	$25	$1	$0
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	$680	$15	$180	$52	$96	$295	$39	$2	$0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	$962	$21	$256	$74	$136	$418	$55	$3	$0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	$1,208	$27	$321	$92	$171	$524	$70	$3	$0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	$1,387	$31	$368	$106	$196	$602	$80	$4	$0
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	SO	$3	$0	$1	$0	$0	$1	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	SO	$107	$2	$28	$8	$15	$46	$6	$0	$0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	$147	$3	$39	$11	$21	$64	$8	$0	$0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-$114	-$3	-$30	-$9	-$16	-$49	-$7	$0	$0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	$134	$3	$35	$10	$19	$58	$8	$0	$0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	$646	$14	$171	$49	$91	$280	$37	$2	$0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	$218	$5	$58	$17	$31	$94	$13	$1	$0
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$248	$5	$66	$19	$35	$107	$14	$1	$0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$108	$2	$29	$8	$15	$47	$6	$0	$0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$141	$3	$37	$11	$20	$61	$8	$0	$0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$98	$2	$26	$8	$14	$43	$6	$0	$0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$137	$3	$36	$10	$19	$59	$8	$0	$0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$978	$22	$260	$75	$139	$424	$56	$3	$0
1823910	ENVIR CST UNDR AMORT	103434	WASHINGTON NON-DEFERRED COSTS	WA	-$5	$0	$0	-$5	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103435	WASHINGTON NON-DEFERRED COSTS	WA	-$58	$0	$0	-$58	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-$78	$0	$0	-$78	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-$73	$0	$0	-$73	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-$105	$0	$0	-$105	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-$168	$0	$0	-$168	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	-$255	$0	$0	-$255	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103441	ASTORIA YOUNGS BAY CLEANUP	SO	$52	$1	$14	$4	$7	$23	$3	$0	$0
1823910	ENVIR CST UNDR AMORT	103442	D-SM RETAIL MINOR SITES	SO	$73	$2	$19	$6	$10	$32	$4	$0	$0
1823910	ENVIR CST UNDR AMORT	103443	SILVER BELL MINE ENVIRONMENTAL REMED	SO	$131	$3	$35	$10	$19	$57	$8	$0	$0
1823910	ENVIR CST UNDR AMORT	103444	WASHINGTON NON-DEFERRED COSTS	WA	-$83	$0	$0	-$83	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	$57	$1	$15	$4	$8	$25	$3	$0	$0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	$22	$0	$6	$2	$3	$10	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	$34	$1	$9	$3	$5	$15	$2	$0	$0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	$17	$0	$4	$1	$2	$7	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	$50	$1	$13	$4	$7	$22	$3	$0	$0
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	$46	$1	$12	$4	$7	$20	$3	$0	$0
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	$26	$1	$7	$2	$4	$11	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	$42	$1	$11	$3	$6	$18	$2	$0	$0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	$7	$0	$2	$1	$1	$3	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	$17	$0	$4	$1	$2	$7	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	$133	$3	$35	$10	$19	$58	$8	$0	$0
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	$6	$0	$2	$0	$1	$3	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	$1	$0	$0	$0	$0	$1	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	$19	$0	$5	$1	$3	$8	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	$13	$0	$4	$1	$2	$6	$1	$0	$0
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	$101	$2	$27	$8	$14	$44	$6	$0	$0
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRP)	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	$178	$4	$47	$14	$25	$77	$10	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	$8	$0	$2	$1	$1	$3	$0	$0	$0
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$13
1823910 Total					**$10,594**	**$252**	**$3,044**	**-$8**	**$1,624**	**$4,975**	**$661**	**$32**	**$13**
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	$4,874	$0	$0	$0	$0	$0	$0	$0	$4,874
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	$24,438	$0	$0	$0	$0	$0	$0	$0	$24,438
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	$7,867	$0	$0	$0	$0	$0	$0	$0	$7,867
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	$788	$0	$0	$0	$0	$0	$0	$0	$788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	$624	$0	$0	$0	$0	$0	$0	$0	$624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	$88	$0	$0	$0	$0	$0	$0	$0	$88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	$7,154	$0	$0	$0	$0	$0	$0	$0	$7,154
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	$162	$0	$0	$0	$0	$0	$0	$0	$162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	$22	$0	$0	$0	$0	$0	$0	$0	$22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	$41	$0	$0	$0	$0	$0	$0	$0	$41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	$1,183	$0	$0	$0	$0	$0	$0	$0	$1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	$24	$0	$0	$0	$0	$0	$0	$0	$24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-$72,739	$0	$0	$0	$0	$0	$0	$0	-$72,739
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	$1,280	$0	$0	$0	$0	$0	$0	$0	$1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	$1,353	$0	$0	$0	$0	$0	$0	$0	$1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	$4,202	$0	$0	$0	$0	$0	$0	$0	$4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	$848	$0	$0	$0	$0	$0	$0	$0	$848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$498	$0	$0	$0	$0	$0	$0	$0	$498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	$82	$0	$0	$0	$0	$0	$0	$0	$82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	$527	$0	$0	$0	$0	$0	$0	$0	$527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	$18	$0	$0	$0	$0	$0	$0	$0	$18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	$71	$0	$0	$0	$0	$0	$0	$0	$71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	$115	$0	$0	$0	$0	$0	$0	$0	$115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	$28	$0	$0	$0	$0	$0	$0	$0	$28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	$3,531	$0	$0	$0	$0	$0	$0	$0	$3,531
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	$24	$0	$0	$0	$0	$0	$0	$0	$24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	$1,509	$0	$0	$0	$0	$0	$0	$0	$1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	$3,114	$0	$0	$0	$0	$0	$0	$0	$3,114
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	$460	$0	$0	$0	$0	$0	$0	$0	$460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	$2,564	$0	$0	$0	$0	$0	$0	$0	$2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	$1,187	$0	$0	$0	$0	$0	$0	$0	$1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	$895	$0	$0	$0	$0	$0	$0	$0	$895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	$1,542	$0	$0	$0	$0	$0	$0	$0	$1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	$1,658	$0	$0	$0	$0	$0	$0	$0	$1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	$191	$0	$0	$0	$0	$0	$0	$0	$191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-$27	$0	$0	$0	$0	$0	$0	$0	-$27
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	-$993	$0	$0	$0	$0	$0	$0	$0	-$993
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	$7	$0	$0	$0	$0	$0	$0	$0	$7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	$22	$0	$0	$0	$0	$0	$0	$0	$22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	$3,581	$0	$0	$0	$0	$0	$0	$0	$3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	$2,910	$0	$0	$0	$0	$0	$0	$0	$2,910

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	$3,026	$0	$0	$0	$0	$0	$0	$0	$3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	$1,547	$0	$0	$0	$0	$0	$0	$0	$1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	$285	$0	$0	$0	$0	$0	$0	$0	$285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-$1	$0	$0	$0	$0	$0	$0	$0	-$1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	$1,227	$0	$0	$0	$0	$0	$0	$0	$1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	$2,562	$0	$0	$0	$0	$0	$0	$0	$2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	$230	$0	$0	$0	$0	$0	$0	$0	$230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	$51	$0	$0	$0	$0	$0	$0	$0	$51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	$54	$0	$0	$0	$0	$0	$0	$0	$54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	$89	$0	$0	$0	$0	$0	$0	$0	$89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	$129	$0	$0	$0	$0	$0	$0	$0	$129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	$9	$0	$0	$0	$9	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	$561	$0	$0	$0	$0	$0	$0	$0	$561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$76	$0	$0	$0	$0	$0	$0	$0	$76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$7,051	$0	$0	$0	$0	$0	$0	$0	$7,051
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	$2,461	$0	$0	$0	$0	$0	$0	$0	$2,461
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$446	$0	$0	$0	$0	$0	$0	$0	$446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$146	$0	$0	$0	$0	$0	$0	$0	$146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-$344,236	$0	$0	$0	$0	$0	$0	$0	-$344,236
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	$23	$0	$0	$0	$0	$0	$0	$0	$23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	$7	$0	$0	$0	$0	$0	$7	$0	$0
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	$16	$0	$0	$0	$0	$0	$16	$0	$0
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	$48	$0	$0	$0	$0	$0	$0	$0	$48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	$3,306	$0	$0	$0	$0	$0	$0	$0	$3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$3,060	$0	$0	$0	$0	$0	$0	$0	$3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	$2,347	$0	$0	$0	$0	$0	$0	$0	$2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$65	$0	$0	$0	$0	$0	$0	$0	$65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	$223	$0	$0	$0	$0	$0	$0	$0	$223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	$1,476	$0	$0	$0	$0	$0	$0	$0	$1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	$3,485	$0	$0	$0	$0	$0	$0	$0	$3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	$60	$0	$0	$0	$0	$0	$0	$0	$60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	$67	$0	$0	$0	$0	$0	$0	$0	$67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	$103	$0	$0	$0	$0	$0	$0	$0	$103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$944	$0	$0	$0	$0	$0	$0	$0	$944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,967	$0	$0	$0	$0	$0	$0	$0	$1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$421	$0	$0	$0	$0	$0	$0	$0	$421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$105	$0	$0	$0	$0	$0	$0	$0	$105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	$36	$0	$0	$0	$0	$0	$0	$0	$36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	$7	$0	$0	$0	$7	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	$53	$0	$0	$0	$0	$0	$0	$0	$53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	$119	$0	$0	$0	$0	$0	$0	$0	$119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	$3,752	$0	$0	$0	$0	$0	$0	$0	$3,752

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	$8,624	$0	$0	$0	$0	$0	$0	$0	$8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	$1,499	$0	$0	$0	$0	$0	$0	$0	$1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	$2,187	$0	$0	$0	$0	$0	$0	$0	$2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	$2,748	$0	$0	$0	$0	$0	$0	$0	$2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	$65	$0	$0	$0	$0	$0	$0	$0	$65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	$122	$0	$0	$0	$0	$0	$0	$0	$122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	$1,848	$0	$0	$0	$0	$0	$0	$0	$1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	$2,469	$0	$0	$0	$0	$0	$0	$0	$2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	$536	$0	$0	$0	$0	$0	$0	$0	$536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	$211	$0	$0	$0	$0	$0	$0	$0	$211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	$8	$0	$0	$0	$0	$0	$0	$0	$8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	$241	$0	$0	$0	$0	$0	$0	$0	$241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	$6,904	$0	$0	$0	$0	$0	$0	$0	$6,904
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	$6	$0	$0	$0	$6	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-$29,143	$0	$0	$0	$0	$0	$0	$0	-$29,143
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	$5	$0	$0	$0	$5	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$5,982	$0	$0	$0	$0	$0	$0	$0	$5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	$883	$0	$0	$0	$0	$0	$0	$0	$883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	$1,952	$0	$0	$0	$0	$0	$0	$0	$1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	$3,369	$0	$0	$0	$0	$0	$0	$0	$3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	$117	$0	$0	$0	$0	$0	$0	$0	$117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	$3,399	$0	$0	$0	$0	$0	$0	$0	$3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	$61	$0	$0	$0	$0	$0	$0	$0	$61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	$108	$0	$0	$0	$0	$0	$0	$0	$108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$1,936	$0	$0	$0	$0	$0	$0	$0	$1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$3,277	$0	$0	$0	$0	$0	$0	$0	$3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$968	$0	$0	$0	$0	$0	$0	$0	$968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$187	$0	$0	$0	$0	$0	$0	$0	$187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	$277	$0	$0	$0	$0	$0	$0	$0	$277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	$3,034	$0	$0	$0	$0	$0	$0	$0	$3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	$3	$0	$0	$0	$3	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	$4	$0	$0	$0	$4	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	$1	$0	$0	$0	$1	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	$2	$0	$0	$0	$2	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	$7,175	$0	$0	$0	$0	$0	$0	$0	$7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	$526	$0	$0	$0	$0	$0	$0	$0	$526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	$3,466	$0	$0	$0	$0	$0	$0	$0	$3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	$4,289	$0	$0	$0	$0	$0	$0	$0	$4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	$127	$0	$0	$0	$0	$0	$0	$0	$127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	$2,570	$0	$0	$0	$0	$0	$0	$0	$2,570

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	$83	$0	$0	$0	$0	$0	$0	$0	$83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	$126	$0	$0	$0	$0	$0	$0	$0	$126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	$1,664	$0	$0	$0	$0	$0	$0	$0	$1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	$3,791	$0	$0	$0	$0	$0	$0	$0	$3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	$1,133	$0	$0	$0	$0	$0	$0	$0	$1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$1,053	$0	$0	$0	$0	$0	$0	$0	$1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	$762	$0	$0	$0	$0	$0	$0	$0	$762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	$7,817	$0	$0	$0	$0	$0	$0	$0	$7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$9,817	$0	$0	$0	$0	$0	$0	$0	$9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	$500	$0	$0	$0	$0	$0	$0	$0	$500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	$2,532	$0	$0	$0	$0	$0	$0	$0	$2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	$5,215	$0	$0	$0	$0	$0	$0	$0	$5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	$162	$0	$0	$0	$0	$0	$0	$0	$162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	$2,339	$0	$0	$0	$0	$0	$0	$0	$2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	$53	$0	$0	$0	$0	$0	$0	$0	$53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	$72	$0	$0	$0	$0	$0	$0	$0	$72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$1,446	$0	$0	$0	$0	$0	$0	$0	$1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$3,258	$0	$0	$0	$0	$0	$0	$0	$3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$776	$0	$0	$0	$0	$0	$0	$0	$776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$947	$0	$0	$0	$0	$0	$0	$0	$947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	$2,732	$0	$0	$0	$0	$0	$0	$0	$2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	$25,439	$0	$0	$0	$0	$0	$0	$0	$25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	$21	$0	$0	$0	$0	$0	$0	$0	$21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	$96	$0	$0	$0	$0	$0	$0	$0	$96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	$140	$0	$0	$0	$0	$0	$0	$0	$140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	$439	$0	$0	$0	$0	$0	$0	$0	$439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	$86	$0	$0	$0	$0	$0	$0	$0	$86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	$139	$0	$0	$0	$0	$0	$0	$0	$139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	$59	$0	$0	$0	$0	$0	$0	$0	$59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	$5	$0	$0	$0	$0	$0	$0	$0	$5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	$12	$0	$0	$0	$0	$0	$0	$0	$12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	$236	$0	$0	$0	$0	$0	$0	$0	$236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	$34	$0	$0	$0	$0	$0	$0	$0	$34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	$40	$0	$0	$0	$0	$0	$0	$0	$40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	$34	$0	$0	$0	$0	$0	$0	$0	$34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-$4,605	$0	$0	$0	$0	$0	$0	$0	-$4,605
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-$3,257	$0	$0	$0	$0	$0	$0	$0	-$3,257
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-$3,761	$0	$0	$0	$0	$0	$0	$0	-$3,761
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	$571	$0	$0	$0	$0	$0	$0	$0	$571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$4,836	$0	$0	$0	$0	$0	$0	$0	$4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	$1,490	$0	$0	$0	$0	$0	$0	$0	$1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	$3,246	$0	$0	$0	$0	$0	$0	$0	$3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	$4,524	$0	$0	$0	$0	$0	$0	$0	$4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	$258	$0	$0	$0	$0	$0	$0	$0	$258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	$2,370	$0	$0	$0	$0	$0	$0	$0	$2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	$187	$0	$0	$0	$0	$0	$0	$0	$187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	$330	$0	$0	$0	$0	$0	$0	$0	$330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$2,605	$0	$0	$0	$0	$0	$0	$0	$2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$4,107	$0	$0	$0	$0	$0	$0	$0	$4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,019	$0	$0	$0	$0	$0	$0	$0	$1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$986	$0	$0	$0	$0	$0	$0	$0	$986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	$2,513	$0	$0	$0	$0	$0	$0	$0	$2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	$16,876	$0	$0	$0	$0	$0	$0	$0	$16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	$1,485	$0	$0	$0	$0	$0	$0	$0	$1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	$11	$0	$0	$0	$0	$0	$0	$0	$11

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	$669	$0	$0	$0	$0	$0	$0	$0	$669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	$176	$0	$0	$0	$0	$0	$0	$0	$176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	$740	$0	$0	$0	$0	$0	$0	$0	$740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	$49	$0	$0	$0	$0	$0	$0	$0	$49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	$65	$0	$0	$0	$0	$0	$0	$0	$65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	$127	$0	$0	$0	$0	$0	$0	$0	$127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	$12	$0	$0	$0	$0	$0	$0	$0	$12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	$587	$0	$0	$0	$0	$0	$0	$0	$587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	$55	$0	$0	$0	$0	$0	$0	$0	$55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	$186	$0	$0	$0	$0	$0	$0	$0	$186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	$125	$0	$0	$0	$0	$0	$0	$0	$125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	$684	$0	$0	$0	$0	$0	$0	$0	$684
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	$30	$0	$0	$0	$0	$0	$0	$0	$30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	$27	$0	$0	$0	$0	$0	$0	$0	$27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$6,498	$0	$0	$0	$0	$0	$0	$0	$6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	$1,305	$0	$0	$0	$0	$0	$0	$0	$1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	$3,647	$0	$0	$0	$0	$0	$0	$0	$3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	$5,016	$0	$0	$0	$0	$0	$0	$0	$5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	$255	$0	$0	$0	$0	$0	$0	$0	$255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	$1,880	$0	$0	$0	$0	$0	$0	$0	$1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	$126	$0	$0	$0	$0	$0	$0	$0	$126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	$240	$0	$0	$0	$0	$0	$0	$0	$240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$3,071	$0	$0	$0	$0	$0	$0	$0	$3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$4,607	$0	$0	$0	$0	$0	$0	$0	$4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,233	$0	$0	$0	$0	$0	$0	$0	$1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$411	$0	$0	$0	$0	$0	$0	$0	$411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	$2,513	$0	$0	$0	$0	$0	$0	$0	$2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	$11,360	$0	$0	$0	$0	$0	$0	$0	$11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	$1,437	$0	$0	$0	$0	$0	$0	$0	$1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	$30	$0	$0	$0	$0	$0	$0	$0	$30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	$433	$0	$0	$0	$0	$0	$0	$0	$433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	$183	$0	$0	$0	$0	$0	$0	$0	$183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	$1,070	$0	$0	$0	$0	$0	$0	$0	$1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	$42	$0	$0	$0	$0	$0	$0	$0	$42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	$102	$0	$0	$0	$0	$0	$0	$0	$102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	$168	$0	$0	$0	$0	$0	$0	$0	$168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	$6	$0	$0	$0	$0	$0	$0	$0	$6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	$268	$0	$0	$0	$0	$0	$0	$0	$268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	$894	$0	$0	$0	$0	$0	$0	$0	$894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	$55	$0	$0	$0	$0	$0	$0	$0	$55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	$51	$0	$0	$0	$0	$0	$0	$0	$51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	$98	$0	$0	$0	$0	$0	$0	$0	$98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	$11	$0	$0	$0	$0	$0	$0	$0	$11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	$487	$0	$0	$0	$0	$0	$0	$0	$487
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	$298	$0	$0	$0	$0	$0	$0	$0	$298
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	$266	$0	$0	$0	$0	$0	$0	$0	$266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	$837	$0	$0	$0	$0	$0	$0	$0	$837
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	$7	$0	$0	$0	$0	$0	$0	$0	$7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103299	AGRICULURAL FINANSWER EXPRESS - UTAH - 2	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$14
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	$74	$0	$0	$0	$0	$0	$0	$0	$74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	$110	$0	$0	$0	$0	$0	$0	$0	$110

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	$109	$0	$0	$0	$0	$0	$0	$0	$109
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$4,438	$0	$0	$0	$0	$0	$0	$0	$4,438
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	$1,178	$0	$0	$0	$0	$0	$0	$0	$1,178
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	$5,000	$0	$0	$0	$0	$0	$0	$0	$5,000
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	$2,417	$0	$0	$0	$0	$0	$0	$0	$2,417
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	$162	$0	$0	$0	$0	$0	$0	$0	$162
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	$1,232	$0	$0	$0	$0	$0	$0	$0	$1,232
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	$152	$0	$0	$0	$0	$0	$0	$0	$152
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	$353	$0	$0	$0	$0	$0	$0	$0	$353
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$1,699	$0	$0	$0	$0	$0	$0	$0	$1,699
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$5,118	$0	$0	$0	$0	$0	$0	$0	$5,118
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,085	$0	$0	$0	$0	$0	$0	$0	$1,085
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$395	$0	$0	$0	$0	$0	$0	$0	$395
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	$1,688	$0	$0	$0	$0	$0	$0	$0	$1,688
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	$9,567	$0	$0	$0	$0	$0	$0	$0	$9,567
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	$1,627	$0	$0	$0	$0	$0	$0	$0	$1,627
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-$14	$0	$0	$0	$0	$0	$0	$0	-$14
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	$6	$0	$0	$0	$0	$0	$0	$0	$6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$14
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	$454	$0	$0	$0	$0	$0	$0	$0	$454
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	$17	$0	$0	$0	$0	$0	$0	$0	$17
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	$582	$0	$0	$0	$0	$0	$0	$0	$582
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	$144	$0	$0	$0	$0	$0	$0	$0	$144
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	$781	$0	$0	$0	$0	$0	$0	$0	$781
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	$27	$0	$0	$0	$0	$0	$0	$0	$27
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	$115	$0	$0	$0	$0	$0	$0	$0	$115
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	$148	$0	$0	$0	$0	$0	$0	$0	$148
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	$59	$0	$0	$0	$0	$0	$0	$0	$59
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	$1,004	$0	$0	$0	$0	$0	$0	$0	$1,004
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	$49	$0	$0	$0	$0	$0	$0	$0	$49
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	$56	$0	$0	$0	$0	$0	$0	$0	$56
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	$122	$0	$0	$0	$0	$0	$0	$0	$122
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	$28	$0	$0	$0	$0	$0	$0	$0	$28
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	$131	$0	$0	$0	$0	$0	$0	$0	$131
1823920	DSR COSTS AMORTIZED	103365	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	$33	$0	$0	$0	$0	$0	$0	$0	$33
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	$29	$0	$0	$0	$0	$0	$0	$0	$29
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-$12	$0	$0	$0	$0	$0	$0	$0	-$12
1823920	DSR COSTS AMORTIZED	103493	U of Utah Student Energy Sponsorship- UT	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	$24	$0	$0	$0	$0	$0	$0	$0	$24
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	$627	$0	$0	$0	$0	$0	$0	$0	$627
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	$143	$0	$0	$0	$0	$0	$0	$0	$143
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	$277	$0	$0	$0	$0	$0	$0	$0	$277
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	$17	$0	$0	$0	$0	$0	$0	$0	$17
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	$154	$0	$0	$0	$0	$0	$0	$0	$154
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	$19	$0	$0	$0	$0	$0	$0	$0	$19
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	$68	$0	$0	$0	$0	$0	$0	$0	$68
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	$121	$0	$0	$0	$0	$0	$0	$0	$121
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$1,019	$0	$0	$0	$0	$0	$0	$0	$1,019
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	$157	$0	$0	$0	$0	$0	$0	$0	$157
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	$41	$0	$0	$0	$0	$0	$0	$0	$41

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	$1,859	$0	$0	$0	$0	$0	$0	$0	$1,859
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	$146	$0	$0	$0	$0	$0	$0	$0	$146
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	$137	$0	$0	$0	$0	$0	$0	$0	$137
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	$19	$0	$0	$0	$0	$0	$0	$0	$19
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	$20	$0	$0	$0	$0	$0	$0	$0	$20
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$14
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	$67	$0	$0	$0	$0	$0	$0	$0	$67
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	$6	$0	$0	$0	$0	$0	$0	$0	$6
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	$12	$0	$0	$0	$0	$0	$0	$0	$12
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	$25	$0	$0	$0	$0	$0	$0	$0	$25
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	$156	$0	$0	$0	$0	$0	$0	$0	$156
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	$10	$0	$0	$0	$0	$0	$0	$0	$10
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	$14	$0	$0	$0	$0	$0	$0	$0	$14
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	$2	$0	$0	$0	$0	$0	$0	$0	$2
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	$31	$0	$0	$0	$0	$0	$0	$0	$31
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823920 Total					**-$47,745**	**$0**	**$0**	**$0**	**$75**	**$0**	**$37**	**$0**	**-$47,856**
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	$4	$0	$0	$0	$0	$0	$4	$0	$0
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	$5	$0	$0	$0	$0	$0	$5	$0	$0
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	$22	$0	$0	$0	$0	$0	$22	$0	$0
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	$42	$0	$0	$0	$0	$0	$42	$0	$0
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	$48	$0	$0	$0	$0	$0	$48	$0	$0
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	$106	$0	$0	$0	$0	$0	$106	$0	$0
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	$72	$0	$0	$0	$0	$0	$72	$0	$0
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	$33	$0	$0	$0	$0	$0	$33	$0	$0
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	$15	$0	$0	$0	$0	$0	$15	$0	$0
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	$69	$0	$0	$0	$0	$0	$69	$0	$0
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	$99	$0	$0	$0	$0	$0	$99	$0	$0
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	$21	$0	$0	$0	$0	$0	$21	$0	$0
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	$24	$0	$0	$0	$0	$0	$24	$0	$0
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	$108	$0	$0	$0	$0	$0	$108	$0	$0
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	$159	$0	$0	$0	$0	$0	$159	$0	$0
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	$1	$0	$0	$0	$0	$0	$1	$0	$0
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	$3	$0	$0	$0	$0	$0	$3	$0	$0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	$144	$0	$0	$0	$0	$0	$144	$0	$0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	$359	$0	$0	$0	$0	$0	$359	$0	$0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	$361	$0	$0	$0	$0	$0	$361	$0	$0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	$2	$0	$0	$0	$0	$0	$2	$0	$0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	$143	$0	$0	$0	$0	$0	$143	$0	$0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	$117	$0	$0	$0	$0	$0	$117	$0	$0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	$47	$0	$0	$0	$0	$0	$47	$0	$0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	$246	$0	$0	$0	$0	$0	$246	$0	$0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	$103	$0	$0	$0	$0	$0	$103	$0	$0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	$846	$0	$0	$0	$0	$0	$0	$0	$846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	$101	$0	$0	$0	$0	$0	$0	$0	$101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	$361	$0	$0	$0	$0	$0	$0	$0	$361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	$123	$0	$0	$0	$0	$0	$0	$0	$123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	$61	$0	$0	$0	$0	$0	$0	$0	$61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	$120	$0	$0	$0	$0	$0	$0	$0	$120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	$275	$0	$0	$0	$0	$0	$0	$0	$275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$229	$0	$0	$0	$0	$0	$0	$0	$229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	$19	$0	$0	$0	$0	$0	$0	$0	$19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	$102	$0	$0	$0	$0	$0	$0	$0	$102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	$3,127	$0	$0	$0	$0	$0	$0	$0	$3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	$165	$0	$0	$0	$0	$0	$0	$0	$165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	$317	$0	$0	$0	$0	$0	$0	$0	$317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	$113	$0	$0	$0	$0	$0	$0	$0	$113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	$108	$0	$0	$0	$0	$0	$0	$0	$108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	$58	$0	$0	$0	$0	$0	$0	$0	$58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	$268	$0	$0	$0	$0	$0	$0	$0	$268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	$490	$0	$0	$0	$0	$0	$0	$0	$490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	$17	$0	$0	$0	$0	$0	$0	$0	$17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	$9	$0	$0	$0	$0	$0	$0	$0	$9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	$33	$0	$0	$0	$0	$0	$0	$0	$33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	$50	$0	$0	$0	$0	$0	$0	$0	$50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	$309	$0	$0	$0	$0	$0	$0	$0	$309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	$3,816	$0	$0	$0	$0	$0	$0	$0	$3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	$198	$0	$0	$0	$0	$0	$0	$0	$198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	$287	$0	$0	$0	$0	$0	$0	$0	$287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	$108	$0	$0	$0	$0	$0	$0	$0	$108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	$190	$0	$0	$0	$0	$0	$0	$0	$190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	$74	$0	$0	$0	$0	$0	$0	$0	$74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	$807	$0	$0	$0	$0	$0	$0	$0	$807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$594	$0	$0	$0	$0	$0	$0	$0	$594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	$47	$0	$0	$0	$0	$0	$0	$0	$47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	$322	$0	$0	$0	$0	$0	$0	$0	$322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	$4,283	$0	$0	$0	$0	$0	$0	$0	$4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	$134	$0	$0	$0	$0	$0	$0	$0	$134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	$166	$0	$0	$0	$0	$0	$0	$0	$166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	$513	$0	$0	$0	$0	$0	$0	$0	$513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	$107	$0	$0	$0	$0	$0	$0	$0	$107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	$637	$0	$0	$0	$0	$0	$0	$0	$637

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$1,305	$0	$0	$0	$0	$0	$0	$0	$1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	$23	$0	$0	$0	$0	$0	$0	$0	$23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	$143	$0	$0	$0	$0	$0	$0	$0	$143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	$37	$0	$0	$0	$0	$0	$0	$0	$37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	$425	$0	$0	$0	$0	$0	$0	$0	$425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	$126	$0	$0	$0	$0	$0	$0	$0	$126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	$632	$0	$0	$0	$0	$0	$0	$0	$632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	$77	$0	$0	$0	$0	$0	$0	$0	$77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	$508	$0	$0	$0	$0	$0	$0	$0	$508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$699	$0	$0	$0	$0	$0	$0	$0	$699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	$30	$0	$0	$0	$0	$0	$0	$0	$30
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	$247	$0	$0	$0	$0	$0	$0	$0	$247
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	$27	$0	$0	$0	$0	$0	$0	$0	$27
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	$266	$0	$0	$0	$0	$0	$0	$0	$266
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	$98	$0	$0	$0	$0	$0	$0	$0	$98
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	$590	$0	$0	$0	$0	$0	$0	$0	$590
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	$207	$0	$0	$0	$0	$0	$0	$0	$207
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	$710	$0	$0	$0	$0	$0	$0	$0	$710
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$686	$0	$0	$0	$0	$0	$0	$0	$686
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	$5	$0	$0	$0	$0	$0	$0	$0	$5
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	$1	$0	$0	$0	$0	$0	$0	$0	$1
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823930	DSR COSTS NOT AMORT	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	$16	$0	$0	$0	$0	$0	$0	$0	$16
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	$65	$0	$0	$0	$0	$0	$0	$0	$65
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	$28	$0	$0	$0	$0	$0	$0	$0	$28
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	$10	$0	$0	$0	$0	$0	$0	$0	$10
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	$72	$0	$0	$0	$0	$0	$0	$0	$72
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	$26	$0	$0	$0	$0	$0	$0	$0	$26
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	$106	$0	$0	$0	$0	$0	$0	$0	$106
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	$100	$0	$0	$0	$0	$0	$0	$0	$100
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	$6	$0	$0	$0	$0	$0	$0	$0	$6
1823930 Total					**$29,243**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,373**	**$0**	**$26,870**
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	$3,543	$0	$0	$0	$0	$0	$0	$0	$3,543
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-$680	$0	$0	$0	$0	$0	$0	$0	-$680
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	$170	$0	$0	$0	$0	$0	$170	$0	$0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-$73	$0	$0	$0	$0	$0	$0	$0	-$73
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-$33	$0	$0	$0	$0	$0	$0	$0	-$33
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-$65	$0	$0	$0	$0	$0	$0	$0	-$65
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LIEE - 2011	OTHER	-$19	$0	$0	$0	$0	$0	$0	$0	-$19
1823940 Total					**$2,843**	**$0**	**$0**	**$0**	**$0**	**$0**	**$170**	**$0**	**$2,673**
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	$1	$0	$0	$0	$0	$1	$0	$0	$0
1823960 Total					**$3**	**$0**	**$0**	**$0**	**$0**	**$3**	**$0**	**$0**	**$0**
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	$74	$0	$0	$0	$0	$0	$0	$0	$74
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	$2,491	$0	$0	$0	$0	$0	$0	$0	$2,491
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-$7	$0	$0	$0	$0	$0	$0	$0	-$7
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	$700	$0	$0	$0	$0	$0	$0	$0	$700
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	$272	$0	$0	$0	$0	$0	$0	$0	$272
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	$57,741	$0	$0	$0	$0	$0	$0	$0	$57,741
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	$202	$0	$0	$0	$0	$0	$0	$0	$202
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	$481	$0	$0	$0	$0	$0	$0	$0	$481
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	$15	$0	$0	$0	$0	$0	$0	$0	$15

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	$1,849	$0	$0	$0	$0	$0	$0	$0	$1,849
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	$712	$0	$0	$0	$0	$0	$0	$0	$712
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-$35	$0	$0	$0	$0	$0	$0	$0	-$35
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-$2,491	$0	$0	$0	$0	$0	$0	$0	-$2,491
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	$10,918	$0	$0	$0	$0	$0	$0	$0	$10,918
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	-$526	$0	$0	$0	$0	$0	$0	$0	-$526
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	$3	$3	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	$197	$0	$0	$0	$0	$0	$197	$0	$0
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	$355	$0	$0	$355	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-$74	$0	$0	$0	$0	$0	$0	$0	-$74
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	$960	$0	$0	$0	$0	$0	$0	$0	$960
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-$272	$0	$0	$0	$0	$0	$0	$0	-$272
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	$5,144	$81	$1,286	$404	$799	$2,264	$310	$0	$0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE		$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	$422	$0	$0	$422	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	$66	$0	$0	$0	$66	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	$4	$0	$0	$0	$0	$0	$0	$0	$4
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	$140	$0	$0	$0	$0	$0	$0	$0	$140
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	$429	$0	$0	$0	$0	$0	$0	$0	$429
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	$4,391	$0	$0	$0	$0	$0	$0	$0	$4,391
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	$2,895	$0	$0	$0	$0	$0	$0	$0	$2,895
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	$1,170	$0	$0	$0	$0	$0	$0	$0	$1,170
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-$481	$0	$0	$0	$0	$0	$0	$0	-$481
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	$193	$0	$0	$0	$0	$0	$0	$0	$193
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	$531	$0	$0	$0	$531	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	$4,372	$0	$0	$0	$0	$0	$0	$0	$4,372
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-$2,045	$0	$0	$0	$0	$0	$0	$0	-$2,045
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-$624	$0	$0	$0	$0	$0	$0	$0	-$624
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	$162	$0	$0	$0	$0	$0	$0	$0	$162
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-$258	$0	$0	$0	$0	$0	$0	$0	-$258
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	$1,746	$0	$0	$0	$0	$0	$0	$0	$1,746
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	$665	$0	$0	$0	$0	$0	$0	$0	$665
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-$1,299	$0	$0	$0	$0	$0	$0	$0	-$1,299
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-$1	$0	$0	$0	$0	$0	$0	$0	-$1
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-$175	$0	$0	$0	$0	$0	$0	$0	-$175
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-$1,111	$0	$0	$0	$0	$0	$0	$0	-$1,111
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	$26,439	$0	$0	$0	$0	$0	$0	$0	$26,439
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	$283	$0	$0	$0	$0	$0	$0	$0	$283
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-$688	$0	$0	$0	$0	$0	$0	$0	-$688
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-$24	$0	$0	$0	$0	$0	$0	$0	-$24
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	$924	$0	$0	$0	$0	$0	$0	$0	$924
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	$189	$0	$0	$0	$0	$0	$0	$0	$189
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-$94	$0	$0	$0	$0	$0	$0	$0	-$94
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-$21	$0	$0	$0	$0	$0	$0	$0	-$21
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	$1,928	$0	$0	$0	$0	$0	$0	$0	$1,928
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	$142	$0	$0	$0	$0	$0	$0	$0	$142
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	$12,710	$0	$0	$0	$0	$0	$0	$0	$12,710
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	$2,391	$0	$0	$0	$0	$0	$0	$0	$2,391
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-$1,003	$0	$0	$0	$0	$0	$0	$0	-$1,003
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-$114	$0	$0	$0	$0	$0	$0	$0	-$114
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	$2,164	$0	$0	$0	$0	$0	$0	$0	$2,164
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	$14,720	$0	$0	$0	$0	$0	$0	$0	$14,720
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	$6,334	$0	$0	$0	$0	$0	$0	$0	$6,334
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	$1,085	$0	$0	$0	$0	$0	$0	$0	$1,085
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-$642	$0	$0	$0	$0	$0	$0	$0	-$642
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	$3,294	$0	$0	$0	$0	$0	$0	$0	$3,294

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-$1,483	$0	$0	$0	$0	$0	$0	$0	-$1,483
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-$95	$0	$0	$0	$0	$0	$0	$0	-$95
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	$16,474	$0	$0	$0	$0	$0	$0	$0	$16,474
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	$127	$0	$0	$0	$0	$0	$0	$0	$127
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	$594	$0	$0	$0	$0	$0	$0	$0	$594
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	$2,077	$0	$0	$0	$0	$0	$0	$0	$2,077
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-$1,653	$0	$0	$0	$0	$0	$0	$0	-$1,653
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-$24	$0	$0	$0	$0	$0	$0	$0	-$24
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-$10	$0	$0	$0	$0	$0	$0	$0	-$10
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	$843	$0	$0	$0	$0	$0	$0	$0	$843
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	$9	$0	$0	$0	$0	$0	$0	$0	$9
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	$213	$0	$0	$0	$0	$0	$0	$0	$213
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-$45	$0	$0	$0	$0	$0	$0	$0	-$45
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	$35	$0	$0	$0	$0	$0	$0	$0	$35
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	$226	$0	$0	$0	$0	$0	$0	$0	$226
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-$384	$0	$0	$0	$0	$0	$0	$0	-$384
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	$1,599	$0	$0	$0	$0	$0	$0	$0	$1,599
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	$950	$0	$0	$0	$950	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	$446	$0	$0	$0	$446	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-$3	$0	$0	$0	$0	$0	$0	$0	-$3
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	$9,000	$0	$0	$9,000	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-$700	$0	$0	$0	$0	$0	$0	$0	-$700
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-$16	$0	$0	$0	$0	$0	$0	$0	-$16
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	$7	$0	$0	$0	$0	$0	$0	$0	$7
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-$28	$0	$0	$0	$0	$0	$0	$0	-$28
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187955	Defd UT Ind Eval Fee	UT	-$102	$0	$0	$0	$0	-$102	$0	$0	$0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	$33	$0	$0	$0	$0	$0	$0	$0	$33
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	$67	$0	$0	$0	$0	$0	$0	$0	$67
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	$58	$0	$0	$0	$0	$0	$58	$0	$0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	$10	$0	$0	$0	$0	$0	$0	$0	$10
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-$15	$0	$0	$0	$0	$0	$0	$0	-$15
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	$52	$0	$0	$0	$0	$0	$0	$0	$52
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	$24	$0	$0	$0	$0	$0	$0	$0	$24
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	$119	$0	$0	$0	$0	$0	$0	$0	$119
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	$20,264	$0	$0	$0	$0	$0	$0	$0	$20,264
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	$39	$0	$0	$0	$0	$0	$0	$0	$39
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	$4,001	$0	$0	$0	$0	$0	$0	$0	$4,001
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	$5,135	$0	$0	$0	$0	$0	$0	$0	$5,135
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	$317	$0	$0	$0	$0	$0	$0	$0	$317
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	$48,718	$0	$0	$0	$0	$0	$0	$0	$48,718
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-$23	$0	$0	$0	$0	$0	$0	$0	-$23
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-$89	$0	$0	$0	$0	$0	$0	$0	-$89
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-$685	$0	$0	$0	$0	$0	$0	$0	-$685
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-$510	$0	$0	$0	$0	$0	$0	$0	-$510
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-$52,981	$0	$0	$0	$0	$0	$0	$0	-$52,981
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	$1,891	$0	$0	$0	$0	$0	$0	$0	$1,891
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-$234	$0	$0	$0	$0	$0	$0	$0	-$234
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-$1,139	$0	$0	$0	$0	$0	$0	$0	-$1,139
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-$2,281	$0	$0	$0	$0	$0	$0	$0	-$2,281
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	$8	$0	$0	$0	$0	$0	$0	$0	$8
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-$1,107	$0	$0	$0	$0	$0	$0	$0	-$1,107
1823990	OTHR REG ASSET-N CST	610005	SEC 174 94-98 7 99-00 RAR	OTHER	$19	$0	$0	$0	$0	$0	$0	$0	$19
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	-$19	$0	$0	$0	$0	$0	$0	$0	-$19
1823990 Total					**$209,652**	**$84**	**$1,286**	**$10,180**	**$2,792**	**$2,162**	**$566**	**$0**	**$192,581**
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-$247	$0	-$247	$0	$0	$0	$0	$0	$0
1823993 Total					**-$247**	**$0**	**-$247**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-$445	$0	$0	-$445	$0	$0	$0	$0	$0
1823994 Total					**-$445**	**$0**	**$0**	**-$445**	**$0**	**$0**	**$0**	**$0**	**$0**
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-$151	$0	$0	$0	$0	$0	-$151	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Regulatory Assets (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823995 Total					**-$151**	**$0**	**$0**	**$0**	**$0**	**$0**	**-$151**	**$0**	**$0**
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	$7,238	$0	$0	$0	$0	$0	$0	$0	$7,238
1823999 Total					**$7,238**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,238**
Grand Total					**$215,173**	**$727**	**$4,083**	**$11,667**	**$5,321**	**$13,655**	**$3,672**	**$32**	**$176,016**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	-$26,241	-$411	-$6,534	-$2,051	-$4,059	-$11,506	-$1,577	-$103	$0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	-$15,156	-$237	-$3,774	-$1,184	-$2,345	-$6,645	-$911	-$60	$0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	-$463,098	-$7,252	-$115,315	-$36,192	-$71,639	-$203,046	-$27,836	-$1,819	$0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	-$1,371,630	-$21,479	-$341,545	-$107,194	-$212,184	-$601,394	-$82,447	-$5,387	$0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	-$379,291	-$5,939	-$94,446	-$29,642	-$58,674	-$166,301	-$22,799	-$1,490	$0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-$197,356	-$3,090	-$49,143	-$15,424	-$30,530	-$86,531	-$11,863	-$775	$0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	-$34	-$1	-$8	-$3	-$5	-$15	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-$14,735	-$231	-$3,669	-$1,152	-$2,279	-$6,461	-$886	-$58	$0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	-$4,771	-$75	-$1,188	-$373	-$738	-$2,092	-$287	-$19	$0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	-$39	-$1	-$10	-$3	-$6	-$17	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	-$115	-$2	-$29	-$9	-$18	-$50	-$7	$0	$0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	-$169	-$3	-$42	-$13	-$26	-$74	-$10	-$1	$0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	-$81	-$1	-$20	-$6	-$12	-$35	-$5	$0	$0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	-$206	-$3	-$51	-$16	-$32	-$90	-$12	-$1	$0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	-$29	$0	-$7	-$2	-$5	-$13	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	-$4,780	-$75	-$1,190	-$374	-$739	-$2,096	-$287	-$19	$0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-$20,773	-$325	-$5,173	-$1,623	-$3,213	-$9,108	-$1,249	-$82	$0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-$856	-$13	-$213	-$67	-$132	-$376	-$51	-$3	$0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-$8,476	-$133	-$2,111	-$662	-$1,311	-$3,716	-$509	-$33	$0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-$101	-$2	-$25	-$8	-$16	-$44	-$6	$0	$0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-$4,571	-$72	-$1,138	-$357	-$707	-$2,004	-$275	-$18	$0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-$825	-$13	-$205	-$64	-$128	-$362	-$50	-$3	$0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-$1,028	-$16	-$256	-$80	-$159	-$451	-$62	-$4	$0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-$15,945	-$250	-$3,970	-$1,246	-$2,467	-$6,991	-$958	-$63	$0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-$119,800	-$1,876	-$29,831	-$9,363	-$18,533	-$52,527	-$7,201	-$470	$0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-$11,192	-$175	-$2,787	-$875	-$1,731	-$4,907	-$673	-$44	$0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-$2,995	-$47	-$746	-$234	-$463	-$1,313	-$180	-$12	$0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-$159	-$2	-$40	-$12	-$25	-$70	-$10	-$1	$0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-$55	-$1	-$14	-$4	-$9	-$24	-$3	$0	$0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-$25	$0	-$6	-$2	-$4	-$11	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-$33,929	-$531	-$8,449	-$2,652	-$5,249	-$14,876	-$2,039	-$133	$0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-$10,482	-$164	-$2,610	-$819	-$1,621	-$4,596	-$630	-$41	$0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-$13,425	-$210	-$3,343	-$1,049	-$2,077	-$5,886	-$807	-$53	$0
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-$4,077	-$64	-$1,015	-$319	-$631	-$1,788	-$245	-$16	$0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-$1,745	-$27	-$435	-$136	-$270	-$765	-$105	-$7	$0
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-$18	$0	-$4	-$1	-$3	-$8	-$1	$0	$0
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	-$105	-$2	-$26	-$8	-$16	-$46	-$6	$0	$0
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-$1,088	-$17	-$271	-$85	-$168	-$477	-$65	-$4	$0
1080000	AC PR DPR EL PL SR	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-$3	$0	-$1	$0	$0	-$1	$0	$0	$0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-$6,006	-$94	-$1,496	-$469	-$929	-$2,633	-$361	-$24	$0
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-$782	-$12	-$195	-$61	-$121	-$343	-$47	-$3	$0
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	-$30,049	-$471	-$7,482	-$2,348	-$4,648	-$13,175	-$1,806	-$118	$0
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	-$2,005	-$31	-$499	-$157	-$310	-$879	-$121	-$8	$0
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	-$440,706	-$6,901	-$109,739	-$34,442	-$68,175	-$193,229	-$26,490	-$1,731	$0
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	-$68,208	-$1,068	-$16,984	-$5,331	-$10,551	-$29,906	-$4,100	-$268	$0
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	-$43,300	-$678	-$10,782	-$3,384	-$6,698	-$18,985	-$2,603	-$170	$0
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	-$2,128	-$33	-$530	-$166	-$329	-$933	-$128	-$8	$0
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	-$30,858	-$483	-$7,684	-$2,412	-$4,774	-$13,530	-$1,855	-$121	$0
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	-$21,494	-$337	-$5,352	-$1,680	-$3,325	-$9,424	-$1,292	-$84	$0
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	-$278,365	-$4,359	-$69,315	-$21,755	-$43,062	-$122,050	-$16,732	-$1,093	$0
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-$24,741	-$387	-$6,161	-$1,934	-$3,827	-$10,848	-$1,487	-$97	$0
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-$8,261	-$129	-$2,057	-$646	-$1,278	-$3,622	-$497	-$32	$0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-$220,371	-$3,451	-$54,874	-$17,222	-$34,090	-$96,622	-$13,246	-$865	$0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-$284,399	-$4,454	-$70,817	-$22,226	-$43,995	-$124,696	-$17,095	-$1,117	$0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-$419,485	-$6,569	-$104,455	-$32,783	-$64,892	-$183,924	-$25,215	-$1,647	$0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	-$651	-$10	-$162	-$51	-$101	-$286	-$39	-$3	$0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-$1,555	-$24	-$387	-$122	-$241	-$682	-$93	-$6	$0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	-$3,614	-$57	-$900	-$282	-$559	-$1,585	-$217	-$14	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	-$545	-$545	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-$421	$0	$0	$0	$0	$0	-$421	$0	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-$2,483	$0	-$2,483	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-$2,640	$0	$0	$0	$0	-$2,640	$0	$0	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-$139	$0	$0	-$139	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-$1,058	$0	$0	$0	-$1,058	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-$583	$0	$0	$0	-$583	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-$691	-$691	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-$456	$0	$0	$0	$0	$0	-$456	$0	$0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-$4,037	$0	-$4,037	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-$7,835	$0	$0	$0	$0	-$7,835	$0	$0	$0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-$659	$0	$0	-$659	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-$2,389	$0	$0	$0	-$2,389	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-$166	$0	$0	$0	-$166	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-$4,508	-$4,508	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-$8,543	$0	$0	$0	$0	$0	-$8,543	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-$59,983	$0	-$59,983	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-$84,944	$0	$0	$0	$0	-$84,944	$0	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-$15,269	$0	$0	-$15,269	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-$39,697	$0	$0	$0	-$39,697	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-$2,656	$0	$0	$0	-$2,656	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-$165	-$165	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-$254	$0	$0	$0	$0	$0	-$254	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-$1,998	$0	-$1,998	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-$2,486	$0	$0	$0	$0	-$2,486	$0	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-$642	$0	$0	-$642	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-$1,653	$0	$0	$0	-$1,653	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-$22	$0	$0	$0	-$22	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-$28,618	-$28,618	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-$45,248	$0	$0	$0	$0	$0	-$45,248	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-$224,933	$0	-$224,933	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-$184,862	$0	$0	$0	$0	-$184,862	$0	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-$51,560	$0	$0	-$51,560	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-$39,627	$0	$0	$0	-$39,627	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-$8,646	$0	$0	$0	-$8,646	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-$13,136	-$13,136	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-$16,169	$0	$0	$0	$0	$0	-$16,169	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-$135,498	$0	-$135,498	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-$78,275	$0	$0	$0	$0	-$78,275	$0	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-$29,976	$0	$0	-$29,976	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-$36,686	$0	$0	$0	-$36,686	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-$4,728	$0	$0	$0	-$4,728	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-$8,420	-$8,420	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-$3,134	$0	$0	$0	$0	$0	-$3,134	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-$38,955	$0	-$38,955	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-$60,294	$0	$0	$0	$0	-$60,294	$0	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-$11,293	$0	$0	-$11,293	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-$7,740	$0	$0	$0	-$7,740	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-$2,608	$0	$0	$0	-$2,608	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-$14,906	-$14,906	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-$10,094	$0	$0	$0	$0	$0	-$10,094	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-$64,360	$0	-$64,360	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-$172,024	$0	$0	$0	$0	-$172,024	$0	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-$9,838	$0	$0	-$9,838	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-$18,684	$0	$0	$0	-$18,684	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-$13,066	$0	$0	$0	-$13,066	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-$23,494	-$23,494	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-$21,872	$0	$0	$0	$0	$0	-$21,872	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-$179,667	$0	-$179,667	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-$92,892	$0	$0	$0	$0	-$92,892	$0	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-$45,620	$0	$0	-$45,620	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-$29,524	$0	$0	$0	-$29,524	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-$4,626	$0	$0	$0	-$4,626	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-$3,677	-$3,677	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-$3,327	$0	$0	$0	$0	$0	-$3,327	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-$24,603	$0	-$24,603	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-$25,488	$0	$0	$0	$0	-$25,488	$0	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-$7,204	$0	$0	-$7,204	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-$4,232	$0	$0	$0	-$4,232	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-$601	$0	$0	$0	-$601	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-$6,177	-$6,177	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-$7,252	$0	$0	$0	$0	$0	-$7,252	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-$49,857	$0	-$49,857	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-$35,153	$0	$0	$0	$0	-$35,153	$0	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-$11,844	$0	$0	-$11,844	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-$10,453	$0	$0	$0	-$10,453	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-$2,434	$0	$0	$0	-$2,434	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-$1,830	-$1,830	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-$6,729	$0	$0	$0	$0	$0	-$6,729	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-$33,734	$0	-$33,734	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-$24,981	$0	$0	$0	$0	-$24,981	$0	$0	$0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-$2,081	$0	$0	-$2,081	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-$1,760	$0	$0	$0	-$1,760	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-$669	$0	$0	$0	-$669	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-$221	-$221	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-$118	$0	$0	$0	$0	$0	-$118	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-$2,562	$0	-$2,562	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-$3,385	$0	$0	$0	$0	-$3,385	$0	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-$286	$0	$0	-$286	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-$934	$0	$0	$0	-$934	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-$150	$0	$0	$0	-$150	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-$588	-$588	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-$427	$0	$0	$0	$0	$0	-$427	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-$9,207	$0	-$9,207	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-$11,508	$0	$0	$0	$0	-$11,508	$0	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-$2,252	$0	$0	-$2,252	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-$2,707	$0	$0	$0	-$2,707	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-$890	$0	$0	$0	-$890	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-$3	$0	$0	$0	$0	$0	-$3	$0	$0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-$20	$0	$0	$0	$0	-$20	$0	$0	$0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-$5	$0	$0	$0	-$5	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-$2	$0	$0	$0	-$2	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-$619	-$619	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-$1,872	-$46	-$569	-$130	-$140	-$915	-$72	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-$4,076	$0	$0	$0	$0	$0	-$4,076	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-$6,034	$0	-$6,034	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	-$1	$0	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	-$2,217	-$35	-$552	-$173	-$343	-$972	-$133	-$9	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-$20,548	-$452	-$5,456	-$1,570	-$2,911	-$8,916	-$1,185	-$58	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-$11,880	$0	$0	$0	$0	-$11,880	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-$5,729	$0	$0	-$5,729	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-$1,229	$0	$0	$0	-$1,229	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-$1,441	$0	$0	$0	-$1,441	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	-$17	-$17	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	-$332	-$8	-$101	-$23	-$25	-$162	-$13	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	-$6	$0	$0	$0	$0	$0	-$6	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	-$85	$0	-$85	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SG	-$12	$0	-$3	-$1	-$2	-$5	-$1	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	-$3,408	-$75	-$905	-$260	-$483	-$1,479	-$196	-$10	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	-$33	$0	$0	$0	$0	-$33	$0	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	-$4	$0	$0	-$4	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	-$70	$0	$0	$0	-$70	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	-$1	$0	$0	$0	-$1	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-$59	-$59	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-$1,540	-$38	-$468	-$107	-$115	-$753	-$59	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-$43	$0	$0	$0	$0	$0	-$43	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-$800	$0	-$800	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	-$1,299	-$20	-$323	-$102	-$201	-$570	-$78	-$5	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-$10,784	-$237	-$2,863	-$824	-$1,528	-$4,679	-$622	-$30	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-$278	$0	$0	$0	$0	-$278	$0	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-$383	$0	$0	-$383	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-$270	$0	$0	$0	-$270	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-$16	$0	$0	$0	-$16	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-$118	-$118	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-$4,026	-$99	-$1,224	-$279	-$301	-$1,967	-$155	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-$375	$0	$0	$0	$0	$0	-$375	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-$1,081	$0	-$1,081	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	-$14	$0	-$3	-$1	-$2	-$6	-$1	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-$853	-$13	-$212	-$67	-$132	-$374	-$51	-$3	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-$22,108	-$487	-$5,870	-$1,689	-$3,132	-$9,593	-$1,275	-$62	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-$1,399	$0	$0	$0	$0	-$1,399	$0	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-$460	$0	$0	-$460	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-$1,329	$0	$0	$0	-$1,329	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-$53	$0	$0	$0	-$53	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CA	-$1	-$1	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	-$2	$0	-$1	$0	$0	-$1	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-$10	$0	$0	$0	$0	$0	-$10	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)
13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	-$120	$0	-$120	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	-$463	-$7	-$115	-$36	-$72	-$203	-$28	-$2	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-$453	-$10	-$120	-$35	-$64	-$197	-$26	-$1	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-$69	$0	$0	$0	$0	-$69	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WA	-$22	$0	$0	-$22	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-$19	$0	$0	$0	-$19	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-$6	$0	$0	$0	-$6	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-$47	-$47	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-$189	$0	$0	$0	$0	$0	-$189	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-$805	$0	-$805	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-$263	-$4	-$66	-$21	-$41	-$115	-$16	-$1	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-$577	-$13	-$153	-$44	-$82	-$250	-$33	-$2	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-$1,283	$0	$0	$0	$0	-$1,283	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-$168	$0	$0	-$168	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-$177	$0	$0	$0	-$177	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-$12	$0	$0	$0	-$12	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	-$10	$0	$0	$0	$0	$0	-$10	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-$125	$0	-$125	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	-$31	$0	-$8	-$2	-$5	-$14	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-$137	-$3	-$36	-$10	-$19	-$59	-$8	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-$159	$0	$0	$0	$0	-$159	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-$21	$0	$0	-$21	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-$27	$0	$0	$0	-$27	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-$204	-$204	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-$762	$0	$0	$0	$0	$0	-$762	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-$2,594	$0	-$2,594	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	-$81	-$1	-$20	-$6	-$14	-$35	-$5	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-$3,422	-$54	-$852	-$267	-$529	-$1,500	-$206	-$13	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-$565	-$12	-$150	-$43	-$80	-$245	-$33	-$2	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-$4,047	$0	$0	$0	$0	-$4,047	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-$410	$0	$0	-$410	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-$650	$0	$0	$0	-$650	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-$171	$0	$0	$0	-$171	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-$303	-$303	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-$894	$0	$0	$0	$0	$0	-$894	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-$3,268	$0	-$3,268	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	-$123	-$2	-$30	-$9	-$21	-$53	-$8	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-$2,148	-$34	-$535	-$168	-$332	-$942	-$129	-$8	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-$239	-$5	-$63	-$18	-$34	-$104	-$14	-$1	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-$5,614	$0	$0	$0	$0	-$5,614	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-$1,147	$0	$0	-$1,147	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-$1,095	$0	$0	$0	-$1,095	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-$243	$0	$0	$0	-$243	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-$44	$0	-$44	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	-$2	$0	-$1	$0	$0	-$1	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	-$1,388	-$22	-$346	-$108	-$215	-$609	-$83	-$5	$0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SO	-$6	$0	-$2	$0	-$1	-$3	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-$77	$0	$0	$0	$0	-$77	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-$128	-$128	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-$244	$0	$0	$0	$0	$0	-$244	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-$666	$0	-$666	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	-$22	$0	-$5	-$2	-$4	-$9	-$1	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	-$665	-$10	-$166	-$52	-$103	-$292	-$40	-$3	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-$235	-$5	-$62	-$18	-$33	-$102	-$14	-$1	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-$1,507	$0	$0	$0	$0	-$1,507	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-$156	$0	$0	-$156	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-$704	$0	$0	$0	-$704	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-$135	$0	$0	$0	-$135	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-$24	-$24	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-$24	$0	$0	$0	$0	$0	-$24	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-$94	$0	-$94	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-$116	-$2	-$29	-$9	-$18	-$51	-$7	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-$16	$0	-$4	-$1	-$2	-$7	-$1	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-$93	$0	$0	$0	$0	-$93	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-$19	$0	$0	-$19	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-$41	$0	$0	$0	-$41	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-$5	$0	$0	$0	-$5	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-$91	$0	-$91	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-$189	-$3	-$47	-$15	-$29	-$83	-$11	-$1	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-$170	-$4	-$45	-$13	-$24	-$74	-$10	$0	$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-$436	$0	$0	$0	$0	-$436	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-$108	$0	$0	-$108	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-$43	$0	$0	$0	-$43	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-$536	-$12	-$142	-$41	-$76	-$233	-$31	-$2	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-$116	-$116	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-$152	$0	$0	$0	$0	$0	-$152	$0	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-$1,345	$0	-$1,345	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	-$1,752	-$27	-$436	-$137	-$271	-$768	-$105	-$7	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-$211	-$5	-$56	-$16	-$30	-$92	-$12	-$1	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-$1,634	$0	$0	$0	$0	-$1,634	$0	$0	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-$266	$0	$0	-$266	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-$598	$0	$0	$0	-$598	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-$36	$0	$0	$0	-$36	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-$389	-$389	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-$679	$0	$0	$0	$0	$0	-$679	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-$4,966	$0	-$4,966	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	-$4	$0	-$1	$0	-$1	-$2	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-$11,887	-$186	-$2,960	-$929	-$1,839	-$5,212	-$715	-$47	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-$2,316	-$51	-$615	-$177	-$328	-$1,005	-$134	-$6	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-$5,328	$0	$0	$0	$0	-$5,328	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-$1,398	$0	$0	-$1,398	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-$1,904	$0	$0	$0	-$1,904	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-$258	$0	$0	$0	-$258	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-$278	-$278	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-$605	$0	$0	$0	$0	$0	-$605	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-$4,915	$0	-$4,915	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	-$4	$0	-$1	$0	-$1	-$2	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	-$3,289	-$52	-$819	-$257	-$509	-$1,442	-$198	-$13	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-$2,539	-$56	-$674	-$194	-$360	-$1,102	-$146	-$7	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-$3,451	$0	$0	$0	$0	-$3,451	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-$909	$0	$0	-$909	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-$1,462	$0	$0	$0	-$1,462	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-$455	$0	$0	$0	-$455	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-$452	-$452	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-$776	$0	$0	$0	$0	$0	-$776	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-$2,154	$0	-$2,154	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-$275	-$4	-$68	-$21	-$43	-$120	-$17	-$1	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-$51	-$1	-$13	-$4	-$7	-$22	-$3	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-$2,585	$0	$0	$0	$0	-$2,585	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-$702	$0	$0	-$702	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-$1,009	$0	$0	$0	-$1,009	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-$225	$0	$0	$0	-$225	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-$83	-$83	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-$50	$0	$0	$0	$0	$0	-$50	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-$270	$0	-$270	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-$64	-$1	-$16	-$5	-$10	-$28	-$4	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-$807	$0	$0	$0	$0	-$807	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-$72	$0	$0	$0	-$72	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-$77	$0	$0	$0	-$77	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-$350	-$350	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-$405	$0	$0	$0	$0	$0	-$405	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-$2,500	$0	-$2,500	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-$385	-$6	-$96	-$30	-$60	-$169	-$23	-$2	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-$28	-$1	-$7	-$2	-$4	-$12	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-$3,523	$0	$0	$0	$0	-$3,523	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-$954	$0	$0	-$954	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-$610	$0	$0	$0	-$610	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-$233	$0	$0	$0	-$233	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-$85	$0	-$85	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	-$1,212	-$19	-$302	-$95	-$188	-$531	-$73	-$5	$0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SO	-$6	$0	-$2	$0	-$1	-$3	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-$1	$0	$0	$0	$0	-$1	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-$96	$0	-$96	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SE	-$22	$0	-$5	-$2	-$4	-$9	-$1	$0	$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-$6,577	-$103	-$1,638	-$514	-$1,017	-$2,884	-$395	-$26	$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-$454	-$10	-$121	-$35	-$64	-$197	-$26	-$1	$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-$533	$0	$0	$0	$0	-$533	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-$90	$0	$0	$0	-$90	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-$320	-$320	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-$440	$0	$0	$0	$0	$0	-$440	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-$2,522	$0	-$2,522	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-$60	-$1	-$15	-$5	-$9	-$26	-$4	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-$155	-$3	-$41	-$12	-$22	-$67	-$9	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-$4,186	$0	$0	$0	$0	-$4,186	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-$745	$0	$0	-$745	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-$775	$0	$0	$0	-$775	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-$115	$0	$0	$0	-$115	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-$130	-$130	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-$231	$0	$0	$0	$0	$0	-$231	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-$476	$0	-$476	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	-$7	$0	-$2	-$1	-$1	-$3	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-$2,039	-$32	-$508	-$159	-$315	-$894	-$123	-$8	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-$90	-$2	-$24	-$7	-$13	-$39	-$5	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-$1,244	$0	$0	$0	$0	-$1,244	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-$382	$0	$0	-$382	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-$249	$0	$0	$0	-$249	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-$208	$0	$0	$0	-$208	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-$942	-$942	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-$643	-$16	-$196	-$45	-$48	-$314	-$25	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-$1,417	$0	$0	$0	$0	$0	-$1,417	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-$15,445	$0	-$15,445	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	-$27	$0	-$7	-$2	-$5	-$12	-$2	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	-$29,878	-$468	-$7,440	-$2,335	-$4,622	-$13,100	-$1,796	-$117	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-$16,053	-$353	-$4,263	-$1,226	-$2,274	-$6,966	-$925	-$45	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-$10,105	$0	$0	$0	$0	-$10,105	$0	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-$5,016	$0	$0	-$5,016	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-$6,727	$0	$0	$0	-$6,727	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-$1,071	$0	$0	$0	-$1,071	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-$24	-$24	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-$66	$0	$0	$0	$0	$0	-$66	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-$408	$0	-$408	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	-$4	$0	-$1	$0	-$1	-$2	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-$310	-$5	-$77	-$24	-$48	-$136	-$19	-$1	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-$120	-$3	-$32	-$9	-$17	-$52	-$7	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-$770	$0	$0	$0	$0	-$770	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-$217	$0	$0	-$217	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-$211	$0	$0	$0	-$211	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-$45	$0	$0	$0	-$45	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-$14	-$14	$0	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-$135	-$3	-$41	-$9	-$10	-$66	-$5	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-$32	$0	$0	$0	$0	$0	-$32	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-$265	$0	-$265	$0	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	-$1	$0	$0	$0	$0	-$1	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-$801	-$13	-$200	-$63	-$124	-$351	-$48	-$3	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-$1,687	-$37	-$448	-$129	-$239	-$732	-$97	-$5	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-$183	$0	$0	$0	$0	-$183	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-$63	$0	$0	-$63	$0	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-$109	$0	$0	$0	-$109	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-$10	$0	$0	$0	-$10	$0	$0	$0	$0
1080000	AC PR DPR EL PL SR	3992200	LAND RIGHTS	SE	-$38,872	-$602	-$9,343	-$2,936	-$6,653	-$16,687	-$2,509	-$142	$0
1080000	AC PR DPR EL PL SR	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	-$25,935	-$402	-$6,234	-$1,959	-$4,439	-$11,133	-$1,674	-$95	$0
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	SE	-$7,970	-$123	-$1,915	-$602	-$1,364	-$3,421	-$514	-$29	$0
1080000	AC PR DPR EL PL SR	3994400	SURFACE - ELECTRIC POWER FACILITIES	SE	-$1,684	-$26	-$405	-$127	-$288	-$723	-$109	-$6	$0
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-$36,162	-$560	-$8,692	-$2,731	-$6,189	-$15,523	-$2,334	-$132	$0
1080000	AC PR DPR EL PL SR	3994600	LONGWALL SHIELDS	SE	-$4,956	-$77	-$1,191	-$374	-$848	-$2,128	-$320	-$18	$0
1080000	AC PR DPR EL PL SR	3994700	LONGWALL EQUIPMENT	SE	-$1,604	-$25	-$386	-$121	-$275	-$689	-$104	-$6	$0
1080000	AC PR DPR EL PL SR	3994800	MAINLINE EXTENSION	SE	-$9,969	-$154	-$2,396	-$753	-$1,706	-$4,279	-$644	-$36	$0
1080000	AC PR DPR EL PL SR	3994900	SECTION EXTENSION	SE	-$2,237	-$35	-$538	-$169	-$383	-$960	-$144	-$8	$0
1080000	AC PR DPR EL PL SR	3995100	VEHICLES	SE	-$758	-$12	-$182	-$57	-$130	-$325	-$49	-$3	$0
1080000	AC PR DPR EL PL SR	3995200	HEAVY CONSTRUCTION EQUIPMENT	SE	-$3,198	-$50	-$769	-$242	-$547	-$1,373	-$206	-$12	$0
1080000	AC PR DPR EL PL SR	3996000	MISCELLANEOUS GENERAL EQUIPMENT	SE	-$1,122	-$17	-$270	-$85	-$192	-$482	-$72	-$4	$0
1080000	AC PR DPR EL PL SR	3996100	COMPUTERS - MAINFRAME	SE	-$347	-$5	-$83	-$26	-$59	-$149	-$22	-$1	$0
1080000	AC PR DPR EL PL SR	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	SE	-$29,960	-$464	-$7,201	-$2,263	-$5,128	-$12,861	-$1,934	-$109	$0
1080000 Total					**-$7,394,597**	**-$189,611**	**-$2,114,918**	**-$593,752**	**-$1,029,213**	**-$3,014,741**	**-$433,116**	**-$19,247**	**$0**
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	$5	$0	$1	$0	$1	$2	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-$49	-$1	-$12	-$4	-$8	-$22	-$3	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Depreciation Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-$2	-$2	$0	$0	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	-$2	$0	$0	$0	$0	$0	-$2	$0	$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-$11	$0	-$11	$0	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	-$19	$0	$0	$0	$0	-$19	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-$3	$0	$0	-$3	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	-$7	$0	$0	$0	-$7	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-$11	$0	-$3	-$1	-$2	-$5	-$1	$0	$0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	$2,649	$41	$660	$207	$410	$1,161	$159	$10	$0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-$525	-$8	-$131	-$41	-$81	-$230	-$32	-$2	$0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	$3,096	$48	$771	$242	$479	$1,358	$186	$12	$0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	$5,401	$85	$1,345	$422	$835	$2,368	$325	$21	$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	$37	$37	$0	$0	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	-$34	$0	$0	$0	$0	$0	-$34	$0	$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	$1,038	$0	$1,038	$0	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	$3,050	$0	$0	$0	$0	$3,050	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	$131	$0	$0	$131	$0	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	$231	$0	$0	$0	$231	$0	$0	$0	$0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	$268	$6	$71	$20	$38	$116	$15	$1	$0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	$8	$0	$2	$1	$1	$4	$0	$0	$0
1085000 Total					**$15,252**	**$207**	**$3,732**	**$975**	**$1,898**	**$7,783**	**$616**	**$42**	**$0**
Grand Total					**-$7,379,346**	**-$189,404**	**-$2,111,186**	**-$592,777**	**-$1,027,316**	**-$3,006,958**	**-$432,500**	**-$19,205**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-$795	$0	$0	$0	$0	$0	-$795	$0	$0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	-$2,750	-$43	-$685	-$215	-$425	-$1,206	-$165	-$11	$0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	-$30,557	-$479	-$7,609	-$2,388	-$4,727	-$13,398	-$1,837	-$120	$0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	-$4,365	-$68	-$1,087	-$341	-$675	-$1,914	-$262	-$17	$0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-$62	$0	-$62	$0	$0	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	-$6,821	-$107	-$1,698	-$533	-$1,055	-$2,990	-$410	-$27	$0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-$10,809	-$238	-$2,870	-$826	-$1,531	-$4,690	-$623	-$30	$0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-$3,290	-$72	-$874	-$251	-$466	-$1,428	-$190	-$9	$0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-$4,410	-$97	-$1,171	-$337	-$625	-$1,913	-$254	-$12	$0
1110000	AC PR AMR EL PT SR	3031470	RILDA CANYON ROAD IMPROVEMENTS	SE	-$1,847	-$29	-$444	-$140	-$316	-$793	-$119	-$7	$0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-$12,655	-$279	-$3,360	-$967	-$1,793	-$5,491	-$730	-$35	$0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-$285	-$6	-$76	-$22	-$40	-$124	-$16	-$1	$0
1110000	AC PR AMR EL PT SR	3031780	OUTAGE REPORTING SYSTEM	SO	-$1,615	-$36	-$429	-$123	-$229	-$701	-$93	-$5	$0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-$98,602	-$2,423	-$29,984	-$6,833	-$7,367	-$48,189	-$3,805	$0	$0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-$131,185	-$2,888	-$34,834	-$10,022	-$18,587	-$56,924	-$7,563	-$368	$0
1110000	AC PR AMR EL PT SR	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	-$4,603	-$101	-$1,222	-$352	-$652	-$1,997	-$265	-$13	$0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-$1,660	-$37	-$441	-$127	-$235	-$720	-$96	-$5	$0
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-$1,158	-$25	-$308	-$88	-$164	-$503	-$67	-$3	$0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-$5,627	-$124	-$1,494	-$430	-$797	-$2,442	-$324	-$16	$0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-$2,908	-$64	-$772	-$222	-$412	-$1,262	-$168	-$8	$0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-$1,762	-$39	-$468	-$135	-$250	-$764	-$102	-$5	$0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-$8,903	-$196	-$2,364	-$680	-$1,261	-$3,863	-$513	-$25	$0
1110000	AC PR AMR EL PT SR	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	-$2,440	-$54	-$648	-$186	-$346	-$1,059	-$141	-$7	$0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-$10,931	-$241	-$2,903	-$835	-$1,549	-$4,743	-$630	-$31	$0
1110000	AC PR AMR EL PT SR	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-$1,981	-$49	-$602	-$137	-$148	-$968	-$76	$0	$0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-$10,361	-$228	-$2,751	-$792	-$1,468	-$4,496	-$597	-$29	$0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-$1,892	-$42	-$503	-$145	-$268	-$821	-$109	-$5	$0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-$2,283	-$50	-$606	-$174	-$323	-$991	-$132	-$6	$0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-$8,631	-$190	-$2,292	-$659	-$1,223	-$3,745	-$498	-$24	$0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-$3,908	-$86	-$1,038	-$299	-$554	-$1,696	-$225	-$11	$0
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-$1,586	-$35	-$421	-$121	-$225	-$688	-$91	-$4	$0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-$1,581	-$25	-$394	-$124	-$245	-$693	-$95	-$6	$0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-$43	-$1	-$11	-$3	-$7	-$19	-$3	$0	$0
1110000	AC PR AMR EL PT SR	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	SG	-$11,783	-$185	-$2,934	-$921	-$1,823	-$5,166	-$708	-$46	$0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	-$3,609	-$57	-$899	-$282	-$558	-$1,582	-$217	-$14	$0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-$51	-$1	-$13	-$4	-$8	-$22	-$3	$0	$0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-$25	$0	-$6	-$2	-$4	-$11	-$1	$0	$0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-$3	$0	-$1	$0	$0	-$1	$0	$0	$0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-$2,179	-$48	-$579	-$166	-$309	-$945	-$126	-$6	$0
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-$1,535	-$34	-$408	-$117	-$218	-$666	-$89	-$4	$0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-$605	-$9	-$151	-$47	-$94	-$265	-$36	-$2	$0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-$4,179	-$92	-$1,110	-$319	-$592	-$1,813	-$241	-$12	$0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-$9,630	-$151	-$2,398	-$753	-$1,490	-$4,222	-$579	-$38	$0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-$1	$0	$0	$0	$0	-$1	$0	$0	$0
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	SG	-$76	-$1	-$19	-$6	-$12	-$34	-$5	$0	$0
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	SO	-$25,926	-$571	-$6,884	-$1,981	-$3,673	-$11,250	-$1,495	-$73	$0
1110000	AC PR AMR EL PT SR	3033120	RANGER EMS/SCADA SYSTEM	WYP	-$249	$0	$0	$0	-$249	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	-$654	-$14	-$174	-$50	-$93	-$284	-$38	-$2	$0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-$2,478	-$61	-$753	-$172	-$185	-$1,211	-$96	$0	$0
1110000	AC PR AMR EL PT SR	3033180	HPOV - HP Openview Software	SO	-$2,091	-$46	-$555	-$160	-$296	-$907	-$121	-$6	$0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-$2,446	-$60	-$744	-$170	-$183	-$1,195	-$94	$0	$0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-$931	-$23	-$283	-$65	-$70	-$455	-$36	$0	$0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-$4,241	-$93	-$1,126	-$324	-$601	-$1,840	-$245	-$12	$0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	-$3,234	-$51	-$805	-$253	-$500	-$1,418	-$194	-$13	$0
1110000	AC PR AMR EL PT SR	3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-$744	-$16	-$198	-$57	-$105	-$323	-$43	-$2	$0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-$5	$0	$0	$0	-$5	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	-$327	-$5	-$81	-$26	-$51	-$143	-$20	-$1	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-$16	$0	-$5	-$1	-$1	-$8	-$1	$0	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-$1	$0	$0	$0	$0	$0	-$1	$0	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-$6	$0	-$6	$0	$0	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-$114	-$2	-$27	-$9	-$19	-$49	-$7	$0	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-$15,124	-$237	-$3,766	-$1,182	-$2,340	-$6,631	-$909	-$59	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Amortization Reserve (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-$1,049	-$23	-$279	-$80	-$149	-$455	-$60	-$3	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-$47	$0	$0	$0	$0	-$47	$0	$0	$0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-$192	$0	$0	$0	-$192	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	-$415	-$6	-$103	-$32	-$64	-$182	-$25	-$2	$0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-$60	-$1	-$16	-$5	-$9	-$26	-$3	$0	$0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-$611	-$10	-$152	-$48	-$94	-$268	-$37	-$2	$0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-U	-$24	$0	-$6	-$2	-$4	-$11	-$1	$0	$0
1110000	AC PR AMR EL PT SR	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	SG-U	-$94	-$1	-$23	-$7	-$15	-$41	-$6	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-$303	-$303	$0	$0	$0	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	-$3,246	-$80	-$987	-$225	-$243	-$1,587	-$125	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-$11	$0	$0	$0	$0	$0	-$11	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-$3,770	$0	-$3,770	$0	$0	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SG	-$5	$0	-$1	$0	-$1	-$2	$0	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-$12,619	-$278	-$3,351	-$964	-$1,788	-$5,476	-$727	-$35	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-$13	$0	$0	$0	$0	-$13	$0	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-$1,350	$0	$0	-$1,350	$0	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-$4,278	$0	$0	$0	-$4,278	$0	$0	$0	$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-$40	$0	$0	$0	-$40	$0	$0	$0	$0
1110000 Total					**-$502,699**	**-$10,810**	**-$137,033**	**-$38,285**	**-$68,318**	**-$219,783**	**-$27,294**	**-$1,175**	**$0**
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	$43	$1	$11	$3	$6	$19	$2	$0	$0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1119000 Total					**$43**	**$1**	**$11**	**$3**	**$6**	**$19**	**$2**	**$0**	**$0**
Grand Total					**-$502,655**	**-$10,809**	**-$137,022**	**-$38,282**	**-$68,312**	**-$219,765**	**-$27,291**	**-$1,175**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	$15	$0	$0	$0	$0	$0	$0	$0	$15
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	$396	$0	$0	$0	$0	$0	$0	$0	$396
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	$107	$0	$0	$0	$0	$0	$0	$0	$107
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	$266	$0	$0	$0	$0	$0	$0	$0	$266
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	$124	$0	$0	$0	$0	$0	$0	$0	$124
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	$274	$0	$0	$0	$0	$0	$0	$0	$274
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED FINAL RECLAM.	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE		$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - Current Reclass-Other	OTHER	$1,582	$0	$0	$0	$0	$0	$0	$0	$1,582
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-Noncurrent Reclass-Other	OTHER	-$1,082	$0	$0	$0	$0	$0	$0	$0	-$1,082
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	$715	$0	$0	$0	$0	$0	$0	$0	$715
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	$2,929	$0	$0	$0	$0	$0	$0	$0	$2,929
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	$4,361	$96	$1,158	$333	$618	$1,892	$251	$12	$0
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	$326	$0	$326	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	$102	$0	$0	$0	$0	$102	$0	$0	$0
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	$5,437	$0	$0	$0	$0	$0	$0	$0	$5,437
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	-$141	$0	-$141	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-$142	$0	-$142	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	$66	$0	$0	$0	$0	$0	$66	$0	$0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	$146	$0	$0	$0	$0	$146	$0	$0	$0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	$203	$0	$0	$0	$203	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	$23	$0	$0	$0	$0	$0	$0	$0	$23
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	$22	$0	$0	$0	$0	$22	$0	$0	$0
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	-$2,218	-$49	-$589	-$169	-$314	-$963	-$128	-$6	$0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	$3,523	$0	$0	$0	$0	$0	$0	$0	$3,523
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	$63	$0	$0	$0	$0	$0	$0	$0	$63
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	$347	$0	$0	$0	$0	$0	$0	$0	$347
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	$296	$0	$0	$0	$0	$0	$0	$0	$296
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-$167	-$3	-$40	-$13	-$29	-$72	-$11	-$1	$0
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	$350	$0	$0	$0	$0	$0	$0	$0	$350
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OR	$884	$0	$884	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	$417	$6	$100	$32	$71	$179	$27	$2	$0
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-$1,076	-$17	-$259	-$81	-$184	-$462	-$69	-$4	$0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	$81	$0	$81	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	$854	$0	$0	$0	$0	$0	$0	$0	$854
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab Elec -Cash Basis	SO	$116	$3	$31	$9	$16	$50	$7	$0	$0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp Accrual - Cas	SO	$3,307	$73	$878	$253	$469	$1,435	$191	$9	$0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	$28	$1	$7	$2	$4	$12	$2	$0	$0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	$899	$20	$239	$69	$127	$390	$52	$3	$0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	$14,712	$324	$3,906	$1,124	$2,084	$6,384	$848	$41	$0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	$212	$3	$53	$17	$33	$93	$13	$1	$0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	$423	$7	$105	$33	$65	$185	$25	$2	$0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	$4,873	$219	$2,097	$650	$226	$1,514	$167	$0	$0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	$10,337	$228	$2,745	$790	$1,465	$4,486	$596	$29	$0
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	$130	$2	$32	$10	$20	$57	$8	$1	$0
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	$702	$11	$175	$55	$109	$308	$42	$3	$0
1901000	ACCUM DEF INC TAX	287349	DTA 505.100 Trail Mountain Accrued Liabi	SE	$445	$7	$107	$34	$76	$191	$29	$2	$0
1901000	ACCUM DEF INC TAX	287357	DTA 715.350 OTHER ENVIROMENTAL LIABILITI	SO	$2,245	$49	$596	$171	$318	$974	$129	$6	$0
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	OTHER	$1,024	$0	$0	$0	$0	$0	$0	$0	$1,024
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	OR	$2,495	$0	$2,495	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145, OR CONSOLIDATION	OTHER	$3,376	$0	$0	$0	$0	$0	$0	$0	$3,376
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-$748	$0	$0	$0	$0	$0	$0	$0	-$748
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-$10	$0	-$3	-$1	-$1	-$4	-$1	$0	$0
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SE	$1,183	$18	$284	$89	$202	$508	$76	$4	$0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	$4,396	$0	$0	$0	$0	$0	$0	$0	$4,396
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt Rate for Energy P	OTHER	$20	$0	$0	$0	$0	$0	$0	$0	$20
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	$30	$0	$7	$2	$5	$13	$2	$0	$0
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	CA	$9	$9	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	$37	$0	$0	$0	$0	$0	$0	$0	$37
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	$79,800	$1,757	$21,190	$6,096	$11,306	$34,626	$4,600	$224	$0
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJP	$1,892	$30	$469	$147	$297	$827	$115	$7	$0
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	$372	$0	$0	$0	$0	$0	$0	$0	$372
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	$1,206	$19	$290	$91	$206	$518	$78	$4	$0
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	-$28,039	-$617	-$7,445	-$2,142	-$3,973	-$12,167	-$1,616	-$79	$0
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	$31	$0	$0	$0	$0	$0	$0	$0	$31
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	$216	$0	$0	$0	$0	$0	$0	$0	$216
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	$915	$0	$0	$0	$0	$0	$0	$0	$915
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	$72	$0	$0	$0	$0	$0	$0	$0	$72
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	$29	$0	$0	$0	$0	$0	$0	$0	$29
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	$953	$0	$0	$0	$0	$0	$0	$0	$953
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	$18	$0	$0	$0	$0	$0	$0	$0	$18
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	$80	$0	$0	$0	$0	$0	$0	$0	$80
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	$37,869	$593	$9,430	$2,960	$5,858	$16,604	$2,276	$149	$0
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	$1,042	$16	$250	$79	$178	$447	$67	$4	$0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	$5,176	$81	$1,289	$405	$801	$2,269	$311	$20	$0
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	$16,500	$256	$3,966	$1,246	$2,824	$7,083	$1,065	$60	$0
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	$2,907	$45	$699	$220	$498	$1,248	$188	$11	$0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	$42	$1	$10	$3	$7	$18	$3	$0	$0
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-$338	-$5	-$81	-$26	-$58	-$145	-$22	-$1	$0
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-$142	-$2	-$34	-$11	-$24	-$61	-$9	-$1	$0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-$1,908	-$30	-$459	-$144	-$327	-$819	-$123	-$7	$0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	$294	$5	$71	$22	$50	$126	$19	$1	$0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	$1,251	$19	$301	$94	$214	$537	$81	$5	$0
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	-$34,594	-$536	-$8,315	-$2,613	-$5,921	-$14,850	-$2,233	-$126	$0
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	-$348	-$5	-$84	-$26	-$60	-$149	-$22	-$1	$0
1901000 Total					**$154,624**	**$2,633**	**$36,680**	**$9,809**	**$17,462**	**$53,552**	**$7,099**	**$374**	**$27,016**
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	$1,363	$0	$0	$1,363	$0	$0	$0	$0	$0
1901090 Total					**$1,363**	**$0**	**$0**	**$1,363**	**$0**	**$0**	**$0**	**$0**	**$0**
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP		$0	$0	$0	$0	$0	$0	$0	$0
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP		$0	$0	$0	$0	$0	$0	$0	$0
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-$199,233	-$3,120	-$49,610	-$15,570	-$30,820	-$87,354	-$11,976	-$782	$0
2811000 Total					**-$199,233**	**-$3,120**	**-$49,610**	**-$15,570**	**-$30,820**	**-$87,354**	**-$11,976**	**-$782**	**$0**
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)
13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-$1,093	-$24	-$290	-$84	-$155	-$474	-$63	-$3	$0
2820000 Total					**-$1,093**	**-$24**	**-$290**	**-$84**	**-$155**	**-$474**	**-$63**	**-$3**	**$0**
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	$9,583	$0	$0	$0	$0	$0	$0	$0	$9,583
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-$3,478,524	-$77,155	-$947,618	-$214,468	-$485,110	-$1,499,611	-$195,132	-$9,777	$0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-$4,237	-$66	-$1,055	-$331	-$655	-$1,858	-$255	-$17	$0
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-$482	-$7	-$116	-$36	-$82	-$207	-$31	-$2	$0
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-$5,440	-$84	-$1,307	-$411	-$931	-$2,335	-$351	-$20	$0
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	$250	$5	$66	$19	$35	$108	$14	$1	$0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	$477	$7	$115	$36	$82	$205	$31	$2	$0
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	$34,606	$762	$9,189	$2,644	$4,903	$15,016	$1,995	$97	$0
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-$12,112	-$267	-$3,216	-$925	-$1,716	-$5,256	-$698	-$34	$0
2821000 Total					**-$3,455,878**	**-$76,805**	**-$943,942**	**-$213,473**	**-$483,474**	**-$1,493,937**	**-$194,427**	**-$9,750**	**$9,583**
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-$25	$0	$0	$0	$0	$0	$0	$0	-$25
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-$89	$0	$0	$0	$0	$0	$0	$0	-$89
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-$9	$0	$0	$0	$0	$0	$0	$0	-$9
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-$432	$0	$0	$0	$0	$0	$0	$0	-$432
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-$866	$0	$0	$0	$0	$0	$0	$0	-$866
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-$420	$0	$0	$0	$0	$0	$0	$0	-$420
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-$17	$0	$0	$0	$0	$0	$0	$0	-$17
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	$86	$0	$0	$0	$0	$0	$0	$0	$86
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-$47	$0	$0	$0	$0	$0	$0	$0	-$47
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-$67	$0	$0	$0	$0	$0	$0	$0	-$67
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-$103	$0	$0	$0	$0	$0	$0	$0	-$103
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO		$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG		$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE		$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	-$12	-$12	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq Dam	WYU	-$362	$0	$0	$0	-$362	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287576	DTL 415.822 RgAst UT	OTHER	-$3,626	$0	$0	$0	$0	$0	$0	$0	-$3,626
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	$2,383	$0	$2,383	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	-$558	$0	$0	$0	$0	-$558	$0	$0	$0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	$216	$216	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	$110	$0	$0	$110	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-$453	$0	-$453	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-$549	$0	$0	$0	$0	-$549	$0	$0	$0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-$41	-$41	$0	$0	$0	$0	$0	$0	$0

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	$3	$0	$0	$0	$0	$0	$0	$0	$3
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	$325	$0	$0	$325	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-$13,040	$0	$0	$0	$0	$0	$0	$0	-$13,040
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-$8,739	$0	$0	$0	$0	$0	$0	$0	-$8,739
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-$171	$0	$0	$0	-$171	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	SO	$2,592	$57	$688	$198	$367	$1,125	$149	$7	$0
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	$569	$0	$0	$0	$0	$0	$0	$0	$569
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-$11,385	-$251	-$3,023	-$870	-$1,613	-$4,940	-$656	-$32	$0
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	-$2,033	-$32	-$508	-$159	-$316	-$895	-$123	$0	$0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-$164	$0	$0	-$164	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OR	-$193	$0	-$193	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-$22	$0	$0	$0	$0	$0	-$22	$0	$0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-$250	-$4	-$60	-$19	-$43	-$107	-$16	-$1	$0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-$44	-$1	-$11	-$3	-$7	-$19	-$3	$0	$0
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	-$284	-$4	-$71	-$22	-$44	-$125	-$17	-$1	$0
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	-$1,560	-$24	-$389	-$122	-$241	-$684	-$94	-$6	$0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-$556	$0	-$556	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-$851	$0	$0	$0	$0	-$851	$0	$0	$0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-$86	$0	$0	$0	$0	$0	-$86	$0	$0
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-$1,554	-$34	-$413	-$119	-$220	-$674	-$90	-$4	$0
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-$3,562	-$72	-$911	-$266	-$509	-$1,589	-$204	-$10	$0
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	-$220	$0	$0	$0	$0	$0	-$220	$0	$0
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-$6,787	-$149	-$1,802	-$519	-$962	-$2,945	-$391	-$19	$0
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	CA	$155	$155	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-$9,426	$0	$0	$0	$0	$0	$0	$0	-$9,426
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-$3,630	$0	$0	-$3,630	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-$1,642	$0	$0	$0	$0	$0	$0	$0	-$1,642
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-$16	$0	$0	$0	$0	$0	$0	$0	-$16
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	-$884	-$14	-$220	-$69	-$137	-$388	-$53	-$3	$0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-$889	$0	$0	$0	$0	$0	$0	$0	-$889
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def Ut	UT	$22	$0	$0	$0	$0	$22	$0	$0	$0
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-$743	$0	$0	$0	$0	$0	$0	$0	-$743
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR _RCAC SEP-DEC 07	OR	$2	$0	$2	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-$8	$0	$0	$0	$0	$0	$0	$0	-$8
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-$69	$0	$0	$0	$0	$0	$0	$0	-$69
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-$99	$0	$0	$0	$0	$0	$0	$0	-$99
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-$4	-$4	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-$76	$0	$0	$0	$0	$0	-$76	$0	$0
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-$155	$0	$0	-$155	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-$190	$0	$0	$0	-$190	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-$776	$0	$0	$0	$0	$0	$0	$0	-$776
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-$53	$0	$0	$0	$0	$0	$0	$0	-$53
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-$163	$0	$0	$0	$0	$0	$0	$0	-$163
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-$1,667	$0	$0	$0	$0	$0	$0	$0	-$1,667
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-$1,099	$0	$0	$0	$0	$0	$0	$0	-$1,099
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-$444	$0	$0	$0	$0	$0	$0	$0	-$444
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-$21,081	$0	$0	$0	$0	$0	$0	$0	-$21,081
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-$2,280	-$35	-$548	-$172	-$390	-$979	-$147	-$8	$0
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-$5	-$5	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	-$26	$0	$0	$0	-$26	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	$13	$0	$0	$0	$0	$0	$0	$0	$13
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	$77	$0	$0	$0	$0	$0	$0	$0	$77
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-$411	$0	$0	$0	$0	$0	$0	$0	-$411
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-$119	$0	$0	$0	$0	$0	$0	$0	-$119
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-$645	$0	$0	$0	$0	$0	$0	$0	-$645
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-$1,085	-$17	-$270	-$85	-$168	-$476	-$65	-$4	$0
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	$555	$0	$555	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	$170	$0	$0	$0	$0	$0	$0	$0	$170

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Deferred Income Tax Balance (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-$4,621	$0	$0	$0	$0	$0	$0	$0	-$4,621
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-$9,349	$0	$0	$0	$0	$0	$0	$0	-$9,349
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-$25	$0	-$25	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-$21	$0	-$21	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-$1,091	$0	$0	$0	$0	$0	$0	$0	-$1,091
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-$591	$0	$0	$0	$0	$0	$0	$0	-$591
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	$0	$0	$0	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	$60	$0	$0	$0	$0	$0	$60	$0	$0
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	$97	$0	$97	$0	$0	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-$2,213	$0	$0	$0	$0	$0	$0	$0	-$2,213
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-$550	$0	$0	$0	$0	-$550	$0	$0	$0
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-$207	$0	$0	$0	-$207	$0	$0	$0	$0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	$284	$0	$0	$0	$0	$0	$0	$0	$284
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-$163	$0	$0	$0	$0	$0	$0	$0	-$163
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - Current Reclass-Other	OTHER	-$5,483	$0	$0	$0	$0	$0	$0	$0	-$5,483
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-Noncurrent Reclass-Other	OTHER	$5,224	$0	$0	$0	$0	$0	$0	$0	$5,224
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-$16,500	-$256	-$3,966	-$1,246	-$2,824	-$7,083	-$1,065	-$60	$0
2831000 Total					**-$134,728**	**-$527**	**-$9,713**	**-$6,987**	**-$8,063**	**-$22,263**	**-$3,119**	**-$143**	**-$83,913**
Grand Total					**-$3,634,945**	**-$77,643**	**-$966,876**	**-$224,942**	**-$505,050**	**-$1,550,477**	**-$202,485**	**-$10,305**	**-$47,313**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Investment Tax Credit Balance (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-$101	-$3	-$71	-$14	-$11	$0	$0	$0	$0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-$376	-$20	-$255	-$50	-$44	$0	$0	$0	$0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-$684	-$37	-$463	-$91	-$79	$0	$0	$0	$0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-$759	-$36	-$490	-$100	-$118	$0	$0	$0	$0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-$136	-$6	-$83	-$20	-$23	$0	$0	$0	$0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-$315	-$15	-$177	-$48	-$65	$0	$0	$0	$0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-$232	-$3	-$37	-$9	-$40	-$109	-$32	$0	$0
2551000 Total					**-$2,602**	**-$122**	**-$1,577**	**-$333**	**-$380**	**-$109**	**-$32**	**$0**	**$0**
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	-$5	$0	$0	$0	$0	$0	-$5	$0	$0
2552000 Total					**-$5**	**$0**	**$0**	**$0**	**$0**	**$0**	**-$5**	**$0**	**$0**
Grand Total					**-$2,607**	**-$122**	**-$1,577**	**-$333**	**-$380**	**-$109**	**-$38**	**$0**	**$0**

ROCKY MOUNTAIN POWER
A DIVISION OF PACIFICORP

Customer Advances (Actuals)

13 Month Average as of June 2013
Allocation Method - Factor 2010 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	$0	$0	$0	$0	$0	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-$3	-$3	$0	$0	$0	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-$11	$0	$0	$0	$0	$0	-$11	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-$2,728	$0	-$2,728	$0	$0	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-$4,425	-$69	-$1,102	-$346	-$685	-$1,940	-$266	-$17	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-$1,640	$0	$0	$0	$0	-$1,640	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-$34	$0	$0	-$34	$0	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-$45	$0	$0	$0	-$45	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-$966	$0	$0	$0	-$966	$0	$0	$0	$0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	-$1,805	-$28	-$450	-$141	-$279	-$792	-$109	-$7	$0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	-$9,245	-$145	-$2,302	-$723	-$1,430	-$4,053	-$556	-$36	$0
2520000 Total					**-$20,903**	**-$245**	**-$6,582**	**-$1,243**	**-$3,405**	**-$8,426**	**-$941**	**-$61**	**$0**
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0
2521000 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0
2521100 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	$0	$0	$0	$0	$0	$0	$0	$0	$0
2523990 Total					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Grand Total					**-$20,903**	**-$245**	**-$6,582**	**-$1,243**	**-$3,405**	**-$8,426**	**-$941**	**-$61**	**$0**