



1407 W North Temple, Suite 310  
Salt Lake City, Utah 84116

April 28, 2017

***VIA ELECTRONIC FILING  
AND 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: December 2016 Results of Operations

Transmitted herewith, please find PacifiCorp's Results of Operations Report for the Utah Jurisdiction for the twelve months ended December 31, 2016.

Also enclosed is the confidential Wind Resources Report for the twelve months ended December 31, 2016. 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 Bob Lively at 801-220-4052.

Sincerely,

A handwritten signature in blue ink that reads "Jeffrey K. Larsen".

Jeffrey K. Larsen  
Vice President, Regulation

Enclosures

cc: Division of Public Utilities  
Office of Consumer Services



*Utah Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2016

# **1. SUMMARY**

**Rocky Mountain Power**  
**State of Utah**  
**Results of Operations Summary**  
**Twelve Months Ended December 31, 2016**

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results	
	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	4,866,606,600	2,040,815,612	(43,721,823)	(43,721,823)	4,822,884,777	1,997,093,789	(29,747,147)	(29,747,147)	4,793,137,629	1,967,346,641
3 Interdepartmental	-	-	-	-	-	-	-	-	-	-
4 Special Sales	177,098,460	77,082,850	-	-	177,098,460	77,082,850	-	(1,488,739)	177,098,460	75,594,111
5 Other Operating Revenues	157,375,651	72,673,883	(13,218,389)	(6,580,221)	144,157,262	66,093,663	-	(1,090,521)	144,157,262	65,003,141
6 Total Operating Revenues	5,201,080,711	2,190,572,346	(56,940,212)	(50,302,044)	5,144,140,498	2,140,270,301	(29,747,147)	(32,326,408)	5,114,393,351	2,107,943,893
7										
8 Operating Expenses:										
9 Steam Production	1,094,606,119	477,858,242	(3,231,787)	(1,417,592)	1,091,374,332	476,440,650	1,715,027	(7,973,801)	1,093,089,358	468,466,849
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	43,360,219	19,020,118	-	-	43,360,219	19,020,118	-	(367,345)	43,360,219	18,652,773
12 Other Power Supply	926,457,050	372,308,618	(33,231)	(14,577)	926,423,819	372,294,041	8,776,163	(3,169,194)	935,199,981	369,124,847
13 Transmission	203,261,005	89,153,229	-	-	203,261,005	89,153,229	-	(1,720,725)	203,261,005	87,432,503
14 Distribution	196,497,932	84,810,144	(2,400,617)	(2,400,617)	194,097,315	82,409,527	-	-	194,097,315	82,409,527
15 Customer Accounting	83,187,011	33,381,219	(78,267)	(1,322)	83,108,743	33,379,898	(64,984)	(64,984)	83,043,759	33,314,913
16 Customer Service & Info	147,414,565	4,671,662	(13,733)	(3,212)	147,400,832	4,668,450	-	-	147,400,832	4,668,450
17 Sales	-	-	-	-	-	-	-	-	-	-
18 Administrative & General	129,582,538	52,113,440	55,397	85,956	129,637,935	52,199,396	13,829,679	5,247,781	143,467,614	57,447,177
19										
20 Total O&M Expenses	2,824,366,438	1,133,316,672	(5,702,238)	(3,751,364)	2,818,664,200	1,129,565,308	24,255,884	(8,048,269)	2,842,920,084	1,121,517,039
21										
22 Depreciation	685,576,743	284,864,871	(8,253,474)	(3,610,703)	677,323,269	281,254,168	-	(4,350,874)	677,323,269	276,903,295
23 Amortization	44,223,934	15,290,355	6,407,916	8,036,376	50,631,850	23,326,731	-	(228,417)	50,631,850	23,098,314
24 Taxes Other Than Income	189,632,535	67,253,951	-	104,695	189,632,535	67,358,646	-	(953,761)	189,632,535	66,404,885
25 Income Taxes - Federal	226,250,163	91,457,324	(16,022,019)	(15,674,276)	210,228,143	75,783,048	(8,882,053)	(1,694,586)	201,346,090	74,088,462
26 Income Taxes - State	39,828,328	16,412,540	(2,177,126)	(2,129,874)	37,651,202	14,282,666	(1,206,924)	(307,227)	36,444,278	13,975,440
27 Income Taxes - Def Net	90,861,100	68,580,816	700,407	(1,306,270)	91,561,507	67,274,546	(10,536,242)	(3,452,687)	81,025,265	63,821,860
28 Investment Tax Credit Adj.	(4,341,401)	(3,624,317)	-	-	(4,341,401)	(3,624,317)	-	5,232	(4,341,401)	(3,619,085)
29 Misc Revenue & Expense	(1,747,766)	(911,369)	2,288,828	1,545,649	541,062	634,280	(15,755)	(3,987)	525,307	630,292
30										
31 Total Operating Expenses:	4,094,650,073	1,672,640,842	(22,757,707)	(16,785,766)	4,071,892,367	1,655,855,076	3,614,910	(19,034,575)	4,075,507,277	1,636,820,501
32										
33 Operating Rev For Return:	1,106,430,637	517,931,503	(34,182,505)	(33,516,278)	1,072,248,132	484,415,225	(33,362,058)	(13,291,833)	1,038,886,074	471,123,392



Rocky Mountain Power  
State of Utah  
Results of Operations Summary  
Twelve Months Ended December 31, 2016

	Unadjusted Results		Reporting and Ratemaking Adjustments (Type A)		Reporting and Ratemaking Results		Normalizing Adjustments (Type B)		Normalized Results	
	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	26,541,520,255	11,491,277,273	113,099,414	67,252,793	26,654,619,670	11,558,530,066	-	(162,671,689)	26,654,619,670	11,395,858,377
37 Plant Held for Future Use	23,418,064	11,169,049	(9,178,055)	(4,025,987)	14,240,010	7,143,062	-	(32,251)	14,240,010	7,110,811
38 Misc Deferred Debits	891,833,367	352,251,014	-	353,490	891,833,367	352,604,505	-	(5,257,251)	891,833,367	347,347,254
39 Elec Plant Acq Adj	40,600,923	24,194,732	-	-	40,600,923	24,194,732	-	(247,605)	40,600,923	23,947,127
40 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
41 Prepayments	48,739,712	16,321,518	-	17,968	48,739,712	16,339,486	-	(192,612)	48,739,712	16,146,874
42 Fuel Stock	211,549,537	91,895,537	-	-	211,549,537	91,895,537	-	(1,646,126)	211,549,537	90,249,411
43 Material & Supplies	229,853,531	100,361,492	-	63	229,853,531	100,361,555	-	(1,098,034)	229,853,531	99,263,521
44 Working Capital	31,706,590	20,243,539	(266,559)	(223,623)	31,440,031	20,019,916	102,362	(187,633)	31,542,392	19,832,283
45 Weatherization Loans	12,870,785	1,306,642	-	(3)	12,870,785	1,306,639	-	(24,719)	12,870,785	1,281,919
46 Misc Rate Base	-	-	-	-	-	-	-	-	-	-
47										
48 Total Electric Plant:	28,032,092,764	12,109,020,796	103,654,801	63,374,701	28,135,747,565	12,172,395,497	102,362	(171,357,921)	28,135,849,927	12,001,037,576
49										
50 Rate Base Deductions:										
51 Accum Prov For Deprec	(8,651,629,147)	(3,525,376,848)	53,931,256	23,587,782	(8,597,697,891)	(3,501,789,067)	-	48,477,129	(8,597,697,891)	(3,453,311,937)
52 Accum Prov For Amort	(540,415,862)	(222,341,738)	25,876,133	137,332	(514,539,730)	(222,204,406)	-	2,568,695	(514,539,730)	(219,635,711)
53 Accum Def Income Tax	(4,501,081,444)	(1,978,502,151)	(11,008,347)	(338,245)	(4,512,089,790)	(1,978,840,395)	(6,632,875)	(2,127,287)	(4,518,722,665)	(1,980,967,682)
54 Unamortized ITC	(566,137)	(170,854)	-	-	(566,137)	(170,854)	-	2,132	(566,137)	(168,722)
55 Customer Adv For Const	(34,228,374)	(14,801,737)	0	(2,389,668)	(34,228,374)	(17,191,405)	-	217,797	(34,228,374)	(16,973,608)
56 Customer Service Deposits	-	-	(16,480,281)	(16,480,281)	(16,480,281)	(16,480,281)	-	-	(16,480,281)	(16,480,281)
57 Misc Rate Base Deductions	(463,570,007)	(179,637,212)	-	(191,383)	(463,570,007)	(179,828,595)	20,751,744	11,553,549	(442,818,262)	(168,275,046)
58										
59 Total Rate Base Deductions	(14,191,490,970)	(5,920,830,540)	52,318,762	4,325,537	(14,139,172,209)	(5,916,505,003)	14,118,870	60,692,016	(14,125,053,339)	(5,855,812,988)
60										
61 Total Rate Base:	13,840,601,794	6,188,190,255	155,973,562	67,700,238	13,996,575,356	6,255,890,493	14,221,232	(110,665,905)	14,010,796,588	6,145,224,588
62										
63 Earned Return on Rate Base		8.370%		-0.626%		7.743%		-0.077%		7.666%
64										
65 Earned Return on Equity		11.367%		-1.219%		10.147%		-0.150%		9.998%

**Rocky Mountain Power  
Utah Results of Operations  
Adjustment Summary  
Twelve Months Ended December 31, 2016**

	Utah Allocated Reconciled Unadjusted 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	2,040,815,612	(64,608,980)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	77,082,850	-	-	-	-	-
5 Other Operating Revenues	72,673,883	(1,512,548)	(5,071,069)	-	-	-
6 Total Operating Revenues	2,190,572,346	(66,121,528)	(5,071,069)	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	477,858,242	-	737,773	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	19,020,118	-	-	-	-	-
12 Other Power Supply	372,308,618	-	1,664,036	2,096,731	-	-
13 Transmission	89,153,229	-	-	-	-	-
14 Distribution	84,810,144	-	(2,400,617)	-	-	-
15 Customer Accounting	33,381,219	-	(66,306)	-	-	-
16 Customer Service & Info	4,671,662	-	(3,212)	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	52,113,440	-	5,878,063	-	-	-
19						
20 Total O&M Expenses	1,133,316,672	-	5,809,738	2,096,731	-	-
21						
22 Depreciation	284,864,871	-	-	-	(429,412)	-
23 Amortization	15,290,355	-	-	-	128,043	-
24 Taxes Other Than Income	67,253,951	-	-	-	-	-
25 Income Taxes - Federal	92,769,423	(22,089,475)	18,153	(700,661)	92,268	14,578
26 Income Taxes - State	16,590,832	(3,001,593)	2,467	(95,208)	12,538	1,981
27 Income Taxes - Def Net	68,580,816	2,551	(4,507,013)	-	9,555	-
28 Investment Tax Credit Adj.	(3,624,317)	-	-	-	-	-
29 Misc Revenue & Expense	(911,369)	(6,721)	786,629	-	-	-
30						
31 Total Operating Expenses:	1,674,131,233	(25,095,238)	2,109,973	1,300,862	(187,009)	16,559
32						
33 Operating Rev For Return:	516,441,112	(41,026,290)	(7,181,042)	(1,300,862)	187,009	(16,559)
34						
35 Rate Base:						
36 Electric Plant In Service	11,491,277,273	-	-	-	-	-
37 Plant Held for Future Use	11,169,049	-	-	-	-	-
38 Misc Deferred Debits	352,251,014	-	-	-	-	-
39 Elec Plant Acq Adj	24,194,732	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	16,321,518	-	-	-	-	-
42 Fuel Stock	91,895,537	-	-	-	-	-
43 Material & Supplies	100,361,492	-	-	-	-	-
44 Working Capital	20,260,151	(279,671)	64,987	14,500	1,168	185
45 Weatherization Loans	1,306,642	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	12,109,037,408	(279,671)	64,987	14,500	1,168	185
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(3,525,376,848)	-	-	-	-	-
52 Accum Prov For Amort	(222,341,738)	-	-	-	-	-
53 Accum Def Income Tax	(1,978,502,151)	1,881	(2,849,128)	-	-	199,904
54 Unamortized ITC	(170,854)	-	-	-	-	-
55 Customer Adv For Const	(14,801,737)	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-
57 Misc Rate Base Deductions	(179,637,212)	(4,897)	8,877,063	-	-	-
58						
59 Total Rate Base Deductions	(5,920,830,540)	(3,016)	6,027,936	-	-	199,904
60						
61 Total Rate Base:	6,188,206,868	(282,687)	6,092,923	14,500	1,168	200,088
62						
63 Return on Rate Base	8.346%	-0.665%	-0.124%	-0.021%	0.003%	-0.001%
64						
65 Return on Equity	11.320%	-1.295%	-0.242%	-0.041%	0.006%	-0.001%
66						
67 TAX CALCULATION:						
68 Operating Revenue	690,757,866	(66,114,807)	(11,667,435)	(2,096,731)	301,369	-
69 Other Deductions	-	-	-	-	-	-
70 Interest (AFUDC)	(12,251,743)	-	-	-	-	(48,694)
71 Interest	157,383,777	(7,150)	154,107	367	30	5,061
72 Schedule "M" Additions	392,504,626	80	(488)	-	(25,179)	-
73 Schedule "M" Deductions	572,693,622	6,802	(11,876,363)	-	1	-
74 Income Before Tax	365,436,837	(66,114,378)	54,333	(2,097,098)	276,160	43,633
75						
76 State Income Taxes	16,590,832	(3,001,593)	2,467	(95,208)	12,538	1,981
77 Taxable Income	348,846,005	(63,112,785)	51,866	(2,001,890)	263,623	41,653
78						
79 Federal Income Taxes + Other	92,769,423	(22,089,475)	18,153	(700,661)	92,268	14,578

Rocky Mountain Power  
Utah Results of Operations  
Adjustment Summary  
Twelve Months Ended December 31, 2016

Tab 8 Factors

	Rate Base Adjustments	Normalized Allocation Factors	Utah Allocated Normalized Results
1 Operating Revenues:			
2 General Business Revenues	(8,859,991)	-	1,967,346,641
3 Interdepartmental	-	-	-
4 Special Sales	-	(1,488,739)	75,594,111
5 Other Operating Revenues	3,396	(1,090,521)	65,003,141
6 Total Operating Revenues	<u>(8,856,595)</u>	<u>(2,579,261)</u>	<u>2,107,943,893</u>
7			
8 Operating Expenses:			
9 Steam Production	(1,417,592)	(8,711,574)	468,466,849
10 Nuclear Production	-	-	-
11 Hydro Production	-	(367,345)	18,652,773
12 Other Power Supply	-	(6,944,538)	369,124,847
13 Transmission	-	(1,720,725)	87,432,503
14 Distribution	-	-	82,409,527
15 Customer Accounting	-	-	33,314,913
16 Customer Service & Info	-	-	4,668,450
17 Sales	-	-	-
18 Administrative & General	64,233	(608,560)	57,447,177
19			
20 Total O&M Expenses	<u>(1,353,359)</u>	<u>(18,352,743)</u>	<u>1,121,517,039</u>
21			
22 Depreciation	(3,181,290)	(4,350,874)	276,903,295
23 Amortization	7,908,333	(228,417)	23,098,314
24 Taxes Other Than Income	104,695	(953,761)	66,404,885
25 Income Taxes - Federal	(3,785,909)	7,770,085	74,088,462
26 Income Taxes - State	(514,442)	978,865	13,975,440
27 Income Taxes - Def Net	(1,315,825)	1,051,776	63,821,860
28 Investment Tax Credit Adj.	-	5,232	(3,619,085)
29 Misc Revenue & Expense	759,020	2,734	630,292
30			
31 Total Operating Expenses:	<u>(1,378,776)</u>	<u>(14,077,103)</u>	<u>1,636,820,501</u>
32			
33 Operating Rev For Return:	<u>(7,477,819)</u>	<u>11,497,842</u>	<u>471,123,392</u>
34			
35 Rate Base:			
36 Electric Plant In Service	67,252,793	(162,671,689)	11,395,858,377
37 Plant Held for Future Use	(4,025,987)	(32,251)	7,110,811
38 Misc Deferred Debits	353,490	(5,257,251)	347,347,254
39 Elec Plant Acq Adj	-	(247,605)	23,947,127
40 Nuclear Fuel	-	-	-
41 Prepayments	17,968	(192,612)	16,146,874
42 Fuel Stock	-	(1,646,126)	90,249,411
43 Material & Supplies	63	(1,098,034)	99,263,521
44 Working Capital	(46,378)	(182,659)	19,832,283
45 Weatherization Loans	(3)	(24,719)	1,281,919
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>63,551,947</u>	<u>(171,352,946)</u>	<u>12,001,037,576</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	23,587,782	48,477,129	(3,453,311,937)
52 Accum Prov For Amort	137,332	2,568,695	(219,635,711)
53 Accum Def Income Tax	(538,148)	719,960	(1,980,967,682)
54 Unamortized ITC	-	2,132	(168,722)
55 Customer Adv For Const	(2,389,668)	217,797	(16,973,608)
56 Customer Service Deposits	(16,480,281)	-	(16,480,281)
57 Misc Rate Base Deductions	(191,383)	2,681,383	(168,275,046)
58			
59 Total Rate Base Deductions	<u>4,125,633</u>	<u>54,667,096</u>	<u>(5,855,812,988)</u>
60			
61 Total Rate Base:	<u>67,677,580</u>	<u>(116,685,851)</u>	<u>6,145,224,588</u>
62			
63 Return on Rate Base	-0.206%	0.334%	7.666%
64			
65 Return on Equity	-0.400%	0.651%	9.998%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(13,093,994)	21,303,800	619,390,069
69 Other Deductions			
70 Interest (AFUDC)	(7,664)	175,365	(12,132,736)
71 Interest	1,712,290	(2,963,666)	156,284,815
72 Schedule "M" Additions	3,575,289	(5,462,877)	390,591,452
73 Schedule "M" Deductions	107,988	(2,931,673)	558,000,376
74 Income Before Tax	<u>(11,331,319)</u>	<u>21,560,897</u>	<u>307,829,065</u>
75			
76 State Income Taxes	(514,442)	978,865	13,975,440
77 Taxable Income	<u>(10,816,878)</u>	<u>20,582,032</u>	<u>293,853,625</u>
78			
79 Federal Income Taxes + Other	<u>(3,785,909)</u>	<u>7,770,085</u>	<u>74,088,462</u>

## **2. RESULTS OF OPERATIONS**

**Rocky Mountain Power**  
**RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	UTAH
PERIOD:	12 MONTHS ENDED DECEMBER 31, 2016
FILE:	UT JAM Dec 2016 ROO
PREPARED BY:	Revenue Requirement Department
DATE:	4/24/2017
TIME:	12:37:55 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	<b>2017 PROTOCOL</b>
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.619
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.61%	5.20%	2.529%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.37%	9.80%	5.034%
	<u>100.00%</u>		<u>7.565%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 012/31/2015 to 12/31/2016. Prepaid pension is included in rate base, consistent with the Company's direct filing Docket No. 13-035-184. The prepaid pension amounts in rate base are provided for information purposes on page 8.10.



RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS	
		TOTAL	UTAH	TOTAL	UTAH
1 Operating Revenues					
2 General Business Revenues	2.3	4,866,606,600	2,040,815,612	4,793,137,629	1,967,346,641
3 Interdepartmental	2.3	0	0	0	0
4 Special Sales	2.3	177,098,460	77,082,850	177,098,460	75,594,111
5 Other Operating Revenues	2.4	157,375,651	72,673,883	144,157,262	65,003,141
6 Total Operating Revenues	2.4	5,201,080,711	2,190,572,346	5,114,393,351	2,107,943,893
7					
8 Operating Expenses:					
9 Steam Production	2.5	1,094,606,119	477,858,242	1,093,089,358	468,466,849
10 Nuclear Production	2.6	0	0	0	0
11 Hydro Production	2.7	43,360,219	19,020,118	43,360,219	18,652,773
12 Other Power Supply	2.8, .9	926,457,050	372,308,618	935,199,981	369,124,847
13 Transmission	2.10	203,261,005	89,153,229	203,261,005	87,432,503
14 Distribution	2.12	196,497,932	84,810,144	194,097,315	82,409,527
15 Customer Accounting	2.12	83,187,011	33,381,219	83,043,759	33,314,913
16 Customer Service & Infor	2.13	147,414,565	4,671,662	147,400,832	4,668,450
17 Sales	2.13	0	0	0	0
18 Administrative & General	2.14	129,582,538	52,113,440	143,467,614	57,447,177
19					
20 Total O & M Expenses	2.14	2,824,366,438	1,133,316,672	2,842,920,084	1,121,517,039
21					
22 Depreciation	2.16	685,576,743	284,864,871	677,323,269	276,903,295
23 Amortization	2.17	44,223,934	15,290,355	50,631,850	23,098,314
24 Taxes Other Than Income	2.17	189,632,535	67,253,951	189,632,535	66,404,885
25 Income Taxes - Federal	2.20	226,250,163	91,457,324	201,346,090	74,088,462
26 Income Taxes - State	2.20	39,828,328	16,412,540	36,444,278	13,975,440
27 Income Taxes - Def Net	2.19	90,861,100	68,580,816	81,025,265	63,821,860
28 Investment Tax Credit Adj.	2.17	(4,341,401)	(3,624,317)	(4,341,401)	(3,619,085)
29 Misc Revenue & Expense	2.4	(1,747,766)	(911,369)	525,307	630,292
30					
31 Total Operating Expenses	2.20	4,094,650,073	1,672,640,842	4,075,507,277	1,636,820,501
32					
33 Operating Revenue for Return		1,106,430,637	517,931,503	1,038,886,074	471,123,392
34					
35 Rate Base:					
36 Electric Plant in Service	2.30	26,541,520,255	11,491,277,273	26,654,619,670	11,395,858,377
37 Plant Held for Future Use	2.31	23,418,064	11,169,049	14,240,010	7,110,811
38 Misc Deferred Debits	2.33	891,833,367	352,251,014	891,833,367	347,347,254
39 Elec Plant Acq Adj	2.31	40,600,923	24,194,732	40,600,923	23,947,127
40 Pensions	2.31	0	0	0	0
41 Prepayments	2.32	48,739,712	16,321,518	48,739,712	16,146,874
42 Fuel Stock	2.32	211,549,537	91,895,537	211,549,537	90,249,411
43 Material & Supplies	2.32	229,853,531	100,361,492	229,853,531	99,263,521
44 Working Capital	2.33	31,706,590	20,243,539	31,542,392	19,832,283
45 Weatherization Loans	2.31	12,870,785	1,306,642	12,870,785	1,281,919
46 Miscellaneous Rate Base	2.34	0	0	0	0
47					
48 Total Electric Plant		28,032,092,764	12,109,020,796	28,135,849,927	12,001,037,576
49					
50 Rate Base Deductions:					
51 Accum Prov For Depr	2.38	(8,651,629,147)	(3,525,376,848)	(8,597,697,891)	(3,453,311,937)
52 Accum Prov For Amort	2.39	(540,415,862)	(222,341,738)	(514,539,730)	(219,635,711)
53 Accum Def Income Taxes	2.35	(4,501,081,444)	(1,978,502,151)	(4,518,722,665)	(1,980,967,682)
54 Unamortized ITC	2.35	(566,137)	(170,854)	(566,137)	(168,722)
55 Customer Adv for Const	2.34	(34,228,374)	(14,801,737)	(34,228,374)	(16,973,608)
56 Customer Service Deposits	2.34	0	0	(16,480,281)	(16,480,281)
57 Misc. Rate Base Deductions	2.34	(463,570,007)	(179,637,212)	(442,818,262)	(168,275,046)
58					
59 Total Rate Base Deductions		(14,191,490,970)	(5,920,830,540)	(14,125,053,339)	(5,855,812,988)
60					
61 Total Rate Base		13,840,601,794	6,188,190,255	14,010,796,588	6,145,224,588
62					
63 Return on Rate Base			8.370%		7.666%
64					
65 Return on Equity			11.367%		9.998%
66 Net Power Costs			639,214,099		629,589,492
67 100 Basis Points in Equity:					
68 Revenue Requirement Impact			51,231,661		50,875,951
69 Rate Base Decrease			(357,845,167)		(385,907,856)





2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
215	500	Operation Supervision & Engineering						
216		P	SG		15,779,430	6,921,704	15,774,537	6,785,917
217		P	SG		3,522,859	1,545,315	3,522,859	1,515,470
218				B2	19,302,289	8,467,019	19,297,396	8,301,387
219								
220	501	Fuel Related-Non NPC						
221		P	S		(2,745,350)	-	(2,745,350)	-
222		P	SE		42,893,203	18,632,487	42,882,969	18,294,357
223		P	SE		-	-	-	-
224		P	SE		-	-	-	-
225		P	SE		3,062,928	1,330,513	3,062,928	1,306,679
226				B2	43,210,781	19,963,000	43,200,547	19,601,036
227								
228	501NPC	Fuel Related-NPC						
229		P	S		149,780	-	149,780	-
230		P	SE		715,165,130	310,662,386	715,165,130	305,097,485
231		P	SE		-	-	-	-
232		P	SE		-	-	-	-
233		P	SE		40,212,229	17,467,892	40,212,229	17,154,989
234				B2	755,527,139	328,130,278	755,527,139	322,252,474
235								
236		Total Fuel Related		B2	798,737,920	348,093,277	798,727,686	341,853,510
237								
238	502	Steam Expenses						
239		P	SG		71,792,492	31,492,038	71,792,492	30,883,816
240		P	SG		5,702,321	2,501,344	5,702,321	2,453,034
241				B2	77,494,812	33,993,381	77,494,812	33,336,850
242								
243	503	Steam From Other Sources-Non-NPC						
244		P	SE		-	-	-	-
245				B2	-	-	-	-
246								
247	503NPC	Steam From Other Sources-NPC						
248		P	SE		4,387,771	1,906,015	4,387,771	1,871,872
249				B2	4,387,771	1,906,015	4,387,771	1,871,872
250								
251	505	Electric Expenses						
252		P	SG		1,069,023	468,931	1,069,023	459,874
253		P	SG		288,658	126,621	288,658	124,175
254				B2	1,357,681	595,552	1,357,681	584,049
255								
256	506	Misc. Steam Expense						
257		P	SG		16,749,359	7,347,167	18,702,498	8,045,473
258		P	SE		-	-	-	-
259		P	SG		2,033,796	892,132	2,033,796	874,902
260				B2	18,783,155	8,239,299	20,736,295	8,920,375
261								
262	507	Rents						
263		P	SG		497,552	218,253	497,552	214,038
264		P	SG		-	-	-	-
265				B2	497,552	218,253	497,552	214,038
266								
267	510	Maint Supervision & Engineering						
268		P	SG		5,891,937	2,584,520	2,446,775	1,052,558
269		P	SG		2,698,783	1,183,831	2,698,783	1,160,967
270				B2	8,590,720	3,768,351	5,145,558	2,213,525
271								
272								
273								
274	511	Maintenance of Structures						
275		P	SG		26,281,764	11,528,591	26,284,076	11,306,929
276		P	SG		3,378,120	1,481,825	3,378,120	1,453,205
277				B2	29,659,884	13,010,416	29,662,196	12,760,134
278								
279	512	Maintenance of Boiler Plant						
280		P	SG		87,149,990	38,228,660	87,149,990	37,490,331
281		P	SG		7,088,054	3,109,201	7,088,054	3,049,151
282				B2	94,238,044	41,337,861	94,238,044	40,539,482
283								
284	513	Maintenance of Electric Plant						
285		P	SG		30,884,819	13,547,738	30,884,819	13,286,084
286		P	SG		732,402	321,271	732,402	315,066
287				B2	31,617,221	13,869,009	31,617,221	13,601,150
288								
289	514	Maintenance of Misc. Steam Plant						
290		P	SG		7,690,179	3,373,325	7,678,256	3,303,045
291		P	SG		2,248,891	986,484	2,248,891	967,432
292				B2	9,939,070	4,359,809	9,927,147	4,270,477
293								
294		Total Steam Power Generation		B2	1,094,606,119	477,858,242	1,093,089,358	468,466,849





2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
358	537	Hydraulic Expenses						
359		P	DGP		-	-	-	-
360		P	SG		4,066,100	1,783,610	4,066,100	1,749,162
361		P	SG		372,079	163,214	372,079	160,061
362								
363				B2	<u>4,438,179</u>	<u>1,946,823</u>	<u>4,438,179</u>	<u>1,909,223</u>
364								
365	538	Electric Expenses						
366		P	DGP		-	-	-	-
367		P	SG		-	-	-	-
368		P	SG		-	-	-	-
369								
370				B2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
371								
372	539	Misc. Hydro Expenses						
373		P	DGP		-	-	-	-
374		P	SG		10,948,878	4,802,765	10,948,878	4,710,007
375		P	SG		6,860,807	3,009,518	6,860,807	2,951,393
376								
377								
378				B2	<u>17,809,685</u>	<u>7,812,283</u>	<u>17,809,685</u>	<u>7,661,400</u>
379								
380	540	Rents (Hydro Generation)						
381		P	DGP		-	-	-	-
382		P	SG		1,265,732	555,218	1,265,732	544,495
383		P	SG		73,384	32,190	73,384	31,568
384								
385				B2	<u>1,339,115</u>	<u>587,408</u>	<u>1,339,115</u>	<u>576,063</u>
386								
387	541	Maint Supervision & Engineering						
388		P	DGP		-	-	-	-
389		P	SG		400	176	400	172
390		P	SG		-	-	-	-
391								
392				B2	<u>400</u>	<u>176</u>	<u>400</u>	<u>172</u>
393								
394	542	Maintenance of Structures						
395		P	DGP		-	-	-	-
396		P	SG		1,108,718	486,343	1,108,718	476,950
397		P	SG		48,884	21,443	48,884	21,029
398								
399				B2	<u>1,157,602</u>	<u>507,786</u>	<u>1,157,602</u>	<u>497,979</u>
400								
401								
402								
403								
404	543	Maintenance of Dams & Waterways						
405		P	DGP		-	-	-	-
406		P	SG		3,438,183	1,508,172	3,438,183	1,479,044
407		P	SG		592,972	260,109	592,972	255,086
408								
409				B2	<u>4,031,155</u>	<u>1,768,281</u>	<u>4,031,155</u>	<u>1,734,129</u>
410								
411	544	Maintenance of Electric Plant						
412		P	DGP		-	-	-	-
413		P	SG		1,871,389	820,891	1,871,389	805,037
414		P	SG		655,889	287,708	655,889	282,151
415								
416				B2	<u>2,527,278</u>	<u>1,108,600</u>	<u>2,527,278</u>	<u>1,087,189</u>
417								
418	545	Maintenance of Misc. Hydro Plant						
419		P	DGP		-	-	-	-
420		P	SG		2,320,538	1,017,913	2,320,538	998,253
421		P	SG		693,008	303,991	693,008	298,119
422								
423				B2	<u>3,013,546</u>	<u>1,321,903</u>	<u>3,013,546</u>	<u>1,296,372</u>
424								
425		<b>Total Hydraulic Power Generation</b>		<b>B2</b>	<b><u>43,360,219</u></b>	<b><u>19,020,118</u></b>	<b><u>43,360,219</u></b>	<b><u>18,652,773</u></b>















2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
859	923	Outside Services						
860		PTD	S		1,201,859	492,129	1,201,859	492,129
861		CUST	CN		-	-	-	-
862		PTD	SO		13,795,157	5,972,679	13,795,157	5,897,952
863				B2	14,997,016	6,464,808	14,997,016	6,390,081
864								
865	924	Property Insurance						
866		PT	S		8,209,641	1,754,239	8,209,641	1,754,239
867		PT	SG		-	-	-	-
868		PTD	SO		6,055,710	2,621,849	6,055,710	2,589,045
869				B2	14,265,351	4,376,088	14,265,351	4,343,285
870								
871	925	Injuries & Damages						
872		PTD	S		3,562,162	-	3,562,162	-
873		PTD	SO		(2,355,733)	(1,019,926)	11,572,416	4,947,646
874				B2	1,206,429	(1,019,926)	15,134,578	4,947,646
875								
876	926	Employee Pensions & Benefits						
877		LABOR	S		-	-	-	-
878		CUST	CN		-	-	-	-
879		LABOR	SO		-	-	-	-
880				B2	-	-	-	-
881								
882	927	Franchise Requirements						
883		DMSC	S		-	-	-	-
884		DMSC	SO		-	-	-	-
885				B2	-	-	-	-
886								
887	928	Regulatory Commission Expense						
888		DMSC	S		17,117,647	6,519,556	17,015,188	6,417,097
889		P	SE		197,259	85,688	197,259	84,153
890		DMSC	SO		3,743,712	1,620,858	3,743,712	1,600,579
891		FERC	SG		4,203,204	1,843,751	4,203,204	1,808,141
892				B2	25,261,821	10,069,852	25,159,362	9,909,970
893								
894	929	Duplicate Charges						
895		LABOR	S		-	-	-	-
896		LABOR	SO		(3,585,345)	(1,552,292)	(3,497,789)	(1,495,437)
897				B2	(3,585,345)	(1,552,292)	(3,497,789)	(1,495,437)
898								
899	930	Misc General Expenses						
900		PTD	S		169,238	35,000	169,238	35,000
901		CUST	CN		-	-	-	-
902		P	SG		-	-	-	-
903		LABOR	SO		2,179,115	943,458	2,179,115	931,654
904				B2	2,348,353	978,458	2,348,353	966,654
905								
906	931	Rents						
907		PTD	S		371,215	5,392	371,215	5,392
908		PTD	SO		4,364,024	1,889,425	4,364,024	1,865,785
909				B2	4,735,239	1,894,816	4,735,239	1,871,177
910								
911	935	Maintenance of General Plant						
912		G	S		723,592	107,538	723,592	107,538
913		CUST	CN		61,119	28,711	61,119	28,711
914		G	SO		21,431,622	9,278,923	21,431,622	9,162,829
915				B2	22,216,334	9,415,172	22,216,334	9,299,078
916								
917		<b>Total Administrative &amp; General Expense</b>		<b>B2</b>	<b>129,582,538</b>	<b>52,113,440</b>	<b>143,467,614</b>	<b>57,447,177</b>
918								
919		Summary of A&G Expense by Factor						
920		S			31,466,668	9,604,121	31,364,209	9,501,662
921		SE			197,259	85,688	197,259	84,153
922		SO			93,570,046	40,511,596	107,557,581	45,984,935
923		SG			4,203,204	1,843,751	4,203,204	1,808,141
924		CN			145,362	68,285	145,362	68,285
925		Total A&G Expense by Factor			129,582,538	52,113,440	143,467,614	57,447,177
926		<b>Total O&amp;M Expense</b>		<b>B2</b>	<b>2,824,366,438</b>	<b>1,133,316,672</b>	<b>2,842,920,084</b>	<b>1,121,517,039</b>













2017 PROTOCOL 13-Month Average					DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1250	SCHMDF	Deductions - Flow Through						
1251		SCHMDF	S		-	-	-	-
1252		SCHMDF	DGP		-	-	-	-
1253		SCHMDF	DGU		-	-	-	-
1254				B6	-	-	-	-
1255	SCHMDP	Deductions - Permanent						
1256		SCHMDP	S		-	-	-	-
1257		P	SE		1,783,664	774,810	1,783,664	760,931
1258		PTD	SNP		64,760	28,904	64,760	28,510
1259		BOOKDEPR	SCHMDEXP		(16,933)	(7,036)	(16,933)	(6,923)
1260		P	SG		25,541,142	11,203,715	25,541,142	10,987,332
1261		SCHMDP-SO	SO		-	-	-	-
1262				B6	27,372,633	12,000,394	27,372,633	11,769,851
1263								
1264	SCHMDT	Deductions - Temporary						
1265		GP	S		(67,758,391)	(6,712,315)	(67,758,391)	(6,712,315)
1266		CUST	BADDEBT		-	-	-	-
1267		SCHMDT-SNP	SNP		42,461,886	18,951,934	42,461,886	18,693,548
1268		CUST	CN		-	-	-	-
1269		SCHMDT	SG		227,265	99,691	227,265	97,765
1270		CUST	DGP		-	-	-	-
1271		P	SE		16,456,355	7,148,518	16,472,298	7,027,268
1272		SCHMDT-SG	SG		170,623,372	74,844,563	170,623,372	73,399,053
1273		SCHMDT-GPS	GPS		81,722,264	35,382,042	81,722,264	34,939,360
1274		SCHMDT-SO	SO		58,443,885	25,303,558	30,665,378	13,110,609
1275		TAXDEPR	TAXDEPR		910,975,456	405,839,609	910,975,456	405,839,609
1276		DPW	SNPD		(341,396)	(164,371)	(341,396)	(164,371)
1277				B6	1,212,810,697	560,693,228	1,185,048,133	546,230,526
1278								
1279	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,240,183,330	572,693,622	1,212,420,766	558,000,376
1280								
1281	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(247,785,166)	(180,188,996)	(221,867,972)	(167,408,925)
1282								
1283								
1284								
1285	40911	State Income Taxes						
1286		IBT			39,828,328	16,412,540	36,444,278	13,975,440
1287		IBT	IBT		-	-	-	-
1288		PTC	P		-	-	-	-
1289		IBT	IBT		-	-	-	-
1290	Total State Tax Expense				39,828,328	16,412,540	36,444,278	13,975,440
1291								
1292								
1293	Calculation of Taxable Income:							
1294		Operating Revenues			5,201,080,711	2,190,572,346	5,114,393,351	2,107,943,893
1295		Operating Deductions:						
1296		O & M Expenses			2,824,366,438	1,133,316,672	2,842,920,084	1,121,517,039
1297		Depreciation Expense			685,576,743	284,864,871	677,323,269	276,903,295
1298		Amortization Expense			44,223,934	15,290,355	50,631,850	23,098,314
1299		Taxes Other Than Income			189,632,535	67,253,951	189,632,535	66,404,885
1300		Interest & Dividends (AFUDC-Equity)			(27,450,081)	(12,251,743)	(27,559,181)	(12,132,736)
1301		Misc Revenue & Expense			(1,747,766)	(911,369)	525,307	630,292
1302		Total Operating Deductions			3,714,601,803	1,487,562,736	3,733,473,863	1,476,421,088
1303		Other Deductions:						
1304		Interest Deductions			361,417,789	161,310,923	356,314,105	156,284,815
1305		Interest on PCRBS			-	-	-	-
1306		Schedule M Adjustments			(247,785,166)	(180,188,996)	(221,867,972)	(167,408,925)
1307								
1308		Income Before State Taxes			877,275,953	361,509,691	802,737,410	307,829,065
1309								
1310		State Income Taxes			39,828,328	16,412,540	36,444,278	13,975,440
1311								
1312	Total Taxable Income				837,447,624	345,097,151	766,293,132	293,853,625
1313								
1314	Tax Rate				35.0%	35.0%	35.0%	35.0%
1315								
1316	Federal Income Tax - Calculated				293,106,669	120,784,003	268,202,596	102,848,769
1317								
1318	Adjustments to Calculated Tax:							
1319	40910	P	SE		(37,414)	(16,252)	(37,414)	(15,961)
1320	40910	PTC	P		(66,817,070)	(29,309,551)	(66,817,070)	(28,743,481)
1321	40910	P	SO		(2,022)	(875)	(2,022)	(864)
1322	40910	IRS Settle	LABOR		-	-	-	-
1323	Federal Income Tax Expense				226,250,163	91,457,324	201,346,090	74,088,462
1324								
1325	Total Operating Expenses				4,094,650,073	1,672,640,842	4,075,507,277	1,636,820,501

2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1326	310	Land and Land Rights						
1327		P	SG		2,328,228	1,021,286	2,328,228	1,001,561
1328		P	SG		34,634,618	15,192,601	34,634,618	14,899,179
1329		P	SG		53,881,858	23,635,473	53,881,858	23,178,990
1330		P	S		-	-	-	-
1331		P	SG		2,635,317	1,155,991	2,635,317	1,133,665
1332				B8	93,480,021	41,005,351	93,480,021	40,213,395
1333								
1334	311	Structures and Improvements						
1335		P	SG		228,233,301	100,115,367	228,233,301	98,181,790
1336		P	SG		317,913,995	139,454,130	317,913,995	136,760,783
1337		P	SG		405,012,966	177,660,411	400,230,596	172,171,879
1338		P	SG		65,060,403	28,538,982	65,060,403	27,987,795
1339				B8	1,016,220,664	445,768,890	1,011,438,294	435,102,247
1340								
1341	312	Boiler Plant Equipment						
1342		P	SG		606,999,158	266,262,388	606,999,158	261,119,931
1343		P	SG		509,013,417	223,280,587	509,013,417	218,968,258
1344		P	SG		2,974,263,952	1,304,671,699	2,953,290,911	1,270,451,711
1345		P	SG		338,496,763	148,482,836	338,496,763	145,615,114
1346				B8	4,428,773,290	1,942,697,511	4,407,800,250	1,896,155,014
1347								
1348	314	Turbogenerator Units						
1349		P	SG		112,206,868	49,219,951	112,206,868	48,269,341
1350		P	SG		117,429,043	51,510,677	117,429,043	50,515,826
1351		P	SG		675,858,320	296,467,710	667,213,579	287,023,073
1352		P	SG		67,644,835	29,672,653	67,644,835	29,099,570
1353				B8	973,139,066	426,870,990	964,494,324	414,907,810
1354								
1355	315	Accessory Electric Equipment						
1356		P	SG		86,540,504	37,961,307	86,540,504	37,228,141
1357		P	SG		134,590,645	59,038,676	134,590,645	57,898,433
1358		P	SG		198,232,689	86,955,490	196,304,906	84,446,779
1359		P	SG		68,152,526	29,895,354	68,152,526	29,317,970
1360				B8	487,516,365	213,850,826	485,588,582	208,891,323
1361								
1362								
1363								
1364	316	Misc Power Plant Equipment						
1365		P	SG		3,117,238	1,367,388	3,117,238	1,340,979
1366		P	SG		5,008,725	2,197,095	5,008,725	2,154,662
1367		P	SG		18,864,854	8,275,137	18,664,287	8,029,035
1368		P	SG		4,094,398	1,796,023	4,094,398	1,761,335
1369				B8	31,085,215	13,635,643	30,884,647	13,286,010
1370								
1371	317	Steam Plant ARO						
1372		P	S		-	-	-	-
1373				B8	-	-	-	-
1374								
1375	SP	Unclassified Steam Plant - Account 300						
1376		P	SG		(13,957,906)	(6,122,686)	(13,957,906)	(6,004,436)
1377				B8	(13,957,906)	(6,122,686)	(13,957,906)	(6,004,436)
1378								
1379								
1380		<b>Total Steam Production Plant</b>		<b>B8</b>	<b>7,016,256,715</b>	<b>3,077,706,525</b>	<b>6,979,728,212</b>	<b>3,002,551,362</b>
1381								
1382								
1383		Summary of Steam Production Plant by Factor						
1384		S			-	-	-	-
1385		DGP			-	-	-	-
1386		DGU			-	-	-	-
1387		SG			7,016,256,715	3,077,706,525	6,979,728,212	3,002,551,362
1388		SSGCH			-	-	-	-
1389		<b>Total Steam Production Plant by Factor</b>			<b>7,016,256,715</b>	<b>3,077,706,525</b>	<b>6,979,728,212</b>	<b>3,002,551,362</b>
1390	320	Land and Land Rights						
1391		P	SG		-	-	-	-
1392		P	SG		-	-	-	-
1393				B8	-	-	-	-
1394								
1395	321	Structures and Improvements						
1396		P	SG		-	-	-	-
1397		P	SG	B8	-	-	-	-
1398					-	-	-	-



2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1472								
1473								
1474	335	Misc. Power Plant Equipment						
1475		P	SG		1,138,826	499,550	1,138,826	489,902
1476		P	SG		157,300	69,000	157,300	67,668
1477		P	SG		1,051,607	461,291	1,051,607	452,382
1478		P	SG		18,279	8,018	18,279	7,863
1479				B8	<u>2,366,012</u>	<u>1,037,860</u>	<u>2,366,012</u>	<u>1,017,815</u>
1480								
1481	336	Roads, Railroads & Bridges						
1482		P	SG		4,236,652	1,858,423	4,236,652	1,822,530
1483		P	SG		825,485	362,102	825,485	355,109
1484		P	SG		16,486,389	7,231,815	16,486,389	7,092,143
1485		P	SG		1,004,557	440,653	1,004,557	432,142
1486				B8	<u>22,553,083</u>	<u>9,892,992</u>	<u>22,553,083</u>	<u>9,701,924</u>
1487								
1488	337	Hydro Plant ARO						
1489		P	S		-	-	-	-
1490				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1491								
1492	HP	Unclassified Hydro Plant - Acct 300						
1493		P	S		-	-	-	-
1494		P	SG		-	-	-	-
1495		P	SG		-	-	-	-
1496		P	SG		-	-	-	-
1497				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1498								
1499		<b>Total Hydraulic Production Plant</b>		B8	<u><b>1,018,073,251</b></u>	<u><b>446,581,534</b></u>	<u><b>1,018,073,251</b></u>	<u><b>437,956,484</b></u>
1500								
1501		Summary of Hydraulic Plant by Factor						
1502		S			-	-	-	-
1503		SG			1,018,073,251	446,581,534	1,018,073,251	437,956,484
1504		DGP			-	-	-	-
1505		DGU			-	-	-	-
1506		<b>Total Hydraulic Plant by Factor</b>			<u><b>1,018,073,251</b></u>	<u><b>446,581,534</b></u>	<u><b>1,018,073,251</b></u>	<u><b>437,956,484</b></u>
1507								
1508	340	Land and Land Rights						
1509		P	S		74,986	-	74,986	-
1510		P	SG		38,257,019	16,781,580	38,257,019	16,457,469
1511		P	SG		5,612,688	2,462,026	5,612,688	2,414,476
1512		P	SG		235,129	103,140	235,129	101,148
1513				B8	<u>44,179,822</u>	<u>19,346,747</u>	<u>44,179,822</u>	<u>18,973,093</u>
1514								
1515	341	Structures and Improvements						
1516		P	SG		169,813,800	74,489,441	169,813,800	73,050,790
1517		P	SG		-	-	-	-
1518		P	SG		53,307,539	23,383,546	53,307,539	22,931,928
1519		P	SG		4,273,000	1,874,367	4,273,000	1,838,166
1520				B8	<u>227,394,339</u>	<u>99,747,354</u>	<u>227,394,339</u>	<u>97,820,884</u>
1521								
1522	342	Fuel Holders, Producers & Accessories						
1523		P	SG		13,426,303	5,889,497	13,426,303	5,775,750
1524		P	SG		-	-	-	-
1525		P	SG		2,490,931	1,092,656	2,490,931	1,071,553
1526				B8	<u>15,917,234</u>	<u>6,982,152</u>	<u>15,917,234</u>	<u>6,847,303</u>
1527								
1528	343	Prime Movers						
1529		P	S		-	-	-	-
1530		P	SG		-	-	-	-
1531		P	SG		1,790,824,108	785,551,508	1,790,824,108	770,379,763
1532		P	SG		1,078,497,207	473,086,722	1,078,497,207	463,949,764
1533		P	SG		55,198,949	24,213,220	55,198,949	23,745,578
1534				B8	<u>2,924,520,263</u>	<u>1,282,851,450</u>	<u>2,924,520,263</u>	<u>1,258,075,105</u>
1535								
1536	344	Generators						
1537		P	S		-	-	-	-
1538		P	SG		56,191,236	24,648,490	56,191,236	24,172,441
1539		P	SG		399,077,783	175,056,921	399,077,783	171,675,960
1540		P	SG		17,486,676	7,670,594	17,486,676	7,522,448
1541				B8	<u>472,755,695</u>	<u>207,376,005</u>	<u>472,755,695</u>	<u>203,370,850</u>







2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1675	366	Underground Conduit						
1676		DPW	S		352,911,233	191,002,380	352,911,233	191,002,380
1677				B8	352,911,233	191,002,380	352,911,233	191,002,380
1678								
1679								
1680								
1681								
1682	367	Underground Conductors						
1683		DPW	S		826,970,216	520,059,175	826,970,216	520,059,175
1684				B8	826,970,216	520,059,175	826,970,216	520,059,175
1685								
1686	368	Line Transformers						
1687		DPW	S		1,285,883,255	500,185,065	1,285,883,255	500,185,065
1688				B8	1,285,883,255	500,185,065	1,285,883,255	500,185,065
1689								
1690	369	Services						
1691		DPW	S		725,888,164	279,665,245	725,888,164	279,665,245
1692				B8	725,888,164	279,665,245	725,888,164	279,665,245
1693								
1694	370	Meters						
1695		DPW	S		189,122,058	80,643,191	189,122,058	80,643,191
1696				B8	189,122,058	80,643,191	189,122,058	80,643,191
1697								
1698	371	Installations on Customers' Premises						
1699		DPW	S		8,846,466	4,317,429	8,846,466	4,317,429
1700				B8	8,846,466	4,317,429	8,846,466	4,317,429
1701								
1702	372	Leased Property						
1703		DPW	S		-	-	-	-
1704				B8	-	-	-	-
1705								
1706	373	Street Lights						
1707		DPW	S		61,477,382	21,813,175	61,477,382	21,813,175
1708				B8	61,477,382	21,813,175	61,477,382	21,813,175
1709								
1710	DP	Unclassified Dist Plant - Acct 300						
1711		DPW	S		40,765,786	11,268,511	40,765,786	11,268,511
1712				B8	40,765,786	11,268,511	40,765,786	11,268,511
1713								
1714	DS0	Unclassified Dist Sub Plant - Acct 300						
1715		DPW	S		-	-	-	-
1716				B8	-	-	-	-
1717								
1718								
1719		<b>Total Distribution Plant</b>		<b>B8</b>	<b>6,483,867,854</b>	<b>2,760,542,053</b>	<b>6,483,867,854</b>	<b>2,760,542,053</b>
1720								
1721		Summary of Distribution Plant by Factor						
1722		S			6,483,867,854	2,760,542,053	6,483,867,854	2,760,542,053
1723								
1724		<b>Total Distribution Plant by Factor</b>			<b>6,483,867,854</b>	<b>2,760,542,053</b>	<b>6,483,867,854</b>	<b>2,760,542,053</b>

2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1725	389	Land and Land Rights						
1726		G-SITUS	S		12,954,093	4,287,370	12,954,093	4,287,370
1727		CUST	CN		1,128,506	530,129	1,128,506	530,129
1728		G-DGU	SG		332	146	332	143
1729		G-SG	SG		1,228	538	1,228	528
1730		PTD	SO		7,516,302	3,254,219	7,516,302	3,213,504
1731				B8	21,600,461	8,072,402	21,600,461	8,031,673
1732								
1733	390	Structures and Improvements						
1734		G-SITUS	S		124,047,678	43,202,942	124,047,678	43,202,942
1735		G-DGP	SG		335,719	147,264	335,719	144,420
1736		G-DGU	SG		1,488,899	653,111	1,488,899	640,497
1737		CUST	CN		8,060,135	3,786,341	8,060,135	3,786,341
1738		G-SG	SG		5,677,831	2,490,601	5,677,831	2,442,499
1739		P	SE		1,009,087	438,340	1,009,087	430,488
1740		PTD	SO		97,523,334	42,223,191	97,523,334	41,694,915
1741				B8	238,142,683	92,941,790	238,142,683	92,342,102
1742								
1743	391	Office Furniture & Equipment						
1744		G-SITUS	S		9,599,289	2,252,190	9,599,289	2,252,190
1745		G-DGP	SG		2,296	1,007	2,296	988
1746		G-DGU	SG		-	-	-	-
1747		CUST	CN		6,730,294	3,161,632	6,730,294	3,161,632
1748		G-SG	SG		3,458,404	1,517,042	3,458,404	1,487,742
1749		P	SE		106,947	46,457	106,947	45,625
1750		PTD	SO		58,024,514	25,121,989	58,024,514	24,807,675
1751		G-SG	SG		81,882	35,918	81,882	35,224
1752		G-SG	SG		-	-	-	-
1753				B8	78,003,626	32,136,235	78,003,626	31,791,077
1754								
1755	392	Transportation Equipment						
1756		G-SITUS	S		81,584,318	34,266,531	81,584,318	34,266,531
1757		PTD	SO		7,538,955	3,264,026	7,538,955	3,223,189
1758		G-SG	SG		19,769,173	8,671,819	19,769,173	8,504,336
1759		CUST	CN		-	-	-	-
1760		G-DGU	SG		596,332	261,583	596,332	256,531
1761		P	SE		732,436	318,165	732,436	312,465
1762		G-DGP	SG		71,316	31,283	71,316	30,679
1763		G-SG	SG		322,414	141,428	322,414	138,697
1764		G-DGU	SG		44,655	19,588	44,655	19,210
1765				B8	110,659,599	46,974,424	110,659,599	46,751,638
1766								
1767	393	Stores Equipment						
1768		G-SITUS	S		9,037,041	3,762,200	9,037,041	3,762,200
1769		G-DGP	SG		-	-	-	-
1770		G-DGU	SG		-	-	-	-
1771		PTD	SO		193,163	83,631	193,163	82,585
1772		G-SG	SG		5,933,038	2,602,549	5,933,038	2,552,284
1773		G-DGU	SG		53,971	23,674	53,971	23,217
1774				B8	15,217,213	6,472,055	15,217,213	6,420,287

2017 PROTOCOL 13-Month Average					DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1775								
1776	394	Tools, Shop & Garage Equipment						
1777		G-SITUS	S		33,789,496	13,447,550	33,789,496	13,447,550
1778		G-DGP	SG		121,032	53,091	121,032	52,066
1779		G-SG	SG		22,727,812	9,969,637	22,727,812	9,777,089
1780		PTD	SO		3,816,048	1,652,176	3,816,048	1,631,505
1781		P	SE		142,740	62,005	142,740	60,895
1782		G-DGU	SG		-	-	-	-
1783		G-SG	SG		1,631,292	715,572	1,631,292	701,752
1784		G-SG	SG		89,913	39,441	89,913	38,679
1785				B8	62,318,333	25,939,472	62,318,333	25,709,534
1786								
1787	395	Laboratory Equipment						
1788		G-SITUS	S		20,093,006	7,274,025	20,093,006	7,274,025
1789		G-DGP	SG		1,518	666	1,518	653
1790		G-DGU	SG		-	-	-	-
1791		PTD	SO		4,675,489	2,024,275	4,675,489	1,998,948
1792		P	SE		915,631	397,743	915,631	390,618
1793		G-SG	SG		6,046,112	2,652,149	6,046,112	2,600,927
1794		G-SG	SG		223,587	98,077	223,587	96,183
1795		G-SG	SG		14,022	6,151	14,022	6,032
1796				B8	31,969,365	12,453,086	31,969,365	12,367,386
1797								
1798	396	Power Operated Equipment						
1799		G-SITUS	S		120,626,085	46,362,610	120,626,085	46,362,610
1800		G-DGP	SG		592,677	259,980	592,677	254,959
1801		G-SG	SG		39,725,866	17,425,896	39,725,866	17,089,341
1802		PTD	SO		2,589,995	1,121,351	2,589,995	1,107,321
1803		G-DGU	SG		1,246,224	546,661	1,246,224	536,103
1804		P	SE		435,955	189,375	435,955	185,983
1805		P	SG		-	-	-	-
1806		G-SG	SG		941,452	412,972	941,452	404,996
1807				B8	166,158,255	66,318,844	166,158,255	65,941,312
1808	397	Communication Equipment						
1809		G-SITUS	S		182,548,401	58,507,352	182,548,401	58,507,352
1810		G-DGP	SG		630,774	276,691	630,774	271,348
1811		G-DGU	SG		1,271,423	557,714	1,271,423	546,943
1812		PTD	SO		83,519,912	36,160,342	83,519,912	35,707,922
1813		CUST	CN		3,555,155	1,670,075	3,555,155	1,670,075
1814		G-SG	SG		158,072,418	69,339,041	158,072,418	67,999,862
1815		P	SE		343,606	149,260	343,606	146,586
1816		G-SG	SG		1,238,335	543,200	1,238,335	532,709
1817		G-SG	SG		16,633	7,296	16,633	7,155
1818				B8	431,196,656	167,210,971	431,196,656	165,389,951
1819								
1820	398	Misc. Equipment						
1821		G-SITUS	S		2,587,073	1,006,261	2,587,073	1,006,261
1822		G-DGP	SG		-	-	-	-
1823		G-DGU	SG		-	-	-	-
1824		CUST	CN		216,484	101,696	216,484	101,696
1825		PTD	SO		2,612,698	1,131,180	2,612,698	1,117,027
1826		P	SE		4,527	1,967	4,527	1,931
1827		G-SG	SG		2,471,240	1,084,018	2,471,240	1,063,082
1828		G-SG	SG		-	-	-	-
1829				B8	7,892,022	3,325,122	7,892,022	3,289,997
1830								
1831	399	Coal Mine						
1832		P	SE		2,342,410	1,017,525	194,000,862	82,762,949
1833	MP	P	SE		-	-	-	-
1834				B8	2,342,410	1,017,525	194,000,862	82,762,949
1835								
1836	399L	WIDCO Capital Lease						
1837		P	SE		-	-	-	-
1838					-	-	-	-
1839					-	-	-	-
1840		Remove Capital Leases			-	-	-	-
1841					-	-	-	-
1842					-	-	-	-



2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
1905	303	Miscellaneous Intangible Plant						
1906		I-SITUS	S		14,914,155	3,707,323	14,914,155	3,707,323
1907		I-SG	SG		149,676,197	65,656,008	149,676,197	64,387,961
1908		PTD	SO		372,069,103	161,089,086	372,069,103	159,073,619
1909		P	SE		143,748	62,443	143,748	61,324
1910		CUST	CN		137,685,663	64,679,416	137,685,663	64,679,416
1911		P	SG		-	-	-	-
1912		I-DGP	SG		-	-	-	-
1913				B8	674,488,866	295,194,275	674,488,866	291,909,643
1914	303	Less Non-Regulated Plant						
1915		I-SITUS	S		-	-	-	-
1916					674,488,866	295,194,275	674,488,866	291,909,643
1917	IP	Unclassified Intangible Plant - Acct 300						
1918		I-SITUS	S		-	-	-	-
1919		I-SG	SG		-	-	-	-
1920		I-DGU	SG		-	-	-	-
1921		PTD	SO		-	-	-	-
1922					-	-	-	-
1923					-	-	-	-
1924		<b>Total Intangible Plant</b>		B8	<b>836,519,699</b>	<b>347,822,362</b>	<b>794,489,164</b>	<b>343,101,393</b>
1925								
1926		Summary of Intangible Plant by Factor						
1927		S			(16,167,060)	(28,373,892)	15,914,155	3,707,323
1928		DGP			-	-	-	-
1929		DGU			-	-	-	-
1930		SG			342,788,245	150,365,310	268,676,495	115,579,712
1931		SO			372,069,103	161,089,086	372,069,103	159,073,619
1932		CN			137,685,663	64,679,416	137,685,663	64,679,416
1933		SSGCT			-	-	-	-
1934		SSGCH			-	-	-	-
1935		SE			143,748	62,443	143,748	61,324
1936		<b>Total Intangible Plant by Factor</b>			<b>836,519,699</b>	<b>347,822,362</b>	<b>794,489,164</b>	<b>343,101,393</b>
1937		Summary of Unclassified Plant (Account 106)						
1938		DP			40,765,786	11,268,511	40,765,786	11,268,511
1939		DS0			-	-	-	-
1940		GP			14,837,013	6,423,454	14,837,013	6,343,245
1941		HP			-	-	-	-
1942		NP			-	-	-	-
1943		OP			1,074,521	471,342	1,074,521	462,239
1944		TP			62,959,793	27,617,542	62,959,793	27,084,151
1945		TS0			-	-	-	-
1946		IP			-	-	-	-
1947		MP			-	-	-	-
1948		SP			(13,957,906)	(6,122,686)	(13,957,906)	(6,004,436)
1949		<b>Total Unclassified Plant by Factor</b>			<b>105,679,206</b>	<b>39,658,164</b>	<b>105,679,206</b>	<b>39,153,711</b>
1950								
1951		<b>Total Electric Plant In Service</b>		B8	<b>26,541,520,255</b>	<b>11,491,277,273</b>	<b>26,654,619,670</b>	<b>11,395,858,377</b>









2017 PROTOCOL 13-Month Average					DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2134								
2135	1869	Misc Deferred Debits-Trojan						
2136		P	S		-	-	-	-
2137		P	SG		-	-	-	-
2138					-	-	-	-
2139								
2140		<b>Total Miscellaneous Rate Base</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2141								
2142		<b>Total Rate Base Additions</b>			<b>1,490,572,509</b>	<b>617,743,523</b>	<b>1,481,230,257</b>	<b>605,179,199</b>
2143	235	Customer Service Deposits						
2144		CUST	S		-	-	(16,480,281)	(16,480,281)
2145		CUST	CN		-	-	-	-
2146		<b>Total Customer Service Deposits</b>		<b>B15</b>	<b>-</b>	<b>-</b>	<b>(16,480,281)</b>	<b>(16,480,281)</b>
2147								
2148	2281	Prop Ins	PTD	SO	-	-	-	-
2149	2282	Inj & Dam	PTD	SO	(16,887,191)	(7,311,389)	3,876,033	1,657,151
2150	2283	Pen & Ben	PTD	SO	(238,880,856)	(103,424,601)	(238,880,856)	(102,130,604)
2151	2283	Pen & Ben	PTD	SG	-	-	-	-
2152	25335	Pen & Ben	PTD	SE	(112,046,332)	(48,672,089)	(112,046,332)	(47,800,225)
2153				<b>B15</b>	<b>(367,814,378)</b>	<b>(159,408,079)</b>	<b>(347,051,155)</b>	<b>(148,273,678)</b>
2154								
2155	22841	Accum Misc. Operating Provisions						
2156		P	S		-	-	-	-
2157		P	SG		(1,122,677)	(492,466)	(1,122,677)	(482,955)
2158				<b>B15</b>	<b>(1,122,677)</b>	<b>(492,466)</b>	<b>(1,122,677)</b>	<b>(482,955)</b>
2159								
2160	254105	ARO	P	S	264,232	-	264,232	-
2161	230	ARO	P	TROJD	(1,842,112)	(806,646)	(1,842,112)	(791,267)
2162	254105	ARO	P	TROJD	(3,655,668)	(1,600,788)	(3,655,668)	(1,570,268)
2163	254		P	S	(53,933,659)	(3,707,457)	(53,933,659)	(3,707,457)
2164				<b>B15</b>	<b>(59,167,207)</b>	<b>(6,114,891)</b>	<b>(59,167,207)</b>	<b>(6,068,993)</b>
2165								
2166	252	Customer Advances for Construction						
2167		DPW	S		(209,935)	120,575	(8,520,311)	(5,914,470)
2168		DPW	SE		-	-	-	-
2169		T	SG		(34,018,439)	(14,922,312)	(25,708,063)	(11,059,138)
2170		DPW	SO		-	-	-	-
2171		CUST	CN		-	-	-	-
2172		<b>Total Customer Advances for Construction</b>		<b>B20</b>	<b>(34,228,374)</b>	<b>(14,801,737)</b>	<b>(34,228,374)</b>	<b>(16,973,608)</b>
2173								
2174	25398	SO2 Emissions						
2175		P	SE		-	-	(11,479)	(4,897)
2176					-	-	(11,479)	(4,897)
2177								
2178	25399	Other Deferred Credits						
2179		P	S		(5,984,791)	(832,079)	(5,984,791)	(832,079)
2180		LABOR	SO		(23,203,943)	(10,046,257)	(23,203,943)	(9,920,563)
2181		P	SG		(3,931,382)	(1,724,515)	(3,931,382)	(1,691,209)
2182		P	SE		(2,345,630)	(1,018,924)	(2,345,630)	(1,000,672)
2183				<b>B15</b>	<b>(35,465,745)</b>	<b>(13,621,775)</b>	<b>(35,465,745)</b>	<b>(13,444,523)</b>



2017 PROTOCOL  
13-Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS	
					TOTAL	UTAH	TOTAL	UTAH
2253								
2254								
2255	108SP	Steam Prod Plant Accumulated Depr						
2256		P	S		12,681,722	9,025,509	12,681,722	9,025,509
2257		P	SG		(744,796,493)	(326,707,690)	(744,796,493)	(320,397,823)
2258		P	SG		(758,374,058)	(332,663,539)	(758,374,058)	(326,238,643)
2259		P	SG		(1,104,562,888)	(484,520,528)	(1,062,679,247)	(457,145,167)
2260		P	SG		-	-	-	-
2261		P	SG		(209,501,907)	(91,898,773)	(209,501,907)	(90,123,887)
2262				B17	<u>(2,804,553,623)</u>	<u>(1,226,765,021)</u>	<u>(2,762,669,983)</u>	<u>(1,184,880,011)</u>
2263								
2264	108NP	Nuclear Prod Plant Accumulated Depr						
2265		P	SG		-	-	-	-
2266		P	SG		-	-	-	-
2267		P	SG		-	-	-	-
2268				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2269								
2270								
2271	108HP	Hydraulic Prod Plant Accum Depr						
2272		P	S		1,274,891	-	1,274,891	-
2273		P	SG		(158,213,520)	(69,400,936)	(158,213,520)	(68,060,561)
2274		P	SG		(29,084,237)	(12,757,906)	(29,084,237)	(12,511,507)
2275		P	SG		(124,884,921)	(54,781,225)	(112,837,305)	(48,540,544)
2276		P	SG		(36,544,506)	(16,030,381)	(36,544,506)	(15,720,778)
2277				B17	<u>(347,452,293)</u>	<u>(152,970,447)</u>	<u>(335,404,678)</u>	<u>(144,833,390)</u>
2278								
2279	108OP	Other Production Plant - Accum Depr						
2280		P	S		-	-	-	-
2281		P	SG		-	-	-	-
2282		P	SG		(562,683,280)	(246,823,067)	(562,683,280)	(242,056,051)
2283		P	SG		(292,702,372)	(128,394,960)	(292,702,372)	(125,915,204)
2284		P	SG		(31,124,493)	(13,652,872)	(31,124,493)	(13,389,187)
2285				B17	<u>(886,510,145)</u>	<u>(388,870,899)</u>	<u>(886,510,145)</u>	<u>(381,360,443)</u>
2286								
2287	108EP	Experimental Plant - Accum Depr						
2288		P	SG		-	-	-	-
2289		P	SG		-	-	-	-
2290					-	-	-	-
2291								
2292		<b>Total Production Plant Accum Depreciation</b>		<b>B17</b>	<b><u>(4,038,516,062)</u></b>	<b><u>(1,768,606,368)</u></b>	<b><u>(3,984,584,805)</u></b>	<b><u>(1,711,073,844)</u></b>
2293								
2294		Summary of Prod Plant Depreciation by Factor						
2295		S			13,956,613	9,025,509	13,956,613	9,025,509
2296		DGP			-	-	-	-
2297		DGU			-	-	-	-
2298		SG			(4,052,472,675)	(1,777,631,877)	(3,998,541,418)	(1,720,099,353)
2299		SSGCH			-	-	-	-
2300		SSGCT			-	-	-	-
2301		<b>Total of Prod Plant Depreciation by Factor</b>			<b><u>(4,038,516,062)</u></b>	<b><u>(1,768,606,368)</u></b>	<b><u>(3,984,584,805)</u></b>	<b><u>(1,711,073,844)</u></b>
2302								
2303								
2304	108TP	Transmission Plant Accumulated Depr						
2305		T	SG		(372,576,077)	(163,431,851)	(372,576,077)	(160,275,411)
2306		T	SG		(412,598,775)	(180,987,953)	(412,598,775)	(177,492,443)
2307		T	SG		(765,176,745)	(335,647,562)	(765,176,745)	(329,165,035)
2308		<b>Total Trans Plant Accum Depreciation</b>		<b>B17</b>	<b><u>(1,550,351,598)</u></b>	<b><u>(680,067,367)</u></b>	<b><u>(1,550,351,598)</u></b>	<b><u>(666,932,889)</u></b>

2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2309	108360	Land and Land Rights						
2310		DPW	S		(9,290,520)	(2,854,580)	(9,290,520)	(2,854,580)
2311				B17	(9,290,520)	(2,854,580)	(9,290,520)	(2,854,580)
2312								
2313	108361	Structures and Improvements						
2314		DPW	S		(23,809,637)	(10,694,631)	(23,809,637)	(10,694,631)
2315				B17	(23,809,637)	(10,694,631)	(23,809,637)	(10,694,631)
2316								
2317	108362	Station Equipment						
2318		DPW	S		(263,452,058)	(107,789,976)	(263,452,058)	(107,789,976)
2319				B17	(263,452,058)	(107,789,976)	(263,452,058)	(107,789,976)
2320								
2321	108363	Storage Battery Equipment						
2322		DPW	S		-	-	-	-
2323				B17	-	-	-	-
2324								
2325	108364	Poles, Towers & Fixtures						
2326		DPW	S		(598,663,492)	(145,977,274)	(598,663,492)	(145,977,274)
2327				B17	(598,663,492)	(145,977,274)	(598,663,492)	(145,977,274)
2328								
2329	108365	Overhead Conductors						
2330		DPW	S		(310,782,845)	(81,285,181)	(310,782,845)	(81,285,181)
2331				B17	(310,782,845)	(81,285,181)	(310,782,845)	(81,285,181)
2332								
2333	108366	Underground Conduit						
2334		DPW	S		(154,589,969)	(76,257,263)	(154,589,969)	(76,257,263)
2335				B17	(154,589,969)	(76,257,263)	(154,589,969)	(76,257,263)
2336								
2337	108367	Underground Conductors						
2338		DPW	S		(365,639,209)	(212,150,228)	(365,639,209)	(212,150,228)
2339				B17	(365,639,209)	(212,150,228)	(365,639,209)	(212,150,228)
2340								
2341	108368	Line Transformers						
2342		DPW	S		(497,326,620)	(121,418,852)	(497,326,620)	(121,418,852)
2343				B17	(497,326,620)	(121,418,852)	(497,326,620)	(121,418,852)
2344								
2345	108369	Services						
2346		DPW	S		(281,941,056)	(95,109,055)	(281,941,056)	(95,109,055)
2347				B17	(281,941,056)	(95,109,055)	(281,941,056)	(95,109,055)
2348								
2349	108370	Meters						
2350		DPW	S		(93,006,147)	(38,537,633)	(93,006,147)	(38,537,633)
2351				B17	(93,006,147)	(38,537,633)	(93,006,147)	(38,537,633)
2352								
2353								
2354								
2355	108371	Installations on Customers' Premises						
2356		DPW	S		(7,237,880)	(3,435,999)	(7,237,880)	(3,435,999)
2357				B17	(7,237,880)	(3,435,999)	(7,237,880)	(3,435,999)
2358								
2359	108372	Leased Property						
2360		DPW	S		-	-	-	-
2361				B17	-	-	-	-
2362								
2363	108373	Street Lights						
2364		DPW	S		(30,246,134)	(12,376,056)	(30,246,134)	(12,376,056)
2365				B17	(30,246,134)	(12,376,056)	(30,246,134)	(12,376,056)
2366								
2367	108D00	Unclassified Dist Plant - Acct 300						
2368		DPW	S		-	-	-	-
2369				B17	-	-	-	-
2370								
2371	108DS	Unclassified Dist Sub Plant - Acct 300						
2372		DPW	S		-	-	-	-
2373				B17	-	-	-	-
2374								
2375	108DP	Unclassified Dist Sub Plant - Acct 300						
2376		DPW	S		3,592,299	1,700,225	3,592,299	1,700,225
2377				B17	3,592,299	1,700,225	3,592,299	1,700,225
2378								
2379								
2380		<b>Total Distribution Plant Accum Depreciation</b>		<b>B17</b>	<b>(2,632,393,267)</b>	<b>(906,186,504)</b>	<b>(2,632,393,267)</b>	<b>(906,186,504)</b>
2381								
2382		Summary of Distribution Plant Depr by Factor						
2383		S			(2,632,393,267)	(906,186,504)	(2,632,393,267)	(906,186,504)
2384								
2385		<b>Total Distribution Depreciation by Factor</b>			<b>(2,632,393,267)</b>	<b>(906,186,504)</b>	<b>(2,632,393,267)</b>	<b>(906,186,504)</b>



2017 PROTOCOL 13-Month Average				DECEMBER 2016 UNADJUSTED RESULTS		DECEMBER 2016 NORMALIZED RESULTS		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UTAH	TOTAL	UTAH
2457								
2458	111HP	Accum Prov for Amort-Hydro						
2459		P	SG		-	-	-	-
2460		P	SG		-	-	-	-
2461		P	SG		(1,593,220)	(698,872)	(1,593,220)	(685,374)
2462		P	SG		-	-	-	-
2463				B18	(1,593,220)	(698,872)	(1,593,220)	(685,374)
2464								
2465								
2466	111IP	Accum Prov for Amort-Intangible Plant						
2467		I-SITUS	S		18,400,533	19,596,242	(1,224,627)	(28,918)
2468		I-DGP	SG		-	-	-	-
2469		I-DGU	SG		(440,372)	(193,171)	(440,372)	(189,440)
2470		P	SE		(130,316)	(56,608)	(130,316)	(55,594)
2471		I-SG	SG		(61,107,198)	(26,804,895)	(61,107,198)	(26,287,199)
2472		I-SG	SG		(73,033,063)	(32,036,219)	(27,531,771)	(11,843,664)
2473		I-SG	SG		(5,061,000)	(2,220,026)	(5,061,000)	(2,177,150)
2474		CUST	CN		(117,940,324)	(55,403,817)	(117,940,324)	(55,403,817)
2475		P	SG		-	-	-	-
2476		P	SG		(679,327)	(297,989)	(679,327)	(292,234)
2477		PTD	SO		(281,744,466)	(121,982,605)	(281,744,466)	(120,456,419)
2478				B18	(521,735,533)	(219,399,087)	(495,859,400)	(216,734,434)
2479	111IP	Less Non-Regulated Plant						
2480		NUTIL	OTH		-	-	-	-
2481					(521,735,533)	(219,399,087)	(495,859,400)	(216,734,434)
2482								
2483	111390	Accum Amtr - Capital Lease						
2484		G-SITUS	S		396,357	-	396,357	-
2485		P	SG		910,304	399,308	910,304	391,596
2486		PTD	SO		8,673,284	3,755,140	8,673,284	3,708,157
2487				B9	9,979,946	4,154,448	9,979,946	4,099,753
2488								
2489		Remove Capital Lease Amtr			(9,979,946)	(4,154,448)	(9,979,946)	(4,099,753)
2490								
2491		<b>Total Accum Provision for Amortization</b>		<b>B18</b>	<b>(540,415,862)</b>	<b>(222,341,738)</b>	<b>(514,539,730)</b>	<b>(219,635,711)</b>
2492								
2493								
2494								
2495								
2496		Summary of Amortization by Factor						
2497		S			6,855,861	19,580,482	(12,769,299)	(44,678)
2498		DGP			-	-	-	-
2499		DGU			-	-	-	-
2500		SE			(130,316)	(56,608)	(130,316)	(55,594)
2501		SO			(278,217,261)	(120,455,485)	(278,217,261)	(118,948,405)
2502		CN			(117,940,324)	(55,403,817)	(117,940,324)	(55,403,817)
2503		SSGCT			-	-	-	-
2504		SSGCH			-	-	-	-
2505		SG			(141,003,876)	(61,851,863)	(95,502,583)	(41,083,464)
2506		Less Capital Lease			(9,979,946)	(4,154,448)	(9,979,946)	(4,099,753)
2507		<b>Total Provision For Amortization by Factor</b>			<b>(540,415,862)</b>	<b>(222,341,738)</b>	<b>(514,539,730)</b>	<b>(219,635,711)</b>

# **3. REVENUE ADJUSTMENTS**



**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

	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
1 Operating Revenues:					
2 General Business Revenues	(64,608,980)	(30,477,057)	-	-	(4,384,775)
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	(1,512,548)	-	1,458,329	(2,970,877)	-
6 Total Operating Revenues	(66,121,528)	(30,477,057)	1,458,329	(2,970,877)	(4,384,775)
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	(22,089,475)	(10,181,600)	487,190	(992,494)	(1,464,841)
26 Income Taxes - State	(3,001,593)	(1,383,510)	66,201	(134,863)	(199,047)
27 Income Taxes - Def Net	2,551	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	(6,721)	-	-	-	-
30					
31 Total Operating Expenses:	(25,095,238)	(11,565,111)	553,391	(1,127,357)	(1,663,888)
32					
33 Operating Rev For Return:	(41,026,290)	(18,911,947)	904,938	(1,843,520)	(2,720,887)
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	(279,671)	(128,908)	6,168	(12,566)	(18,546)
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	(279,671)	(128,908)	6,168	(12,566)	(18,546)
49					
50 Rate Base Deductions:	-	-	-	-	-
51 Accum Prov For Deprec	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-
53 Accum Def Income Tax	1,881	-	-	-	-
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	(4,897)	-	-	-	-
58					
59 Total Rate Base Deductions	(3,016)	-	-	-	-
60					
61 Total Rate Base:	(282,687)	(128,908)	6,168	(12,566)	(18,546)
62					
63 Return on Rate Base	-0.665%	-0.305%	0.015%	-0.030%	-0.044%
64					
65 Return on Equity	-1.295%	-0.595%	0.028%	-0.058%	-0.086%
66					
67 TAX CALCULATION:					
68 Operating Revenue	(66,114,807)	(30,477,057)	1,458,329	(2,970,877)	(4,384,775)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	(7,150)	(3,260)	156	(318)	(469)
72 Schedule "M" Additions	80	-	-	-	-
73 Schedule "M" Deductions	6,802	-	-	-	-
74 Income Before Tax	(66,114,378)	(30,473,797)	1,458,173	(2,970,559)	(4,384,306)
75					
76 State Income Taxes	(3,001,593)	(1,383,510)	66,201	(134,863)	(199,047)
77 Taxable Income	(63,112,785)	(29,090,286)	1,391,972	(2,835,696)	(4,185,259)
78					
79 Federal Income Taxes + Other	(22,089,475)	(10,181,600)	487,190	(992,494)	(1,464,841)

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 3 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

	Type B 3.1 Temperature Normalizing	Type B 3.3 SO2 Emission Allowances	Type B 3.6 REC and NPC Accruals
1 Operating Revenues:			
2 General Business Revenues	(34,131,923)	-	4,384,775
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	(34,131,923)	-	4,384,775
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	(11,402,597)	25	1,464,841
26 Income Taxes - State	(1,549,424)	3	199,047
27 Income Taxes - Def Net	-	2,551	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	(6,721)	-
30			
31 Total Operating Expenses:	(12,952,020)	(4,142)	1,663,888
32			
33 Operating Rev For Return:	(21,179,902)	4,142	2,720,887
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	(144,366)	0	18,546
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(144,366)	0	18,546
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	-	1,881	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	(4,897)	-
58			
59 Total Rate Base Deductions	-	(3,016)	-
60			
61 Total Rate Base:	(144,366)	(3,016)	18,546
62			
63 Return on Rate Base	-0.345%	0.000%	0.044%
64			
65 Return on Equity	-0.671%	0.000%	0.086%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(34,131,923)	6,721	4,384,775
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(3,651)	(76)	469
72 Schedule "M" Additions	-	80	-
73 Schedule "M" Deductions	-	6,802	-
74 Income Before Tax	(34,128,271)	76	4,384,306
75			
76 State Income Taxes	(1,549,424)	3	199,047
77 Taxable Income	(32,578,848)	73	4,185,259
78			
79 Federal Income Taxes + Other	(11,402,597)	25	1,464,841

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	B	(28,633,615)	UT	100.000%	(28,633,615)	
Commercial	442	B	(4,288,162)	UT	100.000%	(4,288,162)	
Industrial	442	B	-	UT	100.000%	-	
Irrigation	442	B	(1,083,379)	UT	100.000%	(1,083,379)	
Other Sales to Public Authorities	445	B	(126,766)	UT	100.000%	(126,766)	
Total			<u>(34,131,923)</u>			<u>(34,131,923)</u>	3.1.1

**Description of Adjustment:**

This adjustment normalizes general business revenue by comparing unadjusted sales to temperature normalized sales. Revenue recorded during the twelve months ended December 2016 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 and net power costs.

Rocky Mountain Power  
Utah Results of Operations - December 2016  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2016  
Table 1 Summary  
(\$000)

	A	B	C	Ref 3.2 D	Ref 3.1 E	F	G
	Total Revenue <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	JAM Model Beginning Point	Type A Normalizing Adjustments <sup>3</sup>	Type B Temperature Normalization	Total Adjustments	Total Adjusted Revenue
Residential	\$807,269	(\$32,480)	\$774,789	(\$10,852)	(\$28,634)	(\$39,486)	\$735,303
Commercial	\$748,970	(\$28,966)	\$720,004	(\$12,073)	(\$4,288)	(\$16,361)	\$703,644
Industrial	\$387,099	(\$15,743)	\$371,357	(\$5,575)	\$0	(\$5,575)	\$365,781
Situs Contracts	\$125,348	\$0	\$125,348	(\$2,193)	\$0	(\$2,193)	\$123,155
Irrigation	\$19,861	(\$778)	\$19,083	\$52	(\$1,083)	(\$1,031)	\$18,052
Public St & Hwy	\$9,545	(\$378)	\$9,167	\$59	\$0	\$59	\$9,225
Other Sales Pub Auth	\$21,985	(\$917)	\$21,068	\$105	(\$127)	(\$22)	\$21,046
<b>Total Utah</b>	<b>\$2,120,078</b>	<b>(\$79,262)</b>	<b>\$2,040,816</b>	<b>(\$30,477)</b>	<b>(\$34,132)</b>	<b>(\$64,609)</b>	<b>\$1,976,207</b>
Source / Formula	Page 3.1.7	Page 3.1.7	A + B	Page 3.1.7	Page 3.1.7	D + E	Page 3.1.7

1 All revenues are as booked in the Company's revenue reporting system.

2 Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky and Solar feed-in revenue and Demand-side Management revenue.

3 Includes removal of revenue accounting adjustments, deferred Net Power Cost, Utah solar program schedule 195 revenue, buy-through and normalization of special contract revenue and out of period revenue adjustments.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2016**  
**Summary of Energy Adjustments (MWh) - State of Utah**  
**Historical 12 Months Ended December 2016**  
**Table 1 (MWh)**

	A	B	A + B
	Total MWhs <sup>1</sup>	Total Adjustment MWhs <sup>2</sup>	Total Utah Adjusted MWhs
Residential	6,896,347	(201,340)	6,695,007
Commercial	8,333,951	(89,956)	8,243,995
Industrial	5,608,217	23,408	5,631,625
Situs Contracts	2,520,274	(65,778)	2,454,496
Irrigation	246,852	(17,362)	229,491
Public St & Hwy	76,901	-	76,901
Other Sales Pub Auth	337,215	(3,833)	333,382
<b>Total Utah</b>	<b>24,019,758</b>	<b>(354,861)</b>	<b>23,664,897</b>

1. All MWhs are as booked in the Company's revenue reporting system.
2. Includes weather normalization and pass-through MWh's for special contracts.

Rocky Mountain Power  
Utah Results of Operations - December 2016  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2016  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B		
Residential									
1	717,255,318	0	717,255,318	0	2,370,130	(2,286,263)	(27,333,208)	(27,249,341)	690,005,978
2	345,310	0	345,310	0	1,141	(1,121)	(12,363)	(12,342)	332,967
3	19,701,464	0	19,701,464	0	65,102	(64,013)	(762,490)	(761,401)	18,940,063
135	5,854,410	0	5,854,410	0	19,346	(18,661)	(223,100)	(222,415)	5,631,995
6	8,244,376	0	8,244,376	0	27,243	(26,927)	(88,195)	(87,879)	8,156,497
6-135	138,229	0	138,229	0	457	(451)	(1,479)	(1,473)	136,756
6A	834,818	0	834,818	0	2,759	(2,731)	0	28	834,846
6B	4,214	0	4,214	0	14	(11)	0	3	4,217
7	739,388	0	739,388	0	2,443	(2,508)	0	(65)	739,323
23	10,631,950	0	10,631,950	0	35,133	(34,581)	(212,447)	(211,895)	10,420,055
23-135	70,337	0	70,337	0	232	(229)	(334)	(330)	70,007
PTLD	110	0	110	0	0	0	0	0	110
<b>Subtotal</b>	<b>763,819,925</b>	<b>0</b>	<b>763,819,925</b>	<b>0</b>	<b>2,524,000</b>	<b>(2,437,496)</b>	<b>(28,633,615)</b>	<b>(28,547,111)</b>	<b>735,272,813</b>
Rev Adj - Deferred NPC	13,865,997	0	13,865,997	(13,865,997)	0	0	0	(13,865,997)	0
Rev Accounting Adj	(5,451,075)	0	(5,451,075)	5,451,075	0	0	0	5,451,075	0
Solar Feed-In Rev	1,883,729	(1,883,729)	0	0	0	0	0	0	0
DSM	29,451,444	(29,451,444)	0	0	0	0	0	0	0
Blue Sky	702,353	(702,357)	(4)	4	0	0	0	4	0
Rev Adj - Property Insurance	442,310	(442,310)	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>40,894,758</b>	<b>(32,479,840)</b>	<b>8,414,918</b>	<b>(8,414,918)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,414,918)</b>	<b>0</b>
Unbilled	2,524,000	0	2,524,000	0	(2,524,000)	0	0	(2,524,000)	0
AGA/Revenue Credit	29,915	0	29,915	0	0	0	0	0	29,915
<b>Total</b>	<b>807,268,598</b>	<b>(32,479,840)</b>	<b>774,788,758</b>	<b>(8,414,918)</b>	<b>0</b>	<b>(2,437,496)</b>	<b>(28,633,615)</b>	<b>(39,486,030)</b>	<b>735,302,728</b>

Rocky Mountain Power  
Utah Results of Operations - December 2016  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2016  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments			Total Adjustment	Adjusted Actual	
				Normalization <sup>3</sup> Type A	Unbilled Type A	Schedule 195 Type A Temperature Type B			
<b>Commercial</b>									
6	424,671,662	0	424,671,662	0	(3,082,783)	(1,387,012)	(2,280,037)	(6,749,832)	417,921,829
6-135	8,370,003	0	8,370,003	0	(60,760)	(27,337)	(44,938)	(133,035)	8,236,968
6A	31,959,170	0	31,959,170	0	(231,998)	(104,543)	(218,006)	(554,548)	31,404,622
6A-135	517,205	0	517,205	0	(3,754)	(1,692)	(3,528)	(8,974)	508,231
6B	524,598	0	524,598	0	(3,808)	(1,421)	(2,288)	(7,517)	517,081
7	1,828,696	0	1,828,696	0	(13,275)	(6,203)	0	(19,478)	1,809,218
8	69,341,705	0	69,341,705	0	(503,366)	(226,844)	(411,823)	(1,142,033)	68,199,672
8-135	5,584,197	0	5,584,197	0	(40,537)	(18,268)	(33,165)	(91,970)	5,492,227
9	38,823,800	0	38,823,800	0	(281,830)	(119,976)	0	(401,806)	38,421,994
9A	1,501,397	0	1,501,397	0	(10,899)	(4,642)	0	(15,541)	1,485,856
15M	1,179,270	0	1,179,270	0	(8,561)	(4,052)	0	(12,613)	1,166,657
15T	312,545	0	312,545	0	(2,269)	(1,072)	0	(3,341)	309,203
23	122,160,876	0	122,160,876	0	(886,792)	(397,336)	(1,288,442)	(2,572,570)	119,588,306
23-135	562,759	0	562,759	0	(4,085)	(1,830)	(5,935)	(11,851)	550,908
31	5,411,008	0	5,411,008	0	(39,280)	(13,701)	0	(52,981)	5,358,027
PTLD	452	0	452	0	(3)	0	0	(3)	449
<b>Subtotal</b>	<b>712,749,342</b>	<b>0</b>	<b>712,749,342</b>	<b>0</b>	<b>(5,174,000)</b>	<b>(2,315,931)</b>	<b>(4,288,162)</b>	<b>(11,778,093)</b>	<b>700,971,249</b>
Rev Adj - Deferred NPC	14,401,163	0	14,401,163	(14,401,163)	0	0	0	(14,401,163)	0
Rev Accounting Adj	(4,644,360)	0	(4,644,360)	4,644,360	0	0	0	4,644,360	0
Solar Feed-In Rev	1,309,687	(1,309,687)	0	0	0	0	0	0	0
DSM	27,123,428	(27,123,428)	0	0	0	0	0	0	0
Blue Sky	105,521	(105,521)	0	0	0	0	0	0	0
Rev Adj - Property Insurance	427,252	(427,252)	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>38,722,692</b>	<b>(28,965,889)</b>	<b>9,756,803</b>	<b>(9,756,803)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,756,803)</b>	<b>0</b>
Unbilled	(5,174,000)	0	(5,174,000)	0	5,174,000	0	0	5,174,000	0
AGA/Revenue Credit	2,672,259	0	2,672,259	0	0	0	0	0	2,672,259
<b>Total</b>	<b>748,970,293</b>	<b>(28,965,889)</b>	<b>720,004,404</b>	<b>(9,756,803)</b>	<b>0</b>	<b>(2,315,931)</b>	<b>(4,288,162)</b>	<b>(16,360,896)</b>	<b>703,643,508</b>

Rocky Mountain Power  
Utah Results of Operations - December 2016  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2016  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B		
<b>Industrial</b>									
6	57,591,695	0	57,591,695	0	597,213	(188,099)	0	409,114	58,000,809
6-135	207,659	0	207,659	0	2,153	(678)	0	1,475	209,134
6A	7,731,372	0	7,731,372	0	80,173	(25,291)	0	54,882	7,786,254
6A-135	518,893	0	518,893	0	5,381	(1,697)	0	3,684	522,577
6B	9,984	0	9,984	0	104	(27)	0	77	10,061
7	248,931	0	248,931	0	2,581	(844)	0	1,737	250,667
8	75,446,289	0	75,446,289	0	782,361	(246,815)	0	535,546	75,981,836
9	211,380,224	0	211,380,224	0	2,191,966	(653,222)	0	1,538,744	212,918,967
9A	1,537,378	0	1,537,378	0	15,942	(4,753)	0	11,189	1,548,567
15M	2,448	0	2,448	0	25	(8)	0	17	2,464
15T	1,321	0	1,321	0	14	(5)	0	9	1,330
21	324,706	0	324,706	0	3,367	(920)	0	2,447	327,153
23	5,543,092	0	5,543,092	0	57,481	(18,029)	0	39,452	5,582,544
23-135	16,844	0	16,844	0	175	(55)	0	120	16,964
31	1,895,372	0	1,895,372	0	19,655	(4,799)	0	14,856	1,910,228
Contract 1	29,742,630	0	29,742,630	0	531,064	(91,892)	0	439,172	30,181,802
Contract 2	45,819,520	0	45,819,520	(1,620,244)	380,839	(13,584)	0	(1,252,989)	44,566,531
Contract 3	49,785,690	0	49,785,690	(0)	(1,214,494)	(164,301)	0	(1,378,795)	48,406,896
<b>Subtotal</b>	<b>487,804,048</b>	<b>0</b>	<b>487,804,048</b>	<b>(1,620,244)</b>	<b>3,456,000</b>	<b>(1,415,020)</b>	<b>0</b>	<b>420,736</b>	<b>488,224,784</b>
Rev Adj - Deferred NPC	8,897,132	0	8,897,132	(8,897,132)	0	0	0	(8,897,132)	0
Rev Accounting Adj	(4,164,720)	0	(4,164,720)	4,164,720	0	0	0	4,164,720	0
Solar Feed-In Rev	1,633,391	(1,633,391)	0	0	0	0	0	0	0
DSM	13,766,171	(13,766,171)	0	0	0	0	0	0	0
Blue Sky	38,376	(38,376)	0	0	0	0	0	0	0
Rev Adj - Property Insurance	304,602	(304,602)	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>20,474,951</b>	<b>(15,742,539)</b>	<b>4,732,412</b>	<b>(4,732,412)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,732,412)</b>	<b>0</b>
Unbilled	3,456,000	0	3,456,000	0	(3,456,000)	0	0	(3,456,000)	0
AGA/Revenue Credit	711,894	0	711,894	0	0	0	0	0	711,894
<b>Total</b>	<b>512,446,892</b>	<b>(15,742,539)</b>	<b>496,704,353</b>	<b>(6,352,655)</b>	<b>0</b>	<b>(1,415,020)</b>	<b>0</b>	<b>(7,767,675)</b>	<b>488,936,678</b>



Rocky Mountain Power  
Utah Results of Operations - December 2016  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2016  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B		
<b>Irrigation</b>									
10	18,410,565	0	18,410,565	0	(11,656)	(61,191)	(1,052,319)	(1,125,167)	17,285,398
10-135	543,401	0	543,401	0	(344)	(1,806)	(31,060)	(33,210)	510,191
<b>Subtotal</b>	<b>18,953,966</b>	<b>0</b>	<b>18,953,966</b>	<b>0</b>	<b>(12,000)</b>	<b>(62,998)</b>	<b>(1,083,379)</b>	<b>(1,158,377)</b>	<b>17,795,590</b>
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0
Rev Accounting Adj	(115,100)	0	(115,100)	115,100	0	0	0	115,100	0
Solar Feed-In Rev	38,170	(38,170)	0	0	0	0	0	0	0
DSM	729,302	(729,302)	0	0	0	0	0	0	0
Blue Sky	0	0	0	0	0	0	0	0	0
Rev Adj - Property Insurance	10,834	(10,834)	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>663,207</b>	<b>(778,307)</b>	<b>(115,100)</b>	<b>115,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,100</b>	<b>0</b>
Unbilled	(12,000)	0	(12,000)	0	12,000	0	0	12,000	0
AGA/Revenue Credit	256,266	0	256,266	0	0	0	0	0	256,266
<b>Total</b>	<b>19,861,439</b>	<b>(778,307)</b>	<b>19,083,133</b>	<b>115,100</b>	<b>0</b>	<b>(62,998)</b>	<b>(1,083,379)</b>	<b>(1,031,277)</b>	<b>18,051,856</b>
<b>Public Street &amp; Highway Lighting</b>									
7	(4,041)	0	(4,041)	0	(40)	14	0	(26)	(4,067)
11	4,564,064	0	4,564,064	0	44,835	(15,178)	0	29,657	4,593,721
12E	3,309,348	0	3,309,348	0	32,510	(11,270)	0	21,240	3,330,588
12F	164,607	0	164,607	0	1,617	(561)	0	1,056	165,664
12P	604,850	0	604,850	0	5,942	(2,060)	0	3,882	608,732
15M	68,753	0	68,753	0	675	(236)	0	439	69,192
15T	454,072	0	454,072	0	4,461	(1,558)	0	2,903	456,975
<b>Subtotal</b>	<b>9,161,653</b>	<b>0</b>	<b>9,161,653</b>	<b>0</b>	<b>90,000</b>	<b>(30,849)</b>	<b>0</b>	<b>59,151</b>	<b>9,220,804</b>
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0
Rev Accounting Adj	(89,599)	0	(89,599)	89,599	0	0	0	89,599	0
Solar Feed-In Rev	37,675	(37,675)	0	0	0	0	0	0	0
DSM	340,659	(340,659)	0	0	0	0	0	0	0
Blue Sky	0	0	0	0	0	0	0	0	0
Rev Adj - Property Insurance	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>288,735</b>	<b>(378,334)</b>	<b>(89,599)</b>	<b>89,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,599</b>	<b>0</b>
Unbilled	90,000	0	90,000	0	(90,000)	0	0	(90,000)	0
AGA/Revenue Credit	4,662	0	4,662	0	0	0	0	0	4,662
<b>Total</b>	<b>9,545,050</b>	<b>(378,334)</b>	<b>9,166,716</b>	<b>89,599</b>	<b>0</b>	<b>(30,849)</b>	<b>0</b>	<b>58,749</b>	<b>9,225,466</b>

Rocky Mountain Power  
Utah Results of Operations - December 2016  
Summary of Revenue Adjustments - State of Utah  
Historical 12 Months Ended December 2016  
Table 1 Detail

	305 Report Booked <sup>1</sup>	Reconciling Adjustments <sup>2</sup>	Unadjusted Revenues	Type 1 Adjustments				Total Adjustment	Adjusted Actual
				Normalization <sup>3</sup> Type A	Unbilled Type A	Schedule 195 Type A	Temperature Type B		
<b>Other Sales to Public Authorities</b>									
9	14,735,629	0	14,735,629	0	(592,051)	(45,537)	(83,103)	(720,691)	14,014,938
31	7,390,785	0	7,390,785	0	(296,949)	(18,714)	(43,664)	(359,327)	7,031,459
<b>Subtotal</b>	<b>22,126,415</b>	<b>0</b>	<b>22,126,415</b>	<b>0</b>	<b>(889,000)</b>	<b>(64,251)</b>	<b>(126,766)</b>	<b>(1,080,018)</b>	<b>21,046,397</b>
Rev Adj - Deferred NPC	0	0	0	0	0	0	0	0	0
Rev Accounting Adj	(169,167)	0	(169,167)	169,167	0	0	0	169,167	0
Solar Feed-In Rev	54,529	(54,529)	0	0	0	0	0	0	0
DSM	862,515	(862,515)	0	0	0	0	0	0	0
Blue Sky	0	0	0	0	0	0	0	0	0
Rev Adj - Property Insurance	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>747,877</b>	<b>(917,044)</b>	<b>(169,167)</b>	<b>169,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,167</b>	<b>0</b>
Unbilled	(889,000)	0	(889,000)	0	889,000	0	0	889,000	0
AGA/Revenue Credit	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>21,985,292</b>	<b>(917,044)</b>	<b>21,068,248</b>	<b>169,167</b>	<b>0</b>	<b>(64,251)</b>	<b>(126,766)</b>	<b>(21,851)</b>	<b>21,046,397</b>
<b>Total</b>	<b>2,120,077,565</b>	<b>(79,261,953)</b>	<b>2,040,815,612</b>	<b>(24,150,512)</b>	<b>0</b>	<b>(6,326,545)</b>	<b>(34,131,923)</b>	<b>(64,608,980)</b>	<b>1,976,206,632</b>
	Ref 3.1.1	Ref 3.1.1	Ref 2.3, Ln 99	Ref 3.2	Ref 3.2	Ref 3.2	Ref 3.1	Ref 3.1.1	Ref 3.1.1

- 1 All revenues are as booked in the Company's revenue reporting system.
- 2 Reflects property insurance reserve revenue recognized under GAAP but netted against expense in regulatory results. Also includes Blue Sky and Solar feed-in revenue and Demand-side Management revenue.
- 3 Includes removal of revenue accounting adjustments, deferred Net Power Cost, Utah solar program schedule 195 revenue, buy-through and normalization of special contract revenue and out of period revenue adjustments.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	(10,852,415)	UT	100.000%	(10,852,415)	
Commercial	442	A	(12,072,734)	UT	100.000%	(12,072,734)	
Industrial	442	A	(5,575,063)	UT	100.000%	(5,575,063)	
Special Contracts	442	A	(2,192,612)	UT	100.000%	(2,192,612)	
Irrigation	442	A	52,102	UT	100.000%	52,102	
Public Street & Highway	444	A	58,749	UT	100.000%	58,749	
Other Sales to Public Authorities	445	A	104,915	UT	100.000%	104,915	
			<u>(30,477,057)</u>			<u>(30,477,057)</u>	3.1.1

**Description of Adjustment:**

Included in general business revenue are a number of items that need to be adjusted for reporting and ratemaking regulatory results. These items include removal of revenue accounting adjustments, Utah deferred net power cost, Utah solar program Schedule 195 revenue, buy-through and normalization of special contract revenue and out-of-period revenue.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Remove 12 ME Dec 2016 Allowance Sales	4118	B	188	SE	42.661%	80	3.3.2
Add 12 ME Dec 2016 Amortization	4118	B	(15,943)	SE	42.661%	(6,802)	3.3.1
<b>Adjustment to Rate Base:</b>							
Regulatory Deferred Sales	25398	B	(11,479)	SE	42.661%	(4,897)	3.3.1
<b>Adjustment to Tax:</b>							
Deferred Income Tax Balance	190	B	4,409	SE	42.661%	1,881	3.3.1
Schedule M Addition	SCHMAT	B	188	SE	42.661%	80	3.3.1
Schedule M Deduction	SCHMDT	B	15,943	SE	42.661%	6,802	3.3.1
Deferred Income Tax Expense	41010	B	6,050	SE	42.661%	2,581	3.3.1
Deferred Income Tax Expense	41110	B	(71)	SE	42.661%	(30)	3.3.1

**Description of Adjustment:**

The Environmental Protection Agency (EPA) 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 Public Service Commission of Utah ruled in Docket No. 97-035-01 that all proceeds from the sale of these allowances should be amortized over four years. This adjustment replaces the sales from the twelve months ended December 2016 with the four-year amortization amount.

Rocky Mountain Power  
Results of Operations - December 2016  
SO2 Emission Allowance Sales

Beginning of the Period      Dec-15  
Ending of the Period        Dec-16

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-16	End Unamort Balance Dec-16	Current Period Amortization 12 ME Dec-16	Beg Unamort. Balance Dec-15	Unrealized Gain SCHMAT 12 ME Dec-16	Realized Gain SCHMDT 12 ME Dec-16	D.I.T. Expense 12 ME Dec-16	Accumulated Deferred Income Tax Dec-15	Accumulated Deferred Income Tax Dec-16
Apr 2012 Sale	Apr-12	1,814	1,814	0	104	104	0	104	39	39	0
Aug 2012 Sale	Aug-12	26,000	26,000	0	3,778	3,778	0	3,778	1,434	1,434	0
Dec 2012 Sale	Dec-12	22,074	22,074	0	5,054	5,054	0	5,054	1,918	1,918	0
Feb 2013 Sale	Feb-13	9,775	9,588	187	2,448	2,635	0	2,448	929	1,000	71
Apr 2013 Sale	Apr-13	736	675	61	180	241	0	180	68	91	23
Sep 2013 Sale	Sep-13	15,950	13,280	2,670	3,984	6,654	0	3,984	1,512	2,525	1,013
Apr 2014 Sale	Apr-14	1,117	759	358	276	634	0	276	105	241	136
Apr 2015 Sale	Apr-15	320	147	173	84	257	0	84	32	98	66
Apr 2016 Sale	Apr-16	188	36	152	36	0	188	36	(58)	98	66
<b>Totals</b>			<b>74,372</b>	<b>3,601</b>	<b>15,943</b>	<b>19,356</b>	<b>188</b>	<b>15,943</b>	<b>5,979</b>	<b>7,444</b>	<b>1,375</b>

SO2 Credit Unamortized Balance	
Beginning Balance	19,356
Ending Balance	3,601
Average Balance	<u>11,479</u>
	Ref. 3.3

SO2 Sales	
12 Months Ended December 2016	188
	<u>188</u>
	Ref. 3.3

Deferred Income Tax	
Beginning Balance	7,444
Ending Balance	1,375
Average Balance	<u>4,409</u>
	Ref. 3.3

Rocky Mountain Power  
 Results of Operations - December 2016  
 SO2 Emission Allowance Sales  
 SAP Account 301947 - Actuals for 12 Months Ended December 2016

Year	Month	Amount	Accumulated Amount
2016	1	-	-
2016	2	-	-
2016	3	-	-
2016	4	(188)	(188)
2016	5	-	(188)
2016	6	-	(188)
2016	7	-	(188)
2016	8	-	(188)
2016	9	-	(188)
2016	10	-	(188)
2016	11	-	(188)
2016	12	-	(188) Ref. 3.3

GL Account Balance  
 Account Number 301947

12 Months Ended December 2016

**G/L Account Balance Display**

Document currency Document currency Document currency Busk

Account number 301947 Emissions/Allow Rev  
 Company code 1000 PacifiCorp  
 Business area  
 Fiscal year 2017  
 All documents in currency \* Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2				
3				
4	33.41	221.23	187.82-	187.82-
5				187.82-
6				187.82-
7				187.82-
8				187.82-
9				187.82-
10				187.82-
11				187.82-
12				187.82-
13				187.82-
14				187.82-
15				187.82-
16				187.82-
Total	33.41	221.23	187.82-	187.82-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Add December 2016 REC Revenue Reallocated According to RPS Eligibility:</b>							
<u>OR/CA/WA RPS Eligible:</u>							
Reallocate Increm. Rev. - Non-RPS States	456	A	820,340	SG	43.018%	352,895	3.4.2
Adjustment for CA RPS Banking	456	A	(35,238)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(601,334)	OR	0.000%	-	3.4.2
Adjustment for WA RPS Banking	456	A	(183,768)	WA	0.000%	-	
			<u>0</u>			<u>352,895</u>	
<u>OR/CA RPS Eligible</u>							
Reallocate Increm. Rev. - Non-RPS States	456	A	1,424,723	SG	43.018%	612,890	3.4.2
Adjustment for CA RPS Banking	456	A	(78,867)	CA	0.000%	-	3.4.2
Adjustment for OR RPS Banking	456	A	(1,345,856)	OR	0.000%	-	3.4.2
			<u>-</u>			<u>612,890</u>	
<u>CA RPS Eligible</u>							
Reallocate Increm. Rev. - Non-RPS States	456	A	4,530	SG	43.018%	1,949	3.4.2
Adjustment for CA RPS Banking	456	A	(4,530)	CA	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	(77,307)	OR	0.000%	-	3.4.2
Adjustment for OR RPS - Ineligible Wind	456	A	77,307	OTHER	0.000%	-	3.4.2
			<u>-</u>			<u>1,949</u>	
Remove December 2016 REC Deferrals	456	A	1,824,872	SG	43.018%	785,027	3.4.1
Retain 10% Incentive on REC Revenue	456	A	(328,950)	UT	100.000%	(328,950)	3.4.1

**Description of Adjustment:**

Renewable energy credits (RECs) represent the environmental attributes of power produced from renewable energy facilities. RECs can be detached and sold separately from the electricity. RECs may also be applied to meet renewable portfolio standards (RPS) in various states. Currently, California (CA), Oregon (OR), and Washington (WA) have renewable portfolio standards. As such, the Company does not sell RECs that are eligible for CA, OR, or WA RPS compliance. Instead, the Company uses these RECs to comply with current year or future year RPS requirements. This adjustment restates REC revenue for the 12 months ended December 2016 and reallocates the OR, CA, and WA amounts to the Company's other jurisdictions.

This adjustment reflects actual REC revenue for the twelve months ended December 2016 and also includes the 10 percent incentive under paragraph 39 of Docket No. 11-035-200 Stipulation. REC deferrals are also removed for all states. The Utah deferral is added back on a type A basis as part of adjustment 3.6.

Rocky Mountain Power  
Utah Results of Operations - December 2016  
REC Revenue  
Unadjusted Data

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-16	(50,184)	353,813	(353,401)	(49,772)
February-16	(260)	50,184	(44,627)	5,297
March-16	(463)	260	1	(201)
April-16	(303,817)	463	27,500	(275,854)
May-16	(596,475)	303,817	(303,232)	(595,891)
June-16	(661)	596,475	(595,810)	5
July-16	(250,568)	661	-	(249,907)
August-16	(600,469)	250,568	(252,768)	(602,669)
September-16	(100,475)	600,469	(1,822,742)	(1,322,748)
October-16	(310,300)	100,475	-	(209,825)
November-16	(1,301,510)	310,300	(490,882)	(1,482,093)
December-16	(820,114)	1,301,510	(1,094,909)	(613,512)
<b>12 ME December 2016 Total</b>	<b>(4,335,297)</b>	<b>3,868,996</b>	<b>(4,930,870)</b>	<b>(5,397,171)</b>

Ref 3.4.2

**REC deferrals included in unadjusted results:**

FERC Account 4562700  
Amount Yr. Ended December 2016 **1,824,872** Ref 3.4

**10 Percent Incentive Details:**

Total Utah-allocated Base Year REC Revenues (Excl. LJ indemnity loss)  
Less: 10 Percent Incentive to be retained by the Company  
Base Year REC Revenues (Excluding LJ indemnity loss)

Utah		
Allocated	Ref	
3,289,498	Ref. 3.4.2	
<b>328,950</b>	<b>Ref. 3.4</b>	
2,960,548		



Rocky Mountain Power  
Utah Results of Operations - December 2016  
REC Revenue  
Adjustment to Reallocate December 2016 Revenue

December 2016 - Unadjusted REC Revenues CA/OR/WA RPS Eligible Resources	\$ 1,450,969
December 2016 - Unadjusted REC CA/OR RPS Eligible Resources	\$ 3,658,735
December 2016 - Unadjusted REC Revenues CA RPS Eligible Resources	\$ 287,466
Total December 2016 Unadjusted REC Revenue	\$ 5,397,171 Ref 3.4.1

Reallocate December 2016 REC Revenue for Renewable Portfolio Standards

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
SG Factor Amounts		SG	100.000%	1.5514%	26.4752%	8.0908%	14.9241%	43.0182%	5.9051%	0.0351%	
<b>December 2016 REC Rev - Eligible for CA/OR/WA RPS</b>	A	SG	1,450,969	22,511	384,147	117,396	216,545	624,180	85,681	510	
Adjustment for RPS/Commission order	A	SG	<b>820,340</b>	12,727	217,187	66,372	122,429	352,895	48,442	288	
Adjustment for RPS/Commission order	A	Situs	(820,340)	<b>(35,238)</b>	<b>(601,334)</b>	<b>(183,768)</b>					
<b>December 2016 REC Revenues - Reallocated Totals</b>			<b>1,450,969</b>	Ref 3.4	Ref 3.4	Ref 3.4	<b>338,973</b>	<b>977,075</b>	<b>134,122</b>	<b>798</b>	
<b>December 2016 REC Rev - Eligible for CA/OR RPS</b>	A	SG	3,658,735	56,763	968,658	296,022	546,035	1,573,921	216,050	1,286	
Adjustment for RPS/Commission order	A	SG	<b>1,424,723</b>	22,104	377,198	115,272	212,628	612,890	84,131	501	
Adjustment for RPS/Commission order	A	Situs	(1,424,723)	<b>(78,867)</b>	<b>(1,345,856)</b>						
<b>December 2016 REC Revenues - Reallocated Totals</b>			<b>3,658,735</b>	Ref 3.4	Ref 3.4	<b>411,294</b>	<b>758,663</b>	<b>2,186,811</b>	<b>300,181</b>	<b>1,787</b>	
<b>December 2016 REC Rev - Eligible for CA RPS Only</b>	A	SG	287,466	4,460	76,107	23,258	42,902	123,663	16,975	101	-
Adjustment for RPS/Commission order	A	SG	<b>4,530</b>	70	1,199	367	676	1,949	268	2	
Adjustment for RPS/Commission order	A	Situs	(4,530)	<b>(4,530)</b>	<b>(77,307)</b>						77,307
<b>December 2016 REC Revenue - Reallocated Totals</b>			<b>287,466</b>	Ref 3.4	Ref 3.4	<b>23,625</b>	<b>43,578</b>	<b>125,612</b>	<b>17,243</b>	<b>103</b>	<b>77,307</b>
<b>Reallocated REC Revenue for 12 ME December 2016</b>	A	SG	2,249,592	34,901	595,584	182,011	335,732	967,734	132,840	791	-
	A	Situs	(2,249,592)	(118,635)	(2,024,496)	(183,768)	-	-	-	-	77,307
<b>December 2016 REC Revenue - Total Reallocated</b>			<b>5,397,171</b>	Ref 3.4.1	-	434,919	1,141,214	<b>3,289,498</b>	451,546	2,688	77,307

Rocky Mountain Power  
 Utah Results of Operations - December 2016  
 Wheeling Revenue

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Other Electric Revenue	456	A	(6,772,718)	SG	43.018%	(2,913,499)	3.5.1

**Adjustment Detail:**

Actual Wheeling Revenue 12 ME December 2016			100,653,541				3.5.1
Total Adjustments			<u>(6,772,718)</u>				Above
Adjusted Wheeling Revenue 12 ME December 2016			<u>93,880,823</u>				3.5.1

**Description of Adjustment:**

This adjustment reflects a normalized level of wheeling revenue for the twelve months ended December 2016 by removing out-of-period and one-time adjustments.

Rocky Mountain Power  
Results of Operations - December 2016  
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,547,650)
Basin Electric Power Cooperative	(1,222,411)
Black Hills, Inc.	(2,956,232)
Bonneville Power Administration	(8,747,229)
Cargill Power Markets, LLC	(156,865)
Constellation (Exelon)	(257,558)
Coral Power/Shell	(286,523)
Deseret Generation & Transmission Cooperative	(4,627,671)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(71,893)
Idaho Power Company	(1,100,357)
Morgan Stanley Capital Group, Inc.	(756,301)
PacifiCorp Merchant (Business Unit transfer)	(0)
Pacific Gas & Electric Company	(14,711,862)
Portland General Electric	(3,985)
Powerex Corporation	(15,909,418)
Anvangrid (Iberdrola)	(4,072,637)
Puget Sound Energy	(16)
Rainbow Energy Marketing	(24,561)
Sierra Pacific Power	(59,521)
State of South Dakota	(128,257)
TransAlta Energy	(64,380)
Tri-State Generation and Trans.	(631,338)
Utah Associated Municipal Power Systems	(17,571,195)
Utah Municipal Power Agency	(3,227,482)
Warm Springs	(119,700)
Western Area Power Administration	(73,041)
Western Area Power Administration	(3,259,302)
NextEra Energy Resources, LLC	(2,730,314)
Southern Calif Edison Com Direct	(2,997,559)
PPL Energy Plus, LLC	(26,793)
US Bureau of Reclamation	(61,390)
Moon Lake Electric Association	(19,262)
Eugene Water and Electric Board	(947,044)
Calpine (Noble)	(509,460)
Enel	358
Municipal Energy Agency of Nebraska	(2,572)
Cryq Energy, Inc.( Raser Power Systems LLC/Intermountain)	(431,961)
Nevada	(31,212)
Sacramento Municipal Utility District	(961,810)
Macquarie Energy, LLC	(373)
Salt River Project	(801,821)
Black Hills/Colorado Electric	(472)
The Energy Authority	(20,053)
Southern California PPA	(13,883)
Tenaska Power Services Co	(33,436)
Los Angeles Dept Water & Power	(32,210)
Powder River Energy Corp	(405)
Brookfield Energy Marketing LP	(67,276)
Olene	(781,869)
Constellation NewEnergy, Inc.	(50,314)
City of Anaheim	(328,619)
Westar Energy	(7)
Calpine Energy Solutions, LLC	(42,806)
Accruals and Adjustments	(5,022,286)

Total (100,653,541)

Ref 3.5

Type		
A	Remove refunds and other out of period adjustments.	4,131,912
A	Constellation Generation	(12,939)
A	Southern California Edison	96,255
A	Anvangrid	3,293
A	Southern California PPA	12,959
A	Remove Basin Contract as contract terminated	701,734
A	Remove Olene Contract as contract terminated	781,869
A	Remove BPA S. Idaho contract Termination terminated	1,057,634

Type A adjustments (Remove out of period and one-time adj's) 6,772,718

Ref 3.5

Wheeling Revenue Totals (93,880,823)

Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	(1,664,665)	UT	100.000%	(1,664,665)	
Commercial & Industrial	442	A	(2,655,149)	UT	100.000%	(2,655,149)	
Public Street & Highway	444	A	(19,695)	UT	100.000%	(19,695)	
Other Sales to Public Authorities	445	A	(45,266)	UT	100.000%	(45,266)	
			<u>(4,384,775)</u>			<u>(4,384,775)</u>	
Residential	440	B	1,664,665	UT	100.000%	1,664,665	
Commercial & Industrial	442	B	2,655,149	UT	100.000%	2,655,149	
Public Street & Highway	444	B	19,695	UT	100.000%	19,695	
Other Sales to Public Authorities	445	B	45,266	UT	100.000%	45,266	
			<u>4,384,775</u>			<u>4,384,775</u>	
Net Adjustment			<u>-</u>			<u>-</u>	

**Adjustment Detail:**

(1) Schedule 98 REC Revenue January 2016 - December 2016	984,899
(2) Net Power Cost Accrual January 2016 - December 2016	(5,369,675)
<b>Total Adjustment</b>	<u><b>(4,384,775)</b></u>

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

<u>Account Name</u>	<u>Account</u>	<u>Amount (\$000)</u>	<u>Percent</u>
Residential	440	774,789	37.96%
Commercial & Industrial	442	1,235,792	60.55%
Public Street & Highway	444	9,167	0.45%
Other Sales to Public Authorities	445	21,068	1.03%
		<u>2,040,816</u>	<u>100.00%</u>

**Description of Adjustment:**

This adjustment reflects the impact of the REC and net power cost deferrals on Utah assuming the best estimate for the recovery of each mechanism for January - December 2016, excluding carrying charges. The items below are adjusted on a Type A basis:

- (1) Renewable Energy Credit Deferral.
- (2) Net Power Cost Deferral.

An adjustment is also included to align the Type B REC and net power cost recoveries with the Type B adjustments made to normalize revenue, jurisdictional allocation factors, and net power cost. The amounts included in the EBA and RBA are calculated based on unadjusted net power cost allocated to Utah customers using unadjusted factors. The Type B revenue, net power costs, and factors included in the Utah December 2016 Results of Operations report are normalized for temperature, and hydro production. Therefore, the revenue credited to customers from the EBA and RBA do not align with the Type B revenue and expenses included in the Utah December 2016 Results of Operations report, and adding the accruals to the Report without accounting for these differences will not produce a meaningful result.

## **4. O&M ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 4 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

		Type A 4.1	Type B 4.2	Type B 4.3	Type B 4.4
	Total Adjustments	Misc. General Expense & Revenue	Insurance Expense	Generation Expense Normalization	Revenue Sensitive Items and Uncollectible Expense
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	(5,071,069)	(5,071,069)	-	-	-
6 Total Operating Revenues	(5,071,069)	(5,071,069)	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	737,773	-	-	737,773	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	1,664,036	(14,577)	-	1,678,613	-
13 Transmission	-	-	-	-	-
14 Distribution	(2,400,617)	(2,400,617)	-	-	-
15 Customer Accounting	(66,306)	(1,322)	-	-	(64,984)
16 Customer Service & Info	(3,212)	(3,212)	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	5,878,063	21,723	5,954,811	-	(98,471)
19					
20 Total O&M Expenses	5,809,738	(2,398,005)	5,954,811	2,416,386	(163,455)
21					
22 Depreciation	-	-	-	-	-
23 Amortization	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	18,153	(1,155,568)	1,926,647	(807,480)	54,555
26 Income Taxes - State	2,467	(157,023)	261,799	(109,723)	7,413
27 Income Taxes - Def Net	(4,507,013)	-	(4,507,198)	-	185
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	786,629	786,629	-	-	-
30					
31 Total Operating Expenses:	2,109,973	(2,923,967)	3,636,058	1,499,183	(101,301)
32					
33 Operating Rev For Return:	(7,181,042)	(2,147,102)	(3,636,058)	(1,499,183)	101,301
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	64,987	(41,359)	90,767	16,710	(1,131)
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	64,987	(41,359)	90,767	16,710	(1,131)
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-
53 Accum Def Income Tax	(2,849,128)	-	(2,837,690)	-	(11,438)
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	8,877,063	-	8,877,063	-	-
58					
59 Total Rate Base Deductions	6,027,936	-	6,039,374	-	(11,438)
60					
61 Total Rate Base:	6,092,923	(41,359)	6,130,140	16,710	(12,569)
62					
63 Return on Rate Base	-0.124%	-0.035%	-0.067%	-0.024%	0.002%
64					
65 Return on Equity	-0.242%	-0.067%	-0.130%	-0.046%	0.003%
66					
67 TAX CALCULATION:					
68 Operating Revenue	(11,667,435)	(3,459,693)	(5,954,811)	(2,416,386)	163,455
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	154,107	(1,046)	155,048	423	(318)
72 Schedule "M" Additions	(488)	-	-	-	(488)
73 Schedule "M" Deductions	(11,876,363)	-	(11,876,363)	-	-
74 Income Before Tax	54,333	(3,458,647)	5,766,504	(2,416,809)	163,285
75					
76 State Income Taxes	2,467	(157,023)	261,799	(109,723)	7,413
77 Taxable Income	51,866	(3,301,624)	5,504,705	(2,307,086)	155,872
78					
79 Federal Income Taxes + Other	18,153	(1,155,568)	1,926,647	(807,480)	54,555

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Gain on Property Sales	421	A	(271,732)	SG	43.018%	(116,894)	
Gain on Property Sales	421	A	1,827	SE	42.661%	780	
Gain on Property Sales	421	A	(5,991)	UT	100.000%	(5,991)	
Gain on Property Sales	421	A	1,581,508	SO	42.754%	676,154	
Gain on Property Sales	421	A	226,025	UT	100.000%	226,025	
Gain on Property Sales	421	A	(1,827)	SG	43.018%	(786)	
Loss on Property Sales	421	A	2,489	SO	42.754%	1,064	
Loss on Property Sales	421	A	(1,305)	OR	0.000%	-	
Loss on Property Sales	421	A	(1,184)	WY	0.000%	-	
			<u>1,529,810</u>			<u>780,352</u>	4.1.1
Remove Google Fiber Reimbursement	454	A	601,311	SG	43.018%	258,673	4.1.1
Remove Google Fiber Reimbursement	454	A	(2,827,950)	UT	100.000%	(2,827,950)	4.1.1
Other Electric Revenue	456	A	(5,714,954)	SG	43.018%	(2,458,469)	4.1.1
<b>Adjustment to Expense:</b>							
Remove Google Fiber Expense	588	A	(2,395,538)	UT	100.000%	(2,395,538)	4.1.1
Remove Google Fiber Expense	591	A	(5,079)	UT	100.000%	(5,079)	4.1.1
Other Expenses	557	A	(33,231)	SG	43.018%	(14,295)	
Customer Records	903	A	(2,813)	CN	46.976%	(1,322)	
Customer Records	903	A	(75,454)	OR	0.000%	-	
Informational Advertising	909	A	(6,765)	OR	0.000%	-	
Informational Advertising	909	A	(6,838)	CN	46.976%	(3,212)	
Informational Advertising	909	A	(130)	WA	0.000%	-	
Office Supplies and Expense	921	A	(28,171)	SO	42.754%	(12,044)	
Regulatory Commission Expense	928	A	(3,988)	UT	100.000%	(3,988)	
Duplicate Charges	929	A	87,557	SO	42.754%	37,434	
			<u>(69,834)</u>			<u>2,572</u>	4.1.1

**Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment situs assigns to Idaho the Idaho irrigation load control program's administrative costs, which were system allocated in the unadjusted data. This adjustment also removes revenues related to the South Idaho Exchange Agreement, which expired in June 2016. This adjustment also removes Google Fiber expense and reimbursements.

**Rocky Mountain Power**  
**Results of Operations - December 2016**  
**Miscellaneous General Expense & Revenue**

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amt to Remove</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	SG	271,732	
Gain on Property Sales	421	SE	(1,827)	
Gain on Property Sales	421	UT	5,991	
Gain on Property Sales	421	SO	(1,581,508)	
Gain on Property Sales	421	UT	(226,025)	
Gain on Property Sales	421	SG	1,827	
Loss on Property Sales	421	SO	(2,489)	
Loss on Property Sales	421	OR	1,305	
Loss on Property Sales	421	WYU	1,184	
			<u>(1,529,810)</u>	<b>Ref 4.1</b>
<b>Google Fiber Expense and Reimbursement</b>				
Google Fiber Reimbursements	454	SG	(601,311)	<b>Ref 4.1</b>
Google Fiber Reimbursements	454	UT	2,827,950	<b>Ref 4.1</b>
Google Fiber Expenses	588	UT	2,395,538	<b>Ref 4.1</b>
Google Fiber Expenses	591	UT	5,079	<b>Ref 4.1</b>
<b>FERC 456 - Other Electric Revenues</b>				
South Idaho Exchange Revenue	456	SG	5,714,954	<b>Ref 4.1</b>
<b>Non-Regulated Flights</b>				
Office Supplies and Expenses	921	SO	20,759	
Other Expenses	557	SG	328	
			<u>21,087</u>	
<b>Idaho Load Control Costs</b>				
Irrigation Load Control Program Costs	557	SG	<u>32,903</u>	
<b>FERC 909 - Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	4,456	
Blue Sky	909	OR	4,833	
Blue Sky	903	CN	2,813	
Blue Sky	903	OR	75,454	
Blue Sky	929	SO	(87,557)	
Donations	909	CN	1,189	
Donations	909	OR	500	
Sponsorships	909	CN	600	
Sponsorships	909	OR	941	
Legislative	909	CN	563	
Misc.	909	OR	490	
Misc.	909	CN	31	
Misc.	909	WA	130	
			<u>4,444</u>	
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Charity	921	SO	375	
Sponsorship	921	SO	778	
Legislative & Lobbyist	921	SO	3,520	
DSM	921	SO	36	
Blue Sky	921	SO	1,697	
Retirement	921	SO	1,006	
			<u>7,413</u>	
<b>FERC 928 - Regulatory Commission Expense</b>				
Reallocate charges	928	UT	<u>3,988</u>	
<b>Total</b>			<u><u>69,834</u></u>	<b>Ref. 4.1</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adjust Injuries & Damages Expense to 3 year avg.	925	B	13,928,149	SO	42.754%	5,954,811	4.2.1
<b>Adjustment to Rate Base:</b>							
Remove Injuries & Damages Reserve	2282	B	51,095,665	SO	42.754%	21,845,330	4.2.1
Remove Injuries & Damages Reserve - Receivable	2282	B	(30,332,442)	SO	42.754%	(12,968,267)	4.2.1
<b>Adjustment to Tax:</b>							
Schedule M Deduction	SCHMDT	B	(27,778,507)	SO	42.754%	(11,876,363)	
Deferred Income Tax Expense	41010	B	(10,542,221)	SO	42.754%	(4,507,198)	
Deferred Income Tax Balance	190	B	(6,673,120)	SO	42.754%	(2,853,011)	
Deferred Income Tax Balance	283	B	35,836	SO	42.754%	15,321	

**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. For property insurance, during the period twelve months ended December 2016, the Company continued to accrue \$179,353 per month for property damages, consistent with the amount included in the stipulation of 11-035-200.

In addition, this adjustment eliminates the injuries and damages reserve, to be consistent with the cash basis method as the reserve is set up to record the difference between the cash and accrual basis. This treatment was included in the Company's rebuttal filing in Docket No. 13-035-184.

**Rocky Mountain Power  
Results of Operations - December 2016  
Injuries and Damages**

	Jan-14 to Dec-14 Cash	Jan-15 to Dec-15 Cash	Jan-16 to Dec-16 Cash	Total Cash	
Cash paid on claims	9,712,956	15,520,215	21,852,520	47,085,691	
Remove amounts not requested consistent with Utah Docket No. 13-035-184	(6,301,655)	(9,948,374)	(5,143,593)	(21,393,623)	
Net Paid	3,411,301	5,571,841	16,708,927	25,692,068	
Third party insurance claim proceeds	-	(32,068,703)	(5,031,297)	(37,099,999)	
Remove amounts not requested consistent with Utah Docket No. 13-035-184	-	32,068,703	2,931,297	34,999,999	
Net reimbursement from commercial insurance	-	-	(2,100,000)	(2,100,000)	
Net Paid				23,592,068	
Three-Year Average				7,864,023	Below

**Adjustment Detail:**

Included in Base Year Results

Base Year Expense	460,544	
Insurance Receivable	(6,524,670)	
Net Base Year Accrued Expense	(6,064,127)	
Three-Year Average - Cash Basis	7,864,023	Above
Regulatory Adjustment	<u>13,928,149</u>	
	<u>Ref 4.2</u>	

Injuries & Damages Reserve

	13 MA Balance Dec-16	
Injuries & Damages Reserve	(51,095,665)	Ref 4.2
Injuries & Damages Insurance Receivable	30,332,442	Ref 4.2
	<u>(20,763,223)</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Generation Overhaul Expense - Steam	510	B	(3,445,162)	SG	43.018%	(1,482,046)	4.3.1
Generation Overhaul Expense - Other	553	B	3,902,103	SG	43.018%	1,678,613	4.3.1
			<u>456,941</u>			<u>196,568</u>	
<u>Generation O&amp;M - Coal</u>							
Non NPC, Non-Overhaul Expense	506	B	5,160,189	SG	43.018%	2,219,819	4.3.1
Total			<u>5,617,130</u>			<u>2,416,386</u>	

**Description of Adjustment:**

This adjustment normalizes generation overhaul expenses in the twelve12 months ended December 2016 using a four-year average methodology. In this adjustment, overhaul expenses from December 2013 - December 2016 are restated in constant dollars to a December 2016 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2016 are subtracted from the four-year average which results in this adjustment. The Lake Side 2 generating unit placed in-service May 30, 2014, is comprised of the overhaul expense for the first four full years the unit is operational. This adjustment also normalizes steam O&M to a 4-year average using the same methodology.

**Rocky Mountain Power**  
**Results of Operations - December 2016**  
**Generation Overhaul Expense**

**FUNCTION: STEAM**

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2013	19,506,200	1.53%	19,803,846
Year Ending Dec 2014	29,543,696	0.17%	29,593,587
Year Ending Dec 2015	29,889,716	0.17%	29,941,886
Year Ending Dec 2016	31,039,989	0.00%	31,039,989
4 Year Average - Steam			27,594,827
Year Ending December 2016 Overhaul Expense - Steam			31,039,989 Ref. 4.3.2
<b>Adjustment</b>			<b>(3,445,162) Ref. 4.3</b>

**FUNCTION: OTHER**

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2013	3,133,210	2.04%	3,197,232
Year Ending Dec 2014	4,291,225	0.56%	4,315,409
Year Ending Dec 2015	11,356,901	0.30%	11,391,184
Year Ending Dec 2016	1,887,191	0.00%	1,887,191
4 Year Average			5,197,754
Year Ending December 2016 Overhaul Expense - Other			1,887,191 Ref. 4.3.2
<b>Adjustment</b>			<b>3,310,563 Ref. 4.3</b>

**LAKE SIDE 2**

Period	Overhaul Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2015	-	100.00%	-
Year Ending Dec 2016	-	100.00%	-
Year Ending Dec 2017	2,395,200	98.79%	2,366,161
Year Ending Dec 2018	-	98.79%	-
4 Year Average			591,540
Year Ending December 2016 Overhaul Expense - Lakeside 2			- Ref. 4.3.2
<b>Adjustment</b>			<b>591,540 Ref. 4.3</b>

**FUNCTION: Steam O&M - Coal**

Period	O&M Expense	Restate to Constant	
		Dollars (1)	Constant Dollars
Year Ending Dec 2013	275,682,377	1.53%	279,889,029
Year Ending Dec 2014	276,298,089	0.17%	276,764,680
Year Ending Dec 2015	275,908,239	0.17%	276,389,811
Year Ending Dec 2016	270,800,921	0.00%	270,800,921
4 Year Average - Steam			275,961,110
Year Ending December 2016 Overhaul Expense - Steam			270,800,921 Above
<b>Adjustment</b>			<b>5,160,189 Ref. 4.3</b>

**Total Adjustment** 5,617,130 Ref. 4.3

(1) Ref. 4.3.3

**Rocky Mountain Power**  
**Results of Operations - December 2016**  
**Generation Overhaul Expense**

<u>Existing Units</u>	Yr. Ending Dec 2013	Yr. Ending Dec 2014	Yr. Ending Dec 2015	Yr. Ending Dec 2016	
<b><u>Steam Production</u></b>					
Blundell	1,617,166	180,000	154,000	981,000	
Dave Johnston	(3,000)	2,885,000	4,221,000	2,355,309	
Gadsby	-	1,705,000	-	-	
Hunter	-	7,610,580	4,537,666	8,162,353	
Huntington	-	7,884,441	6,968,000	-	
Jim Bridger	5,791,000	7,361,000	6,962,000	6,249,089	
Naughton	(76,966)	31,674	5,183,050	5,366,238	
Wyodak	-	-	-	4,651,000	
Cholla	4,857,000	-	-	-	
Colstrip	2,109,000	1,425,000	-	1,237,000	
Craig	5,212,000	-	1,110,000	1,657,000	
Hayden	-	461,000	754,000	381,000	
<b>Subtotal - Steam</b>	<b>19,506,200</b>	<b>29,543,696</b>	<b>29,889,716</b>	<b>31,039,989</b>	<b>Ref 4.3.1</b>
<b>Total Steam Production</b>	<b>19,506,200</b>	<b>29,543,696</b>	<b>29,889,716</b>	<b>31,039,989</b>	
<b><u>Other Production</u></b>					
Hermiston	1,140,000	3,667,000	2,014,000	-	
Camas	350,000	-	-	-	
Currant Creek	5,116	93,702	-	1,576,236	
Lake Side <sup>1</sup>	1,378,918	5,033	4,788,134	310,955	
Gadsby Peakers	-	-	-	-	
Chehalis	259,176	525,490	4,554,767	-	
<b>Subtotal - Other</b>	<b>3,133,210</b>	<b>4,291,225</b>	<b>11,356,901</b>	<b>1,887,191</b>	<b>Ref 4.3.1</b>
	Yr. Ending Dec 2015	Yr. Ending Dec 2016	Yr. Ending Dec 2017	Yr. Ending Dec 2018	
Lake Side 2 <sup>2</sup>	-	-	2,395,200	-	<b>Ref 4.3.1</b>
<b>Total - Other Production</b>	<b>3,133,210</b>	<b>4,291,225</b>	<b>13,752,101</b>	<b>1,887,191</b>	
<b>Grand Total</b>	<b>22,639,410</b>	<b>33,834,920</b>	<b>43,641,818</b>	<b>32,927,181</b>	

<sup>1</sup> This row includes actual expense for Lake Side Units 1 and 2.

<sup>2</sup> Lake Side 2 actuals are included in the Lake Side row above. The projected amounts for Lake Side 2 are shown in 2017 dollars.

**Rocky Mountain Power  
Results of Operations - December 2016  
Generation Overhaul Expense**

	<u>Dec13</u>	<u>Dec14</u>	<u>Dec15</u>	<u>Dec16</u>	<u>Dec17</u>
<b>STEAM:</b>					
Percentage Change to December 2016	1.53%	0.17%	0.17%	0.00%	
Percentage Change from December 2016					98.59%
<b>OTHER:</b>					
Percentage Change to December 2016	2.04%	0.56%	0.30%	0.00%	
Percentage Change from December 2016					98.79%

Rocky Mountain Power  
 Utah Results of Operations - December 2016  
 Revenue Sensitive Items and Uncollectible Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	B	(64,984)	UT	100.000%	(64,984)	4.4.1
Regulatory Commission Expense	928	B	(98,471)	UT	100.000%	(98,471)	4.4.1

This adjusts the Company's actual December 2016 uncollectible accounts expense to the December 2016 adjusted revenue by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenue) to the normalized level of general business revenue. This adjustment also reflects the impact to regulatory fees based on the normalized level of general business revenue.

**Rocky Mountain Power**  
**Utah Results of Operations - December 2016**  
**Uncollectible Expense & Revenue Sensitive Items**

Unadjusted Revenue	2,040,815,612	
Temperature Normalized Revenue	<u>2,006,683,690</u>	
Incremental change	(34,131,923)	
Uncollectible Expense	3,885,538	
Uncollectible %	0.190%	
<b>Uncollectible Expense</b>	<b>(64,984)</b>	<b>Ref. 4.4</b>
PUC Fees %	0.289%	
PUC Fees Expense	<b>(98,471)</b>	<b>Ref. 4.4</b>



# **5. NET POWER COST ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 5 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

	Total Adjustments	Type B 5.1 Net Power Cost
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	2,096,731	2,096,731
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19		
20 Total O&M Expenses	2,096,731	2,096,731
21		
22 Depreciation	-	-
23 Amortization	-	-
24 Taxes Other Than Income	-	-
25 Income Taxes - Federal	(700,661)	(700,661)
26 Income Taxes - State	(95,208)	(95,208)
27 Income Taxes - Def Net	-	-
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	-
30		
31 Total Operating Expenses:	1,300,862	1,300,862
32		
33 Operating Rev For Return:	<u>(1,300,862)</u>	<u>(1,300,862)</u>
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	14,500	14,500
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	14,500	14,500
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:	<u>14,500</u>	<u>14,500</u>
62		
63 Return on Rate Base	-0.021%	-0.021%
64		
65 Return on Equity	-0.041%	-0.041%
66		
67 TAX CALCULATION:		
68 Operating Revenue	(2,096,731)	(2,096,731)
69 Other Deductions		
70 Interest (AFUDC)	-	-
71 Interest	367	367
72 Schedule "M" Additions	-	-
73 Schedule "M" Deductions	-	-
74 Income Before Tax	<u>(2,097,098)</u>	<u>(2,097,098)</u>
75		
76 State Income Taxes	<u>(95,208)</u>	<u>(95,208)</u>
77 Taxable Income	<u>(2,001,890)</u>	<u>(2,001,890)</u>
78		
79 Federal Income Taxes + Other	<u>(700,661)</u>	<u>(700,661)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Type B Normalized NPC	555NPC	B	4,874,060	SG	43.018%	2,096,731	5.1.1

**Description of Adjustment:**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements for the twelve months ended December 2016.

Rocky Mountain Power  
Results of Operations - December 2016  
Net Power Cost Adjustment

Description	FERC 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)	2017 Protocol Factor
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales PPL		447.12	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	175,726,002	-	175,726,002	-	175,726,002	SG
Non-firm Sales		447.5	-	-	-	-	SE
Transmission Services		447.9	78,720	(78,720)	-	-	S
On-system Wholesale Sales		447.1	1,293,738	(1,293,738)	-	-	S
<b>Total Revenue Adjustments</b>		<u>177,098,460</u>	<u>(1,372,458)</u>	<u>175,726,002</u>	<u>-</u>	<u>175,726,002</u>	
<b>Purchased Power (Account 555)</b>							
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	555.26, .55, .59, .61, .62, .63, .64, .67, .8	488,075,942	-	488,075,942	-	488,075,942	SG
Secondary Purchases		555.7, 555.25	11,341,691	11,341,691	-	11,341,691	SE
NPC Deferral Mechanism		555.57	80,815,989	(80,815,989)	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	56,024	(56,024)	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	4,874,060	4,874,060	SG
<b>Total Purchased Power Adjustment</b>		<u>580,289,645</u>	<u>(80,872,012)</u>	<u>499,417,632</u>	<u>4,874,060</u>	<u>504,291,692</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm PPL		565.26	-	-	-	-	SG
Existing Firm UPL		565.27	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	128,923,159	-	128,923,159	-	128,923,159	SG
Non-firm		565.25	1,865,747	1,865,747	-	1,865,747	SE
<b>Total Wheeling Expense Adjustment</b>		<u>130,788,907</u>	<u>-</u>	<u>130,788,907</u>	<u>-</u>	<u>130,788,907</u>	
<b>Fuel Expense (Accounts 501, 503 and 547)</b>							
Fuel - Overburden Amortization - Idaho		501.12	42,161	-	42,161	42,161	ID
Fuel - Overburden Amortization - Wyoming		501.12	107,619	-	107,619	107,619	WY
Fuel Consumed - Coal		501.1	710,898,340	-	710,898,340	710,898,340	SE
Fuel Consumed - Gas		501.35	4,266,790	-	4,266,790	4,266,790	SE
Steam From Other Sources		503	4,387,771	-	4,387,771	4,387,771	SE
Natural Gas Consumed		547.1	249,325,494	-	249,325,494	249,325,494	SE
Simple Cycle Combustion Turbines		547.1	3,612,894	-	3,612,894	3,612,894	SE
Cholla/APS Exchange		501.1	40,212,229	-	40,212,229	40,212,229	SE
Fuel Regulatory Costs Deferral and Amort		501.15	(2,745,350)	2,745,350	-	-	S
Fuel Regulatory Costs Deferral and Amort		501.15	29,034,326	(29,034,326)	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	13,858,877	(13,858,877)	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	3,062,928	(3,062,928)	-	-	-	SE
<b>Total Fuel Expense</b>		<u>1,056,064,079</u>	<u>(43,210,781)</u>	<u>1,012,853,298</u>	<u>-</u>	<u>1,012,853,298</u>	
<b>Net Power Cost</b>		<u>1,590,044,171</u>	<u>(122,710,336)</u>	<u>1,467,333,835</u>	<u>4,874,060</u>	<u>1,472,207,895</u>	

Ref 5.1

# **6. DEPRECIATION & AMORTIZATION ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 6 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

	Total Adjustments	Type A 6.1 Depreciation Allocation Correction
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	(429,412)	(429,412)
23 Amortization	128,043	128,043
24 Taxes Other Than Income	-	-
25 Income Taxes - Federal	92,268	92,268
26 Income Taxes - State	12,538	12,538
27 Income Taxes - Def Net	9,555	9,555
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	-
30		
31 Total Operating Expenses:	(187,009)	(187,009)
32		
33 Operating Rev For Return:	187,009	187,009
34		
35 Rate Base:		
36 Electric Plant In Service	-	-
37 Plant Held for Future Use	-	-
38 Misc Deferred Debits	-	-
39 Elec Plant Acq Adj	-	-
40 Nuclear Fuel	-	-
41 Prepayments	-	-
42 Fuel Stock	-	-
43 Material & Supplies	-	-
44 Working Capital	1,168	1,168
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	1,168	1,168
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprec	-	-
52 Accum Prov For Amort	-	-
53 Accum Def Income Tax	-	-
54 Unamortized ITC	-	-
55 Customer Adv For Const	-	-
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	-	-
60		
61 Total Rate Base:	1,168	1,168
62		
63 Return on Rate Base	0.003%	0.003%
64		
65 Return on Equity	0.006%	0.006%
66		
67 TAX CALCULATION:		
68 Operating Revenue	301,369	301,369
69 Other Deductions	-	-
70 Interest (AFUDC)	-	-
71 Interest	30	30
72 Schedule "M" Additions	(25,179)	(25,179)
73 Schedule "M" Deductions	1	1
74 Income Before Tax	276,160	276,160
75		
76 State Income Taxes	12,538	12,538
77 Taxable Income	263,623	263,623
78		
79 Federal Income Taxes + Other	92,268	92,268

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove system allocated deferral	403SP	A	1,174,623	SG	43.018%	505,301	6.1.1
Remove system allocated give-back reversal	403SP	A	(2,153,555)	SG	43.018%	(926,420)	6.1.2
Add Situs allocated deferral	407	A	128,043	UT	100.000%	128,043	6.1.1
Add Situs allocated deferral	407	A	(1,744,857)	ID	0.000%	-	6.1.1
Add Situs allocated deferral	407	A	442,191	WY	0.000%	-	6.1.1
Add Situs allocated give-back reversal	407	A	2,153,555	OR	0.000%	-	6.1.2
			-			(293,076)	

**Description of Adjustment:**

The Stipulation in the Company's general rate case Docket No. 11-035-200 established a regulatory asset to track and defer any aggregate net increase in Utah allocated depreciation expense in excess of \$2.0 million annually between the depreciation expense that would have been booked beginning in 2014 under the depreciation rates in effect as of the date of the stipulation and the depreciation expense booked beginning in 2014 under the depreciation rates approved by the Commission in Docket No. 13-035-02 until the new depreciation rates were reflected in customer rates. The reduction in expense due to the deferral was booked on a System Generation (SG) factor but should be situs to each state. This adjustment corrects the allocation. Also, a reversing entry that was made to correct an Oregon reserve give-back on the Hunter and Colstrip plants that is incorrectly allocated system-wide and should be situs assigned to Oregon. This adjustment corrects that allocation.



**Rocky Mountain Power  
Utah Results of Operations - December 2016  
Depreciation Allocation Correction Adjustment**

On January 1, 2014 new depreciation rates became effective in Utah, Idaho, and Wyoming. The impact of the depreciation rates was deferred, to be amortized when new rates became effective. This deferral of depreciation expense should be credited situs to Utah, Idaho, and Wyoming. Instead it was credited system-wide.

Actual	<u>Account</u> 403SP	<u>Amount</u> (1,174,623)	<u>Factor</u> SG	<b>Ref. 6.1</b>
<u>Correct</u>				
Utah Depn	407	128,043	UT	<b>Ref. 6.1</b>
Idaho Depn	407	(1,744,857)	ID	<b>Ref. 6.1</b>
Wyoming Depn	407	442,191	WYP	<b>Ref. 6.1</b>
		<u>(1,174,623)</u>		

Calendar	Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	1	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	1	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	1	1	565131	(141,121)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	2	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	2	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	2	2	565131	(141,391)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	3	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	3	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	3	3	565131	(141,660)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	4	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	4	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	4	4	565131	(143,055)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	5	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	5	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	5	5	565131	(142,119)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	6	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	6	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	6	6	565131	(143,511)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	7	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	7	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	7	7	565131	(147,447)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	8	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	8	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	8	8	565131	(146,121)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	9	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	9	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	9	9	565131	(146,110)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	10	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	10	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	10	10	565131	(146,902)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	11	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	11	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	11	11	565131	(149,808)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2016	12	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2016	12	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2016	12	12	565131	(155,611)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
				<u>(1,174,623)</u>					



Rocky Mountain Power  
Utah Results of Operations - December 2016  
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u> 403SP	<u>Amount</u> 2,153,555	<u>Factor</u> SG	Ref. 6.1
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<u>Correct</u> Oregon Give-Back	407	<u>2,153,555</u> <u>2,153,555</u>	OR	Ref. 6.1
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Calendar	Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
	2016	1	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	1	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	2	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	2	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	3	565131	126,020	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	3	565131	48,753	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	4	565131	157,581	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	4	565131	60,963	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	5	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	5	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	6	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	6	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	7	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	7	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	8	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	8	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	9	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	9	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	10	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	10	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	11	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	11	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
	2016	12	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
	2016	12	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
				<u>2,153,555</u>					

# **7. TAX ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 7 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

	Type A 7.2	Type A 7.3	
	Total Adjustments	PowerTax ADIT Balance	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	-	-	-
19			
20 Total O&M Expenses	-	-	-
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	14,578	(1,689)	16,267
26 Income Taxes - State	1,981	(230)	2,210
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	16,559	(1,919)	18,478
32			
33 Operating Rev For Return:	(16,559)	1,919	(18,478)
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	185	(21)	206
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	185	(21)	206
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	199,904	199,904	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	199,904	199,904	-
60			
61 Total Rate Base:	200,088	199,882	206
62			
63 Return on Rate Base	-0.001%	0.000%	0.000%
64			
65 Return on Equity	-0.001%	0.000%	-0.001%
66			
67 TAX CALCULATION:			
68 Operating Revenue	-	-	-
69 Other Deductions	-	-	-
70 Interest (AFUDC)	(48,694)	-	(48,694)
71 Interest	5,061	5,056	5
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	43,633	(5,056)	48,689
75			
76 State Income Taxes	1,981	(230)	2,210
77 Taxable Income	41,653	(4,826)	46,479
78			
79 Federal Income Taxes + Other	14,578	(1,689)	16,267

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Interest	427	A	(5,014,285)	UT	100.000%	(5,014,285)	Below
<b>Adjustment Detail:</b>							
Interest December 2016 - Unadjusted			359,474,830			160,443,725	2.18
Interest December 2016 - Normalized			354,371,146			155,429,441	Below
Adjustment:			<u>(5,103,684)</u>			<u>(5,014,285)</u>	
Rate Base			14,010,796,588			6,145,224,588	2.2
Other & Non-Regulated			-			-	
Adjusted Rate Base			<u>14,010,796,588</u>			<u>6,145,224,588</u>	2.2
Weighted Cost of Debt			<u>2.529%</u>			<u>2.529%</u>	2.1
Normalized Interest			<u>354,371,146</u>			<u>155,429,441</u>	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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Deferred Income Tax Balance	282	A	4,117,855,765	DITBAL	43.930%	1,808,990,054	7.2.1
Cholla SHL	190	A	(36,547,096)	SG	43.018%	(15,721,892)	7.2.1
Accel Amort of Pollution Cntrl Facilities	281	A	294,185,849	SG	43.018%	126,553,369	7.2.1
California	282	A	(94,952,823)	CA	0.000%	-	7.2.1
Idaho	282	A	(245,907,158)	ID	0.000%	-	7.2.1
Other	282	A	(79,617,328)	OTHER	0.000%	-	7.2.1
Oregon	282	A	(1,157,246,625)	OR	0.000%	-	7.2.1
Utah	282	A	(1,932,151,560)	UT	100.000%	(1,932,151,560)	7.2.1
Washington	282	A	(264,643,620)	WA	0.000%	-	7.2.1
Wyoming	282	A	(620,775,038)	WYP	0.000%	-	7.2.1
Remove Carbon Tax Basis retired 2016	282	A	4,812,671	SG	43.018%	2,070,323	7.2.1
PP&E Adjustment - 13 Mo Avg - SE	282	A	(452,577)	SE	42.661%	(193,075)	7.2.1
PP&E Adjustment - 13 Mo Avg - SNP	282	A	(487,812)	SNP	44.024%	(214,756)	7.2.1
PP&E Adjustment - 13 Mo Avg - CIAC	282	A	78,518	CIAC	48.147%	37,804	7.2.1
PP&E Adjustment - 13 Mo Avg - OTHER	282	A	(5,859,453)	OTHER	0.000%	-	7.2.1
PP&E Adjustment - 13 Mo Avg - SG	282	A	19,571,741	SG	43.018%	8,419,405	7.2.1
PP&E Adjustment - 13 Mo Avg - SNPD	282	A	61,993	SNPD	48.147%	29,848	7.2.1
PP&E Adjustment - 13 Mo Avg - SO	282	A	(5,560)	SO	42.754%	(2,377)	7.2.1
			<u>(2,080,113)</u>			<u>(2,182,858)</u>	7.2.1

**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 remaining 13-month average balance of the Carbon Tax Basis retired December 31, 2016.

Rocky Mountain Power  
Results of Operations - December 2016  
ADIT Balance Adjustment - 13 Month Average

Book Tax Difference		Total Company			State Allocation
Description	#	Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	36,547,096	(36,547,096)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(294,185,849)	294,185,849	0	SG
Exchange Normalization	105.160	(6,892,785)	6,892,785	0	NUTIL
Powerdale	415.850	0	0	0	SG
RA - Solar ITC Basis Adjustment	100.110	(47,756)	47,756	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,280,660	(24,280,660)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,415,886	(2,415,886)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(103,756,621)	103,756,621	0	DITBAL
Solar ITC Basis Adjustment	105.116	(5,508)	5,508	0	DITBAL
Book Depreciation	105.120	2,821,079,221	(2,821,079,221)	0	DITBAL
Repair Deduction	105.122	(445,015,136)	445,015,136	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(238,585,871)	238,585,871	0	DITBAL
Tax Depreciation	105.125	(6,383,708,451)	6,383,708,451	0	DITBAL
Fixed Assets - State Modification	105.129	29,413,701	(29,413,701)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(10,294,796)	10,294,796	0	DITBAL
CIAC	105.130	307,785,401	(307,785,401)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	319,748	(319,748)	0	DITBAL
Capitalized Depreciation	105.137	(22,351,031)	22,351,031	0	DITBAL
Reimbursements	105.140	31,335,195	(31,335,195)	0	DITBAL
AFUDC - Debt	105.141a	(237,530,929)	237,530,929	0	DITBAL
AFUDC - Equity	105.141b	(97,596,956)	97,596,956	0	DITBAL
Avoided Costs	105.142	229,885,293	(229,885,293)	0	DITBAL
Capitalization of Test Energy	105.146	5,238,234	(5,238,234)	0	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(473,125)	473,125	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(2,400,257)	2,400,257	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(86,735,180)	86,735,180	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(426,067)	426,067	0	DITBAL
Exchange Normalization	105.159	6,892,785	(6,892,785)	0	DITBAL
Coal Mine Development	105.165	(4,834,888)	4,834,888	0	DITBAL
Coal Mine Extension	105.170	(5,858,659)	5,858,659	0	DITBAL
Removal Costs	105.175	(246,327,673)	246,327,673	0	DITBAL
Book Gain/Loss on Land Sales	105.470	27,350,265	(27,350,265)	0	DITBAL
R & E - Sec. 174 Deduction	320.210	(11,916,233)	11,916,233	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	294,185,849	(294,185,849)	0	DITBAL
Rounding	**	11	(11)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(94,952,823)	(94,952,823)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(245,907,158)	(245,907,158)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(79,617,328)	(79,617,328)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,157,246,625)	(1,157,246,625)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,932,151,560)	(1,932,151,560)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(264,643,620)	(264,643,620)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(620,775,038)	(620,775,038)	WYP
Remove Carbon Tax Basis retired December 31, 2016	**	0	4,812,671	4,812,671	SG
PP&E Adjustment - 13 Mo Avg - SE	**	0	(452,577)	(452,577)	SE
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(487,812)	(487,812)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(5,859,453)	(5,859,453)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	19,571,741	19,571,741	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	61,993	61,993	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(5,560)	(5,560)	SO
		(4,382,387,303)	4,812,671	(4,377,574,632)	
Ref. 7.2					
Repair Deduction	***	0	0	0	SG
			Ref. 7.2		
		(4,382,387,303)	4,812,671	(4,377,574,632)	

\*\*Derived from jurisdictional reports from the Company's tax fixed asset system.

\*\*\*Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> AFUDC - Equity	419	A	(109,100)	SNP	44.024%	(48,030)	7.3.1

**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**  
**Results of Operations - December 2016**  
 AFUDC Equity for 12 Months Ended December 31, 2016

			Equity
			SAP Accts
			382000 & 382060
Dec-16	12 months	Account 419	(27,450,081)
Dec-16	12 months	AFUDC-Equity SCHMDT	(27,254,684)
Dec-16	12 months	AFUDC-Intangible Basis - Equity	(304,497)
		Total	(27,559,181)
Adjustment to Account 419			(109,100)
			<b>Ref 7.3</b>



# **8. RATE BASE ADJUSTMENTS**

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

		Type A 8.2	Type A 8.3	Type A 8.4	Type A 8.5	Type A 8.6
	Total Adjustments	Trapper Mine Rate Base	Bridger Mine Rate Base	Customer Advances for Construction	FERC 105 (PFHU)	Customer Service Deposits
1 Operating Revenues:						
2 General Business Revenues	(8,859,991)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	3,396	2	50	-	-	-
6 Total Operating Revenues	(8,856,595)	2	50	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,417,592)	-	-	-	-	-
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	64,233	46	944	-	-	-
19						
20 Total O&M Expenses	(1,353,359)	46	944	-	-	-
21						
22 Depreciation	(3,181,290)	7	143	-	-	-
23 Amortization	7,908,333	5	109	-	-	-
24 Taxes Other Than Income	104,695	75	1,538	-	-	-
25 Income Taxes - Federal	(3,785,909)	(32,331)	(672,421)	20,192	34,018	(114,316)
26 Income Taxes - State	(514,442)	(4,393)	(91,371)	2,744	4,623	(15,534)
27 Income Taxes - Def Net	(1,315,825)	(43)	(891)	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-
29 Misc Revenue & Expense	759,020	0	0	-	-	759,018
30						
31 Total Operating Expenses:	(1,378,776)	(36,635)	(761,949)	22,936	38,641	629,169
32						
33 Operating Rev For Return:	(7,477,819)	36,638	761,999	(22,936)	(38,641)	(629,169)
34						
35 Rate Base:						
36 Electric Plant In Service	67,252,793	3,819,670	79,442,250	-	-	-
37 Plant Held for Future Use	(4,025,987)	-	-	-	(4,025,987)	-
38 Misc Deferred Debits	353,490	252	5,193	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-
40 Nuclear Fuel	-	-	-	-	-	-
41 Prepayments	17,968	13	264	-	-	-
42 Fuel Stock	-	-	-	-	-	-
43 Material & Supplies	63	0	1	-	-	-
44 Working Capital	(46,378)	(397)	(8,258)	256	431	(1,447)
45 Weatherization Loans	(3)	(0)	(0)	-	-	-
46 Misc Rate Base	-	-	-	-	-	-
47						
48 Total Electric Plant:	63,551,947	3,819,537	79,439,449	256	(4,025,556)	(1,447)
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	23,587,782	(49)	(1,019)	-	-	-
52 Accum Prov For Amort	137,332	(140)	(2,891)	-	-	-
53 Accum Def Income Tax	(538,148)	(8)	(160)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-
55 Customer Adv For Const	(2,389,668)	-	-	(2,389,668)	-	-
56 Customer Service Deposits	(16,480,281)	-	-	-	-	(16,480,281)
57 Misc Rate Base Deductions	(191,383)	(136)	(2,812)	-	-	-
58						
59 Total Rate Base Deductions	4,125,633	(333)	(6,882)	(2,389,668)	-	(16,480,281)
60						
61 Total Rate Base:	67,677,580	3,819,204	79,432,568	(2,389,413)	(4,025,556)	(16,481,728)
62						
63 Return on Rate Base	-0.206%	-0.004%	-0.088%	0.003%	0.004%	0.011%
64						
65 Return on Equity	-0.400%	-0.008%	-0.172%	0.005%	0.009%	0.021%
66						
67 TAX CALCULATION:						
68 Operating Revenue	(13,093,994)	(130)	(2,684)	-	-	(759,018)
69 Other Deductions						
70 Interest (AFUDC)	(7,664)	166	3,423	-	-	-
71 Interest	1,712,290	96,586	2,008,824	(60,435)	(101,817)	(416,868)
72 Schedule "M" Additions	3,575,289	(74)	(1,512)	-	-	-
73 Schedule "M" Deductions	107,988	(188)	(3,870)	-	-	-
74 Income Before Tax	(11,331,319)	(96,768)	(2,012,573)	60,435	101,817	(342,150)
75						
76 State Income Taxes	(514,442)	(4,393)	(91,371)	2,744	4,623	(15,534)
77 Taxable Income	(10,816,878)	(92,375)	(1,921,203)	57,691	97,195	(326,617)
78						
79 Federal Income Taxes + Other	(3,785,909)	(32,331)	(672,421)	20,192	34,018	(114,316)

**Rocky Mountain Power**  
**Utah Results of Operations**  
**Tab 8 Adjustment Summary**  
**Twelve Months Ended December 31, 2016**

	Type A 8.7 Klamath Hydroelectric Settlement Agreement	Type A 8.8 Carbon Plant Closure	Type A 8.9 Deer Creek Mine Closure
1 Operating Revenues:			
2 General Business Revenues	-	-	(8,859,991)
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	3,378	(35)	-
6 Total Operating Revenues	<u>3,378</u>	<u>(35)</u>	<u>(8,859,991)</u>
7			
8 Operating Expenses:			
9 Steam Production	-	(18,436)	(1,399,156)
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	63,902	(658)	-
19			
20 Total O&M Expenses	<u>63,902</u>	<u>(19,094)</u>	<u>(1,399,156)</u>
21			
22 Depreciation	(717,557)	(2,463,883)	-
23 Amortization	4,463,654	3,444,565	-
24 Taxes Other Than Income	104,155	(1,073)	-
25 Income Taxes - Federal	(139,281)	(389,428)	(2,492,341)
26 Income Taxes - State	(18,926)	(52,917)	(338,668)
27 Income Taxes - Def Net	(1,370,201)	55,311	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	2	(0)	-
30			
31 Total Operating Expenses:	<u>2,385,748</u>	<u>573,480</u>	<u>(4,230,165)</u>
32			
33 Operating Rev For Return:	<u>(2,382,369)</u>	<u>(573,515)</u>	<u>(4,629,826)</u>
34			
35 Rate Base:			
36 Electric Plant In Service	18,840	(16,027,967)	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	351,669	(3,624)	-
39 Elec Plant Acq Adj	-	-	-
40 Nuclear Fuel	-	-	-
41 Prepayments	17,875	(184)	-
42 Fuel Stock	-	-	-
43 Material & Supplies	63	(1)	-
44 Working Capital	15,503	(5,314)	(47,150)
45 Weatherization Loans	(3)	0	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	<u>403,948</u>	<u>(16,037,090)</u>	<u>(47,150)</u>
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	5,215,728	18,373,122	-
52 Accum Prov For Amort	138,346	2,018	-
53 Accum Def Income Tax	(538,342)	361	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	(190,397)	1,962	-
58			
59 Total Rate Base Deductions	<u>4,625,334</u>	<u>18,377,463</u>	<u>-</u>
60			
61 Total Rate Base:	<u>5,029,282</u>	<u>2,340,374</u>	<u>(47,150)</u>
62			
63 Return on Rate Base	-0.044%	-0.012%	-0.074%
64			
65 Return on Equity	-0.086%	-0.024%	-0.144%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(3,910,777)	(960,550)	(7,460,835)
69 Other Deductions			
70 Interest (AFUDC)	(11,323)	70	-
71 Interest	128,003	59,189	(1,193)
72 Schedule "M" Additions	3,723,725	(146,851)	-
73 Schedule "M" Deductions	113,136	(1,090)	-
74 Income Before Tax	<u>(416,868)</u>	<u>(1,165,569)</u>	<u>(7,459,642)</u>
75			
76 State Income Taxes	(18,926)	(52,917)	(338,668)
77 Taxable Income	<u>(397,942)</u>	<u>(1,112,652)</u>	<u>(7,120,975)</u>
78			
79 Federal Income Taxes + Other	<u>(139,281)</u>	<u>(389,428)</u>	<u>(2,492,341)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Cash Working Capital	CWC	A	(361,748)	UT	100.000%	(361,748)	Below
<b>Adjustment Detail:</b>							
Cash Working Capital December 2016 - Unadjusted			27,690,144			14,535,162	2.33
Cash Working Capital December 2016 - Normalized			27,525,947			14,173,414	8.1.1
Adjustment:			<u>(164,197)</u>			<u>(361,748)</u>	

**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 2015 lead lag study. 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  
12 Months Ended December 31, 2016

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.52
O&M Expense	2,843,423,639	47,938,204	709,071,274	199,451,427	391,231,404	322,738,801	1,117,117,039	160,960,948	68,492,604	791,749
Taxes Other than Income	189,632,535	4,675,201	73,680,783	12,266,154	23,682,064	19,858,761	66,404,885	8,883,839	3,823,302	39,608
Federal Income Tax	201,346,090	8,772,237	54,167,230	10,508,546	32,365,453	23,240,160	74,088,462	17,092,450	9,125,293	(179,561)
State Income Tax	36,444,278	1,332,944	9,765,549	2,162,943	5,753,823	4,273,484	13,975,440	2,859,061	1,480,338	(21,206)
Total	3,270,846,543	62,718,587	846,684,836	224,389,070	453,032,744	370,111,206	1,271,585,826	189,796,299	82,921,537	630,591
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	8,961,223	171,832	2,319,684	614,765	1,241,186	1,014,003	3,483,797	519,990	227,182	1,728
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.52
Cash Working Capital	<b>27,525,947</b>	157,949	8,002,868	3,731,621	1,103,534	901,547	<b>14,173,415</b>	355,662	201,987	898
	<b>Ref. 2.33</b>						<b>Ref. 2.33</b>			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	A	8,792,394	SE	42.661%	3,750,934	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 - December 2016  
Trapper Mine Rate Base

Trapper Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Property, Plant, and Equipment</b>													
Lands and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112
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	117,876,054	118,393,958	123,102,920	123,214,003	123,390,771	123,411,837	123,397,697	123,431,140	123,487,978	123,488,690	123,338,511	121,785,915	121,783,612
Total Property, Plant, and Equipment	138,456,981	138,974,885	143,683,847	143,794,930	143,971,698	143,992,764	143,978,624	144,012,067	144,068,905	144,069,617	143,919,438	142,366,842	142,364,539
Accumulated Depreciation	(107,602,274)	(107,966,667)	(108,378,881)	(108,833,681)	(109,170,582)	(109,625,217)	(109,959,824)	(110,235,391)	(110,707,366)	(111,193,681)	(111,511,762)	(110,407,036)	(110,876,084)
<b>Total Property, Plant, and Equipment</b>	<b>30,854,707</b>	<b>31,008,218</b>	<b>35,304,966</b>	<b>34,961,249</b>	<b>34,801,116</b>	<b>34,367,547</b>	<b>34,018,800</b>	<b>33,776,676</b>	<b>33,361,539</b>	<b>32,875,936</b>	<b>32,407,676</b>	<b>31,959,806</b>	<b>31,488,455</b>
<b>Other</b>													
Inventories	7,986,826	7,409,338	7,289,617	7,201,116	7,221,843	6,987,987	7,002,573	6,881,047	6,990,804	7,020,036	6,788,976	6,747,184	6,631,547
Prepaid Expenses	503,356	398,417	380,127	211,415	218,254	166,214	161,866	77,582	25,382	(126)	417,514	587,705	514,102
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	40,000	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Other</b>	<b>9,030,182</b>	<b>8,347,755</b>	<b>8,209,744</b>	<b>7,952,531</b>	<b>7,990,097</b>	<b>7,704,201</b>	<b>7,714,439</b>	<b>7,508,629</b>	<b>7,566,186</b>	<b>7,569,910</b>	<b>7,756,490</b>	<b>7,884,889</b>	<b>7,695,649</b>
<b>Total Rate Base</b>	<b>39,884,889</b>	<b>39,355,973</b>	<b>43,514,710</b>	<b>42,913,780</b>	<b>42,791,213</b>	<b>42,071,748</b>	<b>41,733,239</b>	<b>41,285,305</b>	<b>40,927,725</b>	<b>40,445,846</b>	<b>40,164,166</b>	<b>39,844,695</b>	<b>39,184,104</b>
<b>PacifiCorp Share (21.40%)</b>	<b>8,535,366</b>	<b>8,422,178</b>	<b>9,312,148</b>	<b>9,183,549</b>	<b>9,157,320</b>	<b>9,003,354</b>	<b>8,930,913</b>	<b>8,835,055</b>	<b>8,758,533</b>	<b>8,655,411</b>	<b>8,595,132</b>	<b>8,526,765</b>	<b>8,385,398</b>

December 2016 13 Mth. Avg. Balance 8,792,394 Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Tangible Property	399	A	182,866,058	SE	42.661%	78,012,716	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. This adjustment adds the Company's portion of the Bridger Mine plant investment to rate base. This adjustment reflects the net plant balance rather than the plant balance to recognize the depreciation of the investment over time.



Rocky Mountain Power  
Results of Operations - December 2016  
Bridger Mine Rate Base  
(\$000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1 Structure, Equipment, Mine Dev.	505,012	505,749	506,486	501,485	502,234	503,185	503,475	499,889	501,396	479,337	481,492	481,582	481,815
2 Materials & Supplies	20,975	21,544	22,077	18,248	18,110	18,654	18,881	19,615	18,976	18,310	18,673	18,715	18,817
4 Pit Inventory	67,625	64,676	70,968	75,599	81,771	82,887	77,201	79,379	71,306	65,571	64,146	63,490	57,972
5 Deferred Long Wall Costs	773	830	846	981	979	1,005	1,058	1,079	1,641	708	661	890	2,263
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(308,810)	(311,000)	(313,167)	(309,197)	(311,323)	(313,515)	(315,654)	(313,744)	(316,067)	(312,218)	(314,770)	(317,220)	(318,464)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RATE BASE</b>	<b>285,576</b>	<b>281,799</b>	<b>287,210</b>	<b>287,116</b>	<b>291,770</b>	<b>292,217</b>	<b>284,961</b>	<b>286,218</b>	<b>277,252</b>	<b>251,708</b>	<b>250,202</b>	<b>247,457</b>	<b>242,403</b>
<b>PacifiCorp Share (66.67%)</b>	<b>190,384</b>	<b>187,866</b>	<b>191,474</b>	<b>191,411</b>	<b>194,513</b>	<b>194,811</b>	<b>189,974</b>	<b>190,812</b>	<b>184,835</b>	<b>167,805</b>	<b>166,801</b>	<b>164,972</b>	<b>161,602</b>

<b>December 2016 - 13 Mth. Avg. Balance</b>	<b>182,866</b>	<b>Ref 8.3</b>
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	A	(64,435)	CA	0.000%	-	8.4.1
Customer Advances	252	A	(1,065,955)	OR	0.000%	-	8.4.1
Customer Advances	252	A	(271,268)	WA	0.000%	-	8.4.1
Customer Advances	252	A	(223,760)	ID	0.000%	-	8.4.1
Customer Advances	252	A	(6,035,045)	UT	100.000%	(6,035,045)	8.4.1
Customer Advances	252	A	(649,913)	WY	0.000%	-	8.4.1
Customer Advances	252	A	8,310,376	SG	43.018%	3,574,972	8.4.1
			-			(2,460,073)	

**Description of Adjustment:**

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.

Rocky Mountain Power  
Results of Operations - December 2016  
Customer Advances for Construction

13 Mth. Avg. Basis:

<b>Account</b>	<b>Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	(214,188)	(278,623)	<b>(64,435)</b>	Page 8.4
252OR	(444,399)	(1,510,354)	<b>(1,065,955)</b>	Page 8.4
252WA	-	(271,268)	<b>(271,268)</b>	Page 8.4
252IDU	(1,000)	(224,760)	<b>(223,760)</b>	Page 8.4
252UT	120,575	(5,914,470)	<b>(6,035,045)</b>	Page 8.4
252WYP	329,077	(320,836)	<b>(649,913)</b>	Page 8.4
252WYU	-	-	-	Page 8.4
252SG	(34,018,439)	(25,708,063)	<b>8,310,376</b>	Page 8.4
<b>Total</b>	<b>(34,228,374)</b>	<b>(34,228,374)</b>	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b> Remove Plant Held for Future Use	105	A	(9,178,055)	SG	43.018%	(3,948,231)	8.5.1

**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 Docket No. 11-035-200 and in direct testimony in Docket No.13-035-184, the Company agreed to make an adjustment to remove these specific assets from rate base. The Company continues to assess these projects for appropriate inclusion in regulated results.

Rocky Mountain Power  
Utah Results of Operations - December 2016  
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Location		Allocation Code	Total Balance
1050000	El plt held for ftr use	3401000	Land owned in fee	85051	Wild Horse Wind Plant Common	SG	254,753
1050000	El plt held for ftr use	3401000	Land owned in fee	508100	Twelve Mile Ranch Wind Plant Common	SG	2,160,207
1050000	El plt held for ftr use	3501000	Land owned in fee	507100	Populus Substation (Non Shared)	SG	6,763,094
<b>Overall Result</b>							<b>\$9,178,055</b>

Ref. 8.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Utah Customer Service Deposit Interest	4311	A	759,018	UT	100.000%	759,018	8.6.1
<b>Adjustment to Rate Base:</b>							
Utah Customer Service Deposits	235	A	(16,480,281)	UT	100.000%	(16,480,281)	8.6.1

**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 expense 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  
Utah Results of Operations - December 2016  
Utah Customer Service Deposits**

**Customer Service Deposits - Interest Expense**

GL 585100

<b>Month</b>	<b>Interest</b>	
Jan-16	83,408	
Feb-16	76,092	
Mar-16	(33,420)	
Apr-16	90,599	
May-16	56,012	
Jun-16	80,061	
Jul-16	77,428	
Aug-16	65,064	
Sep-16	65,208	
Oct-16	68,831	
Nov-16	62,774	
Dec-16	66,961	
<b>Interest Expense</b>	<b>759,018</b>	<b>Ref. 8.6</b>

**Customer Service Deposits - Balances**

GL Accounts 230140, 115050

<b>Month</b>	<b>Balance</b>	
Dec-15	16,502,316	
Jan-16	16,141,991	
Feb-16	16,217,924	
Mar-16	16,702,723	
Apr-16	17,287,137	
May-16	16,452,320	
Jun-16	16,301,867	
Jul-16	16,294,494	
Aug-16	16,539,259	
Sep-16	16,608,712	
Oct-16	16,638,360	
Nov-16	16,297,900	
Dec-16	16,258,651	
<b>13-Month Average</b>	<b>16,480,281</b>	<b>Ref. 8.6</b>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b><u>Klamath Relicensing Process Costs</u></b>							
<b>Adjustment to Rate Base:</b>							
Remove Klamath Relicensing Costs	302	A	(74,111,750)	SG	43.018%	(31,881,519)	8.7.1
Remove Klamath Relicensing Costs	302	A	32,081,215	UT	100.000%	32,081,215	8.7.1
<b>Adjustment to Amortization Reserve:</b>							
Remove Klamath Relicensing Costs	1111P	A	45,501,293	SG	43.018%	19,573,824	8.7.1
Remove Klamath Relicensing Costs	1111P	A	(19,625,160)	UT	100.000%	(19,625,160)	8.7.1
<b>Adjustment to Amortization Expense:</b>							
Remove Klamath Relicensing Costs	4041P	A	(8,272,903)	SG	43.018%	(3,558,852)	8.7.1
Remove Klamath Relicensing Costs	4041P	A	3,601,751	UT	100.000%	3,601,751	8.7.1
<b><u>Klamath Existing Plant</u></b>							
<b>Adjustment to Depreciation Reserve:</b>							
Existing Klamath: Remove Accelerated	108HP	A	12,047,615	SG	43.018%	5,182,664	8.7.1
<b>Adjustment to Depreciation Expense:</b>							
Existing Klamath: Remove Accelerated	403HP	A	(1,657,848)	SG	43.018%	(713,176)	8.7.1
<b><u>Klamath Relicensing Process Costs Regulatory Asset</u></b>							
<b>Adjustment to Amortization Expense:</b>							
Add Back Amortization of Regulatory Asset	4041P	A	4,483,442	UT	100.000%	4,483,442	8.7.2
<b>Adjustment To Tax:</b>							
<b><u>Klamath Relicensing &amp; Settlement Process Costs</u></b>							
Schedule M Addition	SCHMAT	A	4,483,442	UT	100.000%	4,483,442	
Deferred Tax Expense	41110	A	(1,701,511)	UT	100.000%	(1,701,511)	
<b><u>Klamath Plant:</u></b>							
Schedule M Addition	SCHMAT	A	(1,657,848)	SG	43.018%	(713,176)	
Deferred Tax Expense	41110	A	629,169	SG	43.018%	270,657	
Deferred Tax Balance	282	A	(880,742)	SG	43.018%	(378,879)	
<b><u>Remove Klamath Relicensing &amp; Settlement Process Costs</u></b>							
Schedule M Addition	SCHMAT	A	(8,272,903)	SG	43.018%	(3,558,852)	
Deferred Tax Expense	41110	A	3,139,649	SG	43.018%	1,350,620	
Deferred Tax Balance	282	A	(14,128,542)	SG	43.018%	(6,077,840)	
Schedule M Addition	SCHMAT	A	3,601,751	UT	100.000%	3,601,751	
Deferred Tax Expense	41110	A	(1,366,900)	UT	100.000%	(1,366,900)	
Deferred Tax Balance	282	A	6,081,051	UT	100.000%	6,081,051	

**Description of Adjustment:**

This adjustment 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 31, 2022.

This adjustment also removes the allocated Klamath relicensing process costs and the associated amortization expense and reserve. 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, for the base period, 12 months ended December 2016.



Rocky Mountain Power  
 Results of Operations - December 2016  
 Klamath Hydroelectric Settlement Agreement

**Adjusts the Klamath Plant Depreciation Expense and Reserve to December 2022**

	12 Months Ended December 2016	13 Mth. Avg. December 2016	
Accelerated Deprecation Expense (1)	1,657,848		Ref 8.7
Accelerated Deprecation Reserve		(12,047,615)	Ref 8.7

**Remove Klamath Relicensing & Settlement Process Costs in the Year Ended December 2016**

	Factor	12 Months Ended December 2016	13 Mth. Avg. December 2016	
Gross EPIS	SG		74,111,750	Ref 8.7
Amortization Reserve	SG		(45,501,293)	Ref 8.7
Amortization Expense	SG	8,272,903		Ref 8.7
Gross EPIS	UT		(32,081,215)	Ref 8.7
Amortization Reserve	UT		19,625,160	Ref 8.7
Amortization Expense	UT	(3,601,751)		Ref 8.7

(1) This adjusts depreciation expense per the settlement in Docket No. 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 December 31, 2022.

Booked Depreciation:	7,471,944
Corrected Depreciation:	<u>5,814,096</u>
Difference:	<u>1,657,848</u>

Rocky Mountain Power  
Results of Operations - December 2016  
Klamath Hydroelectric Settlement Agreement  
Regulatory Asset Amortization  
Account 187390

		<u>Amortization Expense</u>		
	Base Period Amount (below)	4,483,442	Ref 8.7	
<u>Month</u>	<u>Beq Balance</u>	<u>Amortization</u> <sup>(1)</sup>	<u>Interest</u>	<u>End Balance</u>
Dec-15				26,170,339
Jan-16	26,170,339	(373,620)	116,276	25,912,995
Feb-16	25,912,995	(373,620)	115,125	25,654,500
Mar-16	25,654,500	(373,620)	113,968	25,394,847
Apr-16	25,394,847	(373,620)	93,375	25,114,602
May-16	25,114,602	(373,620)	92,337	24,833,319
Jun-16	24,833,319	(373,620)	91,295	24,550,993
Jul-16	24,550,993	(373,620)	90,249	24,267,622
Aug-16	24,267,622	(373,620)	89,199	23,983,201
Sep-16	23,983,201	(373,620)	88,146	23,697,727
Oct-16	23,697,727	(373,620)	87,088	23,411,195
Nov-16	23,411,195	(373,620)	86,027	23,123,602
Dec-16	23,123,602	(373,620)	85,057	22,835,039
	<b>Base Period Amortization =</b>	(4,483,442)		

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	UTAH ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Remove system allocation of amortization	403SP	A	(5,616,693)	SG	43.018%	(2,416,199)	8.8.1
<u>Correct Allocation</u>							
Add situs allocation deferral	407	A	3,444,641	UT	100.000%	3,444,641	8.8.1
Add situs allocation deferral	407	A	478,639	ID	0.000%	-	8.8.1
Add situs allocation deferral	407	A	1,693,414	WY	0.000%	-	8.8.1
			<u>-</u>			<u>1,028,442</u>	
<u>Remove O&amp;M expense from base period</u>							
Operation Supv and Engineering	500	A	(4,893)	SG	43.018%	(2,105)	8.8.3
Non-NPC Fuel Cost	501	A	(10,234)	SE	42.661%	(4,366)	8.8.3
Misc Steam Power Expense	506	A	(17,389)	SG	43.018%	(7,481)	8.8.3
Maintenance of Structures	511	A	2,312	SG	43.018%	995	8.8.3
Maint of Misc Steam Plant	514	A	(11,923)	SG	43.018%	(5,129)	8.8.3
			<u>(42,127)</u>			<u>(18,086)</u>	
<b>Adjustment to Rate Base:</b>							
<u>Remove EPIS from base period</u>							
Structures & improvements	311	A	(4,782,371)	SG	43.018%	(2,057,288)	8.8.3
Boiler plant equipment	312	A	(20,973,040)	SG	43.018%	(9,022,218)	8.8.3
Turbogenerator units	314	A	(8,644,742)	SG	43.018%	(3,718,810)	8.8.3
Accessory electrical equipment	315	A	(1,927,783)	SG	43.018%	(829,297)	8.8.3
Miscellaneous power plant equipment	316	A	(200,568)	SG	43.018%	(86,281)	8.8.3
			<u>(36,528,503)</u>			<u>(15,713,894)</u>	
<u>Remove Depn Reserve from base period</u>							
Steam production depn reserve	108SP	A	41,883,641	SG	43.018%	18,017,576	8.8.3

**Description of Adjustment:**

The Company began amortizing the unrecovered plant regulatory asset on May 1, 2015. The amortization expense is booked to 403SP, which is allocated system-wide in unadjusted results. This adjustment corrects the allocation in the unadjusted data and reflects the correct state specific balances for Utah, Wyoming and Idaho. The accounting detail is provided on page 8.8.2. This adjustment also removes the Carbon plant base period operation and maintenance expense, electric plant in service, and depreciation reserve.

**Rocky Mountain Power  
Results of Operations - December 2016  
Carbon Plant Closure**

On January 1, 2014 new depreciation rates for the Carbon plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred. Amortization to expense of unrecovered plant began in Utah in May 2015, after the plant was retired. Amortization of closure costs will begin in Utah with the next Utah general rate case. Deferral and amortization of depreciation expense was booked on a company system factor, but needs to be allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on page 8.8.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY amortization expense	403SP	5,616,693	SG	8.8
<u>Correct</u>				
Utah amortization expense	407	3,444,641	UT	8.8
Idaho amortization expense	407	478,639	ID	8.8
Wyoming amortization expense	407	1,693,414	WY	8.8
		<u>5,616,693</u>		

Rocky Mountain Power  
Results of Operations - December 2016  
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2016

Year	Posting Period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2016	1	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	2	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	3	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	4	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	5	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	6	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	7	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	8	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	9	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	10	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	11	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2016	12	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2016	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2016	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2016	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID

5,616,693

Ref 8.8.1

**Rocky Mountain Power**  
**Results of Operations - December 2016**  
**Carbon Plant Closure**  
**Base Period Rate Base and Operation & Maintenance Expense**

**Carbon plant and related facilities electric plant in service**

<b>Description</b>	<b>FERC</b>		<b>12 ME</b>	
	<b>Acct</b>	<b>Factor</b>	<b>December 2016</b>	<b>Ref.</b>
<b>Steam Production Plant</b>				
Structures & improvements	311	SG	4,782,371	8.8
Boiler plant equipment	312	SG	20,973,040	8.8
Turbogenerator units	314	SG	8,644,742	8.8
Accessory electrical equipment	315	SG	1,927,783	8.8
Miscellaneous power plant equipment	316	SG	200,568	8.8
			<u>36,528,503</u>	

**Carbon plant and related facilities depreciation reserve**

<b>Description</b>	<b>FERC</b>		<b>12 ME</b>	
	<b>Acct</b>	<b>Factor</b>	<b>December 2016</b>	<b>Ref.</b>
Steam production depn reserve	108SP	SG	(41,883,641)	8.8

**Carbon plant and related facilities operation and maintenance expense**

<b>Description</b>	<b>FERC</b>		<b>12 ME</b>	
	<b>Acct</b>	<b>Factor</b>	<b>December 2016</b>	<b>Ref.</b>
Operation Supv and Engineering	500	SG	4,893	8.8
Non-NPC Fuel Cost	501	SE	10,234	8.8
Misc Steam Power Expense	506	SG	17,389	8.8
Maintenance of Structures	511	SG	(2,312)	8.8
Maint of Misc Steam Plant	514	SG	11,923	8.8
			<u>42,127</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	A	(3,251,617)	UT	100.000%	(3,251,617)	8.9.1
Commercial	442	A	(3,171,877)	UT	100.000%	(3,171,877)	8.9.1
Industrial (includes Irrigation)	442	A	(2,285,878)	UT	100.000%	(2,285,878)	8.9.1
Public Street & Highway	444	A	(44,300)	UT	100.000%	(44,300)	8.9.1
Other Sales to Public Authority	445	A	(106,320)	UT	100.000%	(106,320)	8.9.1
Total			<u>(8,859,991)</u>			<u>(8,859,991)</u>	
<b>Adjustment to Expense:</b>							
<u>Remove base period amortization</u>							
Wyoming Deer Creek closure cost amortization	506	A	(3,189,660)	SG	43.018%	(1,372,133)	8.9.2

**Description of Adjustment:**

The Utah order in Docket No. 14-035-147 approved closure of the Deer Creek mine and ruled on several issues. That Utah order is reflected in unadjusted results for the period twelve months ended December 2016. The closure of the mine resulted in some assets being sold, the return on which had been built into rates. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues. This adjustment also removes the allocation of the closure costs approved in Wyoming that have not yet been approved in Utah.

**Rocky Mountain Power**  
**Results of Operations - December 2016**  
**Deer Creek Mine Closure**  
**Savings in Company Postretirement Benefits due to Sales of Assets and the UMWA Settlement**

The closure of the Deer Creek mine resulted in some assets being sold, the return on which had been built into rates. In addition, there have been savings on the postretirement plan due to the UMWA settlement. Until rates are re-set, the Company will accrue a regulatory liability for these by reducing revenues.

Accrual

<u>Account</u>	<u>Description</u>	
186860	Return Offset for Assets Sold	(446,964)
186861	Return Offset for Reduction in Fuel Inventory	(1,098,739)
186862	Return Offset for Sale of Fossil Rock	(1,430,568)
186854	Savings in PBOP expense due to settlement	(5,883,720)
		<u>(8,859,991)</u>

Spread to Revenue Accounts

440	Residential Sales	36.700%
442	Commercial Sales	35.800%
442	Industrial (includes Irrigation)	25.800%
444	Public Street and Highway Lighting	0.500%
445	Other Sales to Public Authorities	1.200%
		<u>100.000%</u>

Reduce revenue accounts for savings:

440	Residential Sales	<b>(3,251,617)</b>	<b>Ref 8.9</b>
442	Commercial & Industrial Sales	<b>(3,171,877)</b>	<b>Ref 8.9</b>
442	Industrial (includes Irrigation)	<b>(2,285,878)</b>	<b>Ref 8.9</b>
444	Public Street and Highway Lighting	<b>(44,300)</b>	<b>Ref 8.9</b>
445	Other Sales to Public Authorities	<b>(106,320)</b>	<b>Ref 8.9</b>
		<u><b>(8,859,991)</b></u>	



**Rocky Mountain Power**  
**Results of Operations - December 2016**  
**Deer Creek Mine Closure**  
**Amortization of Closure Costs**

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Utah unadjusted results. These amounts should be removed from results.

	Monthly <u>Amort</u>	Annual <u>Amort</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadjusted results	265,805	<b>3,189,660</b>	<b>SG</b>	<b>8.9</b>

Rocky Mountain Power  
 Utah Results of Operations - December 2016  
 (Informational) Prepaid Pension Asset in Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Net Prepaid Balance	182M	A	(186,081)	CA	0.000%	-	
Net Prepaid Balance	182M	A	(2,053,997)	OR	0.000%	-	
Net Prepaid Balance	182M	A	842,736	UT	100.000%	842,736	
Net Prepaid Balance	182M	A	483,249,569	SO	42.754%	206,607,474	
Net Prepaid Balance	2283	A	<u>(236,766,014)</u>	SO	42.754%	<u>(101,226,429)</u>	
			<u>245,086,213</u>			<u>106,223,781</u>	
<b>Adjustment to Tax:</b>							
Deferred Tax Balance	190	A	91,013,658	SO	42.754%	38,911,782	
Deferred Tax Balance	283	A	(183,398,043)	SO	42.754%	(78,409,602)	
Deferred Tax Balance	283	A	779,512	OR	0.000%	-	
Deferred Tax Balance	283	A	70,620	CA	0.000%	-	
Deferred Tax Balance	283	A	<u>(319,828)</u>	UT	100.000%	<u>(319,828)</u>	
			<u>(91,854,081)</u>			<u>(39,817,648)</u>	
Net Prepaid Pension Asset in Rate Base			<u>153,232,132</u>			<u>66,406,134</u>	

**Description of Adjustment:**

This shows the pension and post-retirement benefit asset included in rate base. This is provided for informational purposes only, and is not an adjustment included in the results of operations.

# **9. REPORTING AND RATEMAKING ALLOCATION FACTORS**

Utah Results of Operations  
December 2016  
2017 Protocol 13-Month Average  
Reporting and Ratemaking Factors

Utah Results of Operations  
December 2016  
13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%			Pg 9.17
System Generation (Pac. Power Costs on SG)	SG-P	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%			Pg 9.17
System Generation (R.M.P. Costs on SG)	SG-U	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%			Pg 9.17
Divisional Generation - Pac. Power	DGP	3.2188%	54.0211%	16.8526%	0.0000%	0.0000%	25.9074%	0.0000%			Pg 9.17
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.4827%	11.4057%	5.0444%	0.0672%			Pg 9.17
System Capacity	SC	1.5404%	26.0547%	8.1298%	44.0074%	5.8613%	14.3708%	0.0355%			Pg 9.17
System Energy	SE	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%			Pg 9.17
System Energy (Pac. Power Costs on SE)	SE-P	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%			Pg 9.17
System Energy (R.M.P. Costs on SE)	SE-U	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%			Pg 9.17
Divisional Energy - Pac. Power	DEP	3.1610%	51.7632%	16.1375%	0.0000%	0.0000%	28.9383%	0.0000%			Pg 9.17
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.1153%	12.0760%	5.7432%	0.0655%			Pg 9.17
System Overhead	SO	2.1684%	26.9523%	7.8120%	43.3641%	5.7776%	13.9002%	0.0254%	0.0000%	0.0000%	Pg 9.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1684%	26.9523%	7.8120%	43.3641%	5.7776%	13.9002%	0.0254%			Pg 9.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1684%	26.9523%	7.8120%	43.3641%	5.7776%	13.9002%	0.0254%			Pg 9.8
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	2.1684%	26.9523%	7.8120%	43.3641%	5.7776%	13.9002%	0.0254%	0.0000%	0.0000%	Pg 9.7
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	1.9801%	25.8517%	7.6213%	44.6606%	5.7950%	14.0575%	0.0265%	0.0073%	0.0000%	Pg 9.7
Seasonal System Capacity Combustion Turbine	SSCCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Energy Combustion Turbine	SSECT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Capacity Cholla	SSCCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Energy Cholla	SSECH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Generation Cholla	SSGCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Mid-Columbia	MC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Distribution	SNPD	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%			Pg 9.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.4827%	11.4057%	5.0444%	0.0672%			Pg 9.17
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.1153%	12.0760%	5.7432%	0.0655%			Pg 9.17
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	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%			Pg 9.7
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	1.5247%	25.5881%	7.9826%	43.7833%	5.9819%	14.9171%	0.0352%	0.1872%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.5247%	25.5881%	7.9826%	43.7833%	5.9819%	14.9171%	0.0352%	0.1872%	0.0000%	Pg 9.4
Customer - System	CN	2.4855%	31.5812%	7.1327%	46.9761%	4.1139%	7.7106%	0.0000%	0.0000%	0.0000%	Pg 9.11
Customer - Pac. Power	CNP	5.1720%	65.7169%	14.8423%	0.0000%	0.0000%	14.2689%	0.0000%	0.0000%	0.0000%	Pg 9.11
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4368%	7.9200%	1.6432%	0.0000%	0.0000%	0.0000%	Pg 9.11
Washington Business Tax	WB TAX	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	3.5946%	28.3229%	5.9985%	37.9342%	7.4260%	15.1453%	-0.0568%	2.9033%	-1.2679%	Pg 9.12
Interest	INT	1.9801%	25.8517%	7.6213%	44.6606%	5.7950%	14.0575%	0.0265%	0.0073%	0.0000%	Pg 9.8
CIAC	CIAC	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%			Pg 9.11
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 9.11

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DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated			
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	3.6344%	34.3675%	12.0356%	34.4218%	4.6012%	10.9396%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	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%	0.0000%		100.0000%	Situs
System Net Steam Plant	SNPPS	1.5229%	25.5590%	7.9735%	43.9475%	6.0046%	14.9573%	0.0352%	0.0000%			0.0000%	Pg 9.4
System Net Transmission Plant	SNPT	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%					Pg 9.5
System Net Production Plant	SNPP	1.5249%	25.5923%	7.9836%	43.9011%	5.9981%	14.9490%	0.0352%	0.0159%			0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.5247%	25.5881%	7.9826%	43.7833%	5.9819%	14.9171%	0.0352%	0.1872%			0.0000%	Pg 9.4
System Net Nuclear Plant	SNPPN	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%					Pg 9.4
System Net Other Production Plant	SNPPO	1.5275%	25.6379%	7.9973%	43.8643%	5.9929%	14.9447%	0.0353%	0.0000%			0.0000%	Pg 9.5
System Net General Plant	SNPG	2.4765%	28.9881%	7.0855%	40.4671%	6.5489%	14.4190%	0.0148%					Pg 9.6
System Net Intangible Plant	SNPI	1.8617%	26.6460%	8.1016%	42.9934%	6.6443%	13.7247%	0.0282%					Pg 9.7
Trojan Plant Allocator	TROJP	1.5216%	25.4454%	7.9372%	43.8006%	6.0531%	15.2068%	0.0352%					Pg 9.13
Trojan Decommissioning Allocator	TROJD	1.5206%	25.4117%	7.9266%	43.7892%	6.0637%	15.2530%	0.0352%					Pg 9.13
Income Before Taxes	IBT	3.5908%	28.3171%	6.0023%	37.9499%	7.4222%	15.1428%	-0.0566%	2.8965%			-1.2650%	Pg 9.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%			5.6810%	Pg 9.9
DIT Balance	DITBAL	2.1610%	26.1730%	6.0643%	43.9304%	5.6131%	14.1544%	0.2630%	0.0000%			1.6408%	Pg 9.10
Tax Depreciation	TAXDEPR	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	13.8265%	0.0229%	0.0000%			1.1543%	Pg 9.14
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.3311%	27.6674%	8.2313%	41.5244%	5.6569%	14.5621%	0.0268%	0.0000%			0.0000%	Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP	1.4043%	22.9211%	5.4051%	46.0713%	1.4840%	13.5950%	0.0188%	9.1005%			0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.5281%	25.6452%	8.0004%	43.8809%	5.9952%	14.9504%						Not Used

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CALCULATION OF INTERNAL FACTORS  
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DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
STEAM :										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,979,728,212	106,616,667	1,789,331,725	558,205,725	3,061,683,165	418,299,923	1,043,127,210	2,463,797	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	6,979,728,212	106,616,667	1,789,331,725	558,205,725	3,061,683,165	418,299,923	1,043,127,210	2,463,797	0	0

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LESS ACCUMULATED DEPRECIATION

2017 PROTOCOL  
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	12,681,722	-	-	-	9,025,509	1,247,697	2,408,517	-	-	-
DGP	(744,796,493)	(11,376,907)	(190,936,947)	(59,565,309)	(326,707,690)	(44,636,167)	(111,310,565)	(262,908)	0	0
DGU	(758,374,058)	(11,584,307)	(194,417,708)	(60,651,178)	(332,663,539)	(45,449,880)	(113,339,745)	(267,701)	0	0
SG	(1,062,679,247)	(16,232,626)	(272,429,761)	(84,988,071)	(466,148,117)	(63,687,100)	(158,818,453)	(375,119)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(209,501,907)	(3,200,181)	(53,708,167)	(16,754,974)	(91,898,773)	(12,555,594)	(31,310,265)	(73,953)	0	0
	(2,762,669,983)	(42,394,022)	(711,492,583)	(221,959,533)	(1,208,392,610)	(165,081,044)	(412,370,511)	(979,680)	0	0

TOTAL NET STEAM PLANT

SNPPS	4,217,058,230	64,222,645	1,077,839,142	336,246,193	1,853,290,555	253,218,879	630,756,699	1,484,117	0	0
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5229%	25.5590%	7.9735%	43.9475%	6.0046%	14.9573%	0.0352%	0.0000%	0.0000%

NUCLEAR:

NUCLEAR PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
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

SNPPN	0	0	0	0	0	0	0	0
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

HYDRO:

HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	1,018,073,251	15,551,261	260,994,513	81,420,694	446,581,534	61,013,832	152,152,043	359,373	0	0
	1,018,073,251	15,551,261	260,994,513	81,420,694	446,581,534	61,013,832	152,152,043	359,373	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	1,274,891	-	-	-	-	-	-	-	1,274,891	-
DGP	(158,213,520)	(2,416,741)	(40,559,813)	(12,653,171)	(69,400,936)	(9,481,845)	(23,645,165)	(55,848)	0	0
DGU	(29,084,237)	(444,267)	(7,456,071)	(2,326,020)	(12,757,906)	(1,743,038)	(4,346,688)	(10,267)	0	0
SG	(150,975,031)	(2,306,172)	(38,704,145)	(12,074,271)	(66,225,747)	(9,048,038)	(22,563,366)	(53,293)	0	0
	(336,997,898)	(5,167,181)	(86,720,029)	(27,053,461)	(148,384,589)	(20,272,921)	(50,555,199)	(119,408)	1,274,891	0

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH	681,075,353	10,384,080	174,274,484	54,367,233	298,196,945	40,740,910	101,596,844	239,965	1,274,891	0
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.5247%	25.5881%	7.9826%	43.7833%	5.9819%	14.9171%	0.0352%	0.1872%	0.0000%

OTHER:

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	74,986	-	74,986	-	-	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	4,027,464,436	61,520,280	1,032,485,746	322,097,600	1,766,661,922	241,368,720	601,908,500	1,421,668	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0



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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	4,027,539,421	61,520,280	1,032,560,731	322,097,600	1,766,661,922	241,368,720	601,908,500	1,421,668	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	(562,683,280)	(8,595,093)	(144,250,179)	(45,000,753)	(246,823,067)	(33,721,997)	(84,093,567)	(198,623)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(292,702,372)	(4,471,084)	(75,037,541)	(23,408,954)	(128,394,960)	(17,541,855)	(43,744,656)	(103,322)	0	0
SSGCT	(31,124,493)	(475,433)	(7,979,113)	(2,489,190)	(13,652,872)	(1,865,312)	(4,651,586)	(10,987)	0	0
	(886,510,145)	(13,541,610)	(227,266,833)	(70,898,898)	(388,870,899)	(53,129,164)	(132,489,808)	(312,932)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	3,141,029,276	47,978,670	805,293,898	251,198,702	1,377,791,023	188,239,556	469,418,691	1,108,736	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.5275%	25.6379%	7.9973%	43.8643%	5.9929%	14.9447%	0.0353%	0.0000%	0.0000%
<b>PRODUCTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
TOTAL PRODUCTION PLANT										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,025,265,899	183,688,208	3,082,811,984	961,724,020	5,274,926,621	720,682,475	1,797,187,753	4,244,838	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,025,340,884	183,688,208	3,082,886,970	961,724,020	5,274,926,621	720,682,475	1,797,187,753	4,244,838	0	0
LESS ACCUMULATED DEPRECIATION										
S	13,956,613	-	-	-	9,025,509	1,247,697	2,408,517	-	1,274,891	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,000,134,638)	(61,102,812)	(1,025,479,445)	(319,911,892)	(1,754,673,607)	(239,730,826)	(597,824,035)	(1,412,021)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(3,986,178,025)	(61,102,812)	(1,025,479,445)	(319,911,892)	(1,745,648,098)	(238,483,130)	(595,415,518)	(1,412,021)	1,274,891	0
TOTAL NET PRODUCTION PLANT SNPP	8,039,162,859	122,585,396	2,057,407,525	641,812,128	3,529,278,523	482,199,345	1,201,772,235	2,832,817	1,274,891	0
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5249%	25.5923%	7.9836%	43.9011%	5.9981%	14.9490%	0.0352%	0.0159%	0.0000%
<b>TRANSMISSION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	5,978,925,682	91,329,219	1,532,764,755	478,166,262	2,622,677,495	358,321,138	893,556,292	2,110,520		
	5,978,925,682	91,329,219	1,532,764,755	478,166,262	2,622,677,495	358,321,138	893,556,292	2,110,520		
LESS ACCUMULATED DEPRECIATION										
DGP	(372,576,077)	(5,691,170)	(95,514,062)	(29,796,876)	(163,431,851)	(22,328,741)	(55,681,859)	(131,517)		
DGU	(412,598,775)	(6,302,524)	(105,774,330)	(32,997,703)	(180,987,953)	(24,727,329)	(61,663,291)	(145,645)		
SG	(765,176,745)	(11,688,219)	(196,161,653)	(61,195,225)	(335,647,562)	(45,857,570)	(114,356,413)	(270,102)		
	(1,550,351,598)	(23,681,914)	(397,450,046)	(123,989,805)	(680,067,367)	(92,913,640)	(231,701,563)	(547,264)		
TOTAL NET TRANSMISSION PLANT SNPT	4,428,574,085	67,647,306	1,135,314,709	354,176,457	1,942,610,128	265,407,498	661,854,729	1,563,257		
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%		
<b>DISTRIBUTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,272,374,444	255,252,207	1,962,008,253	473,293,059	0	0	581,820,925	0		



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LESS ACCUMULATED DEPRECIATION										
S	(1,538,166,342)	(124,663,907)	(958,375,043)	(223,021,843)	0	0	-232,105,548	0		
DNPDP	1,734,208,102	130,588,299	1,003,633,209	250,271,217	0	0	349,715,377	0		
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.5301%	57.8727%	14.4314%	0.0000%	0.0000%	20.1657%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	3,211,493,410	0	0	0	2,760,542,053	325,577,160	125,374,197	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,094,226,926)	0	0	0	(906,186,504)	(136,682,402)	(51,358,020)	0		
DNPDU	2,117,266,484	0	0	0	1,854,355,549	188,894,758	74,016,177	0		
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5825%	8.9216%	3.4958%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	3,851,474,587	130,588,299	1,003,633,209	250,271,217	1,854,355,549	188,894,758	423,731,554	0		
DNPD & SNPD										
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%		
<b>GENERAL:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL PLANT										
S	605,393,904	17,901,411	189,530,321	46,360,776	221,669,263	41,616,147	88,315,986	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	3,690,929	54,951	899,860	280,537	1,603,312	235,788	615,204	1,279		
SG	287,171,962	4,386,606	73,619,758	22,966,658	125,969,025	17,210,414	42,918,131	101,370		
SO	282,788,704	6,132,082	76,217,944	22,091,516	122,628,714	16,338,274	39,308,216	71,957		
CN	19,690,574	469,402	6,218,511	1,404,462	9,249,873	810,057	1,518,270	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	(20,740,849)	(185,848)	(4,611,310)	(976,979)	(12,658,253)	(732,199)	(1,571,938)	(4,322)		
	1,177,995,224	28,778,604	341,875,084	92,126,971	468,461,934	75,478,479	171,103,869	170,284		
LESS ACCUMULATED DEPRECIATION										
S	(232,738,712)	(6,650,235)	(73,209,552)	(23,465,080)	(78,939,098)	(15,139,631)	(35,335,116)	0		
DGP	(1,224,206)	(18,700)	(313,839)	(97,906)	(537,002)	(73,367)	(182,959)	(432)		
DGU	(3,185,798)	(48,664)	(816,715)	(254,785)	(1,397,462)	(190,927)	(476,121)	(1,125)		
SE	(1,711,834)	(25,486)	(417,350)	(130,111)	(743,608)	(109,356)	(285,328)	(593)		
SG	(91,887,956)	(1,403,606)	(23,556,510)	(7,348,765)	(40,306,986)	(5,506,909)	(13,732,745)	(32,436)		
SO	(106,249,331)	(2,303,945)	(28,636,595)	(8,300,221)	(46,074,043)	(6,138,614)	(14,768,877)	(27,036)		
CN	(7,967,889)	(198,039)	(2,516,352)	(568,322)	(3,743,007)	(327,793)	(614,376)	0		
SSGCT	(85,663)	(1,309)	(21,961)	(6,851)	(37,576)	(5,134)	(12,802)	(30)		
SSGCH	(2,403,941)	(36,721)	(616,277)	(192,256)	(1,054,497)	(144,070)	(359,271)	(849)		
	(447,455,330)	(10,686,704)	(130,105,150)	(40,364,298)	(172,833,280)	(27,635,802)	(65,767,596)	(62,500)		
TOTAL NET GENERAL PLANT	730,539,894	18,091,900	211,769,934	51,762,672	295,628,654	47,842,677	105,336,273	107,783		
SNPG										
SYSTEM NET GENERAL PLANT	100.0000%	2.4765%	28.9881%	7.0855%	40.4671%	6.5489%	14.4190%	0.0148%		
<b>MINING:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
GENERAL MINING PLANT										
LESS ACCUMULATED DEPRECIATION										
SE	194,000,862	2,888,328	47,298,003	14,745,429	84,272,524	12,393,289	32,336,073	67,215		
SE	0	0	0	0	0	0	0	0		
SNPM	194,000,862	2,888,328	47,298,003	14,745,429	84,272,524	12,393,289	32,336,073	67,215		

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SYSTEM NET PLANT MINING

2017 PROTOCOL  
FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SYSTEM NET PLANT MINING	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%			

INTANGIBLE:

INTANGIBLE PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	15,914,155	454,400	4,512,024	1,823,897	3,707,323	4,260,950	1,155,562	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	143,748	2,140	35,046	10,926	62,443	9,183	23,960	50
CN	137,685,663	3,422,123	43,482,727	9,820,651	64,679,416	5,664,294	10,616,452	0
SG	268,676,495	4,104,084	68,878,237	21,487,478	117,855,922	16,101,968	40,153,965	94,841
SO	372,069,103	8,068,067	100,281,028	29,066,121	161,344,336	21,496,499	51,718,377	94,675
SSGCT	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0
	794,489,164	16,050,815	217,189,063	62,209,072	347,649,439	47,532,893	103,668,316	189,566

LESS ACCUMULATED AMORTIZATION

S	(1,224,627)	0	(92,929)	0	(28,918)	(870,151)	(232,629)	0
DGP	0	0	0	0	0	0	0	0
DGU	(440,372)	(6,727)	(112,894)	(35,219)	(193,171)	(26,392)	(65,814)	(155)
SE	(130,316)	(1,940)	(31,771)	(9,905)	(56,608)	(8,325)	(21,721)	(45)
CN	(117,940,324)	(2,931,361)	(37,246,921)	(8,412,283)	(55,403,817)	(4,851,984)	(9,093,959)	0
SG	(93,699,969)	(1,431,285)	(24,021,040)	(7,493,681)	(41,101,832)	(5,615,504)	(14,003,552)	(33,075)
SO	(281,744,466)	(6,109,438)	(75,936,498)	(22,009,940)	(122,175,890)	(16,277,943)	(39,163,065)	(71,692)
SSGCT	0	0	0	0	0	0	0	0
SSGCH	(679,327)	(10,377)	(174,153)	(54,329)	(297,989)	(40,713)	(101,526)	(240)
	(495,859,400)	(10,491,127)	(137,616,206)	(38,015,357)	(219,258,225)	(27,691,011)	(62,682,266)	(105,207)

TOTAL NET INTANGIBLE PLANT

SNPI

SYSTEM NET INTANGIBLE PLANT

TOTAL NET INTANGIBLE PLANT	298,629,763	5,559,687	79,572,856	24,193,715	128,391,214	19,841,882	40,986,049	84,359
SNPI								
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8617%	26.6460%	8.1016%	42.9934%	6.6443%	13.7247%	0.0282%

GROSS PLANT:

PRODUCTION PLANT  
TRANSMISSION PLANT  
DISTRIBUTION PLANT  
GENERAL PLANT  
INTANGIBLE PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
PRODUCTION PLANT	12,025,340,884	183,688,208	3,082,886,970	961,724,020	5,274,926,621	720,682,475	1,797,187,753	4,244,838	0	0
TRANSMISSION PLANT	5,978,925,682	91,329,219	1,532,764,755	478,168,262	2,622,677,495	358,321,138	893,556,292	2,110,520	0	0
DISTRIBUTION PLANT	6,483,867,854	255,252,207	1,962,008,253	473,293,059	2,760,542,053	325,577,160	707,195,122	0	0	0
GENERAL PLANT	1,371,996,085	31,666,931	389,173,087	106,872,400	552,734,458	87,871,768	203,439,942	237,499	0	0
INTANGIBLE PLANT	794,489,164	16,050,815	217,189,063	62,209,072	347,649,439	47,532,893	103,668,316	189,566	0	0

TOTAL GROSS PLANT

GPS

GROSS PLANT-SYSTEM FACTOR

TOTAL GROSS PLANT	26,654,619,670	577,987,381	7,184,022,128	2,082,264,813	11,558,530,066	1,539,985,434	3,705,047,426	6,782,423	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1684%	26.9523%	7.8120%	43.3641%	5.7776%	13.9002%	0.0254%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT  
TRANSMISSION PLANT  
DISTRIBUTION PLANT  
GENERAL PLANT  
INTANGIBLE PLANT

PRODUCTION PLANT	(3,986,178,025)	(61,102,812)	(1,025,479,445)	(319,911,892)	(1,745,648,098)	(238,483,130)	(595,415,518)	(1,412,021)	1,274,891	0
TRANSMISSION PLANT	(1,550,351,598)	(23,681,914)	(397,450,046)	(123,989,805)	(680,067,367)	(92,913,640)	(231,701,563)	(547,264)	0	0
DISTRIBUTION PLANT	(2,632,393,267)	(124,663,907)	(958,375,043)	(223,021,843)	(906,186,504)	(136,682,402)	(283,463,568)	0	0	0
GENERAL PLANT	(447,455,330)	(10,686,704)	(130,105,150)	(40,364,298)	(172,833,280)	(27,635,802)	(65,767,596)	(62,500)	0	0
INTANGIBLE PLANT	(495,859,400)	(10,491,127)	(137,616,206)	(38,015,357)	(219,258,225)	(27,691,011)	(62,682,266)	(105,207)	0	0
	(9,112,237,620)	(230,626,464)	(2,649,025,891)	(745,303,195)	(3,723,993,473)	(523,405,985)	(1,239,030,512)	(2,126,992)	1,274,891	0

NET PLANT

SNP

SYSTEM NET PLANT FACTOR (SNP)

NET PLANT	17,542,382,049	347,360,916	4,534,996,236	1,336,961,619	7,834,536,593	1,016,579,449	2,466,016,914	4,655,431	1,274,891	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9801%	25.8517%	7.6213%	44.6606%	5.7950%	14.0575%	0.0265%	0.0073%	0.0000%

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2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
NON-REGULATED RELATED INTEREST PERCENTAGE INT	0.0000%									
INTEREST FACTOR SNP - NON-REGULATED	1.9801%	25.8517%	7.6213%	44.6606%	5.7950%	14.0575%	0.0265%	0.0073%	0.0000%	
TOTAL GROSS PLANT (LESS SO FACTOR) SO	25,999,650,398	563,784,815	7,007,493,113	2,031,098,468	11,274,508,680	1,502,144,221	3,614,005,338	6,615,762	0	0
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1684%	26.9523%	7.8120%	43.3641%	5.7776%	13.9002%	0.0254%	0.0000%	0.0000%

IBT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE TAXES	829,321,628	29,810,830	234,887,739	49,747,101	314,596,175	61,585,251	125,603,344	(471,030)	24,077,522	(10,515,306)
Interest Synchronization	1,942,959	38,473	502,287	148,079	867,738	112,594	273,131	516	141	-
	831,264,588	29,849,303	235,390,027	49,895,181	315,463,913	61,697,845	125,876,475	(470,514)	24,077,664	(10,515,306)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.5908%	28.3171%	6.0023%	37.9499%	7.4222%	15.1428%	-0.0566%	2.8965%	-1.2650%

See Calculation of EXCTAX

DITEXP:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Regulated	NUTIL	0								
Total Pacific Power	(2,237,372)	(310,620)	(3,336,323)	(696,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
Rocky Mountain Power										
Production	S	0								
Transmission	S	0								
Distribution	S	0								
General	S	0								
Mining Plant	S	0								
Non-Regulated	NUTIL	0								
Total Rocky Mountain Power	(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0
PC (Post Merger)										
Prod / Other Prod	S	0								
Cholla Unit 4	S	0								
Gadsby Unit 4, 5 & 6	S	0								
Hydro-PPL	S	0								
Hydro-UPL	S	0								

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Transmission	S	0									
Distribution	S	0									
General/ Intangibles	S	0									
Mining	S	0									
WCA - CAEE 2007+	S	0									
WCA - CAGE 2007+	S	0									
WCA - CAGW 2007+	S	0									
WCA_CAGW 2007+ -Marengo	S	0									
WCA CAGW 2007+ -Goodnoe	S	0									
WCA - General 2007+	S	0									
WCA - JBG 2007+	S	0									
Non-Regulated	NUTIL	0									
<hr/>											
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
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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
<hr/>											
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%
<hr/>											
<b>DITBAL:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>
Pacific Power											
Production	S	38,496,372	1,426,084	21,176,194	5,762,239	1,511,221	0	8,620,634	0	0	0
Transmission	S	16,878,780	646,060	9,194,611	2,523,428	736,056	0	3,778,625	0	0	0
Distribution	S	17,401,021	2,241,107	8,984,105	3,566,157	0	0	2,609,652	0	0	0
General	S	(301,646)	219	(195,168)	138	(35,205)	(152)	(71,374)	(104)	0	0
Mining Plant	S	5,248	83	1,320	406	2,210	318	899	12	0	0
Non-Regulated Plant	NUTIL	(20,344)	0	0	0	0	0	0	0	0	(20,344)
<hr/>											
Total Pacific Power		72,459,431	4,313,553	39,161,062	11,852,368	2,214,282	166	14,938,436	(92)	0	(20,344)
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Rocky Mountain Power											
Production	S	62,329,130	0	0	0	49,496,902	9,250,927	3,165,290	416,011	0	0
Transmission	S	39,083,264	0	0	0	33,018,468	4,413,978	1,451,434	199,384	0	0
Distribution	S	27,580,897	0	0	0	22,543,538	3,668,624	1,368,735	0	0	0
General	S	(695,917)	(1,552)	(98,644)	(5,613)	(275,382)	(191,157)	(120,587)	(2,982)	0	0
Mining Plant	S	13,520	214	3,401	1,046	5,693	820	2,314	32	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0
<hr/>											
Total Rocky Mountain Power		128,310,894	(1,338)	(95,243)	(4,567)	104,789,219	17,143,192	5,867,186	612,445	0	0
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PacifiCorp											
Prod / Other Prod	S	467,189,333	8,377,875	133,378,767	37,461,251	190,796,326	25,448,068	70,091,141	1,637,905	0	0
Cholla Unit 4	S	31,303,088	411,648	7,090,148	0	12,758,895	1,391,412	4,939,647	81,773	0	4,629,565
Gadsby Unit 4, 5 & 6	S	5,888,838	93,576	1,507,530	0	2,561,280	334,790	892,797	20,649	0	478,216
Hydro-PPL	S	38,303,388	737,877	11,383,997	3,184,571	15,205,359	1,992,664	5,676,093	122,827	0	0
Hydro-UPL	S	11,779,913	239,922	3,524,396	1,025,126	4,653,100	607,628	1,694,632	35,109	0	0
Transmission	S	274,172,198	5,137,434	80,159,267	22,168,329	110,967,901	14,696,338	40,163,708	879,221	0	0
Distribution	S	937,458,888	34,244,417	266,869,025	59,725,226	439,785,741	46,412,189	90,415,472	0	0	6,818

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DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
General/ Intangibles	S	67,290,041	1,583,841	21,297,537	5,058,450	25,737,577	3,774,588	9,717,840	120,204	0	4
Mining	S	(3,059,972)	(44,354)	(748,961)	(232,692)	(1,330,777)	(186,789)	(512,929)	(3,470)	0	0
WCA - CAEE 2007+	S	2,345,795	37,804	588,240	0	984,056	144,937	403,334	7,452	0	179,972
WCA - CAGE 2007+	S	1,790,826,035	29,011,080	471,069,691	0	755,349,573	99,566,673	279,512,901	6,107,446	0	150,208,671
WCA - CAGW 2007+	S	410,130,366	6,758,318	111,499,570	89,309,687	174,342,273	23,088,622	64,550,762	1,451,983	0	(60,870,849)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodhoe	S	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	166,230,415	3,707,356	46,654,129	11,223,622	69,531,331	9,198,600	23,994,005	344,114	0	1,577,258
WCA - JBG 2007+	S	144,114,817	2,325,905	38,339,817	31,255,188	62,250,582	8,179,386	22,581,313	380,261	0	(21,197,635)
Oregon Extra Book Depreciation	S	(57,628,316)	0	(57,628,316)	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,389,517)	0	0	0	0	0	0	0	0	(1,389,517)
<b>Total PC (Post Merger)</b>		<b>4,284,955,310</b>	<b>92,622,699</b>	<b>1,134,984,837</b>	<b>260,178,758</b>	<b>1,863,593,217</b>	<b>234,647,106</b>	<b>614,120,716</b>	<b>11,185,474</b>	<b>0</b>	<b>73,622,503</b>
<b>Total Deferred Taxes</b>		<b>4,485,725,635</b>	<b>96,934,914</b>	<b>1,174,050,656</b>	<b>272,026,559</b>	<b>1,970,596,718</b>	<b>251,790,464</b>	<b>634,926,338</b>	<b>11,797,827</b>	<b>0</b>	<b>73,602,159</b>
<b>Percentage of Total (DITBAL)</b>		<b>100.0000%</b>	<b>2.1610%</b>	<b>26.1730%</b>	<b>6.0643%</b>	<b>43.9304%</b>	<b>5.6131%</b>	<b>14.1544%</b>	<b>0.2630%</b>	<b>0.0000%</b>	<b>1.6408%</b>

**OPRV-WY**

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

**BADDEBT**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Account 904 Balance	12,228,903	444,450	4,202,771	1,471,819	4,209,404	562,672	1,337,788	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	3.6344%	34.3675%	12.0356%	34.4218%	4.6012%	10.9396%	0.0000%	0.0000%	0.0000%

Utah Results of Operations  
December 2016  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

2017 PROTOCOL  
FACTOR

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>	
Customer Factors											
Total Electric Customers	1,894,751	47,093	598,384	135,146	890,081	77,949	146,098	0	0	0	
CN											
Customer System factor - CN	100.0000%	2.4855%	31.5812%	7.1327%	46.9761%	4.1139%	7.7106%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	910,549	47,093	598,384	135,146	0	0	129925.5	0	0	0	
CNP											
Customer Service Pacific Power factor - CNP	100.0000%	5.17%	65.72%	14.84%	0.00%	0.00%	14.27%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers	984,202	0	0	0	890,081	77,949	16,172	0	0	0	
CNU											
Customer Service R.M.P. factor - CNU	100.0000%	0.00%	0.00%	0.00%	90.44%	7.92%	1.64%	0.00%	0.00%	0.00%	
CIAC											
<u>TOTAL</u>	<u>3,851,474,587</u>	<u>130,588,299</u>	<u>1,003,633,209</u>	<u>250,271,217</u>	<u>1,854,355,549</u>	<u>188,894,758</u>	<u>423,731,554</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL NET DISTRIBUTION PLANT											
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.39%	26.06%	6.50%	48.15%	4.90%	11.00%	0.00%	0.00%	0.00%	

IDSIT

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

EXCTAX

Utah Results of Operations  
December 2016  
13-MONTH AVERAGE FACTORS  
DESCRIPTION

		2017 PROTOCOL FACTOR									Page Ref.
Excise Tax (Superfund)		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL FERC	OTHER OTHER	Non-Regulated Non-Regulated
Total Taxable Income		791,670,427	28,457,419	224,223,836	47,488,583	300,313,509	58,789,280	119,900,952	(449,645)	22,984,403	(10,037,911)
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		791,670,427	28,457,419	224,223,836	47,488,583	300,313,509	58,789,280	119,900,952	(449,645)	22,984,403	(10,037,911)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	3.5946%	28.3229%	5.9985%	37.9342%	7.4260%	15.1453%	-0.0568%	2.9033%	-1.2679%
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	17,006,589	259,779	4,359,830	1,360,107	7,460,002	1,019,217	2,541,651	6,003	0	0
	Dec 1991 Reserve	(7,851,432)									
	Dec 1992 Reserve	(8,434,030)									
	Average	(8,142,731)	(124,382)	(2,087,481)	(651,217)	(3,571,839)	(487,999)	(1,216,939)	(2,874)	0	0
Postmerger											
	Dec 1991 Plant	4,284,960									
	Dec 1992 Plant	3,485,613									
	Average	3,885,287	59,348	996,037	310,727	1,704,295	232,848	580,660	1,371	0	0
	Dec 1991 Reserve	(129,394)									
	Dec 1992 Reserve	(240,609)									
	Average	(185,002)	(2,826)	(47,427)	(14,796)	(81,152)	(11,087)	(27,649)	(65)	0	0
Net Plant		12,564,143	191,920	3,220,959	1,004,821	5,511,307	752,978	1,877,723	4,435	0	0
Division Net Plant Nuclear Pacific Power		DNPPNP	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	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%
System Net Nuclear Plant		SNNP	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	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	261,117	4,382,291	1,367,114	7,498,434	1,024,467	2,554,745	6,034	0	0
	(108) SG	(8,434,030)	(128,831)	(2,162,158)	(674,514)	(3,699,618)	(505,457)	(1,260,474)	(2,977)	0	0
Post-merger (101)											
	SG	3,485,613	53,243	893,576	278,763	1,528,977	208,895	520,928	1,230	0	0
	(108) SG	(240,609)	(3,675)	(61,883)	(19,243)	(105,544)	(14,420)	(35,959)	(85)	0	0
	(107) SG	1,778,549	27,168	455,951	142,240	780,167	106,590	265,806	628	0	0
	(120) SE	1,975,759	29,416	481,696	150,172	858,255	126,217	329,320	685	0	0
	(228) SG	7,220,849	110,300	1,851,146	577,489	3,167,452	432,750	1,079,163	2,549	0	0
	(228) SG	1,472,376	22,491	377,460	117,754	645,863	88,241	220,048	520	0	0
	(228) SNNP	3,531,000	53,937	905,212	282,393	1,548,886	211,615	527,711	1,246	0	0
	(228) SE	1,743,025	25,951	424,955	132,482	757,157	111,349	290,527	604	0	0

Utah Results of Operations  
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		2017 PROTOCOL FACTOR										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated		
Total Acct 182.22		29,626,734	451,115	7,548,445	2,354,649	12,980,028	1,790,247	4,491,816	10,434	0	0	
Revised Study	(228)	112,680	1,721	28,887	9,012	49,427	6,753	16,840	40	0	0	
December 1993 Adj.	(228) SE	941,950	14,024	229,650	71,595	409,176	60,174	157,004	326	0	0	
Adjusted Acct 182.22		1,054,630	15,745	258,537	80,606	458,604	66,927	173,844	366	0	0	
Adjusted Acct 182.22		30,681,364	466,860	7,806,982	2,435,256	13,438,632	1,857,174	4,665,660	10,800	0	0	
TROJP		100.0000%	1.5216%	25.4454%	7.9372%	43.8006%	6.0531%	15.2068%	0.0352%	0.0000%	0.0000%	
Trojan Plant Allocator												
<b>Account 228.42</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Plant - Premerger	SG	7,220,849	110,300	1,851,146	577,489	3,167,452	432,750	1,079,163	2,549	0	0	
- Postmerger	SG	1,472,376	22,491	377,460	117,754	645,863	88,241	220,048	520	0	0	
Storage Facility	SE	1,743,025	25,951	424,955	132,482	757,157	111,349	290,527	604	0	0	
Transition Costs	SNNP	3,531,000	53,937	905,212	282,393	1,548,886	211,615	527,711	1,246	0	0	
Total Acct 228.42		13,967,250	212,678	3,558,772	1,110,118	6,119,358	843,955	2,117,450	4,919	0	0	
Transition Costs	SNNP	112,680	1,721	28,887	9,012	49,427	6,753	16,840	40	0	0	
Storage Facility	SE	941,950	14,024	229,650	71,595	409,176	60,174	157,004	326	0	0	
December 1993 Adj.		1,054,630	15,745	258,537	80,606	458,604	66,927	173,844	366	0	0	
Adjusted Acct 228.42		15,021,880	228,423	3,817,309	1,190,724	6,577,961	910,883	2,291,294	5,285	0	0	
TROJD		100.0000%	1.5206%	25.4117%	7.9266%	43.7892%	6.0637%	15.2530%	0.0352%	0.0000%	0.0000%	
Trojan Decommissioning Allocator												
<b>SCHMA</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	38,828,739	638,002	8,225,993	2,354,274	17,354,963	1,731,047	4,033,187	7,832	4,483,442	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	5,083,195	73,039	1,225,806	382,407	2,399,084	286,562	714,609	1,688	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	6,719,917	0	2,153,555	0	3,572,684	(1,266,218)	2,135,605	0	124,290	0	
Total Amortization Expense :		50,631,850	711,041	11,605,355	2,736,680	23,326,731	751,391	6,883,400	9,520	4,607,733	0	
Schedule M Amortization Factor		100.0000%	1.4043%	22.9211%	5.4051%	46.0713%	1.4840%	13.5950%	0.0188%	9.1005%	0.0000%	
<b>SCHMD</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Depreciation Expense :												
Steam	Acct 403.1	228,397,921	3,488,821	58,552,372	18,266,188	100,187,579	13,688,045	34,134,293	80,623	0	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	33,721,761	515,106	8,644,952	2,696,907	14,792,173	2,020,968	5,039,750	11,904	0	0	
Other	Acct 403.4	127,526,377	1,947,990	32,692,819	10,198,958	55,939,909	7,642,744	19,058,942	45,016	0	0	
Transmission	Acct 403.5	104,351,374	1,593,987	26,751,647	8,345,530	45,774,110	6,253,850	15,595,415	36,835	0	0	
Distribution	Acct 403.6	144,013,757	7,383,650	49,420,164	13,149,623	48,878,552	6,330,372	18,851,397	0	0	0	
General	Acct 403.7&8	39,312,077	859,823	11,336,021	3,095,585	15,681,845	2,379,443	5,952,449	6,911	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	
Total Depreciation Expense :		677,323,269	15,789,378	187,397,976	55,752,791	281,254,168	38,315,421	98,632,246	181,289	0	0	
Schedule M Depreciation Factor		100.0000%	2.3311%	27.6674%	8.2313%	41.5244%	5.6569%	14.5621%	0.0268%	0.0000%	0.0000%	



Utah Results of Operations  
 December 2016  
13-MONTH AVERAGE FACTORS  
 DESCRIPTION

2017 PROTOCOL  
 FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER Non-Regulated Page Ref.

Tax Depreciation by Function	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Regulated</u>
Current Total M Difference	910,975,457	19,582,585	239,469,143	59,514,480	405,839,609	49,889,825	125,956,141	208,260	-	10,515,414
Tax Depr factor	100.0000%	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	13.8265%	0.0229%	0.0000%	1.1543%

Utah Results of Operations  
December 2016  
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-16	4	18	134	2,288	738	3,498	446	1,235	3	8,342	
Feb-16	2	8	145	2,297	712	3,299	425	1,187	3	8,068	
Mar-16	15	8	125	2,058	604	2,909	346	1,166	2	7,211	
Apr-16	26	8	119	1,926	508	2,826	368	1,083	2	6,833	
May-16	31	17	122	1,970	590	3,194	495	1,090	2	7,463	
Jun-16	28	16	134	2,202	772	4,698	839	1,232	3	9,881	
Jul-16	28	17	139	2,463	817	4,940	575	1,201	3	10,139	
Aug-16	1	17	134	2,157	687	4,843	646	1,219	3	9,688	
Sep-16	1	15	110	1,821	588	4,210	558	1,222	3	8,512	
Oct-16	19	8	114	1,917	601	2,868	380	1,089	2	6,971	
Nov-16	30	18	124	2,089	607	3,415	383	1,237	3	7,858	
Dec-16	14	18	124	2,584	818	3,477	445	1,255	5	8,708	
			1,524	25,774	8,042	44,178	5,907	14,216	35	99,675	

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-16	4	18				(124)	-	-		(124)	
Feb-16	2	8				-	-	-		-	
Mar-16	15	8				-	-	-		-	
Apr-16	26	8				-	-	-		-	
May-16	31	17				-	-	-		-	
Jun-16	28	16				(136)	-	-		(136)	
Jul-16	28	17				(128)	(72)	-		(200)	
Aug-16	1	17				(127)	-	-		(127)	
Sep-16	1	15				(130)	-	-		(130)	
Oct-16	19	8				-	-	-		-	
Nov-16	30	18				-	-	-		-	
Dec-16	14	18				-	(36)	-		(36)	
			-	-	-	(645)	(108)	-	-	(753)	

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-16	4	18	134	2,288	738	3,374	446	1,235	3	8,218	
Feb-16	2	8	145	2,297	712	3,299	425	1,187	3	8,068	
Mar-16	15	8	125	2,058	604	2,909	346	1,166	2	7,211	
Apr-16	26	8	119	1,926	508	2,826	368	1,083	2	6,833	
May-16	31	17	122	1,970	590	3,194	495	1,090	2	7,463	
Jun-16	28	16	134	2,202	772	4,563	839	1,232	3	9,745	
Jul-16	28	17	139	2,463	817	4,812	503	1,201	3	9,939	
Aug-16	1	17	134	2,157	687	4,716	646	1,219	3	9,562	
Sep-16	1	15	110	1,821	588	4,080	558	1,222	3	8,381	
Oct-16	19	8	114	1,917	601	2,868	380	1,089	2	6,971	
Nov-16	30	18	124	2,089	607	3,415	383	1,237	3	7,858	
Dec-16	14	18	124	2,584	818	3,477	408	1,255	5	8,672	
			1,524	25,774	8,042	43,533	5,798	14,216	35	98,922	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-16	4	18								-	
Feb-16	2	8								-	
Mar-16	15	8								-	
Apr-16	26	8								-	
May-16	31	17								-	
Jun-16	28	16								-	
Jul-16	28	17								-	
Aug-16	1	17								-	
Sep-16	1	15								-	
Oct-16	19	8								-	
Nov-16	30	18								-	
Dec-16	14	18								-	
			-	-	-	-	-	-	-	-	

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)								
			Non-FERC					FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total	
Jan-16	4	18	134	2,288	738	3,374.0	446	1,235	3	8,218	
Feb-16	2	8	145	2,297	712	3,298.7	425	1,187	3	8,068	
Mar-16	15	8	125	2,058	604	2,909.4	346	1,166	2	7,211	
Apr-16	26	8	119	1,926	508	2,826.5	368	1,083	2	6,833	
May-16	31	17	122	1,970	590	3,194.1	495	1,090	2	7,463	
Jun-16	28	16	134	2,202	772	4,562.9	839	1,232	3	9,745	
Jul-16	28	17	139	2,463	817	4,812.0	503	1,201	3	9,939	
Aug-16	1	17	134	2,157	687	4,715.8	646	1,219	3	9,562	
Sep-16	1	15	110	1,821	588	4,079.9	558	1,222	3	8,381	
Oct-16	19	8	114	1,917	601	2,867.7	380	1,089	2	6,971	
Nov-16	30	18	124	2,089	607	3,414.7	383	1,237	3	7,858	
Dec-16	14	18	124	2,584	818	3,477.4	408	1,255	5	8,672	
			1,524	25,774	8,042	43,533	5,798	14,216	35	98,922	

Utah Results of Operations  
December 2016  
ENERGY

		FORECAST LOADS (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2016	Jan	79,586	1,354,868	436,418	2,193,306	291,364	885,736	1,917	5,243,195
2016	Feb	66,291	1,152,783	354,439	1,969,948	255,515	784,618	1,607	4,585,201
2016	Mar	68,639	1,168,755	344,465	1,921,046	246,428	805,519	1,513	4,556,366
2016	Apr	62,106	1,035,377	302,898	1,843,949	238,594	748,859	1,382	4,233,165
2016	May	71,221	1,072,150	326,684	1,962,707	307,756	748,789	1,333	4,490,640
2016	Jun	77,001	1,151,914	346,858	2,302,456	473,616	802,107	1,653	5,155,606
2016	Jul	84,308	1,206,505	384,563	2,593,465	480,553	827,096	1,769	5,578,260
2016	Aug	85,033	1,299,557	410,499	2,489,049	397,225	812,863	1,657	5,495,882
2016	Sep	63,127	1,060,343	344,166	2,017,327	275,899	804,787	1,369	4,567,017
2016	Oct	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548
2016	Nov	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081
2016	Dec	84,255	1,475,032	474,671	2,214,796	293,269	889,894	3,173	5,435,089
		868,152	14,216,484	4,432,072	25,374,975	3,743,826	9,719,338	20,203	58,375,051

- (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
2016	Jan	-	-	-	(9,122)	-	-	-	(9,122)
2016	Feb	-	-	-	-	-	-	-	-
2016	Mar	-	-	-	-	-	-	-	-
2016	Apr	-	-	-	-	-	-	-	-
2016	May	-	-	-	-	-	-	-	-
2016	Jun	-	-	-	(8,351)	(1,084)	-	-	(9,435)
2016	Jul	-	-	-	(6,654)	(5,710)	-	-	(12,364)
2016	Aug	-	-	-	(8,399)	(10,358)	-	-	(18,757)
2016	Sep	-	-	-	(3,027)	(650)	-	-	(3,677)
2016	Oct	-	-	-	-	-	-	-	-
2016	Nov	-	-	-	-	-	-	-	-
2016	Dec	-	-	-	(9,410)	(940)	-	-	(10,350)
		-	-	-	(44,962)	(18,743)	-	-	(63,705)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2016	Jan	79,586	1,354,868	436,418	2,184,183.63	291,364	885,736	1,917	5,234,073
2016	Feb	66,291	1,152,783	354,439	1,969,948	255,515	784,618	1,607	4,585,201
2016	Mar	68,639	1,168,755	344,465	1,921,046	246,428	805,519	1,513	4,556,366
2016	Apr	62,106	1,035,377	302,898	1,843,949	238,594	748,859	1,382	4,233,165
2016	May	71,221	1,072,150	326,684	1,962,707	307,756	748,789	1,333	4,490,640
2016	Jun	77,001	1,151,914	346,858	2,294,106	472,532	802,107	1,653	5,146,171
2016	Jul	84,308	1,206,505	384,563	2,586,812	474,843	827,096	1,769	5,565,896
2016	Aug	85,033	1,299,557	410,499	2,480,650	386,867	812,863	1,657	5,477,125
2016	Sep	63,127	1,060,343	344,166	2,014,300	275,248	804,787	1,369	4,563,340
2016	Oct	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548
2016	Nov	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081
2016	Dec	84,255	1,475,032	474,671	2,205,386	292,329	889,894	3,173	5,424,739
		868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2016	Jan	-	-	-	-	-	-	-	-
2016	Feb	-	-	-	-	-	-	-	-
2016	Mar	-	-	-	-	-	-	-	-
2016	Apr	-	-	-	-	-	-	-	-
2016	May	-	-	-	-	-	-	-	-
2016	Jun	-	-	-	-	-	-	-	-
2016	Jul	-	-	-	-	-	-	-	-
2016	Aug	-	-	-	-	-	-	-	-
2016	Sep	-	-	-	-	-	-	-	-
2016	Oct	-	-	-	-	-	-	-	-
2016	Nov	-	-	-	-	-	-	-	-
2016	Dec	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY		Total
2016	Jan	79,586	1,354,868	436,418	2,184,184	291,364	885,736	1,917	5,234,073
2016	Feb	66,291	1,152,783	354,439	1,969,948	255,515	784,618	1,607	4,585,201
2016	Mar	68,639	1,168,755	344,465	1,921,046	246,428	805,519	1,513	4,556,366
2016	Apr	62,106	1,035,377	302,898	1,843,949	238,594	748,859	1,382	4,233,165
2016	May	71,221	1,072,150	326,684	1,962,707	307,756	748,789	1,333	4,490,640
2016	Jun	77,001	1,151,914	346,858	2,294,106	472,532	802,107	1,653	5,146,171
2016	Jul	84,308	1,206,505	384,563	2,586,812	474,843	827,096	1,769	5,565,896
2016	Aug	85,033	1,299,557	410,499	2,480,650	386,867	812,863	1,657	5,477,125
2016	Sep	63,127	1,060,343	344,166	2,014,300	275,248	804,787	1,369	4,563,340
2016	Oct	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548
2016	Nov	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081
2016	Dec	84,255	1,475,032	474,671	2,205,386	292,329	889,894	3,173	5,424,739
		868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346

**Utah Results of Operations  
December 2016**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	<b>58,311,346 Ref Page 9.16</b>
System Energy Factor	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%	100.00%
Divisional Energy - Pacific	3.1610%	51.7632%	16.1375%	0.0000%	0.0000%	28.9383%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	82.1153%	12.0760%	5.7432%	0.0655%	100.00%
System Generation Factor	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	100.00%
Divisional Generation - Pacific	3.2188%	54.0211%	16.8526%	0.0000%	0.0000%	25.9074%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.4827%	11.4057%	5.0444%	0.0672%	100.00%
System Capacity (mwh)								
Accord	1,523.8	25,773.9	8,042.2	43,533.1	5,798.2	14,215.9	35.1	<b>98,922 Ref Page 9.15</b>
Modified Accord	1,523.8	25,773.9	8,042.2	43,533.1	5,798.2	14,215.9	35.1	<b>98,922 Ref Page 9.15</b>
Rolled-In	1,523.8	25,773.9	8,042.2	43,533.1	5,798.2	14,215.9	35.1	<b>98,922 Ref Page 9.15</b>
Rolled-In with Hydro Adj.	1,523.8	25,773.9	8,042.2	43,533.1	5,798.2	14,215.9	35.1	<b>98,922 Ref Page 9.15</b>
Rolled-In with Off-Sys Adj.	1,523.8	25,773.9	8,042.2	43,533.1	5,798.2	14,215.9	35.1	<b>98,922 Ref Page 9.15</b>
System Capacity Factor								
Accord	1.5404%	26.0547%	8.1298%	44.0074%	5.8613%	14.3708%	0.0355%	100.00%
Modified Accord	1.5404%	26.0547%	8.1298%	44.0074%	5.8613%	14.3708%	0.0355%	100.00%
Rolled-In	1.5404%	26.0547%	8.1298%	44.0074%	5.8613%	14.3708%	0.0355%	100.00%
Rolled-In with Hydro Adj.	1.5404%	26.0547%	8.1298%	44.0074%	5.8613%	14.3708%	0.0355%	100.00%
Rolled-In with Off-Sys Adj.	1.5404%	26.0547%	8.1298%	44.0074%	5.8613%	14.3708%	0.0355%	100.00%
System Energy (mwh)								
Accord	868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346
Modified Accord	868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346
Rolled-In	868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346
Rolled-In with Hydro Adj.	868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346
Rolled-In with Off-Sys Adj.	868,152	14,216,484	4,432,072	25,330,013	3,725,083	9,719,338	20,203	58,311,346
System Energy Factor								
Accord	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%	100.00%
Modified Accord	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%	100.00%
Rolled-In	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%	100.00%
Rolled-In with Hydro Adj.	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%	100.00%
Rolled-In with Off-Sys Adj.	1.4888%	24.3803%	7.6007%	43.4393%	6.3883%	16.6680%	0.0346%	100.00%
System Generation Factor								
Accord	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	100.00%
Modified Accord	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	100.00%
Rolled-In	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	100.00%
Rolled-In with Hydro Adj.	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	100.00%
Rolled-In with Off-Sys Adj.	1.5275%	25.6361%	7.9975%	43.8654%	5.9931%	14.9451%	0.0353%	100.00%

Utah Results of Operations  
 December 2016  
 2017 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2017 Protocol Baseline ECD	(9,578,038)	(324,482)	(8,238,000)	-	-	835,542	(1,851,098)	-
2017 Protocol Equalization Adjustment	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
2017 Protocol Adjustment	(503,555)	-	(5,638,000)	-	4,400,000	985,542	(251,098)	-

# **10. NORMALIZED ALLOCATION FACTORS**

Utah Results of Operations  
December 2016  
2017 Protocol 13-Month Average  
Normalized Factors



Utah Results of Operations  
December 2016

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Situs	S	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%			Pg 10.19
System Generation (Pac. Power Costs on SG)	SG-P	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%			Pg 10.19
System Generation (R.M.P. Costs on SG)	SG-U	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%			Pg 10.19
Divisional Generation - Pac. Power	DGP	3.2057%	54.7053%	16.7180%	0.0000%	0.0000%	25.3710%	0.0000%			Pg 10.19
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.3621%	11.4430%	5.1267%	0.0681%			Pg 10.19
System Capacity	SC	1.5658%	26.9365%	8.2274%	43.1372%	5.7391%	14.3585%	0.0354%			Pg 10.19
System Energy	SE	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 10.19
System Energy (Pac. Power Costs on SE)	SE-P	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 10.19
System Energy (R.M.P. Costs on SE)	SE-U	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 10.19
Divisional Energy - Pac. Power	DEP	3.1506%	52.4107%	16.0442%	0.0000%	0.0000%	28.3944%	0.0000%			Pg 10.19
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	81.8427%	12.2834%	5.8078%	0.0661%			Pg 10.19
System Overhead	SO	2.1856%	27.5563%	7.8792%	42.7538%	5.7149%	13.8849%	0.0253%	0.0000%	0.0000%	Pg 10.8
System Overhead (Pac. Power Costs on SO)	SO-P	2.1856%	27.5563%	7.8792%	42.7538%	5.7149%	13.8849%	0.0253%			Pg 10.8
System Overhead (R.M.P. Costs on SO)	SO-U	2.1856%	27.5563%	7.8792%	42.7538%	5.7149%	13.8849%	0.0253%			Pg 10.8
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	2.1856%	27.5563%	7.8792%	42.7538%	5.7149%	13.8849%	0.0253%	0.0000%	0.0000%	Pg 10.7
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	1.9981%	26.4812%	7.6913%	44.0243%	5.7300%	14.0414%	0.0264%	0.0073%	0.0000%	Pg 10.7
Seasonal System Capacity Combustion Turbine	SSCCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Energy Combustion Turbine	SSECT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Capacity Cholla	SSCCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Energy Cholla	SSECH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Seasonal System Generation Cholla	SSGCH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Mid-Columbia	MC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Distribution	SNPD	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%			Pg 10.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.3621%	11.4430%	5.1267%	0.0681%			Pg 10.19
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	81.8427%	12.2834%	5.8078%	0.0661%			Pg 10.19
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	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%			Pg 10.7
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	1.5485%	26.4256%	8.0757%	42.9376%	5.8940%	14.8962%	0.0351%	0.1872%	0.0000%	Pg 10.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.5485%	26.4256%	8.0757%	42.9376%	5.8940%	14.8962%	0.0351%	0.1872%	0.0000%	Pg 10.4
Customer - System	CN	2.4855%	31.5812%	7.1327%	46.9761%	4.1139%	7.7106%	0.0000%	0.0000%	0.0000%	Pg 10.11
Customer - Pac. Power	CNP	5.1720%	65.7169%	14.8423%	0.0000%	0.0000%	14.2689%	0.0000%	0.0000%	0.0000%	Pg 10.11
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4368%	7.9200%	1.6432%	0.0000%	0.0000%	0.0000%	Pg 10.11
Washington Business Tax	WB TAX	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	3.6575%	26.7958%	5.9349%	38.3474%	7.8450%	15.7880%	-0.0582%	2.9994%	-1.3099%	Pg 10.12
Interest	INT	1.9981%	26.4812%	7.6913%	44.0243%	5.7300%	14.0414%	0.0264%	0.0073%	0.0000%	Pg 10.8
CIAC	CIAC	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%			Pg 10.11
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		0.0000%	Pg 10.11



Utah Results of Operations

December 2016

13-MONTH AVERAGE FACTORS

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated			
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	3.6538%	34.5511%	12.0999%	34.0714%	4.6257%	10.9980%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 10.10
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	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%	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%	0.0000%		100.0000%	Situs
System Net Steam Plant	SNPPS	1.5468%	26.3956%	8.0665%	43.1028%	5.9169%	14.9364%	0.0350%	0.0000%	0.0000%		0.0000%	Pg 10.4
System Net Transmission Plant	SNPT	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%					Pg 10.5
System Net Production Plant	SNPP	1.5487%	26.4299%	8.0767%	43.0554%	5.9103%	14.9281%	0.0351%	0.0159%			0.0000%	Pg 10.5
System Net Hydro Plant	SNPPH	1.5485%	26.4256%	8.0757%	42.9376%	5.8940%	14.8962%	0.0351%	0.1872%			0.0000%	Pg 10.4
System Net Nuclear Plant	SNPPN	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%					Pg 10.4
System Net Other Production Plant	SNPPO	1.5514%	26.4770%	8.0906%	43.0171%	5.9049%	14.9238%	0.0351%	0.0000%			0.0000%	Pg 10.5
System Net General Plant	SNPG	2.4865%	29.3383%	7.1245%	40.1133%	6.5126%	14.4101%	0.0147%					Pg 10.6
System Net Intangible Plant	SNPI	1.8809%	27.3172%	8.1762%	42.3156%	6.5741%	13.7079%	0.0281%					Pg 10.7
Trojan Plant Allocator	TROJP	1.5449%	26.2650%	8.0286%	42.9639%	5.9807%	15.1819%	0.0350%					Pg 10.13
Trojan Decommissioning Allocator	TROJD	1.5437%	26.2278%	8.0176%	42.9544%	5.9940%	15.2274%	0.0350%					Pg 10.13
Income Before Taxes	IBT	3.6535%	26.7951%	5.9392%	38.3611%	7.8399%	15.7838%	-0.0580%	2.9922%			-1.3068%	Pg 10.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%			5.6810%	Pg 10.9
DIT Balance	DITBAL	2.1610%	26.1730%	6.0643%	43.9304%	5.6131%	14.1544%	0.2630%	0.0000%			1.6408%	Pg 10.10
Tax Depreciation	TAXDEPR	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	13.8265%	0.0229%	0.0000%			1.1543%	Pg 10.14
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.3493%	28.3036%	8.3021%	40.8820%	5.5902%	14.5462%	0.0267%	0.0000%			0.0000%	Pg 10.13
SCHMDT Amortization Expense	SCHMAEXP	1.4171%	23.3677%	5.4547%	45.6201%	1.4374%	13.5838%	0.0187%	9.1005%			0.0000%	Pg 10.13
System Generation Cholla Transaction	SGCT	1.5520%	26.4845%	8.0937%	43.0333%	5.9071%	14.9294%						Not Used

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DESCRIPTION OF FACTOR

STEAM:

STEAM PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	6,979,728,212	108,286,278	1,847,897,329	564,718,579	3,002,551,362	412,156,794	1,041,664,667	2,453,203	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	6,979,728,212	108,286,278	1,847,897,329	564,718,579	3,002,551,362	412,156,794	1,041,664,667	2,453,203	0	0

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**December 2016**  
**13-MONTH AVERAGE FACTORS**  
**DESCRIPTION**

LESS ACCUMULATED DEPRECIATION

2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
S	12,681,722	-	-	-	9,025,509	1,247,697	2,408,517	-	-	-
DGP	(744,796,493)	(11,555,069)	(197,186,396)	(60,260,286)	(320,397,823)	(43,980,643)	(111,154,499)	(261,778)	0	0
DGU	(758,374,058)	(11,765,717)	(200,781,084)	(61,358,825)	(326,238,643)	(44,782,406)	(113,180,834)	(266,550)	0	0
SG	(1,062,679,247)	(16,486,828)	(281,346,506)	(85,979,668)	(457,145,167)	(62,751,795)	(158,595,778)	(373,506)	0	0
SG-W	0	0	0	0	0	0	0	0	0	0
SSGCH	(209,501,907)	(3,250,296)	(55,466,059)	(16,950,462)	(90,123,887)	(12,371,203)	(31,266,366)	(73,635)	0	0
	(2,762,669,983)	(43,057,909)	(734,780,044)	(224,549,241)	(1,184,880,011)	(162,638,350)	(411,788,959)	(975,468)	0	0

TOTAL NET STEAM PLANT

SNPPS	4,217,058,230	65,228,368	1,113,117,285	340,169,338	1,817,671,351	249,518,444	629,875,708	1,477,735	0	0
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5468%	26.3956%	8.0665%	43.1028%	5.9169%	14.9364%	0.0350%	0.0000%	0.0000%

**NUCLEAR:**

NUCLEAR PRODUCTION PLANT

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	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
DGU	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT

SNPPN	0	0	0	0	0	0	0
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

**HYDRO:**

HYDRO PRODUCTION PLANT

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	1,018,073,251	15,794,793	269,536,977	82,370,669	437,956,484	60,117,786	151,938,715	357,828	0
	1,018,073,251	15,794,793	269,536,977	82,370,669	437,956,484	60,117,786	151,938,715	357,828	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

S	1,274,891	-	-	-	-	-	-	1,274,891	-
DGP	(158,213,520)	(2,454,587)	(41,887,353)	(12,800,801)	(68,060,561)	(9,342,595)	(23,612,013)	(55,608)	0
DGU	(29,084,237)	(451,224)	(7,700,111)	(2,353,159)	(12,511,507)	(1,717,440)	(4,340,573)	(10,222)	0
SG	(150,975,031)	(2,342,287)	(39,970,949)	(12,215,147)	(64,946,696)	(8,915,159)	(22,531,731)	(53,064)	0
	(336,997,898)	(5,248,098)	(89,558,413)	(27,369,107)	(145,518,764)	(19,975,194)	(50,484,317)	(118,895)	1,274,891

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH	681,075,353	10,546,695	179,978,564	55,001,562	292,437,720	40,142,592	101,454,398	238,933	1,274,891	0
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.5485%	26.4256%	8.0757%	42.9376%	5.8940%	14.8962%	0.0351%	0.1872%	0.0000%

**OTHER:**

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	Other	Non-Regulated
S	74,986	-	74,986	-	-	-	-	-	-
DGP & DGU	0	0	0	0	0	0	0	0	0
SG	4,027,464,436	62,483,684	1,066,279,452	325,855,667	1,732,541,506	237,823,993	601,064,579	1,415,555	0
SSGCT	0	0	0	0	0	0	0	0	0

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**2017 PROTOCOL  
FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	4,027,539,421	62,483,684	1,066,354,438	325,855,667	1,732,541,506	237,823,993	601,064,579	1,415,555	0	0
LESS ACCUMULATED DEPRECIATION										
S	0	0	0	0	0	0	0	0	0	0
DGP	(562,683,280)	(8,729,692)	(148,971,550)	(45,525,799)	(242,056,051)	(33,226,758)	(83,975,661)	(197,769)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(292,702,372)	(4,541,101)	(77,493,552)	(23,692,078)	(125,915,204)	(17,284,236)	(43,683,323)	(102,978)	0	0
SSGCT	(31,124,493)	(482,878)	(8,240,273)	(2,518,233)	(13,389,187)	(1,837,918)	(4,645,064)	(10,939)	0	0
	(886,510,145)	(13,753,671)	(234,705,375)	(71,726,109)	(381,360,443)	(52,348,912)	(132,304,048)	(311,587)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	3,141,029,276	48,730,013	831,649,062	254,129,558	1,351,181,063	185,475,080	468,760,531	1,103,968	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.5514%	26.4770%	8.0906%	43.0171%	5.9049%	14.9238%	0.0351%	0.0000%	0.0000%
<b>PRODUCTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>Other</b>	<b>Non-Regulated</b>
TOTAL PRODUCTION PLANT										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,025,265,899	186,564,755	3,183,713,757	972,944,915	5,173,049,352	710,098,573	1,794,667,961	4,226,586	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,025,340,884	186,564,755	3,183,788,743	972,944,915	5,173,049,352	710,098,573	1,794,667,961	4,226,586	0	0
LESS ACCUMULATED DEPRECIATION										
S	13,956,613	-	-	-	9,025,509	1,247,697	2,408,517	-	1,274,891	-
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(4,000,134,638)	(62,059,679)	(1,059,043,832)	(323,644,457)	(1,720,784,727)	(236,210,153)	(596,985,841)	(1,405,949)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(3,986,178,025)	(62,059,679)	(1,059,043,832)	(323,644,457)	(1,711,759,218)	(234,962,456)	(594,577,324)	(1,405,949)	1,274,891	0
TOTAL NET PRODUCTION PLANT SNPP	8,039,162,859	124,505,076	2,124,744,911	649,300,458	3,461,290,134	475,136,116	1,200,090,637	2,820,637	1,274,891	0
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5487%	26.4299%	8.0767%	43.0554%	5.9103%	14.9281%	0.0351%	0.0159%	0.0000%
<b>TRANSMISSION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	5,978,925,682	92,759,429	1,582,932,811	483,745,257	2,572,024,427	353,058,854	892,303,459	2,101,446		
	5,978,925,682	92,759,429	1,582,932,811	483,745,257	2,572,024,427	353,058,854	892,303,459	2,101,446		
LESS ACCUMULATED DEPRECIATION										
DGP	(372,576,077)	(5,780,293)	(98,640,279)	(30,144,531)	(160,275,411)	(22,000,822)	(55,603,789)	(130,951)		
DGU	(412,598,775)	(6,401,221)	(109,236,370)	(33,382,703)	(177,492,443)	(24,364,185)	(61,576,834)	(145,018)		
SG	(765,176,745)	(11,871,256)	(202,582,109)	(81,909,219)	(329,165,035)	(45,184,108)	(114,196,077)	(268,941)		
	(1,550,351,598)	(24,052,771)	(410,458,758)	(125,436,453)	(666,932,889)	(91,549,116)	(231,376,700)	(544,911)		
TOTAL NET TRANSMISSION PLANT SNPT	4,428,574,085	68,706,658	1,172,474,052	358,308,803	1,905,091,538	261,509,738	660,926,759	1,556,535		
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%		
<b>DISTRIBUTION:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,272,374,444	255,252,207	1,962,008,253	473,293,059	0	0	581,820,925	0		

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LESS ACCUMULATED DEPRECIATION

2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated Page Ref.
S	(1,538,166,342)	(124,663,907)	(958,375,043)	(223,021,843)	0	0	-232,105,548	0	
	1,734,208,102	130,588,299	1,003,633,209	250,271,217	0	0	349,715,377	0	
<b>DNPDP</b>									
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC POWER</b>	100.0000%	7.5301%	57.8727%	14.4314%	0.0000%	0.0000%	20.1657%	0.0000%	
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER									
S	3,211,493,410	0	0	0	2,760,542,053	325,577,160	125,374,197	0	
LESS ACCUMULATED DEPRECIATION									
S	(1,094,226,926)	0	0	0	(906,186,504)	(136,682,402)	(51,358,020)	0	
	2,117,266,484	0	0	0	1,854,355,549	188,894,758	74,016,177	0	
<b>DNPDU</b>									
<b>DIVISION NET PLANT DISTRIBUTION R.M.P.</b>	100.0000%	0.0000%	0.0000%	0.0000%	87.5825%	8.9216%	3.4958%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	3,851,474,587	130,588,299	1,003,633,209	250,271,217	1,854,355,549	188,894,758	423,731,554	0	
<b>DNPD &amp; SNPD</b>									
<b>DIVISION NET PLANT DISTRIBUTION</b>	100.0000%	3.3906%	26.0584%	6.4981%	48.1466%	4.9045%	11.0018%	0.0000%	
<b>GENERAL:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	
GENERAL PLANT									
S	605,393,904	17,901,411	189,530,321	46,360,776	221,669,263	41,616,147	88,315,986	0	
DGP	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	
SE	3,690,929	55,672	926,099	283,502	1,574,592	236,324	613,467	1,272	
SG	287,171,962	4,455,300	76,029,365	23,234,621	123,536,123	16,957,662	42,857,956	100,934	
SO	282,788,704	6,180,759	77,925,977	22,281,488	120,902,870	16,161,032	39,264,931	71,647	
CN	19,690,574	489,402	6,218,511	1,404,462	9,249,873	810,057	1,518,270	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	(20,740,849)	(188,777)	(4,714,052)	(988,404)	(12,554,518)	(721,421)	(1,569,373)	(4,304)	
	1,177,995,224	28,893,766	345,916,221	92,576,445	464,378,203	75,059,800	171,001,238	169,550	
LESS ACCUMULATED DEPRECIATION									
S	(232,738,712)	(6,650,235)	(73,209,552)	(23,465,080)	(78,939,098)	(15,139,631)	(35,335,116)	0	
DGP	(1,224,206)	(18,993)	(324,111)	(99,049)	(526,631)	(72,290)	(182,702)	(430)	
DGU	(3,165,798)	(49,426)	(843,446)	(257,758)	(1,370,472)	(188,123)	(475,453)	(1,120)	
SE	(1,711,834)	(25,820)	(429,520)	(131,487)	(730,287)	(109,606)	(284,523)	(590)	
SG	(91,887,956)	(1,425,586)	(24,327,524)	(7,434,507)	(39,528,517)	(5,426,034)	(13,713,491)	(32,296)	
SO	(106,249,331)	(2,322,234)	(29,278,337)	(8,371,597)	(45,425,609)	(6,072,020)	(14,752,614)	(26,919)	
CN	(7,967,889)	(198,039)	(2,516,352)	(568,322)	(3,743,007)	(327,793)	(614,376)	0	
SSGCT	(85,663)	(1,329)	(22,680)	(6,931)	(36,851)	(5,058)	(12,784)	(30)	
SSGCH	(2,403,941)	(37,296)	(636,448)	(194,499)	(1,034,131)	(141,954)	(358,768)	(845)	
	(447,455,330)	(10,728,958)	(131,587,970)	(40,529,229)	(171,334,604)	(27,482,511)	(65,729,827)	(62,231)	
TOTAL NET GENERAL PLANT	730,539,894	18,164,809	214,328,250	52,047,216	293,043,599	47,577,290	105,271,411	107,319	
<b>SNPG</b>									
<b>SYSTEM NET GENERAL PLANT</b>	100.0000%	2.4865%	29.3383%	7.1245%	40.1133%	6.5126%	14.4101%	0.0147%	
<b>MINING:</b>	<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	
GENERAL MINING PLANT									
SE	194,000,862	2,926,189	48,677,193	14,901,311	82,762,949	12,421,566	32,244,771	66,882	
LESS ACCUMULATED DEPRECIATION									
SE	0	0	0	0	0	0	0	0	
	194,000,862	2,926,189	48,677,193	14,901,311	82,762,949	12,421,566	32,244,771	66,882	
<b>SNPM</b>									

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2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
SYSTEM NET PLANT MINING	100.0000%	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%		
<b>INTANGIBLE:</b>										
INTANGIBLE PLANT	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>		
S	15,914,155	454,400	4,512,024	1,823,897	3,707,323	4,260,950	1,155,562	0		
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SE	143,748	2,168	36,068	11,041	61,324	9,204	23,892	50		
CN	137,685,663	3,422,123	43,482,727	9,820,651	64,679,416	5,664,294	10,616,452	0		
SG	268,676,495	4,168,354	71,132,652	21,738,183	115,579,712	15,865,495	40,097,666	94,433		
SO	372,069,103	8,132,112	102,528,311	29,316,069	159,073,619	21,263,298	51,681,427	94,267		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	<u>794,489,164</u>	<u>16,179,157</u>	<u>221,691,782</u>	<u>62,709,841</u>	<u>343,101,393</u>	<u>47,063,241</u>	<u>103,554,999</u>	<u>188,750</u>		
LESS ACCUMULATED AMORTIZATION										
S	(1,224,627)	0	(92,929)	0	(28,918)	(870,151)	(232,629)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(440,372)	(6,832)	(116,589)	(35,630)	(189,440)	(26,004)	(65,722)	(155)		
SE	(130,316)	(1,966)	(32,698)	(10,010)	(55,584)	(8,344)	(21,660)	(45)		
CN	(117,940,324)	(2,931,361)	(37,246,921)	(8,412,283)	(55,403,817)	(4,851,984)	(9,093,959)	0		
SG	(93,699,969)	(1,453,699)	(24,807,259)	(7,581,114)	(40,308,012)	(5,533,035)	(13,983,918)	(32,933)		
SO	(281,744,466)	(6,157,935)	(77,638,224)	(22,199,210)	(120,456,419)	(16,101,355)	(39,119,940)	(71,383)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	(679,327)	(10,539)	(179,853)	(54,963)	(292,234)	(40,115)	(101,384)	(239)		
	<u>(495,859,400)</u>	<u>(10,562,332)</u>	<u>(140,114,473)</u>	<u>(38,293,209)</u>	<u>(216,734,434)</u>	<u>(27,430,987)</u>	<u>(62,619,211)</u>	<u>(104,754)</u>		
TOTAL NET INTANGIBLE PLANT	298,629,763	5,616,826	81,577,309	24,416,632	126,366,960	19,632,253	40,935,787	83,996		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8809%	27.3172%	8.1762%	42.3156%	6.5741%	13.7079%	0.0281%		
<b>GROSS PLANT:</b>										
PRODUCTION PLANT	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>
PRODUCTION PLANT	12,025,340,884	186,564,755	3,183,788,743	972,944,915	5,173,049,352	710,098,573	1,794,667,961	4,226,586	0	0
TRANSMISSION PLANT	5,978,925,682	92,759,429	1,582,932,811	483,745,257	2,572,024,427	353,058,854	892,303,459	2,101,446	0	0
DISTRIBUTION PLANT	6,483,867,854	255,252,207	1,962,008,263	473,293,059	2,760,542,053	325,577,160	707,195,122	0	0	0
GENERAL PLANT	1,371,996,085	31,819,955	394,593,414	107,477,756	547,141,152	87,481,367	203,246,009	236,432	0	0
INTANGIBLE PLANT	794,489,164	16,179,157	221,691,782	62,709,841	343,101,393	47,063,241	103,554,999	188,750	0	0
	<u>26,654,619,670</u>	<u>582,575,503</u>	<u>7,345,015,002</u>	<u>2,100,170,828</u>	<u>11,395,858,377</u>	<u>1,523,279,194</u>	<u>3,700,967,550</u>	<u>6,753,214</u>	<u>0</u>	<u>0</u>
TOTAL GROSS PLANT										
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1856%	27.5563%	7.8792%	42.7538%	5.7149%	13.8849%	0.0253%	0.0000%	0.0000%
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>										
PRODUCTION PLANT	(3,986,178,025)	(62,059,679)	(1,059,043,832)	(323,644,457)	(1,711,759,218)	(234,962,456)	(594,577,324)	(1,405,949)	1,274,891	0
TRANSMISSION PLANT	(1,550,351,598)	(24,052,771)	(410,458,758)	(125,436,453)	(666,932,889)	(91,549,116)	(231,376,700)	(544,911)	0	0
DISTRIBUTION PLANT	(2,632,393,267)	(124,663,907)	(958,375,043)	(223,021,843)	(906,186,504)	(136,682,402)	(283,463,568)	0	0	0
GENERAL PLANT	(447,455,330)	(10,728,958)	(131,587,970)	(40,529,229)	(171,334,604)	(27,482,511)	(65,729,827)	(62,231)	0	0
INTANGIBLE PLANT	(495,859,400)	(10,562,332)	(140,114,473)	(38,293,209)	(216,734,434)	(27,430,987)	(62,619,211)	(104,754)	0	0
	<u>(9,112,237,620)</u>	<u>(232,067,646)</u>	<u>(2,699,580,077)</u>	<u>(750,925,192)</u>	<u>(3,672,947,648)</u>	<u>(518,107,472)</u>	<u>(1,237,766,631)</u>	<u>(2,117,845)</u>	<u>1,274,891</u>	<u>0</u>
NET PLANT	17,542,382,049	350,507,857	4,645,434,925	1,349,245,637	7,722,910,728	1,005,171,722	2,463,200,920	4,635,369	1,274,891	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9981%	26.4812%	7.6913%	44.0243%	5.7300%	14.0414%	0.0264%	0.0073%	0.0000%

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**December 2016**  
**13-MONTH AVERAGE FACTORS**  
**DESCRIPTION**

**2017 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%	1.9981%	26.4812%	7.6913%	44.0243%	5.7300%	14.0414%	0.0264%	0.0073%	0.0000%	

TOTAL GROSS PLANT (LESS SO FACTOR)	25,999,650,398	568,260,197	7,164,529,999	2,048,564,488	11,115,834,233	1,485,848,495	3,610,025,716	6,587,271	0	0	
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1856%	27.5563%	7.8792%	42.7538%	5.7149%	13.8849%	0.0253%	0.0000%	0.0000%	

IBT		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
INCOME BEFORE TAXES											
INCOME BEFORE STATE TAXES		802,737,410	29,360,009	215,100,209	47,641,917	307,829,065	62,974,907	126,736,187	(467,099)	24,077,522	(10,515,306)
Interest Synchronization		1,942,959	38,822	514,519	149,440	855,374	111,331	272,819	513	141	-
		804,680,370	29,398,830	215,614,728	47,791,357	308,684,439	63,086,238	127,009,006	(466,586)	24,077,664	(10,515,306)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.6535%	26.7951%	5.9392%	38.3611%	7.8399%	15.7838%	-0.0580%	2.9922%	-1.3068%	

See Calculation of EXCTAX

DITEXP:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Pacific Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Regulated	NUTIL	0									
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Regulated	NUTIL	0									
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0
PC (Post Merger)											
Prod / Other Prod	S	0									
Cholla Unit 4	S	0									
Gadsby Unit 4, 5 & 6	S	0									
Hydro-PPL	S	0									
Hydro-UPL	S	0									

**Utah Results of Operations**  
**December 2016**  
**13-MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Transmission	S	0										
Distribution	S	0										
General/ Intangibles	S	0										
Mining	S	0										
WCA - CAEE 2007+	S	0										
WCA - CAGE 2007+	S	0										
WCA - CAGW 2007+	S	0										
WCA_CAGW 2007+ -Marengo	S	0										
WCA_CAGW 2007+ -Goodnoe	S	0										
WCA - General 2007+	S	0										
WCA - JBG 2007+	S	0										
Non-Regulated	NUTIL	0										
<hr/>												
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699	
<hr/>												
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	
<hr/>												
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	
<hr/>												
<b>DITBAL:</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Pacific Power												
Production	S	38,496,372	1,426,084	21,176,194	5,762,239	1,511,221	0	8,620,634	0	0	0	
Transmission	S	16,878,780	646,060	9,194,611	2,523,428	736,056	0	3,778,625	0	0	0	
Distribution	S	17,401,021	2,241,107	8,984,105	3,566,157	0	0	2,609,652	0	0	0	
General	S	(301,646)	219	(195,168)	138	(35,205)	(152)	(71,374)	(104)	0	0	
Mining Plant	S	5,248	83	1,320	406	2,210	318	899	12	0	0	
Non-Regulated Plant	NUTIL	(20,344)	0	0	0	0	0	0	0	0	0	(20,344)
<hr/>												
Total Pacific Power		72,459,431	4,313,553	39,161,062	11,852,368	2,214,282	166	14,938,436	(92)	0	0	(20,344)
<hr/>												
Rocky Mountain Power												
Production	S	62,329,130	0	0	0	49,496,902	9,250,927	3,165,290	416,011	0	0	
Transmission	S	39,063,264	0	0	0	33,018,468	4,413,978	1,451,434	199,384	0	0	
Distribution	S	27,580,897	0	0	0	22,543,538	3,668,624	1,368,735	0	0	0	
General	S	(695,917)	(1,552)	(98,644)	(5,613)	(275,382)	(191,157)	(120,587)	(2,982)	0	0	
Mining Plant	S	13,520	214	3,401	1,046	5,693	820	2,314	32	0	0	
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0
<hr/>												
Total Rocky Mountain Power		128,310,894	(1,338)	(95,243)	(4,567)	104,789,219	17,143,192	5,867,186	612,445	0	0	
<hr/>												
PacificCorp												
Prod / Other Prod	S	467,189,333	8,377,875	133,378,767	37,461,251	190,796,326	25,446,068	70,091,141	1,637,905	0	0	
Cholla Unit 4	S	31,303,088	411,648	7,090,148	0	12,758,895	1,391,412	4,939,647	81,773	0	4,629,565	
Gadsby Unit 4, 5 & 6	S	5,888,838	93,576	1,507,530	0	2,561,280	334,790	892,797	20,649	0	478,216	
Hydro-PPL	S	38,303,388	737,877	11,383,997	3,184,571	15,205,359	1,992,664	5,676,093	122,827	0	0	
Hydro-UPL	S	11,779,913	239,922	3,524,396	1,025,126	4,653,100	607,628	1,694,632	35,109	0	0	
Transmission	S	274,172,198	5,137,434	80,159,267	22,168,329	110,967,901	14,696,338	40,163,708	879,221	0	0	
Distribution	S	937,458,888	34,244,417	266,869,025	59,725,226	439,785,741	46,412,189	90,415,472	0	0	6,818	

**Utah Results of Operations  
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13-MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
General/ Intangibles	S	67,290,041	1,583,841	21,297,537	5,058,450	25,737,577	3,774,588	9,717,840	120,204	0	4
Mining	S	(3,059,972)	(44,354)	(748,961)	(232,692)	(1,330,777)	(186,789)	(512,929)	(3,470)	0	0
WCA - CAEE 2007+	S	2,345,795	37,804	588,240	0	984,056	144,937	403,334	7,452	0	179,972
WCA - CAGE 2007+	S	1,790,826,035	29,011,080	471,069,691	0	755,349,573	99,566,673	279,512,901	6,107,446	0	150,208,671
WCA - CAGW 2007+	S	410,130,366	6,758,318	111,499,570	89,309,687	174,342,273	23,088,622	64,550,762	1,451,983	0	(60,870,849)
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	166,230,415	3,707,356	46,654,129	11,223,622	69,531,331	9,198,600	23,994,005	344,114	0	1,577,258
WCA - JBG 2007+	S	144,114,817	2,325,905	38,339,817	31,255,188	62,250,582	8,179,386	22,581,313	380,261	0	(21,197,635)
Oregon Extra Book Depreciation	S	(57,628,316)	0	(57,628,316)	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	(1,389,517)	0	0	0	0	0	0	0	0	(1,389,517)

Total PC (Post Merger) 4,284,955,310 92,622,699 1,134,984,837 260,178,758 1,863,593,217 234,647,106 614,120,716 11,185,474 0 73,622,503

Total Deferred Taxes 4,485,725,635 96,934,914 1,174,050,656 272,026,559 1,970,596,718 251,790,464 634,926,338 11,797,827 0 73,602,159

Percentage of Total (DITBAL) 100.0000% 2.1610% 26.1730% 6.0643% 43.9304% 5.6131% 14.1544% 0.2630% 0.0000% 1.6408%

**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	<u>0</u>	<u>0</u>	<u>0</u>
	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	<u>0</u>	<u>0</u>	<u>0</u>
	0.0000%	0.0000%	0.0000%

**BADDEBT**

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated
Account 904 Balance	12,163,919	444,450	4,202,771	1,471,819	4,144,420	562,672	1,337,788	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	3.6538%	34.5511%	12.0999%	34.0714%	4.6257%	10.9980%	0.0000%	0.0000%	0.0000%



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2017 PROTOCOL  
FACTOR

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>Non-Regulated</u>	
Customer Factors											
Total Electric Customers	1,894,751	47,093	598,384	135,146	890,081	77,949	146,098	0	0	0	
CN											
Customer System factor - CN	100.0000%	2.4855%	31.5812%	7.1327%	46.9761%	4.1139%	7.7106%	0.0000%	0.0000%	0.0000%	
Pacific Power Customers	910,549	47,093	598,384	135,146	0	0	129925.5	0	0	0	
CNP											
Customer Service Pacific Power factor - CNP	100.0000%	5.17%	65.72%	14.84%	0.00%	0.00%	14.27%	0.00%	0.00%	0.00%	
Rocky Mountain Power Customers	984,202	0	0	0	890,081	77,949	16,172	0	0	0	
CNU											
Customer Service R.M.P. factor - CNU	100.0000%	0.00%	0.00%	0.00%	90.44%	7.92%	1.64%	0.00%	0.00%	0.00%	
CIAC											
TOTAL NET DISTRIBUTION PLANT	3,851,474,587	130,588,299	1,003,633,209	250,271,217	1,854,355,549	188,894,758	423,731,554	0	0	0	
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.39%	26.06%	6.50%	48.15%	4.90%	11.00%	0.00%	0.00%	0.00%	

IDSIT

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

EXCTAX

Utah Results of Operations  
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DESCRIPTION

		2017 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	Non-Regulated	
Excise Tax (Superfund)												
Total Taxable Income		766,293,132	28,027,064	205,334,659	45,478,974	293,853,625	60,115,846	120,982,364	(445,893)	22,984,403	(10,037,911)	
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		766,293,132	28,027,064	205,334,659	45,478,974	293,853,625	60,115,846	120,982,364	(445,893)	22,984,403	(10,037,911)	
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	3.6575%	26.7958%	5.9349%	38.3474%	7.8450%	15.7880%	-0.0582%	2.9994%	-1.3099%	
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		17,006,589	263,847	4,502,529	1,375,976	7,315,923	1,004,248	2,538,088	5,977	0	0	
Dec 1991 Reserve		(7,851,432)										
Dec 1992 Reserve		(8,434,030)										
Average		(8,142,731)	(126,330)	(2,155,805)	(658,815)	(3,502,854)	(480,833)	(1,215,233)	(2,862)	0	0	
Postmerger												
Dec 1991 Plant		4,284,960										
Dec 1992 Plant		3,485,613										
Average		3,885,287	60,278	1,028,638	314,352	1,671,379	229,428	579,846	1,366	0	0	
Dec 1991 Reserve		(129,394)										
Dec 1992 Reserve		(240,609)										
Average		(185,002)	(2,870)	(48,980)	(14,968)	(79,584)	(10,924)	(27,610)	(65)	0	0	
Net Plant		12,564,143	194,925	3,326,383	1,016,545	5,404,864	741,920	1,875,091	4,416	0	0	
Division Net Plant Nuclear Pacific Power		DNPPNP	100.0000%	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	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%	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	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	265,206	4,525,725	1,383,064	7,353,613	1,009,422	2,551,163	6,008	0	0	
	(108) SG	(8,434,030)	(130,849)	(2,232,927)	(682,384)	(3,628,165)	(498,034)	(1,258,707)	(2,964)	0	0	
Post-merger (101)												
	SG	3,485,613	54,077	922,823	282,015	1,499,447	205,827	520,198	1,225	0	0	
	(108) SG	(240,609)	(3,733)	(63,702)	(19,467)	(103,506)	(14,208)	(35,909)	(85)	0	0	
	(107) SG	1,778,549	27,593	470,874	143,900	765,099	105,024	265,433	625	0	0	
	(120) SE	1,975,759	29,801	495,742	151,759	842,881	126,505	328,390	681	0	0	
	(228) SG	7,220,849	112,027	1,911,735	584,227	3,106,277	426,395	1,077,650	2,538	0	0	
	(228) SG	1,472,376	22,843	389,815	119,128	633,389	86,945	219,740	518	0	0	
	(228) SNNP	3,531,000	54,781	934,839	285,688	1,518,972	208,507	526,972	1,241	0	0	
	(228) SE	1,743,025	26,291	437,346	133,883	743,594	111,603	289,707	601	0	0	

**Utah Results of Operations  
December 2016  
13-MONTH AVERAGE FACTORS  
DESCRIPTION**

		2017 PROTOCOL FACTOR										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated		
Total Acct 182.22		29,626,734	458,038	7,792,271	2,381,812	12,731,601	1,767,987	4,484,637	10,388	0	0	
Revised Study (228)	SNNP	112,680	1,748	29,832	9,117	48,473	6,654	16,817	40	0	0	
	(228) SE	941,950	14,208	236,347	72,352	401,846	60,312	156,561	325	0	0	
December 1993 Adj.		1,054,630	15,956	266,179	81,468	450,319	66,965	173,377	364	0	0	
Adjusted Acct 182.22		30,681,364	473,994	8,058,450	2,463,281	13,181,920	1,834,952	4,658,014	10,752	0	0	
<b>TROJP</b>		100.0000%	1.5449%	26.2650%	8.0286%	42.9639%	5.9807%	15.1819%	0.0350%	0.0000%	0.0000%	
Trojan Plant Allocator												
<b>Account 228.42</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Plant - Premerger	SG	7,220,849	112,027	1,911,735	584,227	3,106,277	426,395	1,077,650	2,538	0	0	
- Postmerger	SG	1,472,376	22,843	389,815	119,128	633,389	86,945	219,740	518	0	0	
Storage Facility	SE	1,743,025	26,291	437,346	133,883	743,594	111,603	289,707	601	0	0	
Transition Costs	SNNP	3,531,000	54,781	934,839	285,688	1,518,972	208,507	526,972	1,241	0	0	
Total Acct 228.42		13,967,250	215,942	3,673,735	1,122,925	6,002,232	833,450	2,114,068	4,897	0	0	
Transition Costs	SNNP	112,680	1,748	29,832	9,117	48,473	6,654	16,817	40	0	0	
Storage Facility	SE	941,950	14,208	236,347	72,352	401,846	60,312	156,561	325	0	0	
December 1993 Adj.		1,054,630	15,956	266,179	81,468	450,319	66,965	173,377	364	0	0	
Adjusted Acct 228.42		15,021,880	231,898	3,939,914	1,204,394	6,452,551	900,416	2,287,446	5,262	0	0	
<b>TROJD</b>		100.0000%	1.5437%	26.2278%	8.0176%	42.9544%	5.9940%	15.2274%	0.0350%	0.0000%	0.0000%	
Trojan Decommissioning Allocator												
<b>SCHMA</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Amortization Expense :												
Amortization of Limited Term Plant	Acct 404	38,828,739	643,305	8,412,038	2,374,964	17,167,054	1,711,628	4,028,509	7,798	4,483,442	0	
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0	
Amortization of Plant Acquisitions	Acct 406	5,083,195	74,183	1,265,928	386,868	2,358,575	282,354	713,607	1,681	0	0	
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	6,719,917	0	2,153,555	0	3,572,684	(1,266,218)	2,135,605	0	124,290	0	
Total Amortization Expense :		50,631,850	717,488	11,831,521	2,761,833	23,098,314	727,764	6,877,720	9,479	4,607,733	0	
<b>Schedule M Amortization Factor</b>		100.0000%	1.4171%	23.3677%	5.4547%	45.6201%	1.4374%	13.5838%	0.0187%	9.1005%	0.0000%	
<b>SCHMD</b>		<b>TOTAL</b>	<b>California</b>	<b>Oregon</b>	<b>Washington</b>	<b>Utah</b>	<b>Idaho</b>	<b>Wyoming</b>	<b>FERC</b>	<b>OTHER</b>	<b>Non-Regulated</b>	
Depreciation Expense :												
Steam	Acct 403.1	228,397,921	3,543,456	60,468,817	18,479,308	98,252,606	13,487,023	34,086,434	80,276	0	0	
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Hydro	Acct 403.3	33,721,761	523,173	8,927,905	2,728,373	14,506,485	1,991,289	5,032,684	11,852	0	0	
Other	Acct 403.4	127,526,377	1,978,495	33,782,869	10,317,954	54,859,514	7,530,503	19,032,220	44,822	0	0	
Transmission	Acct 403.5	104,351,374	1,618,949	27,627,240	8,442,902	44,890,052	6,162,006	15,573,549	36,677	0	0	
Distribution	Acct 403.6	144,013,757	7,383,650	49,420,164	13,149,623	48,878,552	6,330,372	18,851,397	0	0	0	
General	Acct 403.7&8	39,312,077	864,498	11,500,070	3,113,830	15,516,086	2,362,421	5,948,291	6,881	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	
Total Depreciation Expense :		677,323,269	15,912,221	191,707,065	56,231,991	276,903,295	37,863,613	98,524,575	180,509	0	0	
<b>Schedule M Depreciation Factor</b>		100.0000%	2.3493%	28.3036%	8.3021%	40.8820%	5.5902%	14.5462%	0.0267%	0.0000%	0.0000%	

Utah Results of Operations  
 December 2016  
13-MONTH AVERAGE FACTORS  
 DESCRIPTION

2017 PROTOCOL  
 FACTOR

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	Non-Regulated	Page Ref.
Tax Depreciation by Function	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>Other</u>	<u>Non-Regulated</u>	
Current Total M Difference	910,975,457	19,582,585	239,469,143	59,514,480	405,839,609	49,889,825	125,956,141	208,260	-	10,515,414	
Tax Depr factor	100.0000%	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	13.8265%	0.0229%	0.0000%	1.1543%	

Utah Results of Operations  
December 2016  
COINCIDENTAL PEAKS

			FORECAST LOADS (CP)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-16	4	18	134	2,288	738	3,498	446	1,235	3	8,342
Feb-16	2	8	145	2,297	712	3,299	425	1,187	3	8,068
Mar-16	15	8	125	2,058	604	2,909	346	1,166	2	7,211
Apr-16	26	8	119	1,926	508	2,826	368	1,083	2	6,833
May-16	31	17	122	1,970	590	3,194	495	1,090	2	7,463
Jun-16	28	16	134	2,202	772	4,698	839	1,232	3	9,881
Jul-16	28	17	139	2,463	817	4,940	575	1,201	3	10,139
Aug-16	1	17	134	2,157	687	4,843	646	1,219	3	9,688
Sep-16	1	15	110	1,821	588	4,210	558	1,222	3	8,512
Oct-16	19	8	114	1,917	601	2,868	380	1,089	2	6,971
Nov-16	30	18	124	2,089	607	3,415	383	1,237	3	7,858
Dec-16	14	18	124	2,584	818	3,477	445	1,255	5	8,708
			1,524	25,774	8,042	44,178	5,907	14,216	35	99,675

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-16	4	18	-	-	-	(124)	-	-	-	(124)
Feb-16	2	8	-	-	-	-	-	-	-	-
Mar-16	15	8	-	-	-	-	-	-	-	-
Apr-16	26	8	-	-	-	-	-	-	-	-
May-16	31	17	-	-	-	-	-	-	-	-
Jun-16	28	16	-	-	-	(136)	(163)	-	-	(299)
Jul-16	28	17	-	-	-	(128)	-	-	-	(128)
Aug-16	1	17	-	-	-	(127)	(78)	-	-	(205)
Sep-16	1	15	-	-	-	(130)	-	-	-	(130)
Oct-16	19	8	-	-	-	-	-	-	-	-
Nov-16	30	18	-	-	-	-	-	-	-	-
Dec-16	14	18	-	-	-	-	-	-	-	-
			-	-	-	(645)	(241)	-	-	(886)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES							
			Non-FERC				FERC			
Month	Day	Hour	CA	OR	WA	UT	ID	WY		Total
Jan-16	4	18	134	2,288	738	3,374	446	1,235	3	8,218
Feb-16	2	8	145	2,297	712	3,299	425	1,187	3	8,068
Mar-16	15	8	125	2,058	604	2,909	346	1,166	2	7,211
Apr-16	26	8	119	1,926	508	2,826	368	1,083	2	6,833
May-16	31	17	122	1,970	590	3,194	495	1,090	2	7,463
Jun-16	28	16	134	2,202	772	4,563	676	1,232	3	9,582
Jul-16	28	17	139	2,463	817	4,812	575	1,201	3	10,011
Aug-16	1	17	134	2,157	687	4,716	568	1,219	3	9,484
Sep-16	1	15	110	1,821	588	4,080	558	1,222	3	8,381
Oct-16	19	8	114	1,917	601	2,868	380	1,089	2	6,971
Nov-16	30	18	124	2,089	607	3,415	383	1,237	3	7,858
Dec-16	14	18	124	2,584	818	3,477	445	1,255	5	8,708
			1,524	25,774	8,042	43,533	5,666	14,216	35	98,790

+ plus

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

Month	Day	Hour	Non-FERC					WY	FERC	Total
			CA	OR	WA	UT	ID			
Jan-16	4	18	-	34	-	-	-	-	34	
Feb-16	2	8	-	34	-	-	-	-	34	
Mar-16	15	8	-	31	-	-	-	-	31	
Apr-16	26	8	-	35	-	-	-	-	35	
May-16	31	17	-	39	-	-	-	-	39	
Jun-16	28	16	-	42	-	-	-	-	42	
Jul-16	28	17	-	50	-	-	-	-	50	
Aug-16	1	17	-	48	-	-	-	-	48	
Sep-16	1	15	-	43	-	-	-	-	43	
Oct-16	19	8	-	39	-	-	-	-	39	
Nov-16	30	18	-	41	-	-	-	-	41	
Dec-16	14	18	-	41	-	-	-	-	41	
			-	476	-	-	-	-	476	

= equals

**LOADS FOR JURISDICTIONAL ALLOCATION (CP) Before Temperature Adjustments**

Month	Day	Hour	Non-FERC					WY	FERC	Total
			CA	OR	WA	UT	ID			
Jan-16	4	18	134	2,322	738	3,374	446	1,235	3	8,252
Feb-16	2	8	145	2,331	712	3,299	425	1,187	3	8,102
Mar-16	15	8	125	2,089	604	2,909	346	1,166	2	7,242
Apr-16	26	8	119	1,961	508	2,826	368	1,083	2	6,868
May-16	31	17	122	2,008	590	3,194	495	1,090	2	7,501
Jun-16	28	16	134	2,244	772	4,563	676	1,232	3	9,624
Jul-16	28	17	139	2,513	817	4,812	575	1,201	3	10,061
Aug-16	1	17	134	2,205	687	4,716	568	1,219	3	9,532
Sep-16	1	15	110	1,864	588	4,080	558	1,222	3	8,425
Oct-16	19	8	114	1,956	601	2,868	380	1,089	2	7,010
Nov-16	30	18	124	2,131	607	3,415	383	1,237	3	7,899
Dec-16	14	18	124	2,625	818	3,477	445	1,255	5	8,749
			1,524	26,250	8,042	43,533	5,666	14,216	35	99,265

+ plus

**Adjustment for Coincidental System Peaks Temperature Adjustment**

Month	Day	Time	Non-FERC					WY	FERC	Total
			CA	OR	WA	UT	ID			
Jan-16	4	18	7	41	30	5	(1)	(1)		81
Feb-16	2	8	3	130	67	4	1	14		218
Mar-16	15	8	4	94	35	57	9	8		206
Apr-16	26	8	10	144	48	60	10	19		292
May-16	31	17	(0)	(6)	(40)	36	30	(8)		12
Jun-16	28	16	(3)	(139)	(85)	(335)	(20)	(25)		(607)
Jul-16	28	17	0	11	(31)	(232)	2	2		(247)
Aug-16	1	17	(1)	(47)	(18)	(216)	10	(8)		(280)
Sep-16	1	15	0	13	(3)	(186)	(19)	4		(192)
Oct-16	19	8	2	158	88	99	7	30		385
Nov-16	30	18	12	197	74	43	10	31		367
Dec-16	14	18	(3)	(91)	(35)	(20)	(5)	(18)		(171)
			31	506	130	(686)	35	46	-	63

= equals

**LOADS FOR JURISDICTIONAL ALLOCATION (CP)**

Month	Day	Hour	Non-FERC					WY	FERC	Total
			CA	OR	WA	UT	ID			
Jan-16	4	18	140	2,363	767	3,379	445	1,234	3	8,332
Feb-16	2	8	148	2,461	780	3,302	426	1,200	3	8,320
Mar-16	15	8	129	2,183	639	2,966	354	1,174	2	7,448
Apr-16	26	8	130	2,105	556	2,886	379	1,102	2	7,160
May-16	31	17	122	2,002	551	3,230	526	1,081	2	7,513
Jun-16	28	16	131	2,105	687	4,228	656	1,206	3	9,017
Jul-16	28	17	139	2,524	786	4,580	578	1,203	3	9,814
Aug-16	1	17	133	2,158	669	4,500	578	1,211	3	9,251
Sep-16	1	15	111	1,877	584	3,894	538	1,226	3	8,233
Oct-16	19	8	116	2,114	689	2,967	387	1,119	2	7,395
Nov-16	30	18	136	2,327	681	3,458	393	1,269	3	8,266
Dec-16	14	18	120	2,535	783	3,458	440	1,237	5	8,578
			1,555	26,756	8,172	42,847	5,701	14,262	35	99,328

Utah Results of Operations  
December 2016  
ENERGY

		FORECAST LOADS (MWh)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2016	Jan	79,586	1,354,868	436,418	2,193,306	291,364	885,736	1,917	5,243,195	
2016	Feb	66,291	1,152,783	354,439	1,969,948	255,515	784,618	1,607	4,585,201	
2016	Mar	68,639	1,168,755	344,465	1,921,046	246,428	805,519	1,513	4,556,366	
2016	Apr	62,106	1,035,377	302,898	1,843,949	238,594	748,859	1,382	4,233,165	
2016	May	71,221	1,072,150	326,684	1,962,707	307,756	748,789	1,333	4,490,640	
2016	Jun	77,001	1,151,914	346,858	2,302,456	473,616	802,107	1,653	5,155,606	
2016	Jul	84,308	1,206,505	384,563	2,593,465	480,553	827,096	1,769	5,578,260	
2016	Aug	85,033	1,299,557	410,499	2,489,049	397,225	812,863	1,657	5,495,882	
2016	Sep	63,127	1,060,343	344,166	2,017,327	275,899	804,787	1,369	4,567,017	
2016	Oct	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548	
2016	Nov	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081	
2016	Dec	84,255	1,475,032	474,671	2,214,796	293,269	889,894	3,173	5,435,089	
		868,152	14,216,484	4,432,072	25,374,975	3,743,826	9,719,338	20,203	58,375,051	

- (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	
2016	Jan	-	-	-	(9,122)	-	-	-	(9,122)	
2016	Feb	-	-	-	-	-	-	-	-	
2016	Mar	-	-	-	-	-	-	-	-	
2016	Apr	-	-	-	-	-	-	-	-	
2016	May	-	-	-	-	-	-	-	-	
2016	Jun	-	-	-	(8,351)	-	-	-	(8,351)	
2016	Jul	-	-	-	(6,654)	-	-	-	(6,654)	
2016	Aug	-	-	-	(8,399)	-	-	-	(8,399)	
2016	Sep	-	-	-	(3,027)	-	-	-	(3,027)	
2016	Oct	-	-	-	-	-	-	-	-	
2016	Nov	-	-	-	-	-	-	-	-	
2016	Dec	-	-	-	(9,410)	-	-	-	(9,410)	
		-	-	-	(44,962)	-	-	-	(44,962)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2016	Jan	79,586	1,354,868	436,418	2,184,184	291,364	885,736	1,917	5,234,073	
2016	Feb	66,291	1,152,783	354,439	1,969,948	255,515	784,618	1,607	4,585,201	
2016	Mar	68,639	1,168,755	344,465	1,921,046	246,428	805,519	1,513	4,556,366	
2016	Apr	62,106	1,035,377	302,898	1,843,949	238,594	748,859	1,382	4,233,165	
2016	May	71,221	1,072,150	326,684	1,962,707	307,756	748,789	1,333	4,490,640	
2016	Jun	77,001	1,151,914	346,858	2,294,106	473,616	802,107	1,653	5,147,255	
2016	Jul	84,308	1,206,505	384,563	2,586,812	480,553	827,096	1,769	5,571,606	
2016	Aug	85,033	1,299,557	410,499	2,480,650	397,225	812,863	1,657	5,487,483	
2016	Sep	63,127	1,060,343	344,166	2,014,300	275,899	804,787	1,369	4,563,991	
2016	Oct	60,814	1,105,201	352,151	1,926,162	252,514	813,365	1,342	4,511,548	
2016	Nov	65,771	1,134,000	354,260	1,940,762	231,092	795,706	1,489	4,523,081	
2016	Dec	84,255	1,475,032	474,671	2,205,386	293,269	889,894	3,173	5,425,679	
		868,152	14,216,484	4,432,072	25,330,013	3,743,826	9,719,338	20,203	58,330,088	

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY		Total	
2016	Jan	-	23,361	-	13	302	-	-	23,676	
2016	Feb	-	21,928	-	85	200	-	-	22,212	
2016	Mar	-	23,325	-	212	297	-	-	23,834	
2016	Apr	-	23,623	-	202	200	-	-	24,024	
2016	May	-	26,104	-	16	102	-	-	26,223	
2016	Jun	-	25,877	-	125	205	-	-	26,206	
2016	Jul	-	29,390	-	13	145	-	-	29,547	
2016	Aug	-	31,752	-	200	1,244	-	-	33,195	
2016	Sep	-	29,424	-	608	615	-	-	30,647	
2016	Oct	-	29,631	-	91	755	-	-	30,477	
2016	Nov	-	27,646	-	30	73	-	-	27,749	
2016	Dec	-	28,837	-	40	205	-	-	29,081	
		-	320,896	-	1,635	4,342	-	-	326,873	

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC					FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2016	Jan	79,586	1,378,229	436,418	2,184,197	291,666	885,736	1,917	5,257,749
2016	Feb	66,291	1,174,710	354,439	1,970,033	255,715	784,618	1,607	4,607,414
2016	Mar	68,639	1,192,080	344,465	1,921,258	246,725	805,519	1,513	4,580,200
2016	Apr	62,106	1,059,000	302,898	1,844,150	238,794	748,859	1,382	4,257,189
2016	May	71,221	1,098,254	326,684	1,962,723	307,859	748,789	1,333	4,516,863
2016	Jun	77,001	1,177,791	346,858	2,294,231	473,821	802,107	1,653	5,173,462
2016	Jul	84,308	1,235,895	384,563	2,586,825	480,697	827,096	1,769	5,601,153
2016	Aug	85,033	1,331,309	410,499	2,480,850	398,469	812,863	1,657	5,520,679
2016	Sep	63,127	1,089,766	344,166	2,014,909	276,514	804,787	1,369	4,594,638
2016	Oct	60,814	1,134,832	352,151	1,926,253	253,270	813,365	1,342	4,542,025
2016	Nov	65,771	1,161,646	354,260	1,940,792	231,166	795,706	1,489	4,550,831
2016	Dec	84,255	1,503,869	474,671	2,205,426	293,473	889,894	3,173	5,454,760
		868,152.2	14,537,380.6	4,432,072.2	25,331,647.7	3,748,167.8	9,719,338.1	20,203.0	58,656,962

+ plus

		Temperature Adjustment for Energy							
		Non-FERC					FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2016	Jan	4,179	34,171	13,603	(2,682)	408	504		50,183
2016	Feb	3,103	68,768	28,173	8,919	2,736	9,910		121,607
2016	Mar	2,258	37,873	18,406	18,163	2,681	4,960		84,340
2016	Apr	3,306	37,466	18,303	9,121	3,830	2,462		74,487
2016	May	642	7,179	(5,960)	17,554	10,443	1,061		30,920
2016	Jun	(900)	(48,363)	(20,878)	(196,303)	(36,381)	(12,819)		(315,644)
2016	Jul	361	24,592	(2,905)	(111,954)	1,068	(320)		(89,158)
2016	Aug	(813)	(48,210)	(12,965)	(82,419)	2,526	5,456		(136,424)
2016	Sep	233	19,411	4,465	2,455	14,079	2,157		42,799
2016	Oct	333	14,364	16,961	(11,678)	4,637	7,666		32,282
2016	Nov	4,437	69,267	39,223	30,807	4,594	12,174		160,503
2016	Dec	(1,384)	(50,077)	(27,289)	(13,594)	(6,630)	(12,436)		(111,411)
		15,756	166,440	69,137	(331,612)	3,989	20,774	-	(55,516)

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWh)							
		Non-FERC					FERC	Total	
Year	Month	CA	OR	WA	UT	ID	WY		
2016	Jan	83,765	1,412,400	450,020	2,181,515	292,074	886,241	1,917	5,307,932
2016	Feb	69,394	1,243,478	382,612	1,978,952	258,450	794,528	1,607	4,729,021
2016	Mar	70,897	1,229,953	362,871	1,939,421	249,406	810,479	1,513	4,664,540
2016	Apr	65,413	1,096,466	321,201	1,853,271	242,623	751,320	1,382	4,331,676
2016	May	71,864	1,105,433	320,725	1,980,277	318,302	749,850	1,333	4,547,782
2016	Jun	76,101	1,129,428	325,980	2,097,927	437,440	789,288	1,653	4,857,817
2016	Jul	84,669	1,260,487	381,658	2,474,871	481,766	826,776	1,769	5,511,996
2016	Aug	84,220	1,283,099	397,534	2,398,432	400,995	818,319	1,657	5,384,255
2016	Sep	63,360	1,109,177	348,631	2,017,364	290,592	806,944	1,369	4,637,437
2016	Oct	61,147	1,149,195	369,112	1,914,575	257,907	821,030	1,342	4,574,307
2016	Nov	70,208	1,230,913	393,484	1,971,599	235,759	807,881	1,489	4,711,333
2016	Dec	82,871	1,453,791	447,382	2,191,832	286,843	877,457	3,173	5,343,349
		883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446



**Utah Results of Operations  
December 2016**

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	
Subtotal	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	<b>58,601,446 Ref Page 10.18</b>
System Energy Factor	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Divisional Energy - Pacific	3.1506%	52.4107%	16.0442%	0.0000%	0.0000%	28.3944%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.8427%	12.2834%	5.8078%	0.0661%	100.00%
System Generation Factor	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	100.00%
Divisional Generation - Pacific	3.2057%	54.7053%	16.7180%	0.0000%	0.0000%	25.3710%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.3621%	11.4430%	5.1267%	0.0681%	100.00%
System Capacity (mwh)								
Accord	1,555.3	26,755.6	8,172.2	42,847.4	5,700.6	14,262	35.1	<b>99,328 Ref Page 10.16</b>
Modified Accord	1,555.3	26,755.6	8,172.2	42,847.4	5,700.6	14,262	35.1	<b>99,328 Ref Page 10.16</b>
Rolled-In	1,555.3	26,755.6	8,172.2	42,847.4	5,700.6	14,262	35.1	<b>99,328 Ref Page 10.16</b>
Rolled-In with Hydro Adj.	1,555.3	26,755.6	8,172.2	42,847.4	5,700.6	14,262	35.1	<b>99,328 Ref Page 10.16</b>
Rolled-In with Off-Sys Adj.	1,555.3	26,755.6	8,172.2	42,847.4	5,700.6	14,262	35.1	<b>99,328 Ref Page 10.16</b>
System Capacity Factor								
Accord	1.5658%	26.9365%	8.2274%	43.1372%	5.7391%	14.3585%	0.0354%	100.00%
Modified Accord	1.5658%	26.9365%	8.2274%	43.1372%	5.7391%	14.3585%	0.0354%	100.00%
Rolled-In	1.5658%	26.9365%	8.2274%	43.1372%	5.7391%	14.3585%	0.0354%	100.00%
Rolled-In with Hydro Adj.	1.5658%	26.9365%	8.2274%	43.1372%	5.7391%	14.3585%	0.0354%	100.00%
Rolled-In with Off-Sys Adj.	1.5658%	26.9365%	8.2274%	43.1372%	5.7391%	14.3585%	0.0354%	100.00%
System Energy (mwh)								
Accord	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Modified Accord	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Rolled-In	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Rolled-In with Hydro Adj.	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
Rolled-In with Off-Sys Adj.	883,908	14,703,821	4,501,209	25,000,036	3,752,157	9,740,112	20,203	58,601,446
System Energy Factor								
Accord	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Modified Accord	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Rolled-In	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Rolled-In with Hydro Adj.	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
Rolled-In with Off-Sys Adj.	1.5083%	25.0912%	7.6811%	42.6611%	6.4028%	16.6209%	0.0345%	100.00%
System Generation Factor								
Accord	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	100.00%
Modified Accord	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	100.00%
Rolled-In	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	100.00%
Rolled-In with Hydro Adj.	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	100.00%
Rolled-In with Off-Sys Adj.	1.5514%	26.4752%	8.0908%	43.0182%	5.9051%	14.9241%	0.0351%	100.00%

Utah Results of Operations  
December 2016  
2017 Protocol Adjustment

	Total	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
2017 Protocol Baseline ECD	(9,578,038)	(324,482)	(8,238,000)	-	-	835,542	(1,851,098)	-
2017 Protocol Equalization Adjustment	9,074,482	324,482	2,600,000	-	4,400,000	150,000	1,600,000	-
2017 Protocol Adjustment	(503,555)	-	(5,638,000)	-	4,400,000	985,542	(251,098)	-

# **B1. REVENUE**



Electric Operations Revenue  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4118000 Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4191000	AFUDC - OTHER	0		(27,450)	(545)	(7,106)	(2,094)	(3,854)	(12,252)	(1,590)	(7)
<b>4191000 Total</b>				<b>(27,450)</b>	<b>(545)</b>	<b>(7,106)</b>	<b>(2,094)</b>	<b>(3,854)</b>	<b>(12,252)</b>	<b>(1,590)</b>	<b>(7)</b>
4211000	GAIN DISPOS PROP	554000		83	-	83	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000		(53)	(1)	(14)	(4)	(8)	(23)	(3)	(0)
4211000	GAIN DISPOS PROP	554000		(1,582)	(34)	(427)	(124)	(220)	(685)	(91)	(0)
4211000	GAIN DISPOS PROP	554000		(226)	-	-	-	-	(226)	-	-
<b>4211000 Total</b>				<b>(1,777)</b>	<b>(35)</b>	<b>(357)</b>	<b>(128)</b>	<b>(228)</b>	<b>(934)</b>	<b>(95)</b>	<b>(0)</b>
4212000	LOSS DISPOS PROP	554100		1	-	1	-	-	-	-	-
4212000	LOSS DISPOS PROP	554100		0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100		22	-	-	-	22	-	-	-
4212000	LOSS DISPOS PROP	554100		4	-	-	4	-	-	-	-
4212000	LOSS DISPOS PROP	554100		0	-	-	-	0	-	-	-
4212000	LOSS DISPOS PROP	554100		1	-	-	-	1	-	-	-
<b>4212000 Total</b>				<b>30</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>23</b>	<b>0</b>	<b>0</b>
4270000	INT ON LNG-TRM DBT	585001		323,406	6,425	83,720	24,668	45,404	144,345	18,734	86
4270000	INT ON LNG-TRM DBT	585002		31,567	627	8,172	2,408	4,432	14,089	1,829	8
4270000	INT ON LNG-TRM DBT	585004		1,758	35	455	134	247	785	102	0
4270000	INT ON LNG-TRM DBT	585005		2,744	55	710	209	385	1,225	159	1
<b>4270000 Total</b>				<b>359,475</b>	<b>7,142</b>	<b>93,057</b>	<b>27,419</b>	<b>50,468</b>	<b>160,444</b>	<b>20,824</b>	<b>95</b>
4280000	AMT DBT DISC & EXP	586160		1,019	20	264	78	143	455	59	0
4280000	AMT DBT DISC & EXP	586170		3,123	62	809	238	439	1,394	181	1
<b>4280000 Total</b>				<b>4,142</b>	<b>82</b>	<b>1,072</b>	<b>316</b>	<b>582</b>	<b>1,849</b>	<b>240</b>	<b>1</b>
4281000	AMORTZN OF LOSS	586190		668	13	173	51	94	298	39	0
<b>4281000 Total</b>				<b>668</b>	<b>13</b>	<b>173</b>	<b>51</b>	<b>94</b>	<b>298</b>	<b>39</b>	<b>0</b>
4290000	AMT PREM ON DEBT	586180		(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
<b>4290000 Total</b>				<b>(11)</b>	<b>(0)</b>	<b>(3)</b>	<b>(1)</b>	<b>(2)</b>	<b>(5)</b>	<b>(1)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP	0		8,644	172	2,238	659	1,214	3,858	501	2
<b>4310000 Total</b>				<b>8,644</b>	<b>172</b>	<b>2,238</b>	<b>659</b>	<b>1,214</b>	<b>3,858</b>	<b>501</b>	<b>2</b>
4313000	INT EXP ON REG LIAB	0		3,816	76	988	291	536	1,703	221	1
<b>4313000 Total</b>				<b>3,816</b>	<b>76</b>	<b>988</b>	<b>291</b>	<b>536</b>	<b>1,703</b>	<b>221</b>	<b>1</b>
4320000	AFUDC - BORROWED	585800		(15,648)	(311)	(4,051)	(1,194)	(2,197)	(6,984)	(906)	(4)
4320000	AFUDC - BORROWED	585851		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4320000	AFUDC - BORROWED	585860		332	7	86	25	47	148	19	0
<b>4320000 Total</b>				<b>(15,316)</b>	<b>(304)</b>	<b>(3,965)</b>	<b>(1,168)</b>	<b>(2,150)</b>	<b>(6,836)</b>	<b>(887)</b>	<b>(4)</b>
4401000	RESIDENTIAL SALES	301100		(47,653)	(47,653)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100		(75,926)	-	-	-	-	-	(75,926)	-
4401000	RESIDENTIAL SALES	301100		(617,950)	-	(617,950)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100		(763,850)	-	-	-	-	(763,850)	-	-
4401000	RESIDENTIAL SALES	301100		(142,471)	-	-	(142,471)	-	-	-	-
4401000	RESIDENTIAL SALES	301100		(100,104)	-	-	-	(100,104)	-	-	-
4401000	RESIDENTIAL SALES	301100		(13,003)	-	-	-	(13,003)	-	-	-
4401000	RESIDENTIAL SALES	301107		1,645	1,645	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107		365	-	-	-	-	-	365	-
4401000	RESIDENTIAL SALES	301107		2,111	-	2,111	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107		5,451	-	-	-	-	5,451	-	-
4401000	RESIDENTIAL SALES	301107		6,055	-	-	6,055	-	-	-	-
4401000	RESIDENTIAL SALES	301107		42	-	-	-	42	-	-	-
4401000	RESIDENTIAL SALES	301108		429	-	429	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108		(13,866)	-	-	-	-	(13,866)	-	-
4401000	RESIDENTIAL SALES	301108		-	-	-	(1,058)	-	-	-	-
4401000	RESIDENTIAL SALES	301108		69	-	-	-	69	-	-	-
4401000	RESIDENTIAL SALES	301109		(1,025)	(1,025)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109		(3,557)	-	-	-	-	-	(3,557)	-
4401000	RESIDENTIAL SALES	301109		(15,260)	-	(15,260)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109		(2,478)	-	-	-	-	(2,478)	-	-
4401000	RESIDENTIAL SALES	301109		(6,846)	-	-	(6,846)	-	-	-	-
4401000	RESIDENTIAL SALES	301109		(3,217)	-	-	-	(3,217)	-	-	-
4401000	RESIDENTIAL SALES	301109		14	-	-	-	14	-	-	-
4401000	RESIDENTIAL SALES	301119		(1)	(1)	-	-	-	-	-	-



Electric Operations Revenue  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	7	-	-	-	7	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	1	-	1	-	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	(46)	-	-	-	(46)	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	(3)	-	-	(3)	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(11)	-	-	(11)	-	-	-	
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(3,808)	-	-	-	-	-	(3,808)	
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(53,722)	-	-	-	-	-	(53,722)	
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(15)	-	-	-	-	-	(15)	
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(1,654)	-	-	-	-	-	(1,654)	
<b>4401000 Total</b>					<b>(1,851,337)</b>	<b>(47,034)</b>	<b>(630,669)</b>	<b>(144,323)</b>	<b>(116,211)</b>	<b>(774,789)</b>	<b>(79,112)</b>	<b>(59,200)</b>
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(35,747)	(35,747)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(43,027)	-	-	-	(43,027)	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(462,904)	-	(462,904)	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(715,422)	-	-	-	(715,422)	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(126,940)	-	(126,940)	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(114,149)	-	-	(114,149)	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(11,490)	-	-	(11,490)	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	1,097	1,097	-	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	215	-	-	-	-	215	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	779	-	779	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	4,644	-	-	-	-	4,644	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	5,282	-	-	5,282	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	25	-	-	-	25	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	OR	323	-	323	-	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(14,401)	-	-	-	(14,401)	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(991)	-	-	(991)	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	98	-	-	-	98	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(239)	(239)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(1,202)	-	-	-	-	(1,202)	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	4,175	-	4,175	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	5,174	-	-	-	-	5,174	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	5,151	-	-	5,151	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	3,845	-	-	-	3,845	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	114	-	-	-	114	-	-	
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(2,944)	-	-	-	-	-	(2,944)	
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	(43,565)	-	-	-	-	-	(43,565)	
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	(1,217)	-	-	-	-	-	(1,217)	
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	(50)	-	-	-	-	-	(50)	
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(1,084)	-	-	-	-	-	(1,084)	
<b>4421000 Total</b>					<b>(1,544,450)</b>	<b>(34,889)</b>	<b>(457,627)</b>	<b>(117,498)</b>	<b>(121,557)</b>	<b>(720,004)</b>	<b>(44,014)</b>	<b>(48,861)</b>
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,438)	(6,438)	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(20,649)	-	-	-	-	(20,649)	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(143,970)	-	(143,970)	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(363,168)	-	-	-	-	(363,168)	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(51,818)	-	-	(51,818)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(336,899)	-	-	-	(336,899)	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(107,456)	-	-	-	(107,456)	-	-	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(85,975)	-	-	-	-	(85,975)	-	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(125,348)	-	-	-	-	(125,348)	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	176	176	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	76	-	-	-	-	76	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,192	-	1,192	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	4,165	-	-	-	-	4,165	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	2,206	-	-	2,206	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(117)	-	-	-	(117)	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	OR	107	-	107	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(8,897)	-	-	-	-	(8,897)	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(529)	-	-	(529)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	460	-	-	-	460	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	55	55	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(1,165)	-	-	-	-	(1,165)	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(4,514)	-	(4,514)	-	-	-	-	



**Electric Operations Revenue**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(3,456)	-	-	-	(3,456)	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(1,197)	-	(1,197)	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(3,537)	-	-	(3,537)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	(615)	-	-	(615)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	(2,665)	-	-	-	-	-	(2,665)	
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	(16,875)	-	-	-	-	-	(16,875)	
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	(278)	-	-	-	-	-	(278)	
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	(1,657)	-	-	-	-	-	(1,657)	
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	(629)	-	-	-	-	-	(629)	
<b>4422000 Total</b>					<b>(1,279,414)</b>	<b>(6,207)</b>	<b>(147,185)</b>	<b>(51,338)</b>	<b>(448,165)</b>	<b>(496,704)</b>	<b>(107,713)</b>	<b>(22,103)</b>
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	(13,789)	(13,789)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	(61,987)	-	-	-	-	(61,987)	-	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	(32,876)	-	(32,876)	-	-	-	-	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	(19,210)	-	-	-	(19,210)	-	-	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	(15,083)	-	(15,083)	-	-	-	-	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	(1,870)	-	-	(1,870)	-	-	-	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	(468)	-	-	(468)	-	-	-	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	479	479	-	-	-	-	-	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	262	-	-	-	-	262	-	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	51	-	51	-	-	-	-	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	115	-	-	-	115	-	-	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	619	-	-	619	-	-	-	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	(1)	-	-	(1)	-	-	-	
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Ma	WA	(99)	-	(99)	-	-	-	-	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	8	8	-	-	-	-	-	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	2	-	-	-	-	2	-	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(481)	-	(481)	-	-	-	-	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	12	-	-	-	12	-	-	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(830)	-	(830)	-	-	-	-	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	1	-	-	1	-	-	-	
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	(127)	-	-	-	-	-	(127)	
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	(4,078)	-	-	-	-	-	(4,078)	
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	(1)	-	-	-	-	-	(1)	
<b>4423000 Total</b>					<b>(149,351)</b>	<b>(13,303)</b>	<b>(33,306)</b>	<b>(15,393)</b>	<b>(2,338)</b>	<b>(19,083)</b>	<b>(61,723)</b>	<b>(4,205)</b>
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	(435)	(435)	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	(519)	-	-	-	-	(519)	-	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(5,935)	-	(5,935)	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(9,166)	-	-	-	(9,166)	-	-	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(1,348)	-	(1,348)	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,569)	-	-	(1,569)	-	-	-	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	(350)	-	-	(350)	-	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	11	11	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	4	-	-	-	-	4	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	11	-	11	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	90	-	-	-	90	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	41	-	-	41	-	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	2	-	-	2	-	-	-	
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	(6)	-	(6)	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(43)	(43)	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	4	-	-	-	-	4	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(125)	-	(125)	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(90)	-	-	-	(90)	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	17	-	-	17	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(35)	-	-	(35)	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(17)	-	-	(17)	-	-	-	
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(48)	-	-	-	-	-	(48)	
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	(563)	-	-	-	-	-	(563)	
<b>4441000 Total</b>					<b>(20,069)</b>	<b>(467)</b>	<b>(6,048)</b>	<b>(1,296)</b>	<b>(1,969)</b>	<b>(9,167)</b>	<b>(511)</b>	<b>(611)</b>
4451000	OTHER SALES PUBLIC	301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	(22,126)	-	-	-	(22,126)	-	-	
4451000	OTHER SALES PUBLIC	301707	Oth Sales to Public Authority Acctg Adj	UT	169	-	-	-	169	-	-	
4451000	OTHER SALES PUBLIC	301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	889	-	-	-	889	-	-	
4451000	OTHER SALES PUBLIC	301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	(55)	-	-	-	-	-	(55)	





Electric Operations Revenue  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4451000	OTHER SALES PUBLIC 301770	DSM Revenue - Other Public Authorities	OTHER	(863)	-	-	-	-	-	-	(863)
<b>4451000 Total</b>				<b>(21,985)</b>	-	-	-	<b>(21,068)</b>	-	-	<b>(917)</b>
4471000	ON-SYS WHOLE-FIRM 301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	(714)	-	(714)	-	-	-	-	-
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(580)	-	-	-	-	-	(580)	-
<b>4471000 Total</b>				<b>(1,294)</b>	-	<b>(714)</b>	-	-	-	<b>(580)</b>	-
4471300	POST MERGER FIRM 301405	POST MERGER FIRM	SG	(32,358)	(494)	(8,295)	(2,588)	(4,836)	(14,194)	(1,939)	(11)
<b>4471300 Total</b>				<b>(32,358)</b>	<b>(494)</b>	<b>(8,295)</b>	<b>(2,588)</b>	<b>(4,836)</b>	<b>(14,194)</b>	<b>(1,939)</b>	<b>(11)</b>
4471400	S/T FIRM WHOLESALE 301406	SHORT-TERM FIRM WHOLESALE SALES	SG	(277,337)	(4,236)	(71,098)	(22,180)	(41,448)	(121,655)	(16,621)	(98)
4471400	S/T FIRM WHOLESALE 301409	TRADING SALES NETTED-EST.	SG	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)
4471400	S/T FIRM WHOLESALE 301410	TRADING SALES NETTED	SG	723	11	185	58	108	317	43	0
4471400	S/T FIRM WHOLESALE 301411	BOOKOUT SALES NETTED	SG	142,837	2,182	36,618	11,423	21,347	62,656	8,560	50
4471400	S/T FIRM WHOLESALE 301412	BOOKOUT SALES NETTED-ESTIMATE	SG	6,800	104	1,743	544	1,016	2,983	408	2
4471400	S/T FIRM WHOLESALE 302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
4471400	S/T FIRM WHOLESALE 302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(446)	(7)	(114)	(36)	(67)	(196)	(27)	(0)
4471400	S/T FIRM WHOLESALE 302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
4471400	S/T FIRM WHOLESALE 303028	LINE LOSS W/S TRADING REVENUES	SG	(2,447)	(37)	(627)	(196)	(366)	(1,074)	(147)	(1)
<b>4471400 Total</b>				<b>(129,890)</b>	<b>(1,984)</b>	<b>(33,299)</b>	<b>(10,388)</b>	<b>(19,412)</b>	<b>(56,977)</b>	<b>(7,784)</b>	<b>(46)</b>
4472000	SLS FOR RESL-SURP 301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(4,587)	(70)	(1,176)	(367)	(685)	(2,012)	(275)	(2)
4472000	SLS FOR RESL-SURP 302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	(53)	(1)	(14)	(4)	(8)	(23)	(3)	(0)
<b>4472000 Total</b>				<b>(4,639)</b>	<b>(71)</b>	<b>(1,189)</b>	<b>(371)</b>	<b>(693)</b>	<b>(2,035)</b>	<b>(278)</b>	<b>(2)</b>
4476100	BOOKOUTS NETTED-GAIN 304101	BOOKOUTS NETTED-GAIN	SG	(9,737)	(149)	(2,496)	(779)	(1,455)	(4,271)	(584)	(3)
4476100	BOOKOUTS NETTED-GAIN 304102	BOOKOUTS NETTED-EST GAIN	SG	956	15	245	76	143	419	57	0
<b>4476100 Total</b>				<b>(8,781)</b>	<b>(134)</b>	<b>(2,251)</b>	<b>(702)</b>	<b>(1,312)</b>	<b>(3,852)</b>	<b>(526)</b>	<b>(3)</b>
4476200	TRADING NETTED-GAINS 304201	TRADING NETTED-GAINS	SG	(57)	(1)	(15)	(5)	(9)	(25)	(3)	(0)
<b>4476200 Total</b>				<b>(57)</b>	<b>(1)</b>	<b>(15)</b>	<b>(5)</b>	<b>(9)</b>	<b>(25)</b>	<b>(3)</b>	<b>(0)</b>
4479000	TRANS SRVC 301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(79)	-	-	-	-	-	-	(79)
<b>4479000 Total</b>				<b>(79)</b>	-	-	-	-	-	-	<b>(79)</b>
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(182)	(182)	-	-	-	-	-	-
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(222)	-	-	-	-	-	(222)	-
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(2,901)	-	(2,901)	-	-	-	-	-
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(2,526)	-	-	-	-	(2,526)	-	-
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(541)	-	-	(541)	-	-	-	-
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(410)	-	-	-	(410)	-	-	-
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(50)	-	-	-	(50)	-	-	-
<b>4501000 Total</b>				<b>(6,832)</b>	<b>(182)</b>	<b>(2,901)</b>	<b>(541)</b>	<b>(460)</b>	<b>(2,526)</b>	<b>(222)</b>	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(44)	(44)	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(39)	-	-	-	-	-	(39)	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(615)	-	(615)	-	-	-	-	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(598)	-	-	-	-	(598)	-	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(113)	-	-	(113)	-	-	-	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(99)	-	-	-	(99)	-	-	-
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(11)	-	-	-	(11)	-	-	-
<b>4502000 Total</b>				<b>(1,519)</b>	<b>(44)</b>	<b>(615)</b>	<b>(113)</b>	<b>(110)</b>	<b>(598)</b>	<b>(39)</b>	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(38)	(38)	-	-	-	-	-	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(215)	-	-	-	-	-	(215)	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(218)	-	(218)	-	-	-	-	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(401)	-	-	-	-	(401)	-	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(32)	-	-	(32)	-	-	-	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(47)	-	-	-	(47)	-	-	-
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(13)	-	-	-	(13)	-	-	-
<b>4503000 Total</b>				<b>(964)</b>	<b>(38)</b>	<b>(218)</b>	<b>(32)</b>	<b>(60)</b>	<b>(401)</b>	<b>(215)</b>	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	2	2	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(1)	-	-	-	-	-	(1)	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(4)	-	(4)	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(63)	-	-	-	-	(63)	-	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	13	-	-	13	-	-	-	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	(3)	-	-	-	(3)	-	-	-
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	(1)	-	-	-	(1)	-	-	-
<b>4504000 Total</b>				<b>(57)</b>	<b>2</b>	<b>(4)</b>	<b>13</b>	<b>(4)</b>	<b>(63)</b>	<b>(1)</b>	-
4511000	ACCOUNT SERV CHG 301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(25)	(25)	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG 301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(44)	-	-	-	-	-	(44)	-



Electric Operations Revenue  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(447)	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(2,728)	-	-	(2,728)	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(75)	-	(75)	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(123)	-	-	(123)	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(9)	-	-	(9)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(10)	(10)	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(29)	-	-	-	(29)	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(267)	-	(267)	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(440)	-	-	-	(440)	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(51)	-	(51)	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(82)	-	-	(82)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(7)	-	-	(7)	-	-	-
<b>4511000 Total</b>					<b>(4,338)</b>	<b>(35)</b>	<b>(714)</b>	<b>(126)</b>	<b>(222)</b>	<b>(3,168)</b>	<b>(72)</b>
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	(1)	(1)	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	(0)	-	-	-	(0)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	(17)	-	(17)	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	(6)	(0)	(2)	(1)	(3)	(0)	(0)
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(10)	-	-	-	(10)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	(3)	-	(3)	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	(1)	-	-	(1)	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	(0)	-	-	(0)	-	-	-
<b>4512000 Total</b>					<b>(38)</b>	<b>(1)</b>	<b>(18)</b>	<b>(3)</b>	<b>(2)</b>	<b>(13)</b>	<b>(1)</b>
4513000	OTHER	301828	OTHER	CA	(17)	(17)	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	(83)	-	-	-	(83)	-	-
4513000	OTHER	301828	OTHER	OR	(495)	-	(495)	-	-	-	-
4513000	OTHER	301828	OTHER	SO	29	1	8	2	4	12	0
4513000	OTHER	301828	OTHER	UT	(587)	-	-	-	(587)	-	-
4513000	OTHER	301828	OTHER	WA	(44)	-	(44)	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	(63)	-	-	(63)	-	-	-
4513000	OTHER	301828	OTHER	WYU	(5)	-	-	(5)	-	-	-
<b>4513000 Total</b>					<b>(1,265)</b>	<b>(17)</b>	<b>(488)</b>	<b>(41)</b>	<b>(63)</b>	<b>(575)</b>	<b>(81)</b>
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	(3)	-	-	-	(3)	-	-
<b>4514100 Total</b>					<b>(3)</b>				<b>(3)</b>		
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	CA	(0)	(0)	-	-	-	-	-
4514400	ENGY FINANSWER LGHT	301839	HOME COMFORT - EXIST RES	WA	(0)	-	(0)	-	-	-	-
<b>4514400 Total</b>					<b>(0)</b>	<b>(0)</b>		<b>(0)</b>			
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	(75)	(1)	(19)	(6)	(11)	(33)	(4)
<b>4530000 Total</b>					<b>(75)</b>	<b>(1)</b>	<b>(19)</b>	<b>(6)</b>	<b>(11)</b>	<b>(33)</b>	<b>(4)</b>
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2)	(2)	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	(1)	-	-	-	-	(1)	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	(835)	-	(835)	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(677)	(15)	(183)	(53)	(94)	(293)	(0)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(546)	-	-	-	(546)	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(11)	-	-	(11)	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14)	-	-	(14)	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	(18)	-	-	(18)	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	(507)	(507)	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(159)	-	-	-	(159)	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(2,556)	-	(2,556)	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(1,864)	-	-	-	(1,864)	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(780)	-	(780)	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(325)	-	-	(325)	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(5)	-	(5)	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(1)	-	-	-	(1)	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(11)	(11)	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	(0)	-	-	-	-	(0)	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(150)	-	(150)	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	SG	601	9	154	48	90	264	36
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(2,950)	-	-	-	(2,950)	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(8)	-	-	(8)	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(7)	-	-	(7)	-	-	-





Electric Operations Revenue  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	2	2	-	-	-	-	-	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(0)	-	-	-	-	(0)	-	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(5)	-	(5)	-	-	-	-	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(6)	-	-	-	(6)	-	-	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(3)	-	-	(3)	-	-	-	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(1)	-	-	-	(1)	-	-	
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	(248)	(4)	(64)	(20)	(37)	(109)	(15)	
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	(654)	(10)	(168)	(52)	(98)	(287)	(39)	
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(1,466)	(22)	(376)	(117)	(219)	(643)	(88)	
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(119)	(3)	(32)	(9)	(17)	(52)	(7)	
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	(618)	-	-	-	-	(618)	-	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	(65)	(1)	(17)	(5)	(10)	(29)	(4)	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(121)	(3)	(33)	(9)	(17)	(53)	(7)	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	UT	(1)	-	-	-	-	(1)	-	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	(2)	(2)	-	-	-	-	-	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	(2)	-	-	-	-	(2)	-	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	(63)	-	(63)	-	-	-	-	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	(121)	-	-	-	-	(121)	-	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	(27)	-	-	(27)	-	-	-	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	(1)	-	-	-	(1)	-	-	
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	(27)	(0)	(7)	(2)	(4)	(12)	(2)	
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	(2,753)	(60)	(743)	(215)	(383)	(1,192)	(159)	
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	(11)	-	-	-	-	(11)	-	
<b>4541000 Total</b>					<b>(17,139)</b>	<b>(627)</b>	<b>(5,081)</b>	<b>(1,264)</b>	<b>(1,155)</b>	<b>(8,523)</b>	<b>(486)</b>	<b>(2)</b>
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SG	(8)	(0)	(2)	(1)	(1)	(4)	(0)	
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	(4)	-	-	-	-	(4)	-	
<b>4542000 Total</b>					<b>(12)</b>	<b>(0)</b>	<b>(2)</b>	<b>(1)</b>	<b>(1)</b>	<b>(7)</b>	<b>(0)</b>	
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,344)	(51)	(857)	(267)	(500)	(1,467)	(200)	
<b>4543000 Total</b>					<b>(3,344)</b>	<b>(51)</b>	<b>(857)</b>	<b>(267)</b>	<b>(500)</b>	<b>(1,467)</b>	<b>(200)</b>	
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(1,244)	(19)	(319)	(99)	(186)	(546)	(75)	
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(719)	(11)	(184)	(58)	(107)	(316)	(43)	
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(504)	(8)	(129)	(40)	(75)	(221)	(30)	
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(1,634)	(25)	(419)	(131)	(244)	(717)	(98)	
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(3,033)	(46)	(778)	(243)	(453)	(1,331)	(182)	
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	(2,103)	(32)	(539)	(168)	(314)	(922)	(126)	
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(910)	(14)	(233)	(73)	(136)	(399)	(55)	
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(60)	(1)	(15)	(5)	(9)	(26)	(4)	
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(16,074)	(246)	(4,121)	(1,286)	(2,402)	(7,051)	(963)	
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(763)	(12)	(196)	(61)	(114)	(335)	(46)	
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(100)	(2)	(26)	(8)	(15)	(44)	(6)	
4561100	Other Wheeling Rev	505961	TRANSMISSION IMBALANCE PENALTY REVENUE	SG	0	0	0	0	0	0	0	
<b>4561100 Total</b>					<b>(27,145)</b>	<b>(415)</b>	<b>(6,959)</b>	<b>(2,171)</b>	<b>(4,057)</b>	<b>(11,907)</b>	<b>(1,627)</b>	
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(884)	(14)	(227)	(71)	(132)	(388)	(53)	
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(7,108)	(109)	(1,822)	(568)	(1,062)	(3,118)	(426)	
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(8,251)	(126)	(2,115)	(660)	(1,233)	(3,620)	(495)	
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(20,202)	(309)	(5,179)	(1,616)	(3,019)	(8,861)	(1,211)	
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1	0	0	0	0	0	0	
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	(25,397)	(388)	(6,511)	(2,031)	(3,795)	(11,140)	(1,522)	
<b>4561920 Total</b>					<b>(61,842)</b>	<b>(945)</b>	<b>(15,854)</b>	<b>(4,946)</b>	<b>(9,242)</b>	<b>(27,127)</b>	<b>(3,706)</b>	
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(7,453)	(111)	(1,817)	(566)	(1,242)	(3,237)	(476)	
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(28)	(0)	(7)	(2)	(5)	(12)	(2)	
<b>4561930 Total</b>					<b>(7,481)</b>	<b>(111)</b>	<b>(1,824)</b>	<b>(569)</b>	<b>(1,247)</b>	<b>(3,250)</b>	<b>(478)</b>	
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(4,186)	(64)	(1,073)	(335)	(626)	(1,836)	(251)	
<b>4561990 Total</b>					<b>(4,186)</b>	<b>(64)</b>	<b>(1,073)</b>	<b>(335)</b>	<b>(626)</b>	<b>(1,836)</b>	<b>(251)</b>	
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	
<b>4562100 Total</b>					<b>(20)</b>	<b>(0)</b>	<b>(5)</b>	<b>(2)</b>	<b>(3)</b>	<b>(9)</b>	<b>(1)</b>	
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	(24)	(0)	(6)	(2)	(4)	(11)	(0)	



Electric Operations Revenue  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	(24)	-	-	-	(24)	-	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYP	(0)	-	-	(0)	-	-	-
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	-	52	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CA	0	0	-	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	IDU	0	-	-	-	0	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	OR	0	-	0	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(1,736)	(27)	(445)	(139)	(259)	(761)	(104)
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	UT	0	-	-	-	0	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WA	0	-	-	0	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	WYP	(0)	-	-	(0)	-	-	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	792	12	203	63	118	347	47
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	(4,323)	(66)	(1,108)	(346)	(646)	(1,896)	(259)
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(525)	(8)	(135)	(42)	(78)	(230)	(31)
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(6,159)	(94)	(1,579)	(493)	(921)	(2,702)	(369)
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(351)	-	-	-	(351)	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	120	2	31	10	18	53	7
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(10,961)	(167)	(2,810)	(877)	(1,638)	(4,808)	(657)
4562300	MISC OTHER REV	361000	STEAM SALES	SG	(468)	(7)	(120)	(37)	(70)	(205)	(28)
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(728)	(11)	(187)	(58)	(109)	(319)	(44)
<b>4562300 Total</b>					<b>(24,335)</b>	<b>(367)</b>	<b>(6,156)</b>	<b>(3,940)</b>	<b>(10,557)</b>	<b>(1,439)</b>	<b>(8)</b>
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(26)	(0)	(7)	(2)	(4)	(11)	(2)
<b>4562310 Total</b>					<b>(26)</b>	<b>(0)</b>	<b>(7)</b>	<b>(2)</b>	<b>(4)</b>	<b>(11)</b>	<b>(2)</b>
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CN	(1)	(0)	(0)	(0)	(0)	(0)	(0)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(1,302)	(28)	(352)	(102)	(181)	(564)	(75)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(146)	-	-	-	-	(146)	-
<b>4562400 Total</b>					<b>(1,451)</b>	<b>(28)</b>	<b>(352)</b>	<b>(102)</b>	<b>(181)</b>	<b>(711)</b>	<b>(75)</b>
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	1,680	-	-	-	-	1,680	-
<b>4562500 Total</b>					<b>1,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,680</b>	<b>-</b>
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,825	28	468	146	273	800	109
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(466)	(7)	(120)	(37)	(70)	(205)	(28)
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	(4,931)	(75)	(1,264)	(394)	(737)	(2,163)	(296)
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	10,695	-	-	-	-	-	-
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)
<b>4562700 Total</b>					<b>7,116</b>	<b>(55)</b>	<b>(918)</b>	<b>(286)</b>	<b>(535)</b>	<b>(1,570)</b>	<b>(215)</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(9,388)	-	-	-	-	-	-
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	9,388	-	-	-	-	-	-
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues # Amortz	OTHER	(11,197)	-	-	-	-	-	-
<b>4562800 Total</b>					<b>(11,197)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,197)</b>
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	7,094	-	7,094	-	-	-	-
<b>4563500 Total</b>					<b>7,094</b>	<b>-</b>	<b>7,094</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>					<b>(4,868,861)</b>	<b>(100,965)</b>	<b>(1,271,469)</b>	<b>(331,216)</b>	<b>(692,265)</b>	<b>(2,042,425)</b>	<b>(293,468)</b>

## **B2. O&M EXPENSE**



**Operations & Maintenance Expense**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 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	18,901	293	5,006	1,537	2,821	8,083	1,155	7	0
<b>5000000 Total</b>					<b>18,901</b>	<b>293</b>	<b>5,006</b>	<b>1,537</b>	<b>2,821</b>	<b>8,083</b>	<b>1,155</b>	<b>7</b>	<b>0</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	401	6	106	33	60	171	24	0	0
<b>5001000 Total</b>					<b>401</b>	<b>6</b>	<b>106</b>	<b>33</b>	<b>60</b>	<b>171</b>	<b>24</b>	<b>0</b>	<b>0</b>
5010000	FUEL CONSUMED	STEX	Steam O&M Expense	SE	2,744	41	688	211	456	1,171	176	1	0
<b>5010000 Total</b>					<b>2,744</b>	<b>41</b>	<b>688</b>	<b>211</b>	<b>456</b>	<b>1,171</b>	<b>176</b>	<b>1</b>	<b>0</b>
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	751,111	11,329	188,463	57,693	124,842	320,432	48,092	259	0
<b>5011000 Total</b>					<b>751,111</b>	<b>11,329</b>	<b>188,463</b>	<b>57,693</b>	<b>124,842</b>	<b>320,432</b>	<b>48,092</b>	<b>259</b>	<b>0</b>
5011200	FUEL - OVRBDN AMORT	NPCX	Net Power Cost Expense	IDU	42	0	0	0	0	42	0	0	0
5011200	FUEL - OVRBDN AMORT	NPCX	Net Power Cost Expense	WYP	108	0	0	0	108	0	0	0	0
<b>5011200 Total</b>					<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	(345)	(345)	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	200	0	200	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	29,034	438	7,285	2,230	4,826	12,386	1,859	10	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WA	(1,546)	0	0	(1,546)	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	(1,055)	0	0	0	(1,055)	0	0	0	0
<b>5011500 Total</b>					<b>26,289</b>	<b>93</b>	<b>7,486</b>	<b>684</b>	<b>3,771</b>	<b>12,386</b>	<b>1,859</b>	<b>10</b>	<b>0</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	9,853	149	2,472	757	1,638	4,203	631	3	0
<b>5012000 Total</b>					<b>9,853</b>	<b>149</b>	<b>2,472</b>	<b>757</b>	<b>1,638</b>	<b>4,203</b>	<b>631</b>	<b>3</b>	<b>0</b>
5013000	START UP FUEL - GAS	STEX	Steam O&M Expense	SE	246	4	62	19	41	105	16	0	0
<b>5013000 Total</b>					<b>246</b>	<b>4</b>	<b>62</b>	<b>19</b>	<b>41</b>	<b>105</b>	<b>16</b>	<b>0</b>	<b>0</b>
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	4,267	64	1,071	328	709	1,820	273	1	0
<b>5013500 Total</b>					<b>4,267</b>	<b>64</b>	<b>1,071</b>	<b>328</b>	<b>709</b>	<b>1,820</b>	<b>273</b>	<b>1</b>	<b>0</b>
5014000	FUEL CONSUMED-DIESEL	STEX	Steam O&M Expense	SE	10	0	3	1	2	4	1	0	0
<b>5014000 Total</b>					<b>10</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5014500	START UP FUEL-DIESEL	STEX	Steam O&M Expense	SE	3,662	55	919	281	609	1,562	234	1	0
<b>5014500 Total</b>					<b>3,662</b>	<b>55</b>	<b>919</b>	<b>281</b>	<b>609</b>	<b>1,562</b>	<b>234</b>	<b>1</b>	<b>0</b>
5015000	FUEL CONS-RES DISP	STEX	Steam O&M Expense	SE	407	6	102	31	68	173	26	0	0
<b>5015000 Total</b>					<b>407</b>	<b>6</b>	<b>102</b>	<b>31</b>	<b>68</b>	<b>173</b>	<b>26</b>	<b>0</b>	<b>0</b>
5015100	ASH & ASH BYPRD SALE	STEX	Steam O&M Expense	SE	0	0	0	0	0	0	0	0	0
<b>5015100 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	56,267	873	14,903	4,574	8,396	24,063	3,439	20	0
<b>5020000 Total</b>					<b>56,267</b>	<b>873</b>	<b>14,903</b>	<b>4,574</b>	<b>8,396</b>	<b>24,063</b>	<b>3,439</b>	<b>20</b>	<b>0</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	2,933	46	777	238	438	1,254	179	1	0
<b>5022000 Total</b>					<b>2,933</b>	<b>46</b>	<b>777</b>	<b>238</b>	<b>438</b>	<b>1,254</b>	<b>179</b>	<b>1</b>	<b>0</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	13	0	3	1	2	5	1	0	0
<b>5023000 Total</b>					<b>13</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	2,018	31	534	164	301	863	123	1	0
<b>5024000 Total</b>					<b>2,018</b>	<b>31</b>	<b>534</b>	<b>164</b>	<b>301</b>	<b>863</b>	<b>123</b>	<b>1</b>	<b>0</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	16,264	252	4,308	1,322	2,427	6,955	994	6	0
<b>5029000 Total</b>					<b>16,264</b>	<b>252</b>	<b>4,308</b>	<b>1,322</b>	<b>2,427</b>	<b>6,955</b>	<b>994</b>	<b>6</b>	<b>0</b>
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	4,388	66	1,101	337	729	1,872	281	2	0
<b>5030000 Total</b>					<b>4,388</b>	<b>66</b>	<b>1,101</b>	<b>337</b>	<b>729</b>	<b>1,872</b>	<b>281</b>	<b>2</b>	<b>0</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,349	21	357	110	201	577	82	0	0
<b>5050000 Total</b>					<b>1,349</b>	<b>21</b>	<b>357</b>	<b>110</b>	<b>201</b>	<b>577</b>	<b>82</b>	<b>0</b>	<b>0</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	1	0	0
<b>5051000 Total</b>					<b>8</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	39,381	611	10,430	3,202	5,876	16,841	2,407	14	0
<b>5060000 Total</b>					<b>39,381</b>	<b>611</b>	<b>10,430</b>	<b>3,202</b>	<b>5,876</b>	<b>16,841</b>	<b>2,407</b>	<b>14</b>	<b>0</b>





**Operations & Maintenance Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	768	12	203	62	115	328	47	0	0
<b>5061000 Total</b>					<b>768</b>	<b>12</b>	<b>203</b>	<b>62</b>	<b>115</b>	<b>328</b>	<b>47</b>	<b>0</b>	<b>0</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,287	20	341	105	192	550	79	0	0
<b>5061100 Total</b>					<b>1,287</b>	<b>20</b>	<b>341</b>	<b>105</b>	<b>192</b>	<b>550</b>	<b>79</b>	<b>0</b>	<b>0</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	594	9	157	48	89	254	36	0	0
<b>5061300 Total</b>					<b>594</b>	<b>9</b>	<b>157</b>	<b>48</b>	<b>89</b>	<b>254</b>	<b>36</b>	<b>0</b>	<b>0</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	2,568	40	680	209	383	1,098	157	1	0
<b>5061400 Total</b>					<b>2,568</b>	<b>40</b>	<b>680</b>	<b>209</b>	<b>383</b>	<b>1,098</b>	<b>157</b>	<b>1</b>	<b>0</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	109	2	29	9	16	47	7	0	0
<b>5061500 Total</b>					<b>109</b>	<b>2</b>	<b>29</b>	<b>9</b>	<b>16</b>	<b>47</b>	<b>7</b>	<b>0</b>	<b>0</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	25	0	7	2	4	11	2	0	0
<b>5061600 Total</b>					<b>25</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>11</b>	<b>2</b>	<b>0</b>	<b>0</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	1,440	22	381	117	215	616	88	1	0
<b>5062000 Total</b>					<b>1,440</b>	<b>22</b>	<b>381</b>	<b>117</b>	<b>215</b>	<b>616</b>	<b>88</b>	<b>1</b>	<b>0</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(36,674)	(569)	(9,713)	(2,982)	(5,473)	(15,683)	(2,241)	(13)	0
<b>5063000 Total</b>					<b>(36,674)</b>	<b>(569)</b>	<b>(9,713)</b>	<b>(2,982)</b>	<b>(5,473)</b>	<b>(15,683)</b>	<b>(2,241)</b>	<b>(13)</b>	<b>0</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	29	0	8	2	4	12	2	0	0
<b>5064000 Total</b>					<b>29</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	318	5	84	26	47	136	19	0	0
<b>5065000 Total</b>					<b>318</b>	<b>5</b>	<b>84</b>	<b>26</b>	<b>47</b>	<b>136</b>	<b>19</b>	<b>0</b>	<b>0</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,483	23	393	121	221	634	91	1	0
<b>5066000 Total</b>					<b>1,483</b>	<b>23</b>	<b>393</b>	<b>121</b>	<b>221</b>	<b>634</b>	<b>91</b>	<b>1</b>	<b>0</b>
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	4,103	64	1,087	334	612	1,755	251	1	0
<b>5067000 Total</b>					<b>4,103</b>	<b>64</b>	<b>1,087</b>	<b>334</b>	<b>612</b>	<b>1,755</b>	<b>251</b>	<b>1</b>	<b>0</b>
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	160	2	42	13	24	68	10	0	0
<b>5069000 Total</b>					<b>160</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>24</b>	<b>68</b>	<b>10</b>	<b>0</b>	<b>0</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,193	50	846	260	476	1,365	195	1	0
<b>5069900 Total</b>					<b>3,193</b>	<b>50</b>	<b>846</b>	<b>260</b>	<b>476</b>	<b>1,365</b>	<b>195</b>	<b>1</b>	<b>0</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	498	8	132	40	74	213	30	0	0
<b>5070000 Total</b>					<b>498</b>	<b>8</b>	<b>132</b>	<b>40</b>	<b>74</b>	<b>213</b>	<b>30</b>	<b>0</b>	<b>0</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	4,706	73	1,247	383	702	2,013	288	2	0
<b>5100000 Total</b>					<b>4,706</b>	<b>73</b>	<b>1,247</b>	<b>383</b>	<b>702</b>	<b>2,013</b>	<b>288</b>	<b>2</b>	<b>0</b>
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	3,884	60	1,029	316	580	1,661	237	1	0
<b>5101000 Total</b>					<b>3,884</b>	<b>60</b>	<b>1,029</b>	<b>316</b>	<b>580</b>	<b>1,661</b>	<b>237</b>	<b>1</b>	<b>0</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	5,652	88	1,497	460	843	2,417	345	2	0
<b>5110000 Total</b>					<b>5,652</b>	<b>88</b>	<b>1,497</b>	<b>460</b>	<b>843</b>	<b>2,417</b>	<b>345</b>	<b>2</b>	<b>0</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	7,125	111	1,887	579	1,063	3,047	435	2	0
<b>5111000 Total</b>					<b>7,125</b>	<b>111</b>	<b>1,887</b>	<b>579</b>	<b>1,063</b>	<b>3,047</b>	<b>435</b>	<b>2</b>	<b>0</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,351	21	358	110	202	578	83	0	0
<b>5111100 Total</b>					<b>1,351</b>	<b>21</b>	<b>358</b>	<b>110</b>	<b>202</b>	<b>578</b>	<b>83</b>	<b>0</b>	<b>0</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	978	15	259	80	146	418	60	0	0
<b>5111200 Total</b>					<b>978</b>	<b>15</b>	<b>259</b>	<b>80</b>	<b>146</b>	<b>418</b>	<b>60</b>	<b>0</b>	<b>0</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	10,000	155	2,649	813	1,492	4,276	611	3	0
<b>5112000 Total</b>					<b>10,000</b>	<b>155</b>	<b>2,649</b>	<b>813</b>	<b>1,492</b>	<b>4,276</b>	<b>611</b>	<b>3</b>	<b>0</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
<b>5114000 Total</b>					<b>9</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	87	1	23	7	13	37	5	0	0
<b>5116000 Total</b>					<b>87</b>	<b>1</b>	<b>23</b>	<b>7</b>	<b>13</b>	<b>37</b>	<b>5</b>	<b>0</b>	<b>0</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,204	19	319	98	180	515	74	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5117000 Total</b>			<b>1,204</b>	<b>19</b>	<b>319</b>	<b>98</b>	<b>180</b>	<b>515</b>	<b>74</b>	<b>0</b>	<b>0</b>
5118000	MNT STRCT-GROUNDS	STEX	965	15	256	78	144	413	59	0	0
<b>5118000 Total</b>			<b>965</b>	<b>15</b>	<b>256</b>	<b>78</b>	<b>144</b>	<b>413</b>	<b>59</b>	<b>0</b>	<b>0</b>
5119000	MNT OF STRCT-HVAC	STEX	2,068	32	548	168	309	885	126	1	0
<b>5119000 Total</b>			<b>2,068</b>	<b>32</b>	<b>548</b>	<b>168</b>	<b>309</b>	<b>885</b>	<b>126</b>	<b>1</b>	<b>0</b>
5119900	MNT OF STRCT-MISC	STEX	219	3	58	18	33	94	13	0	0
<b>5119900 Total</b>			<b>219</b>	<b>3</b>	<b>58</b>	<b>18</b>	<b>33</b>	<b>94</b>	<b>13</b>	<b>0</b>	<b>0</b>
5120000	MANT OF BOILR PLNT	STEX	16,465	255	4,361	1,339	2,457	7,041	1,006	6	0
<b>5120000 Total</b>			<b>16,465</b>	<b>255</b>	<b>4,361</b>	<b>1,339</b>	<b>2,457</b>	<b>7,041</b>	<b>1,006</b>	<b>6</b>	<b>0</b>
5121000	MNT BOILR-AIR HTR	STEX	11,571	179	3,065	941	1,727	4,948	707	4	0
<b>5121000 Total</b>			<b>11,571</b>	<b>179</b>	<b>3,065</b>	<b>941</b>	<b>1,727</b>	<b>4,948</b>	<b>707</b>	<b>4</b>	<b>0</b>
5121100	MNT BOILR-CHEM FD	STEX	190	3	50	15	28	81	12	0	0
<b>5121100 Total</b>			<b>190</b>	<b>3</b>	<b>50</b>	<b>15</b>	<b>28</b>	<b>81</b>	<b>12</b>	<b>0</b>	<b>0</b>
5121200	MNT BOILR-CL HANDL	STEX	4,647	72	1,231	378	693	1,987	284	2	0
<b>5121200 Total</b>			<b>4,647</b>	<b>72</b>	<b>1,231</b>	<b>378</b>	<b>693</b>	<b>1,987</b>	<b>284</b>	<b>2</b>	<b>0</b>
5121400	MNT BOIL-DEMNERLZ	STEX	601	9	159	49	90	257	37	0	0
<b>5121400 Total</b>			<b>601</b>	<b>9</b>	<b>159</b>	<b>49</b>	<b>90</b>	<b>257</b>	<b>37</b>	<b>0</b>	<b>0</b>
5121500	MNT BOIL-EXTRC STM	STEX	628	10	166	51	94	269	38	0	0
<b>5121500 Total</b>			<b>628</b>	<b>10</b>	<b>166</b>	<b>51</b>	<b>94</b>	<b>269</b>	<b>38</b>	<b>0</b>	<b>0</b>
5121600	MNT BOILR-FLYASH	STEX	4,459	69	1,181	363	665	1,907	273	2	0
<b>5121600 Total</b>			<b>4,459</b>	<b>69</b>	<b>1,181</b>	<b>363</b>	<b>665</b>	<b>1,907</b>	<b>273</b>	<b>2</b>	<b>0</b>
5121700	MNT BOIL-FUEL OIL	STEX	407	6	108	33	61	174	25	0	0
<b>5121700 Total</b>			<b>407</b>	<b>6</b>	<b>108</b>	<b>33</b>	<b>61</b>	<b>174</b>	<b>25</b>	<b>0</b>	<b>0</b>
5121800	MNT BOIL-FEEDWATR	STEX	3,824	59	1,013	311	571	1,636	234	1	0
<b>5121800 Total</b>			<b>3,824</b>	<b>59</b>	<b>1,013</b>	<b>311</b>	<b>571</b>	<b>1,636</b>	<b>234</b>	<b>1</b>	<b>0</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	47	1	12	4	7	20	3	0	0
<b>5121900 Total</b>			<b>47</b>	<b>1</b>	<b>12</b>	<b>4</b>	<b>7</b>	<b>20</b>	<b>3</b>	<b>0</b>	<b>0</b>
5122000	MNT BOILR-AUX SYST	STEX	2,233	35	591	182	333	955	136	1	0
<b>5122000 Total</b>			<b>2,233</b>	<b>35</b>	<b>591</b>	<b>182</b>	<b>333</b>	<b>955</b>	<b>136</b>	<b>1</b>	<b>0</b>
5122100	MNT BOILR-MAIN STM	STEX	1,742	27	461	142	260	745	106	1	0
<b>5122100 Total</b>			<b>1,742</b>	<b>27</b>	<b>461</b>	<b>142</b>	<b>260</b>	<b>745</b>	<b>106</b>	<b>1</b>	<b>0</b>
5122200	MNT BOIL-PLVRZD CL	STEX	8,242	128	2,183	670	1,230	3,525	504	3	0
<b>5122200 Total</b>			<b>8,242</b>	<b>128</b>	<b>2,183</b>	<b>670</b>	<b>1,230</b>	<b>3,525</b>	<b>504</b>	<b>3</b>	<b>0</b>
5122300	MNT BOIL-PRECIP/BAG	STEX	3,043	47	806	247	454	1,301	186	1	0
<b>5122300 Total</b>			<b>3,043</b>	<b>47</b>	<b>806</b>	<b>247</b>	<b>454</b>	<b>1,301</b>	<b>186</b>	<b>1</b>	<b>0</b>
5122400	MNT BOIL-PRTRT WTR	STEX	429	7	113	35	64	183	26	0	0
<b>5122400 Total</b>			<b>429</b>	<b>7</b>	<b>113</b>	<b>35</b>	<b>64</b>	<b>183</b>	<b>26</b>	<b>0</b>	<b>0</b>
5122500	MNT BOIL-RV OSMSIS	STEX	186	3	49	15	28	80	11	0	0
<b>5122500 Total</b>			<b>186</b>	<b>3</b>	<b>49</b>	<b>15</b>	<b>28</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>0</b>
5122600	MNT BOIL-RHEAT ST	STEX	436	7	115	35	65	186	27	0	0
<b>5122600 Total</b>			<b>436</b>	<b>7</b>	<b>115</b>	<b>35</b>	<b>65</b>	<b>186</b>	<b>27</b>	<b>0</b>	<b>0</b>
5122800	MNT BOIL-SOOTBLWG	STEX	2,093	32	554	170	312	895	128	1	0
<b>5122800 Total</b>			<b>2,093</b>	<b>32</b>	<b>554</b>	<b>170</b>	<b>312</b>	<b>895</b>	<b>128</b>	<b>1</b>	<b>0</b>
5122900	MNT BOILR-SCRUBBER	STEX	8,864	138	2,348	721	1,323	3,791	542	3	0
<b>5122900 Total</b>			<b>8,864</b>	<b>138</b>	<b>2,348</b>	<b>721</b>	<b>1,323</b>	<b>3,791</b>	<b>542</b>	<b>3</b>	<b>0</b>
5123000	MNT BOILR-BOTM ASH	STEX	4,296	67	1,138	349	641	1,837	263	2	0
<b>5123000 Total</b>			<b>4,296</b>	<b>67</b>	<b>1,138</b>	<b>349</b>	<b>641</b>	<b>1,837</b>	<b>263</b>	<b>2</b>	<b>0</b>
5123100	MNT BOIL-WTR TRTMT	STEX	346	5	92	28	52	148	21	0	0
<b>5123100 Total</b>			<b>346</b>	<b>5</b>	<b>92</b>	<b>28</b>	<b>52</b>	<b>148</b>	<b>21</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	1,915	30	507	156	286	819	117	1	0
<b>5123200 Total</b>					<b>1,915</b>	<b>30</b>	<b>507</b>	<b>156</b>	<b>286</b>	<b>819</b>	<b>117</b>	<b>1</b>	<b>0</b>
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	384	6	102	31	57	164	23	0	0
<b>5123300 Total</b>					<b>384</b>	<b>6</b>	<b>102</b>	<b>31</b>	<b>57</b>	<b>164</b>	<b>23</b>	<b>0</b>	<b>0</b>
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	2,203	34	583	179	329	942	135	1	0
<b>5123400 Total</b>					<b>2,203</b>	<b>34</b>	<b>583</b>	<b>179</b>	<b>329</b>	<b>942</b>	<b>135</b>	<b>1</b>	<b>0</b>
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,455	23	385	118	217	622	89	1	0
<b>5124000 Total</b>					<b>1,455</b>	<b>23</b>	<b>385</b>	<b>118</b>	<b>217</b>	<b>622</b>	<b>89</b>	<b>1</b>	<b>0</b>
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	3,667	57	971	298	547	1,568	224	1	0
<b>5125000 Total</b>					<b>3,667</b>	<b>57</b>	<b>971</b>	<b>298</b>	<b>547</b>	<b>1,568</b>	<b>224</b>	<b>1</b>	<b>0</b>
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,382	21	366	112	206	591	84	0	0
<b>5126000 Total</b>					<b>1,382</b>	<b>21</b>	<b>366</b>	<b>112</b>	<b>206</b>	<b>591</b>	<b>84</b>	<b>0</b>	<b>0</b>
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	157	2	42	13	23	67	10	0	0
<b>5127000 Total</b>					<b>157</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>23</b>	<b>67</b>	<b>10</b>	<b>0</b>	<b>0</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	7,439	115	1,970	605	1,110	3,181	455	3	0
<b>5128000 Total</b>					<b>7,439</b>	<b>115</b>	<b>1,970</b>	<b>605</b>	<b>1,110</b>	<b>3,181</b>	<b>455</b>	<b>3</b>	<b>0</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	703	11	186	57	105	300	43	0	0
<b>5129000 Total</b>					<b>703</b>	<b>11</b>	<b>186</b>	<b>57</b>	<b>105</b>	<b>300</b>	<b>43</b>	<b>0</b>	<b>0</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	187	3	50	15	28	80	11	0	0
<b>5129900 Total</b>					<b>187</b>	<b>3</b>	<b>50</b>	<b>15</b>	<b>28</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>0</b>
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	3,505	54	928	285	523	1,499	214	1	0
<b>5130000 Total</b>					<b>3,505</b>	<b>54</b>	<b>928</b>	<b>285</b>	<b>523</b>	<b>1,499</b>	<b>214</b>	<b>1</b>	<b>0</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	15,875	246	4,205	1,291	2,369	6,789	970	6	0
<b>5131000 Total</b>					<b>15,875</b>	<b>246</b>	<b>4,205</b>	<b>1,291</b>	<b>2,369</b>	<b>6,789</b>	<b>970</b>	<b>6</b>	<b>0</b>
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	1,120	17	297	91	167	479	68	0	0
<b>5131100 Total</b>					<b>1,120</b>	<b>17</b>	<b>297</b>	<b>91</b>	<b>167</b>	<b>479</b>	<b>68</b>	<b>0</b>	<b>0</b>
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
<b>5131300 Total</b>					<b>9</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	5,103	79	1,352	415	762	2,182	312	2	0
<b>5131400 Total</b>					<b>5,103</b>	<b>79</b>	<b>1,352</b>	<b>415</b>	<b>762</b>	<b>2,182</b>	<b>312</b>	<b>2</b>	<b>0</b>
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,712	27	453	139	255	732	105	1	0
<b>5132000 Total</b>					<b>1,712</b>	<b>27</b>	<b>453</b>	<b>139</b>	<b>255</b>	<b>732</b>	<b>105</b>	<b>1</b>	<b>0</b>
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	211	3	56	17	31	90	13	0	0
<b>5133000 Total</b>					<b>211</b>	<b>3</b>	<b>56</b>	<b>17</b>	<b>31</b>	<b>90</b>	<b>13</b>	<b>0</b>	<b>0</b>
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	345	5	91	28	52	148	21	0	0
<b>5134000 Total</b>					<b>345</b>	<b>5</b>	<b>91</b>	<b>28</b>	<b>52</b>	<b>148</b>	<b>21</b>	<b>0</b>	<b>0</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,000	16	265	81	149	428	61	0	0
<b>5135000 Total</b>					<b>1,000</b>	<b>16</b>	<b>265</b>	<b>81</b>	<b>149</b>	<b>428</b>	<b>61</b>	<b>0</b>	<b>0</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,355	21	359	110	202	579	83	0	0
<b>5137000 Total</b>					<b>1,355</b>	<b>21</b>	<b>359</b>	<b>110</b>	<b>202</b>	<b>579</b>	<b>83</b>	<b>0</b>	<b>0</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,050	16	278	85	157	449	64	0	0
<b>5138000 Total</b>					<b>1,050</b>	<b>16</b>	<b>278</b>	<b>85</b>	<b>157</b>	<b>449</b>	<b>64</b>	<b>0</b>	<b>0</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	294	5	78	24	44	126	18	0	0
<b>5139000 Total</b>					<b>294</b>	<b>5</b>	<b>78</b>	<b>24</b>	<b>44</b>	<b>126</b>	<b>18</b>	<b>0</b>	<b>0</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	39	1	10	3	6	17	2	0	0
<b>5139900 Total</b>					<b>39</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>6</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	4,634	72	1,227	377	691	1,982	283	2	0
<b>5140000 Total</b>					<b>4,634</b>	<b>72</b>	<b>1,227</b>	<b>377</b>	<b>691</b>	<b>1,982</b>	<b>283</b>	<b>2</b>	<b>0</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,331	21	353	108	199	569	81	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ended - December 2016  
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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5141000 Total</b>			<b>1,331</b>	<b>21</b>	<b>353</b>	<b>108</b>	<b>199</b>	<b>569</b>	<b>81</b>	<b>0</b>	<b>0</b>
5142000	MISC STM PLT-CONSU	STEX	2	0	1	0	0	1	0	0	0
<b>5142000 Total</b>			<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5144000	MISC STM PLNT-LAB	STEX	296	5	78	24	44	127	18	0	0
<b>5144000 Total</b>			<b>296</b>	<b>5</b>	<b>78</b>	<b>24</b>	<b>44</b>	<b>127</b>	<b>18</b>	<b>0</b>	<b>0</b>
5145000	MAINT MISC-SM TOOL	STEX	177	3	47	14	26	76	11	0	0
<b>5145000 Total</b>			<b>177</b>	<b>3</b>	<b>47</b>	<b>14</b>	<b>26</b>	<b>76</b>	<b>11</b>	<b>0</b>	<b>0</b>
5146000	MAINT/PAGING SYS	STEX	181	3	48	15	27	78	11	0	0
<b>5146000 Total</b>			<b>181</b>	<b>3</b>	<b>48</b>	<b>15</b>	<b>27</b>	<b>78</b>	<b>11</b>	<b>0</b>	<b>0</b>
5147000	MAINT/PLANT EQUIP	STEX	1,776	28	470	144	265	759	109	1	0
<b>5147000 Total</b>			<b>1,776</b>	<b>28</b>	<b>470</b>	<b>144</b>	<b>265</b>	<b>759</b>	<b>109</b>	<b>1</b>	<b>0</b>
5148000	MAINT/PLT-VEHICLES	STEX	1,512	23	401	123	226	647	92	1	0
<b>5148000 Total</b>			<b>1,512</b>	<b>23</b>	<b>401</b>	<b>123</b>	<b>226</b>	<b>647</b>	<b>92</b>	<b>1</b>	<b>0</b>
5149000	MAINT MISC-OTHER	STEX	30	0	8	2	4	13	2	0	0
<b>5149000 Total</b>			<b>30</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>
5350000	OPER SUPERV & ENG	HYEX	7,086	110	1,877	576	1,057	3,030	433	2	0
5350000	OPER SUPERV & ENG	HYEX	1,909	30	506	155	285	816	117	1	0
<b>5350000 Total</b>			<b>8,995</b>	<b>140</b>	<b>2,382</b>	<b>731</b>	<b>1,342</b>	<b>3,847</b>	<b>550</b>	<b>3</b>	<b>0</b>
5360000	WATER FOR POWER	HYEX	48	1	13	4	7	21	3	0	0
<b>5360000 Total</b>			<b>48</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>7</b>	<b>21</b>	<b>3</b>	<b>0</b>	<b>0</b>
5370000	HYDRAULIC EXPENSES	HYEX	2,492	39	660	203	372	1,065	152	1	0
<b>5370000 Total</b>			<b>2,492</b>	<b>39</b>	<b>660</b>	<b>203</b>	<b>372</b>	<b>1,065</b>	<b>152</b>	<b>1</b>	<b>0</b>
5371000	HYDRO/FISH & WILD	HYEX	487	8	129	40	73	208	30	0	0
5371000	HYDRO/FISH & WILD	HYEX	115	2	30	9	17	49	7	0	0
<b>5371000 Total</b>			<b>601</b>	<b>9</b>	<b>159</b>	<b>49</b>	<b>90</b>	<b>257</b>	<b>37</b>	<b>0</b>	<b>0</b>
5372000	HYDRO/HATCHERY EXP	HYEX	242	4	64	20	36	104	15	0	0
<b>5372000 Total</b>			<b>242</b>	<b>4</b>	<b>64</b>	<b>20</b>	<b>36</b>	<b>104</b>	<b>15</b>	<b>0</b>	<b>0</b>
5374000	HYDRO/OTH REC FAC	HYEX	227	4	60	18	34	97	14	0	0
5374000	HYDRO/OTH REC FAC	HYEX	31	0	8	3	5	13	2	0	0
<b>5374000 Total</b>			<b>258</b>	<b>4</b>	<b>68</b>	<b>21</b>	<b>39</b>	<b>110</b>	<b>16</b>	<b>0</b>	<b>0</b>
5379000	HYDRO EXPENSE-OTH	HYEX	619	10	164	50	92	265	38	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	226	4	60	18	34	97	14	0	0
<b>5379000 Total</b>			<b>845</b>	<b>13</b>	<b>224</b>	<b>69</b>	<b>126</b>	<b>361</b>	<b>52</b>	<b>0</b>	<b>0</b>
5390000	MSC HYD PWR GEN EX	HYEX	10,949	170	2,900	890	1,634	4,682	669	4	0
5390000	MSC HYD PWR GEN EX	HYEX	6,861	106	1,817	558	1,024	2,934	419	2	0
<b>5390000 Total</b>			<b>17,810</b>	<b>276</b>	<b>4,717</b>	<b>1,448</b>	<b>2,658</b>	<b>7,616</b>	<b>1,088</b>	<b>6</b>	<b>0</b>
5400000	RENTS (HYDRO GEN)	HYEX	1,266	20	335	103	189	541	77	0	0
5400000	RENTS (HYDRO GEN)	HYEX	73	1	19	6	11	31	4	0	0
<b>5400000 Total</b>			<b>1,339</b>	<b>21</b>	<b>355</b>	<b>109</b>	<b>200</b>	<b>573</b>	<b>82</b>	<b>0</b>	<b>0</b>
5410000	MNT SUPERV & ENG	HYEX	0	0	0	0	0	0	0	0	0
<b>5410000 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5420000	MAINT OF STRUCTURE	HYEX	1,109	17	294	90	165	474	68	0	0
5420000	MAINT OF STRUCTURE	HYEX	49	1	13	4	7	21	3	0	0
<b>5420000 Total</b>			<b>1,158</b>	<b>18</b>	<b>307</b>	<b>94</b>	<b>173</b>	<b>495</b>	<b>71</b>	<b>0</b>	<b>0</b>
5430000	MNT DAMS & WTR SYS	HYEX	3,438	53	911	280	513	1,470	210	1	0
5430000	MNT DAMS & WTR SYS	HYEX	593	9	157	48	88	254	36	0	0
<b>5430000 Total</b>			<b>4,031</b>	<b>63</b>	<b>1,068</b>	<b>328</b>	<b>602</b>	<b>1,724</b>	<b>246</b>	<b>1</b>	<b>0</b>
5440000	MAINT OF ELEC PLNT	HYEX	113	2	30	9	17	48	7	0	0
<b>5440000 Total</b>			<b>113</b>	<b>2</b>	<b>30</b>	<b>9</b>	<b>17</b>	<b>48</b>	<b>7</b>	<b>0</b>	<b>0</b>
5441000	PRIME MOVERS & GEN	HYEX	1,153	18	305	94	172	493	70	0	0





**Operations & Maintenance Expense**  
 Twelve Months Ended - December 2016  
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5441000	PRIME MOVERS & GEN	HYEX Hydro O&M Expense	194	3	51	16	29	83	12	0	0
<b>5441000 Total</b>			<b>1,347</b>	<b>21</b>	<b>357</b>	<b>110</b>	<b>201</b>	<b>576</b>	<b>82</b>	<b>0</b>	<b>0</b>
5442000	ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	718	11	190	58	107	307	44	0	0
5442000	ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	349	5	93	28	52	149	21	0	0
<b>5442000 Total</b>			<b>1,068</b>	<b>17</b>	<b>283</b>	<b>87</b>	<b>159</b>	<b>457</b>	<b>65</b>	<b>0</b>	<b>0</b>
5450000	MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	7	0	2	1	1	3	0	0	0
<b>5450000 Total</b>			<b>7</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
5451000	MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	525	8	139	43	78	224	32	0	0
<b>5451000 Total</b>			<b>525</b>	<b>8</b>	<b>139</b>	<b>43</b>	<b>78</b>	<b>224</b>	<b>32</b>	<b>0</b>	<b>0</b>
5454000	MAINT-OTH REC FAC	HYEX Hydro O&M Expense	3	0	1	0	0	1	0	0	0
<b>5454000 Total</b>			<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	554	9	147	45	83	237	34	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	363	6	96	30	54	155	22	0	0
<b>5455000 Total</b>			<b>917</b>	<b>14</b>	<b>243</b>	<b>75</b>	<b>137</b>	<b>392</b>	<b>56</b>	<b>0</b>	<b>0</b>
5459000	MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	1,233	19	327	100	184	527	75	0	0
5459000	MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	330	5	87	27	49	141	20	0	0
<b>5459000 Total</b>			<b>1,563</b>	<b>24</b>	<b>414</b>	<b>127</b>	<b>233</b>	<b>668</b>	<b>96</b>	<b>1</b>	<b>0</b>
5460000	OPER SUPERV & ENG	OPEX Other Production O&M Expense	316	5	84	26	47	135	19	0	0
<b>5460000 Total</b>			<b>316</b>	<b>5</b>	<b>84</b>	<b>26</b>	<b>47</b>	<b>135</b>	<b>19</b>	<b>0</b>	<b>0</b>
5471000	NATURAL GAS	NPCX Net Power Cost Expense	252,938	3,815	63,465	19,428	42,041	107,906	16,195	87	0
<b>5471000 Total</b>			<b>252,938</b>	<b>3,815</b>	<b>63,465</b>	<b>19,428</b>	<b>42,041</b>	<b>107,906</b>	<b>16,195</b>	<b>87</b>	<b>0</b>
5480000	GENERATION EXP	OPEX Other Production O&M Expense	16,728	259	4,430	1,360	2,496	7,154	1,022	6	0
<b>5480000 Total</b>			<b>16,728</b>	<b>259</b>	<b>4,430</b>	<b>1,360</b>	<b>2,496</b>	<b>7,154</b>	<b>1,022</b>	<b>6</b>	<b>0</b>
5490000	MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	50	0	50	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	5,251	81	1,391	427	784	2,246	321	2	0
<b>5490000 Total</b>			<b>5,301</b>	<b>81</b>	<b>1,440</b>	<b>427</b>	<b>784</b>	<b>2,246</b>	<b>321</b>	<b>2</b>	<b>0</b>
5500000	RENTS (OTHER GEN)	OPEX Other Production O&M Expense	449	0	449	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX Other Production O&M Expense	3,559	55	943	289	531	1,522	218	1	0
<b>5500000 Total</b>			<b>4,008</b>	<b>55</b>	<b>1,391</b>	<b>289</b>	<b>531</b>	<b>1,522</b>	<b>218</b>	<b>1</b>	<b>0</b>
5520000	MAINT OF STRUCTURE	OPEX Other Production O&M Expense	2,826	44	748	230	422	1,208	173	1	0
<b>5520000 Total</b>			<b>2,826</b>	<b>44</b>	<b>748</b>	<b>230</b>	<b>422</b>	<b>1,208</b>	<b>173</b>	<b>1</b>	<b>0</b>
5530000	MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	17,359	269	4,597	1,411	2,590	7,423	1,061	6	0
<b>5530000 Total</b>			<b>17,359</b>	<b>269</b>	<b>4,597</b>	<b>1,411</b>	<b>2,590</b>	<b>7,423</b>	<b>1,061</b>	<b>6</b>	<b>0</b>
5540000	MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	2,099	33	556	171	313	898	128	1	0
<b>5540000 Total</b>			<b>2,099</b>	<b>33</b>	<b>556</b>	<b>171</b>	<b>313</b>	<b>898</b>	<b>128</b>	<b>1</b>	<b>0</b>
5546000	MISC PLANT EQUIP	OPEX Other Production O&M Expense	36	1	10	3	5	16	2	0	0
<b>5546000 Total</b>			<b>36</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>0</b>
5552200	OR REC COMPLIANCE	NPCX Net Power Cost Expense	12	0	0	0	0	0	0	0	12
<b>5552200 Total</b>			<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>
5552300	WA REC COMPLIANCE	NPCX Net Power Cost Expense	111	0	0	0	0	0	0	0	111
<b>5552300 Total</b>			<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111</b>
5552400	RENEW ENRGY CR PURCH	NPCX Net Power Cost Expense	(67)	0	0	0	0	0	0	0	(67)
<b>5552400 Total</b>			<b>(67)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(67)</b>
5552500	OTH/INT/REC/DEL	NPCX Net Power Cost Expense	11,342	171	2,846	871	1,885	4,838	726	4	0
<b>5552500 Total</b>			<b>11,342</b>	<b>171</b>	<b>2,846</b>	<b>871</b>	<b>1,885</b>	<b>4,838</b>	<b>726</b>	<b>4</b>	<b>0</b>
5555500	IPP ENERGY PURCH	NPCX Net Power Cost Expense	5,625	87	1,490	457	839	2,405	344	2	0
<b>5555500 Total</b>			<b>5,625</b>	<b>87</b>	<b>1,490</b>	<b>457</b>	<b>839</b>	<b>2,405</b>	<b>344</b>	<b>2</b>	<b>0</b>
5555700	NPC Deferral Mchsm	NPCX Net Power Cost Expense	80,816	0	0	0	0	0	0	0	80,816
<b>5555700 Total</b>			<b>80,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,816</b>



**Operations & Maintenance Expense**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	239,934	3,722	63,548	19,506	35,803	102,607	14,664	84	0
<b>5555900 Total</b>					<b>239,934</b>	<b>3,722</b>	<b>63,548</b>	<b>19,506</b>	<b>35,803</b>	<b>102,607</b>	<b>14,664</b>	<b>84</b>	<b>0</b>
5556100	BOOKOUTS NETTED-LOSS	NPCX	Net Power Cost Expense	SG	1,403	22	371	114	209	600	86	0	0
<b>5556100 Total</b>					<b>1,403</b>	<b>22</b>	<b>371</b>	<b>114</b>	<b>209</b>	<b>600</b>	<b>86</b>	<b>0</b>	<b>0</b>
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	3	0	1	0	0	1	0	0	0
<b>5556200 Total</b>					<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	313,981	4,870	83,159	25,526	46,853	134,273	19,189	110	0
<b>5556300 Total</b>					<b>313,981</b>	<b>4,870</b>	<b>83,159</b>	<b>25,526</b>	<b>46,853</b>	<b>134,273</b>	<b>19,189</b>	<b>110</b>	<b>0</b>
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	60,521	939	16,029	4,920	9,031	25,881	3,699	21	0
<b>5556400 Total</b>					<b>60,521</b>	<b>939</b>	<b>16,029</b>	<b>4,920</b>	<b>9,031</b>	<b>25,881</b>	<b>3,699</b>	<b>21</b>	<b>0</b>
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(104,789)	(1,625)	(27,754)	(8,519)	(15,637)	(44,813)	(6,404)	(37)	0
<b>5556700 Total</b>					<b>(104,789)</b>	<b>(1,625)</b>	<b>(27,754)</b>	<b>(8,519)</b>	<b>(15,637)</b>	<b>(44,813)</b>	<b>(6,404)</b>	<b>(37)</b>	<b>0</b>
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(28,601)	(444)	(7,575)	(2,325)	(4,268)	(12,231)	(1,748)	(10)	0
<b>5556710 Total</b>					<b>(28,601)</b>	<b>(444)</b>	<b>(7,575)</b>	<b>(2,325)</b>	<b>(4,268)</b>	<b>(12,231)</b>	<b>(1,748)</b>	<b>(10)</b>	<b>0</b>
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,686	26	447	137	252	721	103	1	0
<b>5560000 Total</b>					<b>1,686</b>	<b>26</b>	<b>447</b>	<b>137</b>	<b>252</b>	<b>721</b>	<b>103</b>	<b>1</b>	<b>0</b>
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	2	4	1	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	37,943	589	10,049	3,085	5,662	16,226	2,319	13	0
<b>5570000 Total</b>					<b>37,952</b>	<b>589</b>	<b>10,052</b>	<b>3,085</b>	<b>5,663</b>	<b>16,230</b>	<b>2,319</b>	<b>13</b>	<b>0</b>
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	17	297	91	168	480	69	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	WA	(97)	0	0	(97)	0	0	0	0	0
<b>5578000 Total</b>					<b>939</b>	<b>17</b>	<b>244</b>	<b>(6)</b>	<b>168</b>	<b>480</b>	<b>36</b>	<b>0</b>	<b>0</b>
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	4,248	0	0	0	0	0	4,248	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	237	0	237	0	0	0	0	0	0
<b>5579000 Total</b>					<b>4,485</b>	<b>0</b>	<b>237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,248</b>	<b>0</b>	<b>0</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	7,697	119	2,038	626	1,149	3,291	470	3	0
<b>5600000 Total</b>					<b>7,697</b>	<b>119</b>	<b>2,038</b>	<b>626</b>	<b>1,149</b>	<b>3,291</b>	<b>470</b>	<b>3</b>	<b>0</b>
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,181	111	1,902	584	1,072	3,071	439	3	0
<b>5612000 Total</b>					<b>7,181</b>	<b>111</b>	<b>1,902</b>	<b>584</b>	<b>1,072</b>	<b>3,071</b>	<b>439</b>	<b>3</b>	<b>0</b>
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	277	4	73	23	41	119	17	0	0
<b>5614000 Total</b>					<b>277</b>	<b>4</b>	<b>73</b>	<b>23</b>	<b>41</b>	<b>119</b>	<b>17</b>	<b>0</b>	<b>0</b>
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	1,541	24	408	125	230	659	94	1	0
<b>5614010 Total</b>					<b>1,541</b>	<b>24</b>	<b>408</b>	<b>125</b>	<b>230</b>	<b>659</b>	<b>94</b>	<b>1</b>	<b>0</b>
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	1,748	27	463	142	261	747	107	1	0
<b>5615000 Total</b>					<b>1,748</b>	<b>27</b>	<b>463</b>	<b>142</b>	<b>261</b>	<b>747</b>	<b>107</b>	<b>1</b>	<b>0</b>
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	107	2	28	9	16	46	7	0	0
<b>5616000 Total</b>					<b>107</b>	<b>2</b>	<b>28</b>	<b>9</b>	<b>16</b>	<b>46</b>	<b>7</b>	<b>0</b>	<b>0</b>
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,290	20	342	105	193	552	79	0	0
<b>5617000 Total</b>					<b>1,290</b>	<b>20</b>	<b>342</b>	<b>105</b>	<b>193</b>	<b>552</b>	<b>79</b>	<b>0</b>	<b>0</b>
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,529	117	1,994	612	1,123	3,220	460	3	0
<b>5618000 Total</b>					<b>7,529</b>	<b>117</b>	<b>1,994</b>	<b>612</b>	<b>1,123</b>	<b>3,220</b>	<b>460</b>	<b>3</b>	<b>0</b>
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,575	55	947	291	533	1,529	218	1	0
<b>5620000 Total</b>					<b>3,575</b>	<b>55</b>	<b>947</b>	<b>291</b>	<b>533</b>	<b>1,529</b>	<b>218</b>	<b>1</b>	<b>0</b>
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	524	8	139	43	78	224	32	0	0
<b>5630000 Total</b>					<b>524</b>	<b>8</b>	<b>139</b>	<b>43</b>	<b>78</b>	<b>224</b>	<b>32</b>	<b>0</b>	<b>0</b>
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	742	12	196	60	111	317	45	0	0
<b>5650000 Total</b>					<b>742</b>	<b>12</b>	<b>196</b>	<b>60</b>	<b>111</b>	<b>317</b>	<b>45</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	1,388	22	368	113	207	594	85	0
<b>5650010 Total</b>					<b>1,388</b>	<b>22</b>	<b>368</b>	<b>113</b>	<b>207</b>	<b>594</b>	<b>85</b>	<b>0</b>
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	(667)	(10)	(177)	(54)	(100)	(285)	(41)	(0)
<b>5651000 Total</b>					<b>(667)</b>	<b>(10)</b>	<b>(177)</b>	<b>(54)</b>	<b>(100)</b>	<b>(285)</b>	<b>(41)</b>	<b>(0)</b>
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	1,866	28	468	143	310	796	119	1
<b>5652500 Total</b>					<b>1,866</b>	<b>28</b>	<b>468</b>	<b>143</b>	<b>310</b>	<b>796</b>	<b>119</b>	<b>1</b>
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	127,461	1,977	33,759	10,362	19,020	54,508	7,790	45
<b>5654600 Total</b>					<b>127,461</b>	<b>1,977</b>	<b>33,759</b>	<b>10,362</b>	<b>19,020</b>	<b>54,508</b>	<b>7,790</b>	<b>45</b>
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,669	57	972	298	547	1,569	224	1
<b>5660000 Total</b>					<b>3,669</b>	<b>57</b>	<b>972</b>	<b>298</b>	<b>547</b>	<b>1,569</b>	<b>224</b>	<b>1</b>
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	33	1	9	3	5	14	2	0
<b>5660010 Total</b>					<b>33</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>14</b>	<b>2</b>	<b>0</b>
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,406	37	637	196	359	1,029	147	1
<b>5670000 Total</b>					<b>2,406</b>	<b>37</b>	<b>637</b>	<b>196</b>	<b>359</b>	<b>1,029</b>	<b>147</b>	<b>1</b>
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	968	15	256	79	144	414	59	0
<b>5680000 Total</b>					<b>968</b>	<b>15</b>	<b>256</b>	<b>79</b>	<b>144</b>	<b>414</b>	<b>59</b>	<b>0</b>
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	71	1	19	6	11	31	4	0
<b>5690000 Total</b>					<b>71</b>	<b>1</b>	<b>19</b>	<b>6</b>	<b>11</b>	<b>31</b>	<b>4</b>	<b>0</b>
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	163	3	43	13	24	70	10	0
<b>5691000 Total</b>					<b>163</b>	<b>3</b>	<b>43</b>	<b>13</b>	<b>24</b>	<b>70</b>	<b>10</b>	<b>0</b>
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	290	5	77	24	43	124	18	0
<b>5692000 Total</b>					<b>290</b>	<b>5</b>	<b>77</b>	<b>24</b>	<b>43</b>	<b>124</b>	<b>18</b>	<b>0</b>
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,163	65	1,103	338	621	1,780	254	1
<b>5693000 Total</b>					<b>4,163</b>	<b>65</b>	<b>1,103</b>	<b>338</b>	<b>621</b>	<b>1,780</b>	<b>254</b>	<b>1</b>
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	11,581	180	3,067	942	1,728	4,953	708	4
<b>5700000 Total</b>					<b>11,581</b>	<b>180</b>	<b>3,067</b>	<b>942</b>	<b>1,728</b>	<b>4,953</b>	<b>708</b>	<b>4</b>
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	17,444	271	4,620	1,418	2,603	7,460	1,066	6
<b>5710000 Total</b>					<b>17,444</b>	<b>271</b>	<b>4,620</b>	<b>1,418</b>	<b>2,603</b>	<b>7,460</b>	<b>1,066</b>	<b>6</b>
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	98	2	26	8	15	42	6	0
<b>5720000 Total</b>					<b>98</b>	<b>2</b>	<b>26</b>	<b>8</b>	<b>15</b>	<b>42</b>	<b>6</b>	<b>0</b>
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	116	2	31	9	17	50	7	0
<b>5730000 Total</b>					<b>116</b>	<b>2</b>	<b>31</b>	<b>9</b>	<b>17</b>	<b>50</b>	<b>7</b>	<b>0</b>
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	41	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	38	0	0	0	0	0	38	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	331	0	331	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	8,921	297	2,323	585	978	4,300	438	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	564	0	0	0	0	564	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	182	0	0	182	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	135	0	0	0	135	0	0	0
<b>5800000 Total</b>					<b>10,212</b>	<b>339</b>	<b>2,654</b>	<b>767</b>	<b>1,112</b>	<b>4,864</b>	<b>476</b>	<b>0</b>
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	11,609	387	3,023	761	1,272	5,595	570	0
<b>5810000 Total</b>					<b>11,609</b>	<b>387</b>	<b>3,023</b>	<b>761</b>	<b>1,272</b>	<b>5,595</b>	<b>570</b>	<b>0</b>
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	78	78	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	423	0	0	0	0	0	423	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,106	0	1,106	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	6	0	2	0	1	3	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,815	0	0	0	0	1,815	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	205	0	0	205	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	823	0	0	0	823	0	0	0
<b>5820000 Total</b>					<b>4,456</b>	<b>78</b>	<b>1,108</b>	<b>205</b>	<b>823</b>	<b>1,817</b>	<b>423</b>	<b>0</b>



**Operations & Maintenance Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	CA	157	157	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	IDU	398	0	0	0	0	398	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	OR	1,394	0	1,394	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	UT	4,867	0	0	0	4,867	0	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WA	261	0	0	261	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYP	354	0	0	0	354	0	0	0
5830000	OVHD LINE EXPENSES	DNEX Distribution O&M Expense	WYU	152	0	0	0	152	0	0	0
<b>5830000 Total</b>				<b>7,583</b>	<b>157</b>	<b>1,394</b>	<b>261</b>	<b>506</b>	<b>4,867</b>	<b>398</b>	<b>0</b>
5840000	UDRGRND LINE EXP	DNEX Distribution O&M Expense	OR	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX Distribution O&M Expense	UT	1	0	0	0	0	1	0	0
<b>5840000 Total</b>				<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
5850000	STRT LGHT-SGNL SYS	DNEX Distribution O&M Expense	SNPD	248	8	65	16	27	120	12	0
<b>5850000 Total</b>				<b>248</b>	<b>8</b>	<b>65</b>	<b>16</b>	<b>27</b>	<b>120</b>	<b>12</b>	<b>0</b>
5860000	METER EXPENSES	DNEX Distribution O&M Expense	CA	286	286	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	IDU	563	0	0	0	0	563	0	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	OR	1,634	0	1,634	0	0	0	0	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	SNPD	42	1	11	3	5	20	2	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	UT	2,014	0	0	0	0	2,014	0	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	WA	558	0	0	558	0	0	0	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	WYP	780	0	0	0	780	0	0	0
5860000	METER EXPENSES	DNEX Distribution O&M Expense	WYU	176	0	0	0	176	0	0	0
<b>5860000 Total</b>				<b>6,053</b>	<b>287</b>	<b>1,645</b>	<b>560</b>	<b>961</b>	<b>2,034</b>	<b>566</b>	<b>0</b>
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	CA	472	472	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	IDU	861	0	0	0	0	861	0	0
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	OR	5,228	0	5,228	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	UT	4,999	0	0	0	0	4,999	0	0
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WA	1,011	0	0	1,011	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WYP	848	0	0	0	848	0	0	0
5870000	CUST INSTL EXPENSE	DNEX Distribution O&M Expense	WYU	91	0	0	0	91	0	0	0
<b>5870000 Total</b>				<b>13,509</b>	<b>472</b>	<b>5,228</b>	<b>1,011</b>	<b>939</b>	<b>4,999</b>	<b>861</b>	<b>0</b>
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	CA	21	21	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	IDU	(10)	0	0	0	0	(10)	0	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	OR	(36)	0	(36)	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	SNPD	2,597	87	676	170	285	1,251	128	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	UT	2,121	0	0	0	0	2,121	0	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WA	(7)	0	0	(7)	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WYP	(52)	0	0	0	(52)	0	0	0
5880000	MSC DISTR EXPENSES	DNEX Distribution O&M Expense	WYU	(51)	0	0	0	(51)	0	0	0
<b>5880000 Total</b>				<b>4,583</b>	<b>108</b>	<b>640</b>	<b>163</b>	<b>182</b>	<b>3,373</b>	<b>118</b>	<b>0</b>
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	CA	73	73	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	IDU	25	0	0	0	0	25	0	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	OR	1,763	0	1,763	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	SNPD	12	0	3	1	1	6	1	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	UT	661	0	0	0	0	661	0	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	WA	125	0	0	125	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	WYP	572	0	0	0	572	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX Distribution O&M Expense	WYU	88	0	0	0	88	0	0	0
<b>5890000 Total</b>				<b>3,319</b>	<b>73</b>	<b>1,766</b>	<b>126</b>	<b>661</b>	<b>667</b>	<b>25</b>	<b>0</b>
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	CA	92	92	0	0	0	0	0	0



**Operations & Maintenance Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	IDU	181	0	0	0	0	181	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	OR	886	0	886	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	2,097	70	546	138	230	1,011	103	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	UT	1,394	0	0	0	0	1,394	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WA	123	0	0	123	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WYP	601	0	0	0	601	0	0	0
<b>5900000 Total</b>				<b>5,375</b>	<b>162</b>	<b>1,432</b>	<b>261</b>	<b>831</b>	<b>2,405</b>	<b>284</b>	<b>0</b>
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	CA	51	51	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	IDU	88	0	0	0	0	88	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	OR	597	0	597	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	SNPD	133	4	35	9	15	64	7	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	UT	758	0	0	0	0	758	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WA	108	0	0	108	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYP	205	0	0	0	205	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYU	58	0	0	0	58	0	0	0
<b>5910000 Total</b>				<b>1,997</b>	<b>55</b>	<b>631</b>	<b>116</b>	<b>278</b>	<b>822</b>	<b>95</b>	<b>0</b>
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	CA	418	418	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	IDU	516	0	0	0	0	516	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	OR	3,003	0	3,003	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	SNPD	1,746	58	455	114	191	841	86	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	UT	3,521	0	0	0	0	3,521	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WA	542	0	0	542	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYP	853	0	0	0	853	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYU	19	0	0	0	19	0	0	0
<b>5920000 Total</b>				<b>10,618</b>	<b>477</b>	<b>3,457</b>	<b>656</b>	<b>1,063</b>	<b>4,363</b>	<b>601</b>	<b>0</b>
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	5,842	5,842	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	4,562	0	0	0	0	4,562	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	28,667	0	28,667	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	1,567	52	408	103	172	755	77	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	30,036	0	0	0	0	30,036	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	4,090	0	0	4,090	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	6,986	0	0	0	6,986	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	1,294	0	0	0	1,294	0	0	0
<b>5930000 Total</b>				<b>83,044</b>	<b>5,894</b>	<b>29,075</b>	<b>4,193</b>	<b>8,452</b>	<b>30,792</b>	<b>4,639</b>	<b>0</b>
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	(55)	(55)	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	(534)	0	0	0	0	(534)	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	(524)	0	(524)	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	(884)	0	0	0	0	(884)	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	(129)	0	0	(129)	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	(191)	0	0	0	(191)	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYU	46	0	0	0	46	0	0	0
<b>5931000 Total</b>				<b>(2,272)</b>	<b>(55)</b>	<b>(524)</b>	<b>(129)</b>	<b>(145)</b>	<b>(884)</b>	<b>(534)</b>	<b>0</b>
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	600	600	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	696	0	0	0	0	696	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	7,105	0	7,105	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	SNPD	22	1	6	1	2	11	1	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	UT	14,047	0	0	0	0	14,047	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,324	0	0	1,324	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	1,621	0	0	0	1,621	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYU	289	0	0	0	289	0	0	0



**Operations & Maintenance Expense**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>5940000 Total</b>			<b>25,705</b>	<b>601</b>	<b>7,111</b>	<b>1,325</b>	<b>1,912</b>	<b>14,058</b>	<b>697</b>	<b>0</b>	<b>0</b>
5950000	MAINT LINE TRNSFRM	DNEX Distribution O&M Expense	SNPD	1,076	36	280	71	118	519	53	0
<b>5950000 Total</b>			<b>1,076</b>	<b>36</b>	<b>280</b>	<b>71</b>	<b>118</b>	<b>519</b>	<b>53</b>	<b>0</b>	<b>0</b>
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	78	78	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	124	0	0	0	0	124	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	953	0	953	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	1,534	0	0	0	0	1,534	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	167	0	0	167	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	290	0	0	0	290	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYU	94	0	0	0	94	0	0	0
<b>5960000 Total</b>			<b>3,239</b>	<b>78</b>	<b>953</b>	<b>167</b>	<b>383</b>	<b>1,534</b>	<b>124</b>	<b>0</b>	<b>0</b>
5970000	MNT OF METERS	DNEX Distribution O&M Expense	CA	8	8	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	IDU	59	0	0	0	0	59	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	OR	126	0	126	0	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	SNPD	(446)	(15)	(116)	(29)	(49)	(215)	(22)	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	UT	204	0	0	0	0	204	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WA	18	0	0	18	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WYP	27	0	0	0	27	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WYU	9	0	0	0	9	0	0	0
<b>5970000 Total</b>			<b>6</b>	<b>(7)</b>	<b>10</b>	<b>(11)</b>	<b>(12)</b>	<b>(11)</b>	<b>37</b>	<b>0</b>	<b>0</b>
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	CA	37	37	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	IDU	45	0	0	0	0	45	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	OR	417	0	417	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	SNPD	4,342	145	1,131	285	476	2,093	213	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	UT	802	0	0	0	0	802	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WA	101	0	0	101	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WYP	393	0	0	0	393	0	0	0
<b>5980000 Total</b>			<b>6,136</b>	<b>181</b>	<b>1,547</b>	<b>386</b>	<b>869</b>	<b>2,895</b>	<b>258</b>	<b>0</b>	<b>0</b>
9010000	SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	CN	2,336	58	737	166	179	1,099	96	0
9010000	SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	UT	(1)	0	0	0	0	(1)	0	0
9010000	SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0
<b>9010000 Total</b>			<b>2,335</b>	<b>58</b>	<b>737</b>	<b>166</b>	<b>179</b>	<b>1,098</b>	<b>96</b>	<b>0</b>	<b>0</b>
9020000	METER READING EXP	CAEX Customer Accounting Expense	CA	837	837	0	0	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	CN	570	14	180	41	44	268	24	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	IDU	1,889	0	0	0	0	0	1,889	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	OR	9,557	0	9,557	0	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	UT	3,231	0	0	0	0	3,231	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WA	678	0	0	678	0	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WYP	1,126	0	0	0	1,126	0	0	0
9020000	METER READING EXP	CAEX Customer Accounting Expense	WYU	202	0	0	0	202	0	0	0
<b>9020000 Total</b>			<b>18,090</b>	<b>851</b>	<b>9,737</b>	<b>718</b>	<b>1,371</b>	<b>3,500</b>	<b>1,912</b>	<b>0</b>	<b>0</b>
9030000	CUST RCRD/COLL EXP	CAEX Customer Accounting Expense	CN	1,254	31	396	89	96	590	52	0
<b>9030000 Total</b>			<b>1,254</b>	<b>31</b>	<b>396</b>	<b>89</b>	<b>96</b>	<b>590</b>	<b>52</b>	<b>0</b>	<b>0</b>
9031000	CUST RCRD/CUST SYS	CAEX Customer Accounting Expense	CN	2,665	66	841	190	204	1,254	110	0
<b>9031000 Total</b>			<b>2,665</b>	<b>66</b>	<b>841</b>	<b>190</b>	<b>204</b>	<b>1,254</b>	<b>110</b>	<b>0</b>	<b>0</b>
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	CN	9,151	226	2,887	651	702	4,307	378	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	UT	(3)	0	0	0	0	(3)	0	0
9032000	CUST ACCTG/BILL	CAEX Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0
<b>9032000 Total</b>			<b>9,149</b>	<b>226</b>	<b>2,887</b>	<b>651</b>	<b>703</b>	<b>4,304</b>	<b>378</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense CA	212	212	212	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense CN	11,472	284	284	3,620	816	880	5,399	473	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense IDU	330	0	0	0	0	0	0	330	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense OR	2,237	0	2,237	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense UT	3,092	0	0	0	0	0	3,092	0	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense WA	462	0	0	462	0	0	0	0	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense WYP	428	0	0	0	428	0	0	0	0	0
9033000	CUST ACCTG/COLL CAEX Customer Accounting Expense WYU	80	0	0	0	80	0	0	0	0	0
<b>9033000 Total</b>		<b>18,314</b>	<b>496</b>	<b>5,857</b>	<b>1,278</b>	<b>1,388</b>	<b>8,491</b>	<b>804</b>	<b>0</b>	<b>0</b>	<b>0</b>
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense CA	17	17	17	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense IDU	15	0	0	0	0	0	0	15	0	0
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense OR	91	0	91	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense UT	93	0	0	0	0	0	93	0	0	0
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense WA	13	0	0	13	0	0	0	0	0	0
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense WYP	27	0	0	0	27	0	0	0	0	0
9035000	CUST ACCTG/REQ CAEX Customer Accounting Expense WYU	7	0	0	0	7	0	0	0	0	0
<b>9035000 Total</b>		<b>262</b>	<b>17</b>	<b>91</b>	<b>13</b>	<b>34</b>	<b>93</b>	<b>93</b>	<b>15</b>	<b>0</b>	<b>0</b>
9036000	CUST ACCTG/COMMON CAEX Customer Accounting Expense CN	16,897	418	5,331	1,202	1,296	7,952	697	0	0	0
9036000	CUST ACCTG/COMMON CAEX Customer Accounting Expense OR	43	0	43	0	0	0	0	0	0	0
<b>9036000 Total</b>		<b>16,940</b>	<b>418</b>	<b>5,374</b>	<b>1,202</b>	<b>1,296</b>	<b>7,952</b>	<b>697</b>	<b>0</b>	<b>0</b>	<b>0</b>
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense CA	431	431	431	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense CN	689	17	218	49	53	324	28	0	0	0
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense IDU	534	0	0	0	0	0	534	0	0	0
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense OR	4,028	0	4,028	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense UT	3,819	0	0	0	0	3,819	0	0	0	0
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense WA	1,425	0	0	1,425	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS CAEX Customer Accounting Expense WYP	1,284	0	0	0	1,284	0	0	0	0	0
<b>9040000 Total</b>		<b>12,212</b>	<b>448</b>	<b>4,246</b>	<b>1,474</b>	<b>1,337</b>	<b>4,144</b>	<b>563</b>	<b>0</b>	<b>0</b>	<b>0</b>
9042000	UNCOLL ACCTS-JOINT U CAEX Customer Accounting Expense CA	(3)	(3)	0	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	0
9042000	UNCOLL ACCTS-JOINT U CAEX Customer Accounting Expense OR	(43)	0	(43)	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U CAEX Customer Accounting Expense UT	66	0	0	0	0	0	66	0	0	0
9042000	UNCOLL ACCTS-JOINT U CAEX Customer Accounting Expense WA	(3)	0	0	(3)	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U CAEX Customer Accounting Expense WYP	0	0	0	0	0	0	0	0	0	0
<b>9042000 Total</b>		<b>17</b>	<b>(3)</b>	<b>(43)</b>	<b>(3)</b>	<b>0</b>	<b>66</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>
9050000	MISC CUST ACCT EXP CAEX Customer Accounting Expense CN	41	1	13	3	3	19	2	0	0	0
9050000	MISC CUST ACCT EXP CAEX Customer Accounting Expense UT	1,909	0	0	0	0	1,909	0	0	0	0
<b>9050000 Total</b>		<b>1,950</b>	<b>1</b>	<b>13</b>	<b>3</b>	<b>3</b>	<b>1,928</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
9070000	SUPRV (CUST SERV) CSEX Customer Service Expense CN	279	7	88	20	21	131	12	0	0	0
<b>9070000 Total</b>		<b>279</b>	<b>7</b>	<b>88</b>	<b>20</b>	<b>21</b>	<b>131</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
9080000	CUST ASSIST EXP CSEX Customer Service Expense CA	38	38	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP CSEX Customer Service Expense CN	31	1	10	2	2	15	1	0	0	0
9080000	CUST ASSIST EXP CSEX Customer Service Expense IDU	0	0	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP CSEX Customer Service Expense OR	67	0	67	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP CSEX Customer Service Expense UT	13	0	0	0	0	13	0	0	0	0
9080000	CUST ASSIST EXP CSEX Customer Service Expense WA	7	0	0	7	0	0	0	0	0	0
9080000	CUST ASSIST EXP CSEX Customer Service Expense WYP	3	0	0	0	3	0	0	0	0	0
<b>9080000 Total</b>		<b>160</b>	<b>39</b>	<b>77</b>	<b>9</b>	<b>5</b>	<b>28</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
9081000	CUST ASST EXP-GENL CSEX Customer Service Expense CN	130	3	41	9	10	61	5	0	0	0
<b>9081000 Total</b>		<b>130</b>	<b>3</b>	<b>41</b>	<b>9</b>	<b>10</b>	<b>61</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>





**Operations & Maintenance Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9084000	DSM DIRECT	CSEX Customer Service Expense	CA	76	76	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX Customer Service Expense	CN	720	18	227	51	55	339	30	0
9084000	DSM DIRECT	CSEX Customer Service Expense	IDU	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX Customer Service Expense	OTHER	93	0	0	0	0	0	0	93
9084000	DSM DIRECT	CSEX Customer Service Expense	UT	1	0	0	0	0	1	0	0
9084000	DSM DIRECT	CSEX Customer Service Expense	WA	19	0	0	19	0	0	0	0
<b>9084000 Total</b>				<b>910</b>	<b>94</b>	<b>227</b>	<b>70</b>	<b>55</b>	<b>340</b>	<b>30</b>	<b>93</b>
9085000	DSM AMORT	CSEX Customer Service Expense	IDU	125	0	0	0	0	0	125	0
9085000	DSM AMORT	CSEX Customer Service Expense	WYP	10	0	0	0	10	0	0	0
<b>9085000 Total</b>				<b>135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>125</b>	<b>0</b>
9085100	DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OTHER	122,882	0	0	0	0	0	0	122,882
<b>9085100 Total</b>				<b>122,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,882</b>
9086000	CUST SERV	CSEX Customer Service Expense	CA	(0)	(0)	0	0	0	0	0	0
9086000	CUST SERV	CSEX Customer Service Expense	CN	707	17	223	50	54	333	29	0
9086000	CUST SERV	CSEX Customer Service Expense	IDU	369	0	0	0	0	0	369	0
9086000	CUST SERV	CSEX Customer Service Expense	OR	2,126	0	2,126	0	0	0	0	0
9086000	CUST SERV	CSEX Customer Service Expense	UT	2,235	0	0	0	0	2,235	0	0
9086000	CUST SERV	CSEX Customer Service Expense	WA	325	0	0	325	0	0	0	0
9086000	CUST SERV	CSEX Customer Service Expense	WYP	995	0	0	0	995	0	0	0
<b>9086000 Total</b>				<b>6,756</b>	<b>17</b>	<b>2,349</b>	<b>375</b>	<b>1,049</b>	<b>2,568</b>	<b>398</b>	<b>0</b>
9089500	BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	3,368	0	0	0	0	0	0	3,368
<b>9089500 Total</b>				<b>3,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,368</b>
9089600	SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	9,646	0	0	0	0	0	0	9,646
<b>9089600 Total</b>				<b>9,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,646</b>
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	43	43	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	1,470	36	464	105	113	692	61	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	57	0	0	0	0	0	57	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	432	0	432	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	829	0	0	0	0	829	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	93	0	0	93	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	170	0	0	0	170	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYU	0	0	0	0	0	0	0	0
<b>9090000 Total</b>				<b>3,094</b>	<b>80</b>	<b>896</b>	<b>197</b>	<b>282</b>	<b>1,521</b>	<b>118</b>	<b>0</b>
9100000	MISC CUST SERV/INF	CSEX Customer Service Expense	CN	9	0	3	1	1	4	0	0
<b>9100000 Total</b>				<b>9</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>
9101000	MISC CUST SERV/INF	CSEX Customer Service Expense	CN	46	1	14	3	4	22	2	0
<b>9101000 Total</b>				<b>46</b>	<b>1</b>	<b>14</b>	<b>3</b>	<b>4</b>	<b>22</b>	<b>2</b>	<b>0</b>
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	CA	(74)	(74)	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	IDU	(292)	0	0	0	0	0	(292)	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	(822)	0	(822)	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	73,039	1,597	20,180	5,793	10,129	31,038	4,283	18
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	UT	559	0	0	0	0	559	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	WYP	398	0	0	0	398	0	0	0
<b>9200000 Total</b>				<b>72,807</b>	<b>1,523</b>	<b>19,358</b>	<b>5,793</b>	<b>10,527</b>	<b>31,597</b>	<b>3,991</b>	<b>18</b>
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	7	7	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	84	2	27	6	6	40	3	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	32	0	0	0	0	0	32	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	99	0	99	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	8,137	178	2,248	645	1,128	3,458	477	2





**Operations & Maintenance Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	131	0	0	0	131	0	0		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	13	0	13	0	0	0	0		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	49	0	0	49	0	0	0		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	12	0	0	12	0	0	0		
<b>9210000 Total</b>					<b>8,564</b>	<b>187</b>	<b>2,374</b>	<b>664</b>	<b>1,196</b>	<b>3,629</b>	<b>512</b>	<b>2</b>	<b>0</b>
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(33,234)	(727)	(9,182)	(2,636)	(4,609)	(14,123)	(1,949)	(8)	0
<b>9220000 Total</b>					<b>(33,234)</b>	<b>(727)</b>	<b>(9,182)</b>	<b>(2,636)</b>	<b>(4,609)</b>	<b>(14,123)</b>	<b>(1,949)</b>	<b>(8)</b>	<b>0</b>
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	(14)	(14)	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	3	0	0	0	0	3	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	526	0	526	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	6,436	141	1,778	510	893	2,735	377	2	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	492	0	0	0	0	492	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	57	0	0	57	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	55	0	0	55	0	0	0	0	0
<b>9230000 Total</b>					<b>7,555</b>	<b>127</b>	<b>2,304</b>	<b>567</b>	<b>947</b>	<b>3,227</b>	<b>381</b>	<b>2</b>	<b>0</b>
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	82	0	82	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,359	161	2,033	584	1,021	3,127	432	2	0
<b>9239990 Total</b>					<b>7,442</b>	<b>161</b>	<b>2,116</b>	<b>584</b>	<b>1,021</b>	<b>3,127</b>	<b>432</b>	<b>2</b>	<b>0</b>
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0
<b>9240000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	114	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	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
<b>9241000 Total</b>					<b>9,684</b>	<b>0</b>	<b>7,069</b>	<b>0</b>	<b>350</b>	<b>2,152</b>	<b>114</b>	<b>0</b>	<b>0</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	(197)	(197)	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	(53)	0	0	0	0	0	(53)	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(688)	0	(688)	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	(398)	0	0	0	0	(398)	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	(139)	0	0	0	(139)	0	0	0	0
<b>9242000 Total</b>					<b>(1,475)</b>	<b>(197)</b>	<b>(688)</b>	<b>0</b>	<b>(139)</b>	<b>(398)</b>	<b>(53)</b>	<b>0</b>	<b>0</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	6,056	132	1,673	480	840	2,573	355	2	0
<b>9243000 Total</b>					<b>6,056</b>	<b>132</b>	<b>1,673</b>	<b>480</b>	<b>840</b>	<b>2,573</b>	<b>355</b>	<b>2</b>	<b>0</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	897	20	248	71	124	381	53	0	0
<b>9250000 Total</b>					<b>897</b>	<b>20</b>	<b>248</b>	<b>71</b>	<b>124</b>	<b>381</b>	<b>53</b>	<b>0</b>	<b>0</b>
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	3,562	0	3,562	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(3,253)	(71)	(899)	(258)	(451)	(1,382)	(191)	(1)	0
<b>9251000 Total</b>					<b>309</b>	<b>(71)</b>	<b>2,663</b>	<b>(258)</b>	<b>(451)</b>	<b>(1,382)</b>	<b>(191)</b>	<b>(1)</b>	<b>0</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	206	206	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	29	0	0	0	0	29	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,356	0	1,356	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SE	197	3	49	15	33	84	13	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	3,750	82	1,036	297	520	1,594	220	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	636	0	0	0	0	636	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	1,062	0	0	1,062	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	241	0	0	0	241	0	0	0	0
<b>9280000 Total</b>					<b>7,478</b>	<b>291</b>	<b>2,442</b>	<b>1,375</b>	<b>794</b>	<b>2,314</b>	<b>261</b>	<b>1</b>	<b>0</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	28	28	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	617	0	0	0	0	617	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,666	0	4,666	0	0	0	0	0	0



**Operations & Maintenance Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	UT	5,884	0	0	0	5,884	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	WA	664	0	0	664	0	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	WYP	1,729	0	0	0	1,729	0	0	0
<b>9282000 Total</b>				<b>13,579</b>	<b>28</b>	<b>4,663</b>	<b>663</b>	<b>1,728</b>	<b>5,881</b>	<b>616</b>	<b>(0)</b>
9282990	Reg Comms Exp-Affil	AGEX Administrative & General Expense	SO	1	0	0	0	0	1	0	0
<b>9282990 Total</b>				<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
9283000	FERC FILING FEE	AGEX Administrative & General Expense	SG	4,203	65	1,113	342	627	1,797	257	1
<b>9283000 Total</b>				<b>4,203</b>	<b>65</b>	<b>1,113</b>	<b>342</b>	<b>627</b>	<b>1,797</b>	<b>257</b>	<b>1</b>
9290000	DUPLICATE CHRGS-CR	AGEX Administrative & General Expense	SO	(3,585)	(78)	(991)	(284)	(497)	(1,524)	(210)	(1)
<b>9290000 Total</b>				<b>(3,585)</b>	<b>(78)</b>	<b>(991)</b>	<b>(284)</b>	<b>(497)</b>	<b>(1,524)</b>	<b>(210)</b>	<b>(1)</b>
9301000	GEN ADVERTISING EXP	AGEX Administrative & General Expense	SO	2	0	1	0	0	1	0	0
<b>9301000 Total</b>				<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	CA	3	3	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	IDU	12	0	0	0	0	0	12	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	OR	46	0	46	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	SO	2,177	48	602	173	302	925	128	1
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	UT	35	0	0	0	0	35	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WA	3	0	0	3	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WYP	71	0	0	0	71	0	0	0
<b>9302000 Total</b>				<b>2,347</b>	<b>51</b>	<b>647</b>	<b>176</b>	<b>373</b>	<b>960</b>	<b>139</b>	<b>1</b>
9310000	RENTS (A&G)	AGEX Administrative & General Expense	CA	56	56	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	IDU	1	0	0	0	0	0	1	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	OR	195	0	195	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	SO	4,364	95	1,206	346	605	1,854	256	1
9310000	RENTS (A&G)	AGEX Administrative & General Expense	UT	5	0	0	0	0	5	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	WA	44	0	0	44	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	WYP	69	0	0	0	69	0	0	0
<b>9310000 Total</b>				<b>4,735</b>	<b>151</b>	<b>1,401</b>	<b>390</b>	<b>675</b>	<b>1,860</b>	<b>257</b>	<b>1</b>
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	CA	87	87	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	CN	61	2	19	4	5	29	3	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	IDU	20	0	0	0	0	0	20	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	OR	399	0	399	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	SO	21,432	469	5,921	1,700	2,972	9,107	1,257	5
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	UT	108	0	0	0	0	108	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WA	63	0	0	63	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYP	41	0	0	0	41	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYU	6	0	0	0	6	0	0	0
<b>9350000 Total</b>				<b>22,216</b>	<b>558</b>	<b>6,339</b>	<b>1,767</b>	<b>3,024</b>	<b>9,244</b>	<b>1,279</b>	<b>5</b>
<b>Grand Total</b>				<b>2,824,870</b>	<b>47,494</b>	<b>703,552</b>	<b>198,262</b>	<b>388,142</b>	<b>1,107,583</b>	<b>162,191</b>	<b>784</b>
											<b>216,862</b>

# **B3. DEPRECIATION EXPENSE**



### Depreciation Expense

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3102000	SG	896	14	237	73	134	383	55	0	0
4030000	DEPN EXPENSE-ELECT 3110000	SG	29,467	457	7,804	2,396	4,397	12,602	1,801	10	0
4030000	DEPN EXPENSE-ELECT 3120000	SG	159,561	2,475	42,261	12,972	23,810	68,236	9,752	56	0
4030000	DEPN EXPENSE-ELECT 3140000	SG	33,263	516	8,810	2,704	4,964	14,225	2,033	12	0
4030000	DEPN EXPENSE-ELECT 3150000	SG	14,780	229	3,915	1,202	2,206	6,321	903	5	0
4030000	DEPN EXPENSE-ELECT 3157000	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3160000	SG	1,303	20	345	106	194	557	80	0	0
4030000	DEPN EXPENSE-ELECT 3302000	SG-P	107	2	28	9	16	46	7	0	0
4030000	DEPN EXPENSE-ELECT 3302000	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3303000	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3304000	SG-P	13	0	4	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3304000	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3305000	SG-P	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3310000	SG-P	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3310000	SG-U	255	4	67	21	38	109	16	0	0
4030000	DEPN EXPENSE-ELECT 3311000	SG-P	2,006	31	531	163	299	858	123	1	0
4030000	DEPN EXPENSE-ELECT 3311000	SG-U	193	3	51	16	29	82	12	0	0
4030000	DEPN EXPENSE-ELECT 3312000	SG-P	4,255	66	1,127	346	635	1,820	260	1	0
4030000	DEPN EXPENSE-ELECT 3312000	SG-U	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3313000	SG-P	439	7	116	36	66	188	27	0	0
4030000	DEPN EXPENSE-ELECT 3313000	SG-U	98	2	26	8	15	42	6	0	0
4030000	DEPN EXPENSE-ELECT 3320000	SG-P	87	1	23	7	13	37	5	0	0
4030000	DEPN EXPENSE-ELECT 3320000	SG-U	865	13	229	70	129	370	53	0	0
4030000	DEPN EXPENSE-ELECT 3321000	SG-P	11,367	176	3,010	924	1,696	4,861	695	4	0
4030000	DEPN EXPENSE-ELECT 3321000	SG-U	3,088	48	818	251	461	1,321	189	1	0
4030000	DEPN EXPENSE-ELECT 3322000	SG-P	1,278	20	339	104	191	547	78	0	0
4030000	DEPN EXPENSE-ELECT 3322000	SG-U	13	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3323000	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	SG-P	3,070	48	813	250	458	1,313	188	1	0
4030000	DEPN EXPENSE-ELECT 3330000	SG-U	1,870	29	495	152	279	800	114	1	0
4030000	DEPN EXPENSE-ELECT 3340000	SG-P	2,960	46	784	241	442	1,266	181	1	0
4030000	DEPN EXPENSE-ELECT 3340000	SG-U	582	9	154	47	87	249	36	0	0
4030000	DEPN EXPENSE-ELECT 3347000	SG-P	82	1	22	7	12	35	5	0	0
4030000	DEPN EXPENSE-ELECT 3347000	SG-U	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3350000	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3351000	SG-P	58	1	15	5	9	25	4	0	0
4030000	DEPN EXPENSE-ELECT 3353000	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	SG-P	640	10	169	52	95	274	39	0	0
4030000	DEPN EXPENSE-ELECT 3360000	SG-U	67	1	18	5	10	29	4	0	0
4030000	DEPN EXPENSE-ELECT 3410000	SG	6,611	103	1,751	537	986	2,827	404	2	0
4030000	DEPN EXPENSE-ELECT 3420000	SG	484	8	128	39	72	207	30	0	0
4030000	DEPN EXPENSE-ELECT 3430000	SG	95,061	1,475	25,177	7,728	14,185	40,653	5,810	33	0
4030000	DEPN EXPENSE-ELECT 3440000	SG	14,532	225	3,849	1,181	2,168	6,215	888	5	0
4030000	DEPN EXPENSE-ELECT 3450000	SG	9,505	147	2,517	773	1,418	4,065	581	3	0
4030000	DEPN EXPENSE-ELECT 3460000	SG	446	7	118	36	67	191	27	0	0
4030000	DEPN EXPENSE-ELECT 3502000	SG	2,497	39	661	203	373	1,068	153	1	0
4030000	DEPN EXPENSE-ELECT 3520000	SG	3,419	53	906	278	510	1,462	209	1	0





**Depreciation Expense**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	31,818	494	8,427	2,587	4,748	13,607	1,945	11	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	2,759	43	731	224	412	1,180	169	1	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	373	6	99	30	56	160	23	0	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	19,715	306	5,222	1,603	2,942	8,431	1,205	7	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	19,764	307	5,235	1,607	2,949	8,452	1,208	7	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	22,559	350	5,975	1,834	3,366	9,647	1,379	8	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	56	1	15	5	8	24	3	0	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	133	2	35	11	20	57	8	0	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	158	2	42	13	24	67	10	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	25	0	0	0	0	0	25	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	57	0	57	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	174	0	0	0	0	174	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	7	0	0	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	72	0	0	0	72	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	39	0	0	0	0	0	39	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	523	0	523	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	904	0	0	0	0	904	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	221	0	0	0	221	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	75	0	0	0	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	676	676	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	607	0	0	0	0	0	607	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	4,551	0	4,551	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	10,810	0	0	0	0	10,810	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	1,304	0	0	1,304	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	2,275	0	0	0	2,275	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	299	0	0	0	299	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	20	20	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	9	0	0	0	0	0	9	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	73	0	73	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	158	0	0	0	0	158	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	22	0	0	22	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	4	0	0	0	4	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	2,437	2,437	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	3,022	0	0	0	0	0	3,022	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	12,050	0	12,050	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	13,152	0	0	0	0	13,152	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	3,712	0	0	3,712	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	4,892	0	0	0	4,892	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	1,061	0	0	0	1,061	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	1,101	1,101	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	919	0	0	0	0	0	919	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	6,709	0	6,709	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	6,333	0	0	0	0	6,333	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES WA	1,690	0	0	1,690	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES WYP	2,307	0	0	0	2,307	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES WYU	336	0	0	0	336	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT CA	520	520	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT IDU	218	0	0	0	0	0	218	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT OR	1,811	0	1,811	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT UT	4,758	0	0	0	0	4,758	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT WA	500	0	0	500	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT WYP	700	0	0	0	700	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	469	469	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES IDU	616	0	0	0	0	0	616	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES OR	3,695	0	3,695	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES UT	12,959	0	0	0	0	12,959	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES WA	663	0	0	663	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES WYP	1,406	0	0	0	1,406	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES WYU	599	0	0	0	599	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS CA	1,319	1,319	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS IDU	1,835	0	0	0	0	0	1,835	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS OR	10,486	0	10,486	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS UT	11,666	0	0	0	0	11,666	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS WA	2,870	0	0	2,870	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS WYP	3,244	0	0	0	3,244	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS WYU	476	0	0	0	476	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD CA	171	171	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD IDU	183	0	0	0	0	0	183	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD OR	1,987	0	1,987	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD UT	1,855	0	0	0	0	1,855	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD WA	493	0	0	493	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD WYP	335	0	0	0	335	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD WYU	57	0	0	0	57	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND CA	285	285	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND IDU	675	0	0	0	0	0	675	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND OR	4,102	0	4,102	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND UT	4,491	0	0	0	0	4,491	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND WA	1,000	0	0	1,000	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND WYP	864	0	0	0	864	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND WYU	282	0	0	0	282	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS CA	191	191	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS IDU	591	0	0	0	0	0	591	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS OR	2,253	0	2,253	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS UT	3,144	0	0	0	0	3,144	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS WA	477	0	0	477	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS WYP	517	0	0	0	517	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS WYU	93	0	0	0	93	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	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES OR	125	0	125	0	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	UT	276	0	0	0	0	276	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	22	22	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	33	0	0	0	0	0	33	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	679	0	679	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,051	0	0	0	1,051	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	115	0	0	115	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	242	0	0	0	242	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	0	0	0	65	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CA	49	49	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CN	123	3	39	9	9	58	5	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	IDU	177	0	0	0	0	0	177	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	OR	569	0	569	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SE	15	0	4	1	3	7	1	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SG	129	2	34	10	19	55	8	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	SO	1,529	33	423	121	212	650	90	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	UT	663	0	0	0	0	663	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WA	287	0	0	287	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WYP	115	0	0	0	115	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	WYU	83	0	0	0	83	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	CN	129	3	41	9	10	61	5	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	IDU	3	0	0	0	0	0	3	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	OR	76	0	76	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SG	81	1	22	7	12	35	5	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	SO	996	22	275	79	138	423	58	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	UT	25	0	0	0	0	25	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYP	25	0	0	0	25	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	30	30	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	810	20	256	58	62	381	33	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	105	0	0	0	0	0	105	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	334	0	334	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	19	0	5	1	3	8	1	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	318	5	84	26	47	136	19	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	7,425	162	2,051	589	1,030	3,155	435	2
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	355	0	0	0	0	355	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	83	0	0	83	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	404	0	0	0	404	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	19	0	0	0	19	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	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT OR	3	0	3	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SG	20	0	5	2	3	9	1	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SO	38	1	11	3	5	16	2	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT CA	8	8	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT IDU	16	0	0	0	0	0	16	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT OR	131	0	131	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SG	249	4	66	20	37	106	15	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SO	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT UT	158	0	0	0	0	158	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WA	32	0	0	32	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" IDU	85	0	0	0	0	0	85	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" OR	449	0	449	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SE	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SG	1,044	16	276	85	156	446	64	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SO	180	4	50	14	25	76	11	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	573	0	0	0	0	573	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	109	0	0	109	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	157	0	0	0	157	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	19	0	0	0	19	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT IDU	67	0	0	0	0	0	67	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT OR	349	0	349	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SE	41	1	10	3	7	18	3	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SG	310	5	82	25	46	133	19	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SO	233	5	64	18	32	99	14	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT UT	353	0	0	0	0	353	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WA	70	0	0	70	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WYP	110	0	0	0	110	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WYU	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CA	213	213	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CN	153	4	48	11	12	72	6	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT IDU	458	0	0	0	0	0	458	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT OR	2,517	0	2,517	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SE	11	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SG	6,903	107	1,828	561	1,030	2,952	422	2	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SO	3,573	78	987	283	496	1,519	210	1	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT UT	2,452	0	0	0	0	2,452	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WA	506	0	0	506	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WYP	1,184	0	0	0	1,184	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WYU	221	0	0	0	221	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT CA	28	28	0	0	0	0	0	0	0





### Depreciation Expense

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	33	0	0	0	0	33	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	247	0	247	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SG	362	6	96	29	54	155	22	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	46	1	13	4	6	20	3	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	223	0	0	0	0	223	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	55	0	0	55	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	76	0	0	0	76	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	CN	12	0	4	1	1	6	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	IDU	3	0	0	0	0	0	3	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	OR	55	0	55	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	124	2	33	10	18	53	8	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	131	3	36	10	18	56	8	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	50	0	0	0	0	50	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	6	0	0	0	6	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0
<b>4030000 Total</b>				<b>712,807</b>	<b>16,018</b>	<b>193,800</b>	<b>56,947</b>	<b>101,701</b>	<b>302,240</b>	<b>41,918</b>	<b>183</b>
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(4,279)	(66)	(1,133)	(348)	(639)	(1,830)	(262)	(1)
<b>4032000 Total</b>				<b>(4,279)</b>	<b>(66)</b>	<b>(1,133)</b>	<b>(348)</b>	<b>(639)</b>	<b>(1,830)</b>	<b>(262)</b>	<b>(1)</b>
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,213	34	586	180	330	946	135	1
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(276)	(4)	(73)	(22)	(41)	(118)	(17)	(0)
<b>4033000 Total</b>				<b>1,936</b>	<b>30</b>	<b>513</b>	<b>157</b>	<b>289</b>	<b>828</b>	<b>118</b>	<b>1</b>
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	267	4	71	22	40	114	16	0
<b>4034000 Total</b>				<b>267</b>	<b>4</b>	<b>71</b>	<b>22</b>	<b>40</b>	<b>114</b>	<b>16</b>	<b>0</b>
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,099	17	291	89	164	470	67	0
<b>4035000 Total</b>				<b>1,099</b>	<b>17</b>	<b>291</b>	<b>89</b>	<b>164</b>	<b>470</b>	<b>67</b>	<b>0</b>
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	31	31	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,451)	0	0	0	0	0	(2,451)	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	320	0	320	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,852)	0	0	0	0	(22,852)	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	210	0	0	210	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,865)	0	0	0	(1,865)	0	0	0
<b>4036000 Total</b>				<b>(26,607)</b>	<b>31</b>	<b>320</b>	<b>210</b>	<b>(1,865)</b>	<b>(22,852)</b>	<b>(2,451)</b>	<b>0</b>
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	620	10	164	50	93	265	38	0
<b>4037000 Total</b>				<b>620</b>	<b>10</b>	<b>164</b>	<b>50</b>	<b>93</b>	<b>265</b>	<b>38</b>	<b>0</b>
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(266)	(4)	(70)	(22)	(40)	(114)	(16)	(0)
<b>4039999 Total</b>				<b>(266)</b>	<b>(4)</b>	<b>(70)</b>	<b>(22)</b>	<b>(40)</b>	<b>(114)</b>	<b>(16)</b>	<b>(0)</b>
<b>Grand Total</b>				<b>685,577</b>	<b>16,039</b>	<b>193,955</b>	<b>57,107</b>	<b>99,744</b>	<b>279,122</b>	<b>39,429</b>	<b>183</b>

# **B4. AMORTIZATION EXPENSE**



**Amortization Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	0	20	0	0	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	593	9	157	48	89	73	254	36	16	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	10,837	168	2,870	881	1,617	1,332	4,634	662	285	4	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	323	5	85	26	48	40	138	20	8	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	UT	(3,602)	0	0	0	0	0	(3,602)	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	1,407	22	373	114	210	173	602	86	37	0	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	135	3	37	11	19	15	57	8	3	0	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	1,904	47	601	135	146	130	896	79	16	0	0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,334	51	645	185	324	267	992	137	57	1	0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	1	0	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	159	3	44	13	22	18	68	9	4	0	0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	5	0	1	0	1	1	2	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	809	18	223	64	112	92	344	47	20	0	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	211	5	58	17	29	24	90	12	5	0	0
4040000	AMOR LTD TRM PLNT 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1	0	0	0	0	0	1	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	1	4	1	0	0	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	114	35	64	53	185	26	11	0	0
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	3	10	1	1	0	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	5	0	1	0	1	1	2	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	4	0	1	0	0	0	1	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	14	0	4	1	2	2	6	1	0	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	356	6	94	29	53	44	152	22	9	0	0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	49	1	14	4	7	6	21	3	1	0	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,782	43	737	226	415	342	1,190	170	73	1	0
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	140	3	44	10	11	10	66	6	1	0	0
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	1,096	27	346	78	84	75	516	45	9	0	0
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	799	17	221	63	111	91	340	47	20	0	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,031	44	561	161	282	232	863	119	50	1	0
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	114	2	32	9	16	13	49	7	3	0	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,751	38	484	139	243	200	744	103	43	0	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,063	23	294	84	147	121	452	62	26	0	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	4	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	171	4	47	14	24	20	73	10	4	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	9	0	3	1	1	1	4	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	1	0	0	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	4	0	4	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SE	25	0	6	2	4	3	11	2	1	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	5,548	86	1,469	451	828	682	2,373	339	146	2	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	85	2	23	7	12	10	36	5	2	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	3	0	0	0	0	0	3	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	0	0	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	87	1	23	7	13	11	37	5	2	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	2	6	1	0	0	0
4040000	AMOR LTD TRM PLNT 3035322	ACD#Call Center Automated Call Distribut	CN	815	20	257	58	62	56	383	34	7	0	0
4040000	AMOR LTD TRM PLNT 3035330	OATI-OASIS INTERFACE	SO	271	6	75	22	38	31	115	16	7	0	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	305	5	81	25	45	37	130	19	8	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	85	85	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	59	0	0	0	0	0	0	59	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	355	0	355	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	837	18	231	66	116	96	356	49	20	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	0	1	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	75	0	0	75	0	0	0	0	0	0	0



**Amortization Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	NutH
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	68	0	0	0	68	68	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	0	0	0	0	0	0	0	0	0	0
<b>4040000 Total</b>					<b>34,638</b>	<b>773</b>	<b>10,639</b>	<b>3,067</b>	<b>5,275</b>	<b>4,377</b>	<b>12,603</b>	<b>2,270</b>	<b>898</b>	<b>11</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483	0	0	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(105)	(2)	(28)	(9)	(16)	(13)	(45)	(6)	(3)	(0)
<b>4049000 Total</b>					<b>4,379</b>	<b>(2)</b>	<b>(28)</b>	<b>(9)</b>	<b>(16)</b>	<b>(13)</b>	<b>(45)</b>	<b>(6)</b>	<b>(3)</b>	<b>(0)</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	74	1,266	389	714	588	2,045	292	126	2
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	0	302	0	0	0
<b>4061000 Total</b>					<b>5,083</b>	<b>74</b>	<b>1,266</b>	<b>389</b>	<b>714</b>	<b>588</b>	<b>2,346</b>	<b>292</b>	<b>126</b>	<b>2</b>
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	0	124
<b>4073000 Total</b>					<b>124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,241	0	0	0	0	0	5,241	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,485	0	41,485	0	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,231	0	0	12,231	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	383	0	0	0	0	0	383	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	963	0	963	0	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	709	0	0	709	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	44	0	0	0	0	0	44	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	3	0	3	0	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,077	0	0	0	0	0	2,077	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	999	0	999	0	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	817	0	0	817	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0	0
<b>4074100 Total</b>					<b>64,972</b>	<b>0</b>	<b>43,450</b>	<b>13,777</b>	<b>0</b>	<b>0</b>	<b>7,745</b>	<b>0</b>	<b>0</b>	<b>0</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(43,450)	0	(43,450)	0	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,777)	0	0	(13,777)	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,745)	0	0	0	0	0	(7,745)	0	0	0
<b>4074200 Total</b>					<b>(64,972)</b>	<b>0</b>	<b>(43,450)</b>	<b>(13,777)</b>	<b>0</b>	<b>0</b>	<b>(7,745)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>44,224</b>	<b>845</b>	<b>11,878</b>	<b>3,447</b>	<b>5,973</b>	<b>4,952</b>	<b>14,905</b>	<b>2,556</b>	<b>1,021</b>	<b>12</b>



# **B5. TAXES OTHER THAN INCOME**



**Taxes Other Than Income**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 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	584201	Other Royalties - Mines	SO	1	0	0	0	0	0	0	0	0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(233)	(5)	(64)	(18)	(32)	(99)	(14)	(0)	0
<b>4081000 Total</b>						<b>(232)</b>	<b>(5)</b>	<b>(64)</b>	<b>(18)</b>	<b>(32)</b>	<b>(99)</b>	<b>(14)</b>	<b>(0)</b>
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	140,118	3,064	38,713	11,114	19,432	59,543	8,216	35	0
<b>4081500 Total</b>					<b>140,118</b>	<b>3,064</b>	<b>38,713</b>	<b>11,114</b>	<b>19,432</b>	<b>59,543</b>	<b>8,216</b>	<b>35</b>	<b>0</b>
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,298	1,298	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,447	0	29,447	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	2,008	0	0	0	2,008	0	0	0	0
<b>4081800 Total</b>					<b>32,754</b>	<b>1,298</b>	<b>29,447</b>	<b>0</b>	<b>2,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,692	278	3,507	1,007	1,760	5,394	744	3	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,475	0	1,475	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	1	0	0	0	0	1	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	215	3	54	17	36	92	14	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	45	1	11	3	7	19	3	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	SO	0	0	0	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	153	2	38	12	25	65	10	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,051	32	543	167	306	877	125	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	31	1	9	2	4	13	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	232	4	58	18	39	99	15	0	0
<b>4081990 Total</b>					<b>16,993</b>	<b>320</b>	<b>5,696</b>	<b>1,252</b>	<b>2,249</b>	<b>6,560</b>	<b>913</b>	<b>4</b>	<b>0</b>
<b>Grand Total</b>					<b>189,633</b>	<b>4,677</b>	<b>73,792</b>	<b>12,347</b>	<b>23,657</b>	<b>66,005</b>	<b>9,115</b>	<b>39</b>	<b>0</b>



# **B6. FEDERAL INCOME TAXES**



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4091000	INC TX UTIL OP INC 310310	Renewable Electricity Production Tax Cre	SG	(66,817)	(1,036)	(17,697)	(5,432)	(9,971)	(28,574)	(4,084)	(23)	-
4091000	INC TX UTIL OP INC 310312	Mining Rescue Training Credit ~ Energy W	SE	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC 310313	Mining Rescue Training Credit ~ PMI	SE	(21)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
4091000	INC TX UTIL OP INC 310314	HR Hiring Retention Tax Credit	SO	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC 310315	Investment Tax Credit - Solar Arrays	SG	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC 600600	Fuel Tax Credit	SE	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC 900900	Foreign Tax Credit	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
<b>4091000 Total</b>				<b>(66,857)</b>	<b>(1,037)</b>	<b>(17,707)</b>	<b>(5,435)</b>	<b>(9,977)</b>	<b>(28,591)</b>	<b>(4,086)</b>	<b>(23)</b>	<b>-</b>
4091100	STATE INC TAX-ELEC 311311	Utah Renewable Energy Production Tax Cre	SG	-	-	-	-	-	-	-	-	-
<b>4091100 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4191000	AFUDC - OTHER 0	AFUDC - EQUITY	SNP	(27,450)	(547)	(7,280)	(2,123)	(3,845)	(12,032)	(1,614)	(7)	(2)
<b>4191000 Total</b>				<b>(27,450)</b>	<b>(547)</b>	<b>(7,280)</b>	<b>(2,123)</b>	<b>(3,845)</b>	<b>(12,032)</b>	<b>(1,614)</b>	<b>(7)</b>	<b>(2)</b>
4270000	INT ON LNG-TRM DBT 585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,406	6,446	85,765	25,017	45,305	141,751	19,010	85	29
4270000	INT ON LNG-TRM DBT 585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	629	8,371	2,442	4,422	13,836	1,856	8	3
4270000	INT ON LNG-TRM DBT 585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	1,758	35	466	136	246	770	103	0	0
4270000	INT ON LNG-TRM DBT 585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	2,744	55	728	212	384	1,203	161	1	0
<b>4270000 Total</b>				<b>359,475</b>	<b>7,164</b>	<b>95,330</b>	<b>27,807</b>	<b>50,357</b>	<b>157,560</b>	<b>21,130</b>	<b>94</b>	<b>32</b>
4280000	AMT DBT DISC & EXP 586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	20	270	79	143	447	60	0	0
4280000	AMT DBT DISC & EXP 586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,123	62	828	242	438	1,369	184	1	0
<b>4280000 Total</b>				<b>4,142</b>	<b>83</b>	<b>1,098</b>	<b>320</b>	<b>580</b>	<b>1,816</b>	<b>243</b>	<b>1</b>	<b>0</b>
4281000	AMORTZN OF LOSS 586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	668	13	177	52	94	293	39	0	0
<b>4281000 Total</b>				<b>668</b>	<b>13</b>	<b>177</b>	<b>52</b>	<b>94</b>	<b>293</b>	<b>39</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT 586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
<b>4290000 Total</b>				<b>(11)</b>	<b>(0)</b>	<b>(3)</b>	<b>(1)</b>	<b>(2)</b>	<b>(5)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP 0	4310000/0	SNP	8,644	172	2,292	669	1,211	3,789	508	2	1
<b>4310000 Total</b>				<b>8,644</b>	<b>172</b>	<b>2,292</b>	<b>669</b>	<b>1,211</b>	<b>3,789</b>	<b>508</b>	<b>2</b>	<b>1</b>
4313000	INT EXP ON REG LIAB 0	INTEREST EXPENSE ON REG LIABILITIES	SNP	3,816	76	1,012	295	535	1,673	224	1	0
<b>4313000 Total</b>				<b>3,816</b>	<b>76</b>	<b>1,012</b>	<b>295</b>	<b>535</b>	<b>1,673</b>	<b>224</b>	<b>1</b>	<b>0</b>
4320000	AFUDC - BORROWED 585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(15,648)	(312)	(4,150)	(1,210)	(2,192)	(6,859)	(920)	(4)	(1)
4320000	AFUDC - BORROWED 585851	Int Exp - AFUDC Calc	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4320000	AFUDC - BORROWED 585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	332	7	88	26	47	146	20	0	0
<b>4320000 Total</b>				<b>(15,316)</b>	<b>(305)</b>	<b>(4,062)</b>	<b>(1,185)</b>	<b>(2,146)</b>	<b>(6,713)</b>	<b>(900)</b>	<b>(4)</b>	<b>(1)</b>
<b>Grand Total</b>				<b>267,111</b>	<b>5,619</b>	<b>70,859</b>	<b>20,399</b>	<b>36,807</b>	<b>117,789</b>	<b>15,545</b>	<b>64</b>	<b>30</b>





**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	SO	-	-	-	-	-	-	-	-	-	-
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	68	2	19	6	10	8	28	4	2	0
4098200	110200	Tax Percentage Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	-	-
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT	-	-	-	-	-	-	-	-	-	-
4098200	130100	Non - Deductible Expenses	SO	821	18	227	65	114	94	349	48	20	0
4098200	130400	PMINon deductible Exp	SE	10	0	2	1	2	1	4	1	0	0
4098200	130550	MEHC Insurance Services-Premium	SO	-	-	-	-	-	-	-	-	-	-
4098200	130700	Mining Rescue Training Credit Addback	SE	-	-	-	-	-	-	-	-	-	-
4098200	130900	Non - Deductible Executive Comp	SO	-	-	-	-	-	-	-	-	-	-
4098200	505505	Income Tax Interest	SO	(573)	(13)	(158)	(45)	(79)	(65)	(244)	(34)	(14)	(0)
4098200	610106	PMIFuel Tax Cr	SE	17	0	4	1	3	2	7	1	1	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	SO	-	-	-	-	-	-	-	-	-	-
4098200	920106	PMI Dividend Received Deduction	SE	-	-	-	-	-	-	-	-	-	-
4098200	920145	PMI Mining Rescue Training Credit Addbac	SE	21	0	5	2	3	3	9	1	1	0
<b>4098200 Total</b>				<b>366</b>	<b>8</b>	<b>100</b>	<b>29</b>	<b>52</b>	<b>43</b>	<b>154</b>	<b>22</b>	<b>9</b>	<b>0</b>
4098300	105100	Capitalized Labor Costs	SO	403	9	111	32	56	46	171	24	10	0
4098300	105120	Book Depreciation	SCHMDEXP	760,803	17,799	215,237	63,373	110,688	90,971	309,749	43,755	19,717	203
4098300	105121	PMI Book Depreciation	SE	17,370	262	4,358	1,334	2,887	2,361	7,410	1,112	526	6
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	-	-	-	-	-	-	-	-	-	-
4098300	105130	CIAC	CIAC	71,153	2,373	18,529	4,666	7,799	6,419	34,292	3,494	1,380	-
4098300	105137	Auto Depreciation	SO	-	-	-	-	-	-	-	-	-	-
4098300	105140	Highway relocation	SNPD	1,864	62	485	122	204	168	898	92	36	-
4098300	105142	Avoided Costs	SNP	15,278	304	4,052	1,182	2,140	1,763	6,697	898	377	4
4098300	105145	Acquisition Adjustment Amort	SG	-	-	-	-	-	-	-	-	-	-
4098300	105146	Capitalization of Test Energy	SG	-	-	-	-	-	-	-	-	-	-
4098300	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-	-
4098300	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-	-
4098300	105170	Coal Mine Receding Face (Extension)	SE	-	-	-	-	-	-	-	-	-	-
4098300	105180	Steam Rts Blundell Geothml Bk Depr	SG	-	-	-	-	-	-	-	-	-	-
4098300	105205	Coal Mine Development-30%Amort	SE	-	-	-	-	-	-	-	-	-	-
4098300	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	110100	Book Cost Depletion	SE	-	-	-	-	-	-	-	-	-	-
4098300	110105	SRC Book Depletion step up basis adj	SG	-	-	-	-	-	-	-	-	-	-
4098300	1101051	SRC Book Cost Depletion	SG	-	-	-	-	-	-	-	-	-	-
4098300	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-	-
4098300	205100	Coal Pile Inventory Adjustment	SE	501	8	126	38	83	68	214	32	15	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-	-
4098300	205411	PMI Sec 263A Adjustment	SE	-	-	-	-	-	-	-	-	-	-
4098300	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-	-
4098300	210120	Prepaid Taxes-UT PUC	UT	-	-	-	-	-	-	-	-	-	-
4098300	210130	Prepaid Taxes-ID PUC	IDU	-	-	-	-	-	-	-	-	-	-
4098300	210200	Prepaid Taxes-property taxes	GPS	(663)	(15)	(183)	(53)	(92)	(76)	(282)	(39)	(16)	(0)
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	139	5	48	17	15	15	48	6	0	-
4098300	320110	Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-	-
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	320140	May 2000 Transition Plan Costs-OR	OR	-	-	-	-	-	-	-	-	-	-
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-	-
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	-	-	-	-	-	-	-	-	-	-
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	-	-	-	-	-	-	-	-	-	-
4098300	320270	Reg Asset FAS 158 Pension Liab Adj	SO	33,267	728	9,191	2,639	4,614	3,799	14,137	1,951	814	8
4098300	320280	Reg Asset FAS 158 Post Retire Liab	SO	(6,138)	(134)	(1,696)	(487)	(851)	(701)	(2,608)	(360)	(150)	(2)



**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4098300	320281	Reg Asset - Post-Retirement Settlement L	375	8	104	30	52	43	159	22	9	0	-
4098300	320282	Reg Asset - Post-Retirement Settlement L	(372)	-	-	-	-	-	(372)	-	-	-	-
4098300	320283	Reg Asset - Post-Retirement Settlement L	22	-	-	-	22	-	-	-	22	-	-
4098300	330100	Amort. Pollution Control Facility	-	-	-	-	-	-	-	-	-	-	-
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	-	-	-	-	-	-	-	-	-	-	-
4098300	415120	Def Reg Asset-Foote Creek Contract	-	-	-	-	-	-	-	-	-	-	-
4098300	415300	Environmental Cleanup Accrual	-	-	-	-	-	-	-	-	-	-	-
4098300	415301	Environmental Costs WA	50	-	-	50	-	-	-	-	-	-	-
4098300	415406	Reg Asset Utah ECAM	-	-	-	-	-	-	-	-	-	-	-
4098300	415423	Contra PP&E Deer Creek	-	-	-	-	-	-	-	-	-	-	-
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	23,247	351	5,833	1,786	3,864	3,160	9,917	1,488	704	8	-
4098300	415425	Contra Reg Asset - UMWA Pension	166	-	-	-	-	-	-	-	-	-	166
4098300	415500	Cholla Plt Transact Costs-APS Amort	1,122	17	297	91	168	138	480	69	30	-	-
4098300	415510	WA Disallowed Colstrip #3 Write-off	52	-	-	52	-	-	-	-	-	-	-
4098300	415555	WY PCAM Def Net Power Costs	-	-	-	-	-	-	-	-	-	-	-
4098300	415640	IDAI Costs-Direct Access-CA	-	-	-	-	-	-	-	-	-	-	-
4098300	415650	SB 1149-Related Reg Assets-OR	-	-	-	-	-	-	-	-	-	-	-
4098300	415680	OR Deferred Intevenor Funding Grants	-	-	-	-	-	-	-	-	-	-	-
4098300	415700	Reg Liability BPA balancing accounts-OR	-	-	-	-	-	-	-	-	-	-	-
4098300	415701	CA Deferred Intervenor Funding	-	-	-	-	-	-	-	-	-	-	-
4098300	415702	Reg Asset - Lake Side Liq.	27	-	-	-	27	27	-	-	-	-	-
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21	-	-	-	21	21	-	-	-	-	-
4098300	415704	Reg Liability - Tax Revenue Adjustment -	-	-	-	-	-	-	-	-	-	-	-
4098300	415705	Reg Liability - Tax Revenue Adjustment -	4	-	-	-	4	4	-	-	-	-	-
4098300	415710	Reg Liability - WA - Accelerated Depreci	2,802	-	-	2,802	-	-	-	-	-	-	-
4098300	415801	Contra RTO Grid West N/R Allowance	-	-	-	-	-	-	-	-	-	-	-
4098300	415802	Contra RTO Grid West N/R w/o-WA	-	-	-	-	-	-	-	-	-	-	-
4098300	415803	WA RTO Grid West N/R w/o	-	-	-	-	-	-	-	-	-	-	-
4098300	415804	RTO Grid West Notes Receivable-OR	-	-	-	-	-	-	-	-	-	-	-
4098300	415805	RTO Grid West Notes Receivable-WY	-	-	-	-	-	-	-	-	-	-	-
4098300	415806	ID RTO Grid West N/R	-	-	-	-	-	-	-	-	-	-	-
4098300	415822	Reg Asset - Pension MMT -UT	283	-	-	-	-	-	283	-	-	-	-
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	193	-	193	-	-	-	-	-	-	-	-
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	-	-	-	-	-	-	-	-	-	-	-
4098300	415829	Reg Asset - Post - Ret MMT -UT	279	-	-	-	-	-	279	-	-	-	-
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	-	-	-	-	-	-	-	-	-	-	-
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	17	17	-	-	-	-	-	-	-	-	-
4098300	415840	Reg Asset-Deferred OR Independent Evalua	-	-	-	-	-	-	-	-	-	-	-
4098300	415850	UNRECOVERED PLANT-POWERDALE	-	-	-	-	-	-	-	-	-	-	-
4098300	415852	Powerdale Decommissioning Reg Asset - ID	26	-	-	-	-	-	-	26	-	-	-
4098300	415853	Powerdale Decommissioning Reg Asset - OR	-	-	-	-	-	-	-	-	-	-	-
4098300	415854	Powerdale Decommissioning Reg Asset - WA	-	-	-	-	-	-	-	-	-	-	-
4098300	415855	CA - January 2010 Storm Costs	(197)	-	-	-	-	-	-	-	-	-	(197)
4098300	415856	Powerdale Decommissioning Reg Asset - WY	-	-	-	-	-	-	-	-	-	-	-
4098300	415857	ID - Deferred Overburden Costs	42	-	-	-	-	-	-	-	-	-	42
4098300	415858	WY - Deferred Overburden Costs	108	-	-	-	108	108	-	-	-	-	-
4098300	415859	WY - Deferred Advertising Costs	-	-	-	-	-	-	-	-	-	-	-
4098300	415865	Reg Asset - UT MPA	-	-	-	-	-	-	-	-	-	-	-
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	-	-	-	-	-	-	-	-	-	-	-
4098300	415868	Reg Asset - UT - Solar Incentive Program	-	-	-	-	-	-	-	-	-	-	-
4098300	415870	Deferred Excess Net Power Costs-CA	-	-	-	-	-	-	-	-	-	-	-
4098300	415871	Deferred Excess Net Power Costs-WY	-	-	-	-	-	-	-	-	-	-	-



**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415880	Deferred UT Independent Evaluation Fee	UT	-	-	-	-	-	-	-	-	-	-
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	8,588	-	-	-	-	-	-	-	-	8,588
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	614	-	-	-	-	-	-	-	-	614
4098300	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-	-	-
4098300	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-	-	-
4098300	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	-	-	-	-	-	-	-	-	-	-
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-	-
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-	-
4098300	415898	Deferred Coal Costs - Naughton Contract	SE	1,376	21	345	106	229	187	587	88	42	0
4098300	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-	-	-
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-	-
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-	-
4098300	415926	Reg Liability - Depreciation Decrease -	OR	1,039	-	1,039	-	-	-	-	-	-	-
4098300	415927	Reg Liability - Depreciation Decrease De	WA	(275)	-	-	(275)	-	-	-	-	-	-
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	52	52	-	-	-	-	-	-	-	-
4098300	425100	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-	-	-
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(283)	-	-	-	-	-	-	-	-	(283)
4098300	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-	-	-
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-	-	-
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	-	-	-	-	-	-	-	-	-	-
4098300	425250	TGS Buyout-SG	SG	15	0	4	1	2	2	7	1	0	0
4098300	425260	Lakeview Buyout-SG	SG	-	-	-	-	-	-	-	-	-	-
4098300	425280	Joseph Settlement-SG	SG	137	2	36	11	21	17	59	8	4	0
4098300	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-	-
4098300	425360	Hermiston Swap	SG	172	3	45	14	26	21	73	10	5	0
4098300	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	430100	Customer Service / Weatherization	OTHER	15,669	-	-	-	-	-	-	-	-	15,669
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-	-	-
4098300	505125	ACCRUED ROYALTIES	SE	1,872	28	470	144	311	254	799	120	57	1
4098300	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-	-	-
4098300	505160	CA PUC Fee	CA	-	-	-	-	-	-	-	-	-	-
4098300	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-	-	-
4098300	505200	Extraction Tax Paid / Accrued	SE	-	-	-	-	-	-	-	-	-	-
4098300	505400	Bonus Liability	SO	200	4	55	16	28	23	85	12	5	0
4098300	505500	Federal Income Tax Interest	SO	-	-	-	-	-	-	-	-	-	-
4098300	505510	PMI Vacation Bonus Adjustment	SE	-	-	-	-	-	-	-	-	-	-
4098300	505600	Sick Leave Vacation & Personal Time	SO	(581)	(13)	(161)	(46)	(81)	(66)	(247)	(34)	(14)	(0)
4098300	505601	Sick Leave Accrual - PMI	SE	63	1	16	5	11	9	27	4	2	0
4098300	505700	Accrued Retention Bonus	SO	(3)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4098300	605100	Trojan Decommissioning Costs	TROJD	(132)	(2)	(35)	(11)	(20)	(17)	(56)	(8)	(4)	(0)
4098300	605301	Environmental Liability - Regulated	SO	3,212	70	887	255	445	367	1,365	188	79	1



**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4098300	605710	Reverse Accrued Final Reclamation	OTHER	(1,282)	-	-	-	-	-	-	-	-	(1,282)
4098300	605715	Trapper Mine Contract Obligation	SE	207	3	52	16	34	28	88	13	6	0
4098300	610000	Coal Mine Development-PMI	SE	(419)	(6)	(105)	(32)	(70)	(57)	(179)	(27)	(13)	(0)
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
4098300	610100	PMIDevt Cost Amort	SE	-	-	-	-	-	-	-	-	-	-
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	SE	-	-	-	-	-	-	-	-	-	-
4098300	610114	PMI EITF Pre-Stripping Costs	SE	-	-	-	-	-	-	-	-	-	-
4098300	610115	PMIOverburden Removal	SE	-	-	-	-	-	-	-	-	-	-
4098300	610130	781 Shopping Incentive_OR	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	610135	SB1149 Costs_OR OTHER	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	610140	Oregon Rate Refund	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	-	-	-	-	-	-	-	-	-	-
4098300	610143	Reg Liability - WA Low Energy Program	WA	391	-	-	391	-	-	-	-	-	-
4098300	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	610145	Reg Liab-OR Balance Consol	OR	4,405	-	4,405	-	-	-	-	-	-	-
4098300	610146	OR Reg Asset/Liability Consolidation	OR	-	-	-	-	-	-	-	-	-	-
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705210	Property Insurance	SO	-	-	-	-	-	-	-	-	-	-
4098300	705230	West Valley Lease Reduction - WA	WA	-	-	-	-	-	-	-	-	-	-
4098300	705231	West Valley Lease Reduction - OR	OR	-	-	-	-	-	-	-	-	-	-
4098300	705232	West Valley Lease Reduction - CA	CA	-	-	-	-	-	-	-	-	-	-
4098300	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-	-	-
4098300	705234	West Valley Lease Reduction - WY	WYU	-	-	-	-	-	-	-	-	-	-
4098300	705235	West Valley Lease Reduction - UT	UT	-	-	-	-	-	-	-	-	-	-
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	(657)	-	-	-	-	-	-	-	-	(657)
4098300	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	525	-	-	-	-	-	-	-	-	525
4098300	705250	A&G Credit-WA	WA	-	-	-	-	-	-	-	-	-	-
4098300	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-	-	-
4098300	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-	-	-
4098300	705253	A&G Credit-ID	IDU	-	-	-	-	-	-	-	-	-	-
4098300	705254	A&G Credit-WY	WYP	-	-	-	-	-	-	-	-	-	-
4098300	705260	March 2006 Transition Plan costs-WA	WA	-	-	-	-	-	-	-	-	-	-
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	725	-	-	-	-	-	-	-	-	725
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-	-
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-	-
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	408	-	-	-	-	-	-	-	-	408
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	3,562	-	3,562	-	-	-	-	-	-	-
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(307)	-	-	-	-	-	-	-	-	(307)
4098300	705451	Reg Liability - OR Property Insurance Re	OR	(380)	-	(380)	-	-	-	-	-	-	-
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	61	-	-	-	-	-	61	-	-	-
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	211	-	-	-	211	-	-	-	-	-
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-	-
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	8,251	-	-	-	-	-	-	-	-	8,251



**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4098300	705517	Regulatory Liability - UT Deferred Exces	4,840	-	-	-	-	-	-	-	-	-	4,840
4098300	705518	Regulatory Liability - WA Deferred Exces	-	-	-	-	-	-	-	-	-	-	-
4098300	705519	Regulatory Liability - WA Deferred Exces	8,732	-	-	-	-	-	-	-	-	-	8,732
4098300	705521	Regulatory Liability - WY Deferred Exces	3,186	-	-	-	-	-	-	-	-	-	3,186
4098300	705522	Regulatory Liability - UT REC's in Rates	-	-	-	-	-	-	-	-	-	-	-
4098300	705523	Regulatory Liability - WA RECS in Rates	-	-	-	-	-	-	-	-	-	-	-
4098300	705525	Regulatory Liability - OR RECS in Rates	-	-	-	-	-	-	-	-	-	-	-
4098300	705526	Regulatory Liability - CA Solar Feed-in	-	-	-	-	-	-	-	-	-	-	-
4098300	705527	Regulatory Liability - CA Solar Feed-in	(313)	-	-	-	-	-	-	-	-	-	(313)
4098300	705530	Regulatory Liability - UT Solar Feed-in	-	-	-	-	-	-	-	-	-	-	-
4098300	705531	Regulatory Liability - UT Solar Feed-in	2,015	-	-	-	-	-	-	-	-	-	2,015
4098300	705536	Regulatory Liability - CA GreenHouse Gas	-	-	-	-	-	-	-	-	-	-	-
4098300	705600	RegLiability - OR 2012 GRC Giveback	-	-	-	-	-	-	-	-	-	-	-
4098300	705700	Reg Liability - Current Reclass - Other	-	-	-	-	-	-	-	-	-	-	-
4098300	715050	Microsoft Software License Liability	-	-	-	-	-	-	-	-	-	-	-
4098300	715100	MCI FOG Wire Lease	-	-	-	-	-	-	-	-	-	-	-
4098300	715105	MCI FOG Wire Lease	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4098300	715350	Misc. Deferred Credits	-	-	-	-	-	-	-	-	-	-	-
4098300	715720	NW Power Act-WA	1,121	-	-	-	-	-	-	-	-	-	1,121
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	(460)	(7)	(122)	(37)	(69)	(57)	(197)	(28)	(12)	(0)	-
4098300	720200	Deferred Comp Plan Benefits-PPL	-	-	-	-	-	-	-	-	-	-	-
4098300	720300	Pension / Retirement (Accrued / Prepaid)	(268)	(6)	(74)	(21)	(37)	(31)	(114)	(16)	(7)	(0)	-
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	-	-	-	-	-	-	-	-	-	-	-
4098300	720550	Accrued CIC Severance	-	-	-	-	-	-	-	-	-	-	-
4098300	720560	Pension Liability - UMW Withdrawal Obli	4,438	67	1,114	341	738	603	1,893	284	134	2	-
4098300	740100	Post Merger Loss-Reacquired Debt	572	11	152	44	80	66	251	34	14	0	0
4098300	910245	Contra Receivable from Joint Owners	(430)	(9)	(119)	(34)	(60)	(49)	(183)	(25)	(11)	(0)	-
4098300	910530	Injuries and Damages Reserve	-	-	-	-	-	-	-	-	-	-	-
4098300	910560	SMUD Revenue Imputation-UT reg liab	-	-	-	-	-	-	-	-	-	-	-
4098300	910905	Bridger Coal Company Underground Mine Co	(445)	(7)	(112)	(34)	(74)	(61)	(190)	(29)	(13)	(0)	-
4098300	910910	PMIBridger Section 471 Adj	-	-	-	-	-	-	-	-	-	-	-
4098300	920110	PMI WY Extraction Tax	(638)	(10)	(160)	(49)	(106)	(87)	(272)	(41)	(19)	(0)	-
<b>4098300 Total</b>			<b>992,032</b>	<b>21,997</b>	<b>267,600</b>	<b>78,478</b>	<b>133,429</b>	<b>109,701</b>	<b>385,267</b>	<b>53,187</b>	<b>23,728</b>	<b>230</b>	<b>51,844</b>
4099200	105127	Book Depreciation Allocated to Medicare	(17)	(0)	(5)	(1)	(2)	(2)	(7)	(1)	(0)	(0)	-
4099200	110200	Tax Depletion - Deer Creek	-	-	-	-	-	-	-	-	-	-	-
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	-	-	-	-	-	-	-	-	-	-	-
4099200	120100	Preferred Dividend - PPL	65	1	17	5	9	7	28	4	2	0	0
4099200	120200	Trapper Mine Dividend Deduction	-	-	-	-	-	-	-	-	-	-	-
4099200	130560	MEHC Insurance Services-Receivable	-	-	-	-	-	-	-	-	-	-	-
4099200	130600	Tax Exempt Interest ( No AMT)	-	-	-	-	-	-	-	-	-	-	-
4099200	130605	Tax Exempt Interest - CA IOU	-	-	-	-	-	-	-	-	-	-	-
4099200	130910	SPI 404(K) Contribution	-	-	-	-	-	-	-	-	-	-	-
4099200	305100	Amort of Projects-Klamath Engineering	-	-	-	-	-	-	-	-	-	-	-
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	25,541	396	6,765	2,076	3,811	3,139	10,923	1,561	672	9	-
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	1,784	27	448	137	296	242	761	114	54	1	-
4099200	720105	MEDICARE SUBSIDY	-	-	-	-	-	-	-	-	-	-	-
4099200	910900	PMI Depletion	-	-	-	-	-	-	-	-	-	-	-
4099200	910918	PMI Overriding Royalty	-	-	-	-	-	-	-	-	-	-	-
4099200	920105	PMI Tax Exempt Interest Income	-	-	-	-	-	-	-	-	-	-	-
<b>4099200 Total</b>			<b>27,373</b>	<b>424</b>	<b>7,225</b>	<b>2,217</b>	<b>4,114</b>	<b>3,387</b>	<b>11,705</b>	<b>1,678</b>	<b>727</b>	<b>10</b>	<b>0</b>
4099300	105101	Capitalized Labor Cost for Powertax Inpu	-	-	-	-	-	-	-	-	-	-	-
4099300	105122	Repair Deduction	167,798	2,603	44,442	13,642	25,039	20,625	71,758	10,255	4,414	59	-



**Schedule M**

Twelve Months Ended - December 2016  
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	
4099300	105125	Tax Depreciation	TAXDEPR	910,975	19,583	239,469	59,514	125,956	103,877	405,840	49,890	22,079	208	-
4099300	105126	PMITax Depreciation	SE	8,696	131	2,182	668	1,445	1,182	3,710	557	263	3	-
4099300	105137	Capitalized Depreciation	SO	4,932	108	1,363	391	684	563	2,096	289	121	1	-
4099300	1051411	AFUDC - DEBT	SNP	15,207	303	4,033	1,176	2,130	1,755	6,665	894	375	4	1
4099300	1051412	AFUDC - Equity	SNP	27,255	543	7,228	2,108	3,818	3,145	11,946	1,602	673	7	2
4099300	105143	Basis Intangible Difference	SO	304	7	84	24	42	35	129	18	7	0	-
4099300	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-	-	-
4099300	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	-	-	-
4099300	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	-	-	-
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	5,913	129	1,634	469	820	675	2,513	347	145	1	-
4099300	105153	Contract Liability Basis Adjustment -Che	SG	(460)	(7)	(122)	(37)	(69)	(57)	(197)	(28)	(12)	(0)	-
4099300	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-	-	-
4099300	105171	PMI Coal Mine Receding Face (Extension)	SE	1,198	18	301	92	199	163	511	77	36	0	-
4099300	105175	Removal Cost (net of salvage)	GPS	73,979	1,618	20,440	5,868	10,260	8,449	31,437	4,338	1,811	19	-
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	-	-	-	-	-	-	-	-	-	-	-
4099300	105185	Repair Allowance 3115	DGP	-	-	-	-	-	-	-	-	-	-	-
4099300	105220	Cholla GE Safe Harbor Lease	SG	-	-	-	-	-	-	-	-	-	-	-
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	227	4	60	18	34	28	97	14	6	0	-
4099300	105470	Book Gain/Loss on Land Sales	GPS	1,831	40	506	145	254	209	778	107	45	0	-
4099300	110200	Depletion - Tax Percentage Deduction	SE	-	-	-	-	-	-	-	-	-	-	-
4099300	1102051	Tax Percentage Depletion - Deduction	SE	32	0	8	2	5	4	13	2	1	0	-
4099300	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-	-	-
4099300	205025	PMI - Fuel Cost Adjustment	SE	2,634	40	661	202	438	358	1,124	169	80	1	-
4099300	205200	Coal M&S Inventory Write-Off	SNPD	(306)	(10)	(80)	(20)	(34)	(28)	(147)	(15)	(6)	-	-
4099300	205411	PMISEC 263A Adjustment	SE	1,213	18	304	93	202	165	518	78	37	0	-
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-	-	-
4099300	210100	Prepaid Taxes-OR PUC	OR	71	-	71	-	-	-	-	-	-	-	-
4099300	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	-	-	-
4099300	210110	Prepaid Taxes-WA UTC	WA	-	-	-	-	-	-	-	-	-	-	-
4099300	210120	Prepaid Taxes-UT PUC	UT	437	-	-	-	-	-	437	-	-	-	-
4099300	210130	Prepaid Taxes-ID PUC	IDU	(82)	-	-	-	-	-	-	(82)	-	-	-
4099300	210140	Prepaid Taxes-WY PSC	WYP	-	-	-	-	-	-	-	-	-	-	-
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	-	-	-
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	-	-	-
4099300	210180	OTHER PREPAIDS	SO	(3,080)	(67)	(851)	(244)	(427)	(352)	(1,309)	(181)	(75)	(1)	-
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	-	-	-	-	-	-	-	-	-	-	-
4099300	210190	Prepaid Water Rights	SG	(40)	(1)	(11)	(3)	(6)	(5)	(17)	(2)	(1)	(0)	-
4099300	210195	Prepaid Surety Bond Costs	SO	(159)	(3)	(44)	(13)	(22)	(18)	(67)	(9)	(4)	(0)	-
4099300	210200	Prepaid Taxes-property taxes	GPS	-	-	-	-	-	-	-	-	-	-	-
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-	-	-
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-	-	-
4099300	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	-	-	-
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	-	-	-	-	-	-	-	-	-	-	-
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-	-	-
4099300	320285	Reg Asset-Post Employment Costs	SO	(1,226)	(27)	(339)	(97)	(170)	(140)	(521)	(72)	(30)	(0)	-
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	(850)	-	-	-	-	-	-	-	-	-	(850)
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-	-	-
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	(124)	(2)	(33)	(10)	(18)	(15)	(53)	(8)	(3)	(0)	-
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	-	-	-	-	-	-	-	-	-	-	-
4099300	415300	Hazardous Waste Clean-up Costs	SO	4,489	98	1,240	356	623	513	1,908	263	110	1	-
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	-	-	-	-	-	-	-	-	-	-	-
4099300	415410	Reg Asset - Energy West Mining	SE	12,705	192	3,188	976	2,112	1,727	5,420	813	385	4	-



**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4099300	415411	ContraRA DeerCreekAband CA	CA	(154)	(154)	-	-	-	-	-	-	-	-
4099300	415412	ContraRA DeerCreekAband ID	IDU	(807)	-	-	-	-	-	(807)	-	-	-
4099300	415413	ContraRA DeerCreekAband OR	OR	(719)	-	(719)	-	-	-	-	-	-	-
4099300	415414	ContraRA DeerCreekAband UT	UT	(5,700)	-	-	-	-	(5,700)	-	-	-	-
4099300	415415	ContraRA DeerCreekAband WA	WA	(689)	-	-	(689)	-	-	-	-	-	-
4099300	415416	ContraRA DeerCreekAband WY	WYU	(748)	-	-	(748)	-	-	-	(748)	-	-
4099300	415417	Contra RA UMWA Pension CA	OTHER	(70)	-	-	-	-	-	-	-	-	(70)
4099300	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415421	Contra RA UMWA Pension WA	OTHER	(313)	-	-	-	-	-	-	-	-	(313)
4099300	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415501	Cholla PIt Transact Costs- APS Amort - I	IDU	33	-	-	-	-	-	33	-	-	-
4099300	415502	Cholla PIt Transact Costs- APS Amort - O	OR	54	-	54	-	-	-	-	-	-	-
4099300	415545	Reg Asset - WA Merwin Project	OTHER	(166)	-	-	-	-	-	-	-	-	(166)
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415655	CA GHG Allowance	OTHER	(797)	-	-	-	-	-	-	-	-	(797)
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	-	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	-	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	-	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	(1,032)	-	-	-	-	-	-	-	-	(1,032)
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	-	-	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-	-	-	-	-	-	-	-	-	-
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-	-
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415801	RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-	-	-
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	-	-	-	-	-	-	-	-	-	-
4099300	415804	OR RTO Grid West N/R	OR	-	-	-	-	-	-	-	-	-	-
4099300	415815	Insurance Reserve	SO	6,387	140	1,765	507	886	729	2,714	374	156	2
4099300	415820	Contra Pension Reg Asset MMT & CTG_OR	OR	1,015	-	1,015	-	-	-	-	-	-	-
4099300	415821	Contra Pension Reg Asset MMT & CTG_WY	WYP	-	-	-	-	-	-	-	-	-	-
4099300	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-	-
4099300	415824	Contra Pension Reg Asset MMT & CTG_CA	CA	92	92	-	-	-	-	-	-	-	-
4099300	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-	-
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-	-
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-	-
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-	-	-	-	-	-	-	-	-	-
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-	-
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-	-
4099300	415855	Ca - January 2010 Storm Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-	-
4099300	415857	ID - Deferred Overburden Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415858	WY - Deferred Overburden Costs	WYP	-	-	-	-	-	-	-	-	-	-
4099300	415859	WY - Deferred Advertising Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	9	-	-	-	-	-	-	-	-	9
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	1,290	-	-	-	-	1,290	-	-	-	-
4099300	415865	Reg Asset - Utah MPA	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	210	-	-	-	-	-	-	-	-	210
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415870	CA Def Excess NPC	CA	(1,642)	(1,642)	-	-	-	-	-	-	-	-





**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(13,534)	-	-	-	-	-	-	-	-	(13,534)
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	(27,563)	-	-	-	-	-	-	-	-	(27,563)
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415878	Reg Asset - CA Deferred Net Power Costs	UT	(35)	-	-	-	-	(35)	-	-	-	-
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	(6)	(6)	-	-	-	-	-
4099300	415880	UT Def Independent Evaluation Fee	UT	-	-	-	-	-	-	-	-	-	-
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	(2,434)	-	-	-	-	-	-	-	-	(2,434)
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(10,016)	-	-	-	-	-	-	-	-	(10,016)
4099300	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	(49)	-	-	-	-	-	-	-	-	(49)
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-	-
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-	-
4099300	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-	-
4099300	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415903	Reg Asset - REC Sales Deferral - WA	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	340	-	-	-	-	-	-	-	-	340
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	1,745	-	-	-	-	-	1,745	-	-	-
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-	-
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	(442)	(442)	-	-	-	-	-
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)	-	-	-	-	-	(479)	-	-	-
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)	-	-	-	-	(3,445)	-	-	-	-
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)	-	-	(1,158)	(1,158)	-	-	-	-	-
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-	-	-
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-	-	-
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-	-	-
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-	-	-
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	-	-	-	-	-	-	-	-	-	-
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(535)	-	-	(535)	(535)	-	-	-	-	-
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	3,449	54	914	280	515	424	1,475	211	91	1
4099300	425100	Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-	-	-
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-	-	-
4099300	425210	Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-	-
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(36)	(1)	(9)	(2)	(4)	(3)	(17)	(2)	(1)	-
4099300	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-	-	-
4099300	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-	-
4099300	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(3,335)	-	-	-	-	-	-	-	-	(3,335)





**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4099300	425700	Trojan Special Assessment - DOE-IRS	TROJD	-	-	-	-	-	-	-	-	-	-
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	SG	-	-	-	-	-	-	-	-	-	-
4099300	430100	Customer Service / Weatherization	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	430110	Reg Asset balance reclass	OTHER	4,405	-	-	-	-	-	-	-	-	4,405
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	201	-	-	-	-	-	-	-	-	201
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-	-	-
4099300	505125	Accrued Royalties	SE	-	-	-	-	-	-	-	-	-	-
4099300	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-	-	-
4099300	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-	-	-
4099300	505400	Bonus Liability	SO	-	-	-	-	-	-	-	-	-	-
4099300	505510	Vacation Accrual - PMI	SE	43	1	11	3	7	6	18	3	1	0
4099300	505520	PMI Bonus Accrual	SE	-	-	-	-	-	-	-	-	-	-
4099300	505600	IGC Vacation Accrual	SO	-	-	-	-	-	-	-	-	-	-
4099300	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-	-
4099300	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-	-
4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(8)	-	-	(8)	-	-	-	-	-	-
4099300	605710	Reverse Accrued Final Reclamation	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	610000	PMI Coal Mine Development	SE	-	-	-	-	-	-	-	-	-	-
4099300	610100	PMIDEVT COST AMORT	SE	(403)	(6)	(101)	(31)	(67)	(55)	(172)	(26)	(12)	(0)
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	51	1	14	4	7	6	22	3	1	0
4099300	610110	Ptax NOPAs	SO	-	-	-	-	-	-	-	-	-	-
4099300	610111	Bridger Coal Company Gain/Loss on Assets	SE	(9,696)	(146)	(2,433)	(745)	(1,612)	(1,318)	(4,136)	(621)	(294)	(3)
4099300	610114	PMI EITF Pre Stripping Costs	SE	34	1	9	3	6	5	15	2	1	0
4099300	610130	781 Shopping Incentive_OR	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	610135	SB1149 Costs_OR OTHER	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	610140	OR Rate Refunds	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	(317)	-	-	-	-	-	(317)	-	-	-
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	-	-	-	-	-	-	-	-	-	-
4099300	610145	Reg Liab-OR Balance Consol	OR	-	-	-	-	-	-	-	-	-	-
4099300	610146	OR Reg Asset/Liability Consolidation	OR	1	-	1	-	-	-	-	-	-	-
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-	-
4099300	705210	Property Insurance(Injuries & Damages)	SO	-	-	-	-	-	-	-	-	-	-
4099300	705232	CA West Valley Lease Reduction	CA	-	-	-	-	-	-	-	-	-	-
4099300	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-	-	-
4099300	705234	West Valley Lease Reduction - WY	WYP	-	-	-	-	-	-	-	-	-	-
4099300	705235	UT West Valley Lease Reduction	UT	-	-	-	-	-	-	-	-	-	-
4099300	705250	A&G Credit - WA	WA	-	-	-	-	-	-	-	-	-	-
4099300	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-	-	-
4099300	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-	-	-
4099300	705253	A&G Credit - ID	IDU	-	-	-	-	-	-	-	-	-	-
4099300	705254	A&G Credit - WY	WYP	-	-	-	-	-	-	-	-	-	-
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	(1)	-	-	-	-	-	-	-	-	(1)
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(944)	-	-	-	-	-	-	-	-	(944)
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	SE	-	-	-	-	-	-	-	-	-	-
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-	-
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	-	-	-	-	-	-	-	-	-	-
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	-	-	-	-	-	-	-	-	-	-



**Schedule M**

Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4099300	705330	Reg Liability-WY Gain on Sale of Asset		-	-	-	-	-	-	-	-	-	-
4099300	705337	Reg Liability - Sale of Renewable Energy		(523)	-	-	-	-	-	-	-	-	(523)
4099300	705454	Reg Liability - UT Property Insurance Re		1,185	-	-	-	-	1,185	-	-	-	-
4099300	705534	Regulatory Liability - OR Asset Sale Gai		-	-	-	-	-	-	-	-	-	-
4099300	705537	Regulatory Liability - Other Reg Liabili		-	-	-	-	-	-	-	-	-	-
4099300	705700	Reg Liability - Current Reclass - Other		-	-	-	-	-	-	-	-	-	-
4099300	705755	Reg Liability - Non current Reclass - Ot		-	-	-	-	-	-	-	-	-	-
4099300	715050	Microsoft Software License Liability		-	-	-	-	-	-	-	-	-	-
4099300	715100	University of WY Contract Amort.		-	-	-	-	-	-	-	-	-	-
4099300	715350	Misc Deferred Credits		-	-	-	-	-	-	-	-	-	-
4099300	715800	Redding Renegotiated Contract		-	-	-	-	-	-	-	-	-	-
4099300	720100	FAS 106 Accruals		-	-	-	-	-	-	-	-	-	-
4099300	720200	Deferred Comp Plan Benefits-PPL		1,365	30	377	108	189	156	580	80	33	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI		-	-	-	-	-	-	-	-	-	-
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)		-	-	-	-	-	-	-	-	-	-
4099300	720500	Severance Accrual		432	9	119	34	60	49	184	25	11	0
4099300	720550	Accrued CIC Severance		-	-	-	-	-	-	-	-	-	-
4099300	720800	FAS 158 Pension Liability		19,249	421	5,318	1,527	2,670	2,198	8,180	1,129	471	5
4099300	720805	FAS 158 - Funded Pension Asset		-	-	-	-	-	-	-	-	-	-
4099300	720810	FAS 158 Post-Retirement Liability		4,308	94	1,190	342	598	492	1,831	253	105	1
4099300	740100	Post Merger Loss-Reacquired Debt		-	-	-	-	-	-	-	-	-	-
4099300	910240	190LEGAL RESERVE		-	-	-	-	-	-	-	-	-	-
4099300	910530	Injuries and Damages Reserve		21,392	468	5,910	1,697	2,967	2,443	9,090	1,254	524	5
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB		-	-	-	-	-	-	-	-	-	-
4099300	910905	PMI Underground Mine Cost Depletion		-	-	-	-	-	-	-	-	-	-
4099300	910925	CA Refund		-	-	-	-	-	-	-	-	-	-
4099300	920110	PMI WY Extraction Tax		-	-	-	-	-	-	-	-	-	-
<b>4099300 Total</b>			<b>1,212,811</b>	<b>24,678</b>	<b>339,169</b>	<b>88,351</b>	<b>176,647</b>	<b>145,850</b>	<b>557,222</b>	<b>72,494</b>	<b>30,797</b>	<b>320</b>	<b>(56,585)</b>
<b>Grand Total</b>			<b>2,232,581</b>	<b>47,107</b>	<b>614,094</b>	<b>169,075</b>	<b>314,242</b>	<b>258,981</b>	<b>954,349</b>	<b>127,380</b>	<b>55,262</b>	<b>560</b>	<b>(4,741)</b>

# **B7. D.I.T. EXPENSE AND I.T.C. ADJUSTMENT**



**Deferred Income Tax Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-	-	-	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-	-	0
4101000	105121	282PMI Book Depreciation	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	105122	Repair Deduction	SG	63,681	988	16,866	5,177	9,503	7,827	27,233	3,892	1,675	22	0
4101000	105125	Tax Depreciation	TAXDEPR	345,724	7,432	90,881	22,586	47,802	39,422	154,020	18,934	8,379	79	3,991
4101000	105126	282DIT PMIDepreciation-Tax	SE	3,300	50	828	253	549	449	1,408	211	100	1	0
4101000	105137	Capitalized Depreciation	SO	1,872	41	517	148	260	214	795	110	46	0	0
4101000	105141	AFUDC Debt	SNP	5,771	115	1,530	446	808	666	2,530	339	142	2	1
4101000	1051411	AFUDC Equity	SNP	10,343	206	2,743	800	1,449	1,194	4,534	608	255	3	1
4101000	105143	282Basis Intangible Difference	SO	116	3	32	9	16	13	49	7	3	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-	-	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	2,244	49	620	178	311	256	954	132	55	1	0
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(175)	(3)	(46)	(14)	(26)	(21)	(75)	(11)	(5)	(0)	0
4101000	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	105170	Coal Mine Extension	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	105171	PMI Coal Mine Extension Costs	SE	455	7	114	35	76	62	194	29	14	0	0
4101000	105175	Cost of Removal	GPS	28,076	614	7,757	2,227	3,894	3,206	11,931	1,646	687	7	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	86	1	23	7	13	11	37	5	2	0	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	695	15	192	55	96	79	295	41	17	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	12	0	3	1	2	2	5	1	0	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI)	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-	-	0
4101000	205025	PMI-Fuel Cost Adjustment	SE	1,000	15	251	77	166	136	426	64	30	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(116)	(4)	(30)	(8)	(13)	(10)	(56)	(6)	(2)	-	0
4101000	205411	190PMISec263A	SE	460	7	116	35	77	63	196	29	14	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	27	-	27	-	-	-	-	-	-	-	0
4101000	210120	283UT PUC Prepaid Taxes	UT	166	-	-	-	-	-	166	-	-	-	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	(31)	-	-	-	-	-	-	(31)	-	-	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-	-	-	0
4101000	210180	283Prepaid Membership Fees-EEL WSCC	SO	(1,169)	(26)	(323)	(93)	(162)	(133)	(497)	(69)	(29)	(0)	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-	-	-	-	-	-	-	-	-	-	0
4101000	210190	Prepaid Water Rights	SG	(15)	(0)	(4)	(1)	(2)	(2)	(6)	(1)	(0)	(0)	0
4101000	210195	Prepaid Surety Bond Costs	SO	(60)	(1)	(17)	(5)	(8)	(7)	(26)	(4)	(1)	(0)	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	-	-	-	-	-	-	-	-	-	-	0
4101000	320285	Reg Asset-Post Employment Costs	SO	(465)	(10)	(129)	(37)	(65)	(53)	(198)	(27)	(11)	(0)	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	(323)	-	-	-	-	-	-	-	-	-	(323)
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(47)	(1)	(12)	(4)	(7)	(6)	(20)	(3)	(1)	(0)	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-	-	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	1,704	37	471	135	236	195	724	100	42	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415410	Reg Asset - Energy West Mining	SE	4,822	73	1,210	370	801	655	2,057	309	146	2	0
4101000	415411	ContraRA DeerCreekAband CA	CA	(58)	(58)	-	-	-	-	-	-	-	-	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	(306)	-	-	-	-	-	-	(306)	-	-	0
4101000	415413	ContraRA DeerCreekAband OR	OR	(273)	-	(273)	-	-	-	-	-	-	-	0
4101000	415414	ContraRA DeerCreekAband UT	UT	(2,163)	-	-	-	-	-	(2,163)	-	-	-	0
4101000	415415	ContraRA DeerCreekAband WA	WA	(262)	-	-	(262)	-	-	-	-	-	-	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	(284)	-	-	-	(284)	-	-	-	(284)	-	0





**Deferred Income Tax Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	415417	Contra RA UMWA Pension CA	OTHER	(27)	-	-	-	-	-	-	-	-	(27)	0
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415421	Contra RA UMWA Pension WA	OTHER	(119)	-	-	-	-	-	-	-	-	(119)	0
4101000	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	13	-	-	-	-	-	13	-	-	-	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	20	-	20	-	-	-	-	-	-	-	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	(63)	-	-	-	-	-	-	-	-	(63)	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415655	CA GHG Allowance	OTHER	(302)	-	-	-	-	-	-	-	-	(302)	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(31)	-	-	-	-	-	-	-	-	(31)	0
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(11)	-	-	-	-	-	-	-	-	(11)	0
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(5)	-	-	-	-	-	-	-	-	(5)	0
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	(392)	-	-	-	-	-	-	-	-	(392)	0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	-	-	0	0
4101000	415815	Insurance Reserve	SO	2,424	53	670	192	336	277	1,030	142	59	1	0
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR	385	-	385	-	-	-	-	-	-	-	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-	-	-	-	-	-	0
4101000	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-	-	0
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA	35	35	-	-	-	-	-	-	-	-	0
4101000	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-	-	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-	-	-	-	-	-	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-	-	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	3	-	-	-	-	-	-	-	-	3	0
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	490	-	-	-	-	-	490	-	-	-	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	80	-	-	-	-	-	-	-	-	80	0
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	(623)	(623)	-	-	-	-	-	-	-	-	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(5,136)	-	-	-	-	-	-	-	-	(5,136)	0
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	(10,461)	-	-	-	-	-	-	-	-	(10,461)	0
4101000	415878	Reg Asset - CA Deferred Net Power Costs	UT	(13)	-	-	-	-	-	(13)	-	-	-	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(2)	-	-	-	(2)	(2)	-	-	-	-	0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	-	-	-	-	-	-	-	-	-	-	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	(924)	-	-	-	-	-	-	-	-	(924)	0
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(3,801)	-	-	-	-	-	-	-	-	(3,801)	0
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	(19)	-	-	-	-	-	-	-	-	(19)	0
4101000	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-	-	0



**Deferred Income Tax Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	129	-	-	-	-	-	-	-	-	129	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	662	-	-	-	-	-	662	-	-	-	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(49)	-	-	-	-	(49)	-	-	-	-	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(168)	-	-	(168)	(168)	-	-	-	-	-	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(182)	-	-	-	-	-	(182)	-	-	-	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(1,307)	-	-	-	-	(1,307)	-	-	-	-	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(440)	-	-	(440)	(440)	-	-	-	-	-	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-	-	-	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-	-	-	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-	-	-	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-	-	-	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	-	-	-	-	-	-	-	-	-	-	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(203)	-	-	(203)	(203)	-	-	-	-	-	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	1,309	20	347	106	195	161	560	80	34	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-	-	-	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(14)	(0)	(4)	(1)	(1)	(1)	(7)	(1)	(0)	-	0
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-	-	-	0
4101000	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-	-	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(1,266)	-	-	-	-	-	-	-	-	(1,266)	0
4101000	430110	Reg Asset Balance Reclass	OTHER	1,672	-	-	-	-	-	-	-	-	1,672	0
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	76	-	-	-	-	-	-	-	-	76	0
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	505510	190PMI Vacation/Bonus	SE	16	0	4	1	3	2	7	1	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-	-	-	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-	-	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-	-	0
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(3)	-	-	(3)	-	-	-	-	-	-	0
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(153)	(2)	(38)	(12)	(25)	(21)	(65)	(10)	(5)	(0)	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	19	0	5	2	3	2	8	1	0	0	0
4101000	610111	283PMI SALE OF ASSETS	SE	(3,680)	(56)	(923)	(283)	(612)	(500)	(1,570)	(236)	(111)	(1)	0
4101000	610114	PMI EITF Pre stripping Cost	SE	13	0	3	1	2	2	6	1	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	(120)	-	-	-	-	-	(120)	-	-	-	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-	-	-	-	-	-	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	-	1	-	-	-	-	-	-	-	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-	-	-	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(0)	-	-	-	-	-	-	-	-	(0)	0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(358)	-	-	-	-	-	-	-	-	(358)	0
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE	-	-	-	-	-	-	-	-	-	-	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-	-	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(199)	-	-	-	-	-	-	-	-	(199)	0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	450	-	-	-	-	-	450	-	-	-	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	-	-	-	-	-	-	-	-	-	-	0
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-	-	-	0
4101000	720200	190Deferred Compensation Payout	SO	518	11	143	41	72	59	220	30	13	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	-	-	0



**Deferred Income Tax Expense**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
4101000	720500	190Severance	SO	164	4	45	13	23	19	70	10	4	0	0	
4101000	720800	190FAS 158 Pension Liability	SO	7,305	160	2,018	579	1,013	834	3,104	428	179	2	0	
4101000	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-	-	-	0	
4101000	720810	190FAS 158 Post Retirement Liability	SO	1,635	36	452	130	227	187	695	96	40	0	0	
4101000	910530	190Injuries & Damages	SO	8,118	178	2,243	644	1,126	927	3,450	476	199	2	0	
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	-	-	0	
<b>4101000 Total</b>				<b>460,274</b>	<b>9,366</b>	<b>128,718</b>	<b>33,530</b>	<b>67,039</b>	<b>55,351</b>	<b>211,471</b>	<b>27,512</b>	<b>11,688</b>	<b>122</b>	<b>(21,475)</b>	<b>3,991</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	(549)	-	-	-	-	-	-	-	-	-	(549)	
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(153)	(3)	(42)	(12)	(21)	(17)	(65)	(9)	(4)	(0)	0	
4111000	1051151	Depreciation Flow-Through - CA	CA	(158)	-	-	-	-	-	-	-	-	-	0	
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(246)	-	-	-	-	-	-	-	-	(246)	0	
4111000	1051153	Depreciation Flow-Through - ID	IDU	45	-	-	-	-	-	-	45	-	-	0	
4111000	1051154	Depreciation Flow-Through - OR	OR	1,094	-	1,094	-	-	-	-	-	-	-	0	
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(43)	-	-	-	-	-	-	-	-	-	(43)	
4111000	1051156	Depreciation Flow-Through - UT	UT	4,927	-	-	-	-	-	4,927	-	-	-	0	
4111000	1051157	Depreciation Flow-Through - WA	WA	1,150	-	-	1,150	-	-	-	-	-	-	0	
4111000	1051158	Depreciation Flow-Through - WYP	WYP	1,126	-	-	-	1,126	1,126	-	-	-	-	0	
4111000	1051159	Depreciation Flow-Through - WYU	WYU	263	-	-	-	263	-	-	-	263	-	0	
4111000	105120	Book Depreciation	SCHMDEXP	(288,732)	(6,755)	(81,684)	(24,051)	(42,007)	(34,524)	(117,553)	(16,605)	(7,483)	(77)	0	
4111000	105121	282DIT PMI Depreciation-Book	SE	(6,592)	(99)	(1,654)	(506)	(1,096)	(896)	(2,812)	(422)	(200)	(2)	0	
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	-	-	-	-	-	-	-	0	
4111000	105130	CIAC	CIAC	(27,003)	(900)	(7,032)	(1,771)	(2,960)	(2,436)	(13,014)	(1,326)	(524)	-	0	
4111000	105140	Highway Relocation	SNPD	(707)	(24)	(184)	(46)	(78)	(64)	(341)	(35)	(14)	-	0	
4111000	105142	Avoided Costs	SNP	(5,798)	(116)	(1,538)	(449)	(812)	(669)	(2,541)	(341)	(143)	(2)	(1)	
4111000	105146	Capitalization of Test Energy	SG	-	-	-	-	-	-	-	-	-	-	0	
4111000	105220	282CHOLLA TAX LEASE	SG	(538)	(8)	(143)	(44)	(80)	(66)	(230)	(33)	(14)	(0)	0	
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE	-	-	-	-	-	-	-	-	-	-	0	
4111000	205100	190COAL PILE INVENTORY	SE	(190)	(3)	(48)	(15)	(32)	(26)	(81)	(12)	(6)	(0)	0	
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-	-	0	
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	252	6	70	20	35	29	107	15	6	0	0	
4111000	220100	190Bad Debt Allowance	BADDEBT	(53)	(2)	(18)	(6)	(6)	(6)	(18)	(2)	(0)	-	0	
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-	-	0	
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(12,625)	(276)	(3,488)	(1,001)	(1,751)	(1,442)	(5,365)	(740)	(309)	(3)	0	
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,329	51	644	185	323	266	990	137	57	1	0	
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(142)	(3)	(39)	(11)	(20)	(16)	(61)	(8)	(3)	(0)	0	
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	141	-	-	-	-	-	141	-	-	-	0	
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	(8)	-	-	-	(8)	-	-	-	(8)	-	0	
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(19)	-	-	(19)	-	-	-	-	-	-	0	
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-	-	0	
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(8,823)	(133)	(2,214)	(678)	(1,466)	(1,199)	(3,764)	(565)	(267)	(3)	0	
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	(63)	-	-	-	-	-	-	-	-	-	(63)	
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	(426)	(7)	(113)	(35)	(64)	(52)	(182)	(26)	(11)	-	0	
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(20)	-	-	(20)	-	-	-	-	-	-	0	
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(10)	-	-	-	(10)	(10)	-	-	-	-	0	
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(8)	-	-	-	(8)	(8)	-	-	-	-	0	
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-	-	0	
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	(2)	-	-	-	(2)	(2)	-	-	-	-	0	
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(1,063)	-	-	(1,063)	-	-	-	-	-	-	0	
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-	-	0	
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-	-	0	
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-	-	0	



Deferred Income Tax Expense  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4111000	415822	Reg Asset - Pension MMT - UT	UT	(107)	-	-	-	-	-	(107)	-	-	-	0
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	(73)	-	(73)	-	-	-	-	-	-	-	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-	-	-	-	-	-	0
4111000	415829	Reg Asset - Post - Ret MMT - UT	UT	(106)	-	-	-	-	-	(106)	-	-	-	0
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	(7)	(7)	-	-	-	-	-	-	-	-	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(10)	-	-	-	-	-	(10)	-	-	-	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-	-	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-	-	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	75	-	-	-	-	-	-	-	-	75	0
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-	-	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	(16)	-	-	-	-	-	-	-	-	(16)	0
4111000	415858	WY - Deferred Overburden Costs	WYP	(41)	-	-	-	(41)	(41)	-	-	-	-	0
4111000	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-	-	-	0
4111000	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	(3,259)	-	-	-	-	-	-	-	-	(3,259)	0
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(233)	-	-	-	-	-	-	-	-	(233)	0
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-	-	-	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-	-	-	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-	-	-	-	-	-	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-	-	0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-	-	0
4111000	415898	Deferred Coal Costs - Naughton Contract	SE	(522)	(8)	(131)	(40)	(87)	(71)	(223)	(33)	(16)	(0)	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-	-	-	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-	-	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-	-	0
4111000	415926	Reg Liability - Depreciation Decrease -	OR	(394)	-	(394)	-	-	-	-	-	-	-	0
4111000	415927	Reg Liability - Depreciation Decrease De	WA	104	-	-	104	-	-	-	-	-	-	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	(20)	(20)	-	-	-	-	-	-	-	-	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	107	-	-	-	-	-	-	-	-	107	0
4111000	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-	-	-	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-	-	-	0
4111000	425250	283TGS BUYOUT-SG	SG	(6)	(0)	(2)	(0)	(1)	(1)	(3)	(0)	(0)	(0)	0
4111000	425280	283JOSEPH SETTLEMENT-SG	SG	(52)	(1)	(14)	(4)	(8)	(6)	(22)	(3)	(1)	(0)	0
4111000	425360	190Hermiston Swap	SG	(65)	(1)	(17)	(5)	(10)	(8)	(28)	(4)	(2)	(0)	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	430100	283Weatherization	OTHER	(5,947)	-	-	-	-	-	-	-	-	(5,947)	0
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-	-	-	0
4111000	505115	283Sales & Use Tax Audit	SO	-	-	-	-	-	-	-	-	-	-	0
4111000	505125	190Accrued Royalties	SE	(710)	(11)	(178)	(55)	(118)	(97)	(303)	(45)	(22)	(0)	0
4111000	505400	190Bonus Liability	SO	(76)	(2)	(21)	(6)	(11)	(9)	(32)	(4)	(2)	(0)	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	221	5	61	17	31	25	94	13	5	0	0
4111000	505601	Sick Leave Accrual - PMI	SE	(24)	(0)	(6)	(2)	(4)	(3)	(10)	(2)	(1)	(0)	0
4111000	505700	190Accrued Retention Bonus	SO	1	0	0	0	0	0	0	0	0	0	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	50	1	13	4	8	6	21	3	1	0	0
4111000	605301	Environmental Liability - Regulated	SO	(1,219)	(27)	(337)	(97)	(169)	(139)	(518)	(71)	(30)	(0)	0





**Deferred Income Tax Expense**  
 Twelve Months Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	486	-	-	-	-	-	-	-	-	486	0	
4111000	605715	Trapper Mine Contract Obligation	SE	(78)	(1)	(20)	(6)	(13)	(11)	(33)	(5)	(2)	(0)	0	
4111000	610000	283PMI Development Costs	SE	159	2	40	12	26	22	68	10	5	0	0	
4111000	610143	283Reg Liability-WA Low Energy Program	WA	(148)	-	-	(148)	-	-	-	-	-	-	0	
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	610145	190Reg Liab -OR Balance Consol	OR	(1,672)	-	(1,672)	-	-	-	-	-	-	-	0	
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	250	-	-	-	-	-	-	-	-	250	0	
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(199)	-	-	-	-	-	-	-	-	(199)	0	
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(275)	-	-	-	-	-	-	-	-	(275)	0	
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-	-	0	
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(155)	-	-	-	-	-	-	-	-	(155)	0	
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(1,352)	-	(1,352)	-	-	-	-	-	-	-	0	
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	116	-	-	-	-	-	-	-	-	116	0	
4111000	705451	Reg Liability - OR Property Insurance Re	OR	144	-	144	-	-	-	-	-	-	-	0	
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(23)	-	-	-	-	-	(23)	-	-	-	0	
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(80)	-	-	-	(80)	(80)	-	-	-	-	0	
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-	-	0	
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	(3,132)	-	-	-	-	-	-	-	-	(3,132)	0	
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	(1,837)	-	-	-	-	-	-	-	-	(1,837)	0	
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	(3,314)	-	-	-	-	-	-	-	-	(3,314)	0	
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	(1,209)	-	-	-	-	-	-	-	-	(1,209)	0	
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	119	-	-	-	-	-	-	-	-	119	0	
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(765)	-	-	-	-	-	-	-	-	(765)	0	
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	0	0	0	
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(425)	-	-	-	-	-	-	-	-	(425)	0	
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	175	3	46	14	26	21	75	11	5	0	0	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	102	2	28	8	14	12	43	6	2	0	0	
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	(1,684)	(25)	(423)	(129)	(280)	(229)	(719)	(108)	(51)	(1)	0	
4111000	740100	283Post Merger Debt Loss	SNP	(217)	(4)	(58)	(17)	(30)	(25)	(95)	(13)	(5)	(0)	0	
4111000	910245	Contra Receivable from Joint Owners	SO	163	4	45	13	23	19	69	10	4	0	0	
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	169	3	42	13	28	23	72	11	5	0	0	
4111000	920110	190PMI[WY]ExtractionTax	SE	242	4	61	19	40	33	103	16	7	0	0	
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-	-	0	
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-	-	0	
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	2	0	1	0	0	0	1	0	0	0	0	
<b>4111000 Total</b>				<b>(369,413)</b>	<b>(8,514)</b>	<b>(100,605)</b>	<b>(28,677)</b>	<b>(49,328)</b>	<b>(40,572)</b>	<b>(141,515)</b>	<b>(20,173)</b>	<b>(8,756)</b>	<b>(334)</b>	<b>(20,267)</b>	<b>0</b>
<b>Grand Total</b>				<b>90,861</b>	<b>851</b>	<b>28,113</b>	<b>4,853</b>	<b>17,711</b>	<b>14,779</b>	<b>69,956</b>	<b>7,339</b>	<b>2,932</b>	<b>(212)</b>	<b>(41,742)</b>	<b>3,991</b>



**Investment Tax Credit Amortization**

Twelve Months Ended - December 2016

Allocation Method - Factor 2017 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	(4,341)	0	0	0	(222)	(3,602)	(515)	(3)	0

## **B8. PLANT IN SERVICE**



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 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	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	10,500	163	2,781	854	1,567	4,490	642	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	172,821	2,681	45,772	14,050	25,789	73,907	10,562	60
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	9,790	152	2,593	796	1,461	4,187	598	3
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	37,544	582	9,944	3,052	5,602	16,055	2,295	13
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	239	3,021	867	1,517	4,647	641	3
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	72	910	261	457	1,399	193	1
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	96	1,218	350	612	1,874	259	1
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,722	300	3,791	1,088	1,903	5,831	805	3
1010000	ELEC PLANT IN SERV 3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	80	23	40	124	17	0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	121,729	3,012	38,408	8,660	9,340	57,285	5,024	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	177,190	3,875	48,956	14,054	24,574	75,297	10,390	45
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	459	132	230	705	97	0
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	1,158	25	320	92	161	492	68	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	129	1,624	466	815	2,497	345	1
1010000	ELEC PLANT IN SERV 3032330	FIENET PRO METER READING SYST -HRP REP	SO	2,908	64	803	231	403	1,236	171	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1,905	42	526	151	264	809	112	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,960	196	2,475	711	1,243	3,807	525	2
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	231	2,918	838	1,465	4,488	619	3
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	1,981	49	625	141	152	932	82	-
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	227	2,870	824	1,440	4,414	609	3
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	41	523	150	262	804	111	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	53	667	192	335	1,027	142	1
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	12,958	283	3,580	1,028	1,797	5,507	760	3
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	4,964	109	1,372	394	688	2,109	291	1
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	35	438	126	220	674	93	0
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	25	424	130	239	684	98	1
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	59	18	33	95	14	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	360	6,145	1,886	3,462	9,921	1,418	8
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	173	53	97	279	40	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	117	2	31	10	18	50	7	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,312	51	639	183	321	983	136	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	2,680	59	741	213	372	1,139	157	1
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,578	133	2,272	697	1,280	3,669	524	3
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	914	-	-	-	914	-	-	-
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,350	-	-	-	-	-	3,350	-
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	3,938	-	-	-	-	3,938	-	-
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	4,789	105	1,323	380	664	2,035	281	1
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	65,685	1,019	17,397	5,340	9,802	28,090	4,014	23
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	23	-	-	-	-	23	-	-
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	7,253	179	2,289	516	557	3,413	299	-
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	6,506	161	2,053	463	499	3,061	268	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	87	1,099	316	552	1,691	233	1
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	28,717	628	7,934	2,278	3,983	12,203	1,684	7
1010000	ELEC PLANT IN SERV 3033230	VREALIZE VMWARE - SHARED	SO	1,055	23	291	84	146	448	62	0
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	27	342	77	83	511	45	-
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	15,258	334	4,216	1,210	2,116	6,484	895	4
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,682	150	2,564	787	1,445	4,141	592	3
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-	-





**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	25	424	130	239	685	98	1	-
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	19	245	70	123	377	52	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	23	1	7	2	2	11	1	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	22	-	22	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	23	0	6	2	4	10	1	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1,227	19	325	100	183	525	75	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	29,029	635	8,021	2,303	4,026	12,336	1,702	7	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	23	-	-	-	-	23	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,637	25	433	133	244	700	100	1	-
1010000	ELEC PLANT IN SERV	3035322	ACD# Call Center Automated Call Distribut	CN	4,132	102	1,304	294	317	1,945	171	-	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	27	342	98	172	527	73	0	-
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	20	346	106	195	559	80	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,574	195	3,330	1,022	1,876	5,377	768	4	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	669	11,430	3,509	6,440	18,456	2,638	15	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	553	9,439	2,897	5,318	15,241	2,178	12	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,014,424	15,735	268,675	82,472	151,374	433,816	61,997	355	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,529,567	70,260	1,199,676	368,250	675,910	1,937,058	276,828	1,585	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	972,393	15,083	257,543	79,055	145,102	415,841	59,429	340	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	487,516	7,562	129,121	39,635	72,748	208,485	29,795	171	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	63	1	17	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	30,966	480	8,202	2,518	4,621	13,243	1,893	11	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	46	14	26	74	11	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	16,674	259	4,416	1,356	2,488	7,131	1,019	6	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	90	1,531	470	862	2,472	353	2	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	125	2,128	653	1,199	3,436	491	3	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	6	97	30	54	156	22	0	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	37	11	21	60	9	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	68	21	38	110	16	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	14	39	6	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	82	25	46	132	19	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	75	1	20	6	11	32	5	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,115	110	1,884	578	1,062	3,043	435	2	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	60,442	938	16,008	4,914	9,019	25,848	3,694	21	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	5,338	83	1,414	434	797	2,283	326	2	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,736	2,416	41,247	12,661	23,239	66,600	9,518	54	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	96	30	54	156	22	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	19,266	299	5,103	1,566	2,875	8,239	1,177	7	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,024	31	536	165	302	865	124	1	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,371	223	3,806	1,168	2,145	6,146	878	5	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,304	98	1,670	513	941	2,696	385	2	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	23,726	368	6,284	1,929	3,540	10,146	1,450	8	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	373,835	5,799	99,012	30,392	55,784	159,870	22,847	131	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	66,679	1,034	17,660	5,421	9,950	28,515	4,075	23	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,603	366	6,251	1,919	3,522	10,094	1,442	8	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	109	33	61	176	25	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	217	3	57	18	32	93	13	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,467	1,388	23,696	7,274	13,350	38,260	5,468	31	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	39,445	612	10,447	3,207	5,886	16,869	2,411	14	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	65,080	1,009	17,237	5,291	9,711	27,831	3,977	23	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	12,375	192	3,278	1,006	1,847	5,292	756	4	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,905	45	769	236	433	1,242	178	1	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV 3350000	MISC POWER PLANT EQUIP	SG-U	176	3	47	14	26	75	11	0	-
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187	34	579	178	326	935	134	1	-
1010000	ELEC PLANT IN SERV 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	3	0	1	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,061	327	5,578	1,712	3,143	9,007	1,287	7	-
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,830	28	485	149	273	783	112	1	-
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	SG	12,694	197	3,362	1,032	1,894	5,429	776	4	-
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	507	8,663	2,659	4,881	13,988	1,999	11	-
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	SG	227,422	3,528	60,234	18,489	33,936	97,256	13,899	80	-
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,177	251	4,285	1,315	2,414	6,918	989	6	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	SG	2,917,081	45,248	772,602	237,156	435,292	1,247,482	178,280	1,021	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	473,204	7,340	125,330	38,471	70,612	202,364	28,920	166	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	326,758	5,068	86,543	26,565	48,759	139,737	19,970	114	-
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,861	246	4,201	1,289	2,367	6,783	969	6	-
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	SG	841	13	223	68	125	360	51	0	-
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	SG	54,914	852	14,544	4,464	8,194	23,484	3,356	19	-
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	199,737	3,098	52,901	16,238	29,805	85,417	12,207	70	-
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	SG	242,604	3,763	64,255	19,724	36,202	103,749	14,827	85	-
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	1,849,825	28,693	489,934	150,389	276,034	791,073	113,054	647	-
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	160,228	2,485	42,437	13,026	23,910	68,521	9,792	56	-
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	21,642	336	5,732	1,759	3,229	9,255	1,323	8	-
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	1,290,262	20,014	341,732	104,897	192,535	551,777	78,855	451	-
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	915,984	14,208	242,603	74,469	136,685	391,718	55,981	320	-
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,209,045	18,754	320,221	98,294	180,416	517,045	73,892	423	-
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	3,519	55	932	286	525	1,505	215	1	-
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	125	2,128	653	1,199	3,436	491	3	-
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	11,937	185	3,162	970	1,781	5,105	730	4	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	297	-	-	-	-	-	297	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	9,108	-	9,108	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	25,348	-	-	-	-	25,348	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	675	-	-	-	675	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,087	1,087	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,312	-	-	-	-	-	1,312	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	4,761	-	4,761	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	10,839	-	-	-	-	10,839	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	458	-	-	458	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	1,969	-	-	-	1,969	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	3,897	-	-	-	3,897	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	5,128	5,128	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	2,326	-	-	-	-	-	2,326	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	29,390	-	29,390	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	54,386	-	-	-	-	54,386	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	4,174	-	-	4,174	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	12,134	-	-	-	12,134	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	4,814	-	-	-	4,814	-	-	-	-



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	28,372	28,372	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	30,621	-	-	-	-	-	30,621	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	235,860	-	235,860	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	460,208	-	-	-	-	460,208	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	60,936	-	-	60,936	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	114,244	-	-	-	114,244	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,126	-	-	-	18,126	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	396	396	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	448	-	-	-	-	-	448	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,853	-	3,853	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,778	-	-	-	-	6,778	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,039	-	-	1,039	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,984	-	-	-	1,984	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	261	-	-	-	261	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	64,671	64,671	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	85,814	-	-	-	-	-	85,814	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	370,703	-	370,703	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	369,852	-	-	-	-	369,852	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	103,865	-	-	103,865	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	124,989	-	-	-	124,989	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	26,704	-	-	-	26,704	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,406	35,406	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	37,099	-	-	-	-	-	37,099	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	257,650	-	257,650	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	229,655	-	-	-	-	229,655	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	68,926	-	-	68,926	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	95,008	-	-	-	95,008	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,737	-	-	-	13,737	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,546	17,546	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	9,524	-	-	-	-	-	9,524	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	92,669	-	92,669	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	194,144	-	-	-	-	194,144	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	17,818	-	-	17,818	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	21,633	-	-	-	21,633	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,741	-	-	-	4,741	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,559	19,559	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	27,071	-	-	-	-	-	27,071	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	177,017	-	177,017	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	527,458	-	-	-	-	527,458	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	26,735	-	-	26,735	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	42,669	-	-	-	42,669	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,006	-	-	-	18,006	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	52,611	52,611	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	79,606	-	-	-	-	-	79,606	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	435,234	-	435,234	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	509,612	-	-	-	-	509,612	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	110,091	-	-	110,091	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	103,286	-	-	-	103,286	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	14,991	-	-	-	14,991	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	9,701	9,701	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,216	-	-	-	-	-	8,216	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	88,752	-	88,752	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	83,367	-	-	-	-	83,367	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	22,170	-	-	22,170	-	-	-	-	-



**Electric Plant in Service with Unclassified Plant**

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Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WYP	16,298	-	-	-	16,298	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WYU	2,805	-	-	-	2,805	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND CA	15,899	15,899	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND IDU	30,593	-	-	-	-	-	30,593	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND OR	179,268	-	179,268	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND UT	204,614	-	-	-	-	204,614	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND WA	38,806	-	-	38,806	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND WYP	32,389	-	-	-	32,389	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND WYU	10,613	-	-	-	10,613	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS CA	4,163	4,163	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS IDU	15,113	-	-	-	-	-	15,113	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS OR	63,499	-	63,499	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS UT	82,636	-	-	-	-	82,636	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS WA	12,336	-	-	12,336	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS WYP	12,903	-	-	-	12,903	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS WYU	2,303	-	-	-	2,303	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES CA	275	275	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES IDU	169	-	-	-	-	-	169	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES OR	2,614	-	2,614	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES UT	4,303	-	-	-	-	4,303	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES WA	508	-	-	508	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES WYP	813	-	-	-	813	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES WYU	155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS CA	726	726	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS IDU	707	-	-	-	-	-	707	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS OR	23,386	-	23,386	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	21,965	-	-	-	-	21,965	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	4,454	-	-	4,454	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	8,397	-	-	-	8,397	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYU	2,256	-	-	-	2,256	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS IDU	93	-	-	-	-	-	93	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS OR	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS UT	1,328	-	-	-	-	1,328	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS WYU	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE CA	636	636	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE CN	1,129	28	356	80	87	531	47	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE IDU	100	-	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE OR	4,376	-	4,376	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE SG	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE SO	7,516	164	2,077	596	1,042	3,194	441	2	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE UT	2,819	-	-	-	-	2,819	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE WA	1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE WYP	1,400	-	-	-	1,400	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE WYU	221	-	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS IDU	5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS SG	1	0	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS UT	84	-	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS WYP	52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS WYU	22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS CA	2,883	2,883	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS CN	8,105	201	2,557	577	622	3,814	335	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS IDU	10,840	-	-	-	-	-	10,840	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS OR	31,951	-	31,951	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS SE	1,012	15	254	78	168	432	65	0	-





**Electric Plant in Service with Unclassified Plant**

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(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	SG	7,532	117	1,995	612	1,124	3,221	460	3	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	89,249	1,952	24,658	7,079	12,378	37,926	5,233	23	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	43,000	-	-	-	-	43,000	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,401	-	-	11,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	6,720	-	-	-	6,720	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,774	-	-	-	3,774	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	845	845	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,757	-	6,757	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	8,396	184	2,320	666	1,164	3,568	492	2	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	-	-	-	-	19	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,383	-	-	2,383	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,935	-	-	-	4,935	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	2,597	64	819	185	199	1,222	107	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	60	-	-	-	-	-	60	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,554	-	1,554	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,759	27	466	143	262	752	108	1	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,393	446	5,634	1,618	2,828	8,666	1,196	5	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	500	-	-	-	-	500	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	506	-	-	-	506	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	-	-	-	24	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	151	151	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,647	90	1,151	259	280	1,716	151	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	476	-	-	-	-	-	476	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,779	-	1,779	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	86	1	22	7	14	37	6	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,578	24	418	128	235	675	96	1	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	35,014	766	9,674	2,777	4,856	14,879	2,053	9	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,657	-	-	-	-	1,657	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	355	-	-	355	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,731	-	-	-	1,731	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	77	-	-	-	77	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	0	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	21	-	21	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	148	2	39	12	22	63	9	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	313	7	86	25	43	133	18	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	287	-	-	-	-	-	287	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,945	-	1,945	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	105	2	26	8	17	45	7	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	572	9	151	46	85	245	35	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	866	19	239	69	120	368	51	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,576	-	-	-	-	2,576	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	296	-	-	296	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	398	-	-	-	398	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	67	-	67	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	44	1	12	4	7	19	3	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	119	3	33	9	17	51	7	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	245	-	-	-	-	245	-	-	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 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 WA	54	-	-	54	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES WYP	38	-	-	-	38	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CA	553	553	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK IDU	1,540	-	-	-	-	-	1,540	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK OR	6,539	-	6,539	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SE	170	3	43	13	28	72	11	0	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SG	7,903	123	2,093	643	1,179	3,380	483	3	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SO	1,208	26	334	96	168	513	71	0	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK UT	7,773	-	-	-	-	7,773	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WA	985	-	-	985	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYP	1,495	-	-	-	1,495	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYU	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" CA	985	985	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" IDU	2,787	-	-	-	-	-	2,787	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" OR	11,599	-	11,599	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" SE	215	3	54	17	36	92	14	0	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" SG	6,162	96	1,632	501	920	2,635	377	2	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" SO	498	11	138	39	69	212	29	0	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" UT	16,422	-	-	-	-	16,422	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" WA	2,933	-	-	2,933	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" WYP	3,474	-	-	-	3,474	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS" WYU	758	-	-	-	758	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS OR	76	-	76	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS SE	4	0	1	0	1	1	0	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS SG	3,573	55	946	291	533	1,528	218	1	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS SO	34	1	9	3	5	14	2	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CA	474	474	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS IDU	1,006	-	-	-	-	-	1,006	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS OR	3,281	-	3,281	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SE	41	1	10	3	7	18	3	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SG	2,157	33	571	175	322	923	132	1	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SO	1,011	22	279	80	140	429	59	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS UT	5,470	-	-	-	-	5,470	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WA	666	-	-	666	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYP	2,710	-	-	-	2,710	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYU	351	-	-	-	351	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CA	60	60	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV IDU	88	-	-	-	-	-	88	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV OR	347	-	347	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SE	6	0	2	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SG	498	8	132	40	74	213	30	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SO	45	1	12	4	6	19	3	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV UT	259	-	-	-	-	259	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WA	47	-	-	47	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYP	159	-	-	-	159	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYU	16	-	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS OR	317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS SG	373	6	99	30	56	160	23	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS SO	351	8	97	28	49	149	21	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS UT	1,547	-	-	-	-	1,547	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS WA	170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT SO	3,076	67	850	244	427	1,307	180	1	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT CA	228	228	228	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT IDU	408	408	-	-	-	-	-	408	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT OR	2,969	2,969	-	2,969	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT SG	6,022	93	1,595	490	899	2,575	368	2	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT SO	193	4	53	15	27	82	11	0	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT UT	3,762	-	-	-	-	3,762	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT WA	821	-	-	821	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT WYP	942	-	-	-	942	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3930000 STORES EQUIPMENT WYU	20	-	-	20	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" CA	759	759	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" IDU	2,032	-	-	-	-	-	2,032	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" OR	10,856	-	10,856	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" SE	143	2	36	11	24	61	9	0	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" SG	24,669	383	6,534	2,006	3,681	10,550	1,508	9	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" SO	3,858	84	1,066	306	535	1,639	226	1	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" UT	13,725	-	-	-	-	13,725	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" WA	2,902	-	-	2,902	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" WYP	3,801	-	-	-	3,801	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3940000 "TLS, SHOP, GAR EQUIPMENT" WYU	455	-	-	-	455	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT CA	307	307	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT IDU	1,415	-	-	-	-	-	1,415	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT OR	7,109	-	7,109	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT SE	993	15	249	76	165	423	64	0	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT SG	6,346	98	1,681	516	947	2,714	388	2	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT SO	4,848	106	1,339	384	672	2,060	284	1	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT UT	7,440	-	-	-	-	7,440	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT WA	1,492	-	-	1,492	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT WYP	2,329	-	-	-	2,329	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3950000 LABORATORY EQUIPMENT WYU	241	-	-	-	241	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV CA	1,220	1,220	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV IDU	2,381	-	-	-	-	-	2,381	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV OR	8,121	-	8,121	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV SG	328	5	87	27	49	140	20	0	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV SO	73	2	20	6	10	31	4	0	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV UT	8,412	-	-	-	-	8,412	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV WA	1,767	-	-	1,767	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYP	3,807	-	-	-	3,807	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960300 "AERIAL LIFT PB TRUCKS, 10000#-16000# GV WYU	609	-	-	-	609	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS CA	173	173	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS IDU	171	-	-	-	-	-	171	-	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS OR	892	-	892	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS SG	124	2	33	10	19	53	8	0	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS SO	205	4	57	16	28	87	12	0	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS UT	581	-	-	-	-	581	-	-	-	-
1010000	ELEC PLANT IN SERV 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS WYU	210	-	-	-	210	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV CA	1,541	1,541	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV IDU	2,589	-	-	-	-	-	2,589	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV OR	12,966	-	12,966	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV SG	1,239	19	328	101	185	530	76	0	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV SO	381	8	105	30	53	162	22	0	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV UT	14,378	-	-	-	-	14,378	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WA	3,063	-	-	3,063	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WYP	4,405	-	-	-	4,405	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV WYU	1,005	-	-	-	1,005	-	-	-	-	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,574	55	947	291	533	1,529	218	1	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	-	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928	-	928	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	31,080	482	8,232	2,527	4,638	13,291	1,900	11	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	16	196	56	98	302	42	0	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	-	-	-	-	1,503	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	-	-	-	189	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,464	-	-	-	-	-	2,464	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	9,917	-	9,917	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	143	2	38	12	21	61	9	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	329	7	91	26	46	140	19	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,314	-	-	-	-	15,314	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	1,942	-	-	1,942	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,092	-	-	-	4,092	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	836	-	-	-	836	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,099	-	-	-	-	-	1,099	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	1,761	-	1,761	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	404	6	101	31	67	172	26	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	5,603	87	1,484	456	836	2,396	342	2	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	627	14	173	50	87	266	37	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,984	-	-	-	-	4,984	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	-	-	817	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,258	-	-	-	1,258	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	583	-	-	-	583	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,413	5,413	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,576	88	1,128	254	274	1,683	148	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,740	-	-	-	-	-	10,740	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	60,225	-	60,225	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	259	4	65	20	43	111	17	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	158,237	2,454	41,910	12,864	23,612	67,669	9,671	55	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	85,932	1,879	23,742	6,816	11,918	36,517	5,039	22	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	57,120	-	-	-	-	57,120	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,101	-	-	12,101	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	24,745	-	-	-	24,745	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,058	-	-	-	5,058	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	306	306	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	368	-	-	-	-	-	368	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,709	-	2,709	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	84	1	21	6	14	36	5	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,175	65	1,106	339	623	1,786	255	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	510	11	141	40	71	217	30	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	2,259	-	-	-	-	2,259	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	582	-	-	582	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	838	-	-	-	838	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	216	5	68	15	17	102	9	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	61	-	-	-	-	-	61	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,109	-	1,109	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,510	39	665	204	375	1,073	153	1	-



**Electric Plant in Service with Unclassified Plant**

Average of Monthly Averages Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,639	58	729	209	366	1,121	155	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,028	-	-	-	-	1,028	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	187	-	-	187	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	174	-	-	-	174	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	-	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	28	465	142	308	791	119	1	-
<b>1010000 Total</b>					<b>26,679,717</b>	<b>583,860</b>	<b>7,367,386</b>	<b>2,109,805</b>	<b>3,701,110</b>	<b>11,345,061</b>	<b>1,565,768</b>	<b>6,728</b>	<b>-</b>
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(305)	(7)	(84)	(24)	(42)	(130)	(18)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(4,813)	(75)	(1,275)	(391)	(718)	(2,058)	(294)	(2)	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT-NON-RECONCILED	SG	(1,621)	(25)	(429)	(132)	(242)	(693)	(99)	(1)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(38)	(38)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(99)	-	-	-	-	-	(99)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(389)	-	(389)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	0	0	0	0	0	0	0	0	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(567)	-	-	-	-	(567)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(286)	-	-	(286)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(265)	-	-	-	(265)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	0	0	0	0	0	0	0	0	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	0	0	0	0	0	0	0	0	-
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	0	0	0	0	0	0	0	0	-
<b>1019000 Total</b>					<b>(8,403)</b>	<b>(145)</b>	<b>(2,182)</b>	<b>(835)</b>	<b>(1,270)</b>	<b>(3,457)</b>	<b>(512)</b>	<b>(2)</b>	<b>-</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(925)	(14)	(245)	(75)	(138)	(396)	(57)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	9	147	45	83	237	34	0	-
<b>1020000 Total</b>					<b>(372)</b>	<b>(6)</b>	<b>(98)</b>	<b>(30)</b>	<b>(55)</b>	<b>(159)</b>	<b>(23)</b>	<b>(0)</b>	<b>-</b>
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>1060000 Total</b>					<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,507	1,507	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	1,432	-	-	-	-	-	1,432	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	19,627	-	19,627	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	14,128	-	-	-	-	14,128	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	10,398	-	-	10,398	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,993	-	-	-	4,993	-	-	-	-
<b>1061000 Total</b>					<b>52,084</b>	<b>1,507</b>	<b>19,627</b>	<b>10,398</b>	<b>4,993</b>	<b>14,128</b>	<b>1,432</b>	<b>-</b>	<b>-</b>
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	84,785	1,315	22,456	6,893	12,652	36,258	5,182	30	-
<b>1062000 Total</b>					<b>84,785</b>	<b>1,315</b>	<b>22,456</b>	<b>6,893</b>	<b>12,652</b>	<b>36,258</b>	<b>5,182</b>	<b>30</b>	<b>-</b>
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	42,087	653	11,147	3,422	6,280	17,998	2,572	15	-
<b>1063000 Total</b>					<b>42,087</b>	<b>653</b>	<b>11,147</b>	<b>3,422</b>	<b>6,280</b>	<b>17,998</b>	<b>2,572</b>	<b>15</b>	<b>-</b>
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	12,941	283	3,575	1,026	1,795	5,499	759	3	-
<b>1064000 Total</b>					<b>12,941</b>	<b>283</b>	<b>3,575</b>	<b>1,026</b>	<b>1,795</b>	<b>5,499</b>	<b>759</b>	<b>3</b>	<b>-</b>
<b>Grand Total</b>					<b>26,862,839</b>	<b>587,467</b>	<b>7,421,911</b>	<b>2,130,678</b>	<b>3,725,504</b>	<b>11,415,328</b>	<b>1,575,178</b>	<b>6,773</b>	<b>-</b>



# **B9. CAPITAL LEASE PLANT**



**Capital Lease**

Balances as of December 2016

Allocation Method - Factor 2017 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	4,596	-	4,596	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	16,952	263	4,490	1,378	2,530	7,249	1,036	6	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	277	3,499	1,004	1,756	5,382	743	3	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	-	-	-	-	11,714	-	-	-
<b>1011000 Total</b>					<b>45,926</b>	<b>540</b>	<b>12,585</b>	<b>2,383</b>	<b>4,286</b>	<b>24,345</b>	<b>1,779</b>	<b>9</b>	<b>-</b>
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	(3,284)	-	(3,284)	-	-	-	-	-	-
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	(3,904)	(61)	(1,034)	(317)	(583)	(1,670)	(239)	(1)	-
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	(7,618)	(167)	(2,105)	(604)	(1,057)	(3,237)	(447)	(2)	-
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	(4,092)	-	-	-	-	(4,092)	-	-	-
<b>1011500 Total</b>					<b>(18,897)</b>	<b>(227)</b>	<b>(6,422)</b>	<b>(922)</b>	<b>(1,639)</b>	<b>(8,998)</b>	<b>(685)</b>	<b>(3)</b>	<b>-</b>
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	(142)	-	(142)	-	-	-	-	-	-
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	(910)	(14)	(241)	(74)	(136)	(389)	(56)	(0)	-
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	(8,673)	(190)	(2,396)	(688)	(1,203)	(3,686)	(509)	(2)	-
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	(255)	-	-	-	(255)	-	-	-	-
<b>1011950 Total</b>					<b>(9,980)</b>	<b>(204)</b>	<b>(2,779)</b>	<b>(762)</b>	<b>(1,593)</b>	<b>(4,075)</b>	<b>(564)</b>	<b>(3)</b>	<b>-</b>
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	142	-	142	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	910	14	241	74	136	389	56	0	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	8,673	190	2,396	688	1,203	3,686	509	2	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	255	-	-	-	255	-	-	-	-
<b>1119000 Total</b>					<b>9,980</b>	<b>204</b>	<b>2,779</b>	<b>762</b>	<b>1,593</b>	<b>4,075</b>	<b>564</b>	<b>3</b>	<b>-</b>
<b>Grand Total</b>					<b>27,029</b>	<b>313</b>	<b>6,162</b>	<b>1,461</b>	<b>2,647</b>	<b>15,347</b>	<b>1,093</b>	<b>6</b>	<b>-</b>



**B10.PLANT HELD FOR  
FUTURE USE**





**Plant Held for Future Use**

Balances as of December 2016

Allocation Method - Factor 2017 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	8,923	138	2,363	725	1,332	3,816	545	3	-
1050000	EL PLT HLD FTR USE 3501000	LAND OWNED IN FEE	2,903	45	769	236	433	1,241	177	1	-
1050000	EL PLT HLD FTR USE 3502000	LAND RIGHTS	755	12	200	61	113	323	46	0	-
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	746	-	746	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	5,984	-	-	-	-	5,984	-	-	-
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE 3891000	LAND OWNED IN FEE	3,508	-	3,508	-	-	-	-	-	-
<b>1050000 Total</b>			<b>23,503</b>	<b>878</b>	<b>7,586</b>	<b>1,023</b>	<b>1,878</b>	<b>11,364</b>	<b>769</b>	<b>4</b>	<b>-</b>
<b>Grand Total</b>			<b>23,503</b>	<b>878</b>	<b>7,586</b>	<b>1,023</b>	<b>1,878</b>	<b>11,364</b>	<b>769</b>	<b>4</b>	<b>-</b>

# **B11. MISC. DEFERRED DEBITS**



**Deferred Debits**

Balances as of December 2016

Allocation Method - Factor 2017 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	2,347	35	589	180	390	1,001	150	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(31)	(512)	(157)	(339)	(870)	(131)	(1)	-
<b>1861000 Total</b>					<b>307</b>	<b>5</b>	<b>77</b>	<b>24</b>	<b>51</b>	<b>131</b>	<b>20</b>	<b>0</b>	<b>-</b>
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	192	4	53	15	27	82	11	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,324	-	-	-	-	-	-	-	1,324
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LQC/SBBPA COSTS	OTHER	29	-	-	-	-	-	-	-	29
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	192	-	-	-	-	-	-	-	192
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	460	-	-	-	-	-	-	-	460
<b>1861200 Total</b>					<b>2,198</b>	<b>4</b>	<b>53</b>	<b>15</b>	<b>27</b>	<b>82</b>	<b>11</b>	<b>0</b>	<b>2,006</b>
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	2,011	30	505	154	334	858	129	1	-
<b>1865000 Total</b>					<b>2,011</b>	<b>30</b>	<b>505</b>	<b>154</b>	<b>334</b>	<b>858</b>	<b>129</b>	<b>1</b>	<b>-</b>
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	1	0	0	0	0	0	0	0	-
<b>1867000 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	61	-	-	-	-	-	-	-	61
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	48	1	13	4	7	20	3	0	-
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	0	0	0	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	149	2	39	12	22	64	9	0	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,449	178	3,032	931	1,708	4,896	700	4	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	232	4	62	19	35	99	14	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	953	15	252	77	142	407	58	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,495	23	396	122	223	639	91	1	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	3,063	-	-	-	-	-	-	-	3,063
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	12,382	192	3,280	1,007	1,848	5,295	757	4	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	12,157	189	3,220	988	1,814	5,199	743	4	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	5,646	88	1,495	459	843	2,415	345	2	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	3,280	51	869	267	490	1,403	200	1	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	147	2	39	12	22	63	9	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	232	4	61	19	35	99	14	0	-
<b>1868000 Total</b>					<b>51,294</b>	<b>747</b>	<b>12,758</b>	<b>3,916</b>	<b>7,188</b>	<b>20,600</b>	<b>2,944</b>	<b>17</b>	<b>3,124</b>
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	3,362	52	891	273	502	1,438	205	1	-
<b>1869000 Total</b>					<b>3,362</b>	<b>52</b>	<b>891</b>	<b>273</b>	<b>502</b>	<b>1,438</b>	<b>205</b>	<b>1</b>	<b>-</b>
<b>Grand Total</b>					<b>59,172</b>	<b>839</b>	<b>14,283</b>	<b>4,383</b>	<b>8,102</b>	<b>23,108</b>	<b>3,309</b>	<b>19</b>	<b>5,130</b>



**B12. BLANK**

# **B13. MATERIALS & SUPPLIES**





**Materials & Supplies**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1511120	COAL INVNTY-HUNTER	0	60,480	912	15,175	4,646	10,052	8,221	25,802	3,872	1,831	21	-
<b>1511120 Total</b>			<b>60,480</b>	<b>912</b>	<b>15,175</b>	<b>4,646</b>	<b>10,052</b>	<b>8,221</b>	<b>25,802</b>	<b>3,872</b>	<b>1,831</b>	<b>21</b>	<b>-</b>
1511130	COAL INVNTY-HTG	0	24,439	369	6,132	1,877	4,062	3,322	10,426	1,565	740	8	-
<b>1511130 Total</b>			<b>24,439</b>	<b>369</b>	<b>6,132</b>	<b>1,877</b>	<b>4,062</b>	<b>3,322</b>	<b>10,426</b>	<b>1,565</b>	<b>740</b>	<b>8</b>	<b>-</b>
1511140	COAL INVNTY-JB	0	21,751	328	5,458	1,671	3,615	2,957	9,279	1,393	658	7	-
<b>1511140 Total</b>			<b>21,751</b>	<b>328</b>	<b>5,458</b>	<b>1,671</b>	<b>3,615</b>	<b>2,957</b>	<b>9,279</b>	<b>1,393</b>	<b>658</b>	<b>7</b>	<b>-</b>
1511160	COAL INVNTY-NAU	0	10,590	160	2,657	813	1,760	1,440	4,518	678	321	4	-
<b>1511160 Total</b>			<b>10,590</b>	<b>160</b>	<b>2,657</b>	<b>813</b>	<b>1,760</b>	<b>1,440</b>	<b>4,518</b>	<b>678</b>	<b>321</b>	<b>4</b>	<b>-</b>
1511170	COAL INVNTY-CPP	0	15,136	228	3,798	1,163	2,516	2,058	6,457	969	458	5	-
<b>1511170 Total</b>			<b>15,136</b>	<b>228</b>	<b>3,798</b>	<b>1,163</b>	<b>2,516</b>	<b>2,058</b>	<b>6,457</b>	<b>969</b>	<b>458</b>	<b>5</b>	<b>-</b>
1511180	COAL INVNTY-WYODAK	0	-	-	-	-	-	-	-	-	-	-	-
<b>1511180 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1511200	COAL INVNTY-CHOLLA	0	20,948	316	5,256	1,609	3,482	2,848	8,937	1,341	634	7	-
<b>1511200 Total</b>			<b>20,948</b>	<b>316</b>	<b>5,256</b>	<b>1,609</b>	<b>3,482</b>	<b>2,848</b>	<b>8,937</b>	<b>1,341</b>	<b>634</b>	<b>7</b>	<b>-</b>
1511300	COAL INVNTY-COLSTRI	0	1,528	23	383	117	254	208	652	98	46	1	-
<b>1511300 Total</b>			<b>1,528</b>	<b>23</b>	<b>383</b>	<b>117</b>	<b>254</b>	<b>208</b>	<b>652</b>	<b>98</b>	<b>46</b>	<b>1</b>	<b>-</b>
1511400	COAL INVNTY-CRAIG	0	14,354	216	3,601	1,103	2,386	1,951	6,123	919	435	5	-
<b>1511400 Total</b>			<b>14,354</b>	<b>216</b>	<b>3,601</b>	<b>1,103</b>	<b>2,386</b>	<b>1,951</b>	<b>6,123</b>	<b>919</b>	<b>435</b>	<b>5</b>	<b>-</b>
1511600	COAL INVNTY-DJ	0	7,630	115	1,914	586	1,268	1,037	3,255	489	231	3	-
<b>1511600 Total</b>			<b>7,630</b>	<b>115</b>	<b>1,914</b>	<b>586</b>	<b>1,268</b>	<b>1,037</b>	<b>3,255</b>	<b>489</b>	<b>231</b>	<b>3</b>	<b>-</b>
1511700	COAL INVNTY-RG	0	32,730	494	8,212	2,514	5,440	4,449	13,963	2,096	991	11	-
<b>1511700 Total</b>			<b>32,730</b>	<b>494</b>	<b>8,212</b>	<b>2,514</b>	<b>5,440</b>	<b>4,449</b>	<b>13,963</b>	<b>2,096</b>	<b>991</b>	<b>11</b>	<b>-</b>
1511800	COAL INVENTORY	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>1511800 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
1511900	COAL INVNTY-HAYDEN	0	1,482	22	372	114	246	201	632	95	45	1	-
<b>1511900 Total</b>			<b>1,482</b>	<b>22</b>	<b>372</b>	<b>114</b>	<b>246</b>	<b>201</b>	<b>632</b>	<b>95</b>	<b>45</b>	<b>1</b>	<b>-</b>
1512000	NATURAL GAS	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>1512000 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
1512150	NATURAL GAS-LTTL MT	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
<b>1512150 Total</b>			<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>
1512170	NATURAL GAS-WV	0	0	0	0	0	0	0	0	0	0	0	-
<b>1512170 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
1512180	NATURAL GAS-CLAY BAS	0	1,808	27	454	139	301	246	771	116	55	1	-
<b>1512180 Total</b>			<b>1,808</b>	<b>27</b>	<b>454</b>	<b>139</b>	<b>301</b>	<b>246</b>	<b>771</b>	<b>116</b>	<b>55</b>	<b>1</b>	<b>-</b>
1512190	NATURAL GAS-CHEHALIS	0	0	0	0	0	0	0	0	0	0	0	-
<b>1512190 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
1514000	FUEL STK-FUEL OIL	0	1,644	25	412	126	273	223	701	105	50	1	-
<b>1514000 Total</b>			<b>1,644</b>	<b>25</b>	<b>412</b>	<b>126</b>	<b>273</b>	<b>223</b>	<b>701</b>	<b>105</b>	<b>50</b>	<b>1</b>	<b>-</b>
1514300	OIL INVNTY-COLSTRIP	0	84	1	21	6	14	11	36	5	3	0	-
<b>1514300 Total</b>			<b>84</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>14</b>	<b>11</b>	<b>36</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>-</b>
1514400	OIL INVENTORY-CRAIG	0	40	1	10	3	7	5	17	3	1	0	-
<b>1514400 Total</b>			<b>40</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>7</b>	<b>5</b>	<b>17</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>-</b>
1514800	OIL INVENTORY-OTHER	0	-	-	-	-	-	-	-	-	-	-	-
<b>1514800 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1514900	OIL INVENTORY-HAYDEN	0	50	1	13	4	8	7	21	3	2	0	-
<b>1514900 Total</b>			<b>50</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>8</b>	<b>7</b>	<b>21</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>-</b>
1541000	PLNT M&S STK CNTRL	0	(148)	(3)	(41)	(12)	(21)	(17)	(63)	(9)	(4)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	24,165	375	6,400	1,965	3,606	2,970	10,334	1,477	636	8	-
1541000	PLNT M&S STK CNTRL	1515	13,435	208	3,558	1,092	2,005	1,651	5,746	821	353	5	-
1541000	PLNT M&S STK CNTRL	1520	6,073	94	1,608	494	906	746	2,597	371	160	2	-
1541000	PLNT M&S STK CNTRL	1525	4,428	69	1,173	360	661	544	1,894	271	116	2	-
1541000	PLNT M&S STK CNTRL	1530	1	0	0	0	0	1	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	1535	14,666	227	3,884	1,192	2,189	1,803	6,272	896	386	5	-
1541000	PLNT M&S STK CNTRL	1540	17,739	275	4,698	1,442	2,647	2,180	7,586	1,084	467	6	-
1541000	PLNT M&S STK CNTRL	1545	26,113	405	6,916	2,123	3,897	3,210	11,167	1,596	687	9	-
1541000	PLNT M&S STK CNTRL	1550	1,152	18	305	94	172	142	493	70	30	0	-
1541000	PLNT M&S STK CNTRL	1560	0	0	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	1565	3,889	60	1,030	316	580	478	1,663	238	102	1	-



**Materials & Supplies**

Balances as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other		
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	5,866	91	1,554	477	875	721	2,509	359	154	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,796	59	1,005	309	566	467	1,623	232	100	1	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	1	3	0	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	0	1	0	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	580	9	154	47	87	71	248	35	15	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	1,013	16	268	82	151	125	433	62	27	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	874	14	231	71	130	107	374	53	23	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	986	15	261	80	147	121	422	60	26	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,197	19	317	97	179	147	512	73	31	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	694	11	184	56	104	85	297	42	18	0	-
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	537	8	142	44	80	66	230	33	14	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	675	10	179	55	101	83	289	41	18	0	-
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	330	-	-	-	330	330	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	153	-	-	-	153	153	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	289	-	-	-	289	289	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	648	-	-	-	648	648	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	723	-	-	-	723	723	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	431	-	-	-	431	431	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	679	-	-	-	679	-	-	-	679	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	11	-	-	-	11	-	-	-	11	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	583	-	-	-	583	-	-	-	583	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,612	-	-	-	1,612	1,612	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	487	-	-	-	487	487	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	369	-	-	-	369	369	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,060	-	-	-	-	-	-	1,060	-	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	656	-	-	-	-	-	-	656	-	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	76	-	-	-	-	-	-	76	-	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	161	-	-	-	-	-	-	161	-	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELLIER STORE ROOM	IDU	214	-	-	-	-	-	-	214	-	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	404	-	-	-	-	-	404	-	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	238	-	-	-	-	-	238	-	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,207	-	-	-	-	-	1,207	-	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	554	-	-	-	-	-	554	-	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,786	-	-	-	-	-	8,786	-	-	-	-
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	1	-	-	-	-	-	1	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	949	-	-	-	-	-	949	-	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	890	-	-	-	-	-	890	-	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	623	-	-	-	-	-	623	-	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	394	-	-	-	-	-	394	-	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	222	-	-	-	-	-	222	-	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,202	-	-	-	-	-	1,202	-	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	529	-	-	-	-	-	529	-	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	380	-	-	-	-	-	380	-	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	730	-	-	-	-	-	730	-	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	765	-	-	-	-	-	765	-	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	709	-	-	-	-	-	709	-	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	171	-	-	-	-	-	171	-	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	115	-	-	-	-	-	115	-	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,096	-	-	-	-	-	1,096	-	-	-	-
1541000	PLNT M&S STK CNTRL	2455	HILFORD STORE ROOM	UT	371	-	-	-	-	-	371	-	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	609	-	-	-	-	-	609	-	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,278	-	-	1,278	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	5	-	-	5	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	344	-	-	344	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	217	-	217	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	702	-	702	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	372	-	372	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	9,048	-	9,048	-	-	-	-	-	-	-	-



**Materials & Supplies**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,019	-	1,019	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	209	-	209	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	1,679	-	1,679	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	207	-	207	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	261	-	261	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,333	-	2,333	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	739	-	739	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	725	-	725	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	902	-	902	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	2,063	-	2,063	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	119	-	119	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	84	84	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	215	215	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	691	691	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	318	318	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5005	TREMONTON STORE ROOM	SO	144	3	40	11	20	16	61	8	4	0
1541000	PLNT M&S STK CNTRL 5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5115	DEMC - SLC	SNPD	80	3	21	5	9	7	38	4	2	-
1541000	PLNT M&S STK CNTRL 5120	DEMC - MEDFORD	OR	73	-	73	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5125	DEMC - OREGON	OR	6,080	-	6,080	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	4,609	-	4,609	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	4,643	-	4,643	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDU	3,134	-	-	-	-	-	3,134	-	-	-
1541000	PLNT M&S STK CNTRL 5145	RAWLINS HUB	WYU	11	-	-	-	11	-	-	-	11	-
1541000	PLNT M&S STK CNTRL 5150	RICHFIELD HUB	UT	3,851	-	-	-	-	3,851	-	-	-	-
1541000	PLNT M&S STK CNTRL 5155	CASPER HUB	WYP	6,075	-	-	-	6,075	6,075	-	-	-	-
1541000	PLNT M&S STK CNTRL 5160	SALT LAKE METRO HUB	UT	18,748	-	-	-	-	-	18,748	-	-	-
1541000	PLNT M&S STK CNTRL 5200	UTAH TRANSPORTATION BUILDING	SNPD	59	2	15	4	6	5	28	3	1	-
1541000	PLNT M&S STK CNTRL 5300	METER TEST WAREHOUSE	UT	20	-	-	-	-	-	20	-	-	-
<b>1541000 Total</b>				<b>228,224</b>	<b>3,296</b>	<b>65,264</b>	<b>16,677</b>	<b>31,500</b>	<b>26,849</b>	<b>98,320</b>	<b>13,123</b>	<b>4,652</b>	<b>45</b>
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	231	5	64	18	32	26	98	14	6	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	494	-	-	-	-	-	494	-	-	-
<b>1541500 Total</b>				<b>725</b>	<b>5</b>	<b>64</b>	<b>18</b>	<b>32</b>	<b>26</b>	<b>592</b>	<b>14</b>	<b>6</b>	<b>0</b>
1541900	PLNT M&S GEN JV CUT 0	PLANT M&S - GENERATION JV CUTBACK	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	2,554	40	676	208	381	314	1,092	156	67	1
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	0	1	0	0	0
<b>1541900 Total</b>				<b>2,557</b>	<b>40</b>	<b>677</b>	<b>208</b>	<b>382</b>	<b>314</b>	<b>1,094</b>	<b>156</b>	<b>67</b>	<b>1</b>
1549900	CR-OBSOL&SURPL INV 102930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(4)	(3)	(12)	(2)	(1)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SG	(681)	(11)	(180)	(55)	(102)	(84)	(291)	(42)	(18)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(1)	(5)	(1)	(0)	(0)
1549900	CR-OBSOL&SURPL INV 120931	INVENTORY RESERVE POWER DELIVERY	SNPD	0	0	0	0	0	0	0	0	0	-
1549900	CR-OBSOL&SURPL INV 120932	Inventory Reserve - RMP (T&D)	SNPD	(1,850)	(62)	(482)	(121)	(203)	(167)	(892)	(91)	(36)	-
1549900	CR-OBSOL&SURPL INV 120933	Inventory Reserve - PP (T&D)	SNPD	(674)	(22)	(176)	(44)	(74)	(61)	(325)	(33)	(13)	-
<b>1549900 Total</b>				<b>(3,245)</b>	<b>(96)</b>	<b>(849)</b>	<b>(224)</b>	<b>(384)</b>	<b>(316)</b>	<b>(1,525)</b>	<b>(168)</b>	<b>(68)</b>	<b>(0)</b>
2531600	WORK CAP DEP-UAMPS 289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,163)	(33)	(543)	(166)	(360)	(294)	(923)	(138)	(65)	(1)
<b>2531600 Total</b>				<b>(2,163)</b>	<b>(33)</b>	<b>(543)</b>	<b>(166)</b>	<b>(360)</b>	<b>(294)</b>	<b>(923)</b>	<b>(138)</b>	<b>(65)</b>	<b>(1)</b>
2531700	WORK CAP DEP-DG&T 289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,657)	(40)	(667)	(204)	(442)	(361)	(1,134)	(170)	(80)	(1)
<b>2531700 Total</b>				<b>(2,657)</b>	<b>(40)</b>	<b>(667)</b>	<b>(204)</b>	<b>(442)</b>	<b>(361)</b>	<b>(1,134)</b>	<b>(170)</b>	<b>(80)</b>	<b>(1)</b>
2531800	WCD-PROVO-PLNT M&S 289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(72)	(22)	(41)	(34)	(117)	(17)	(7)	(0)
<b>2531800 Total</b>				<b>(273)</b>	<b>(4)</b>	<b>(72)</b>	<b>(22)</b>	<b>(41)</b>	<b>(34)</b>	<b>(117)</b>	<b>(17)</b>	<b>(7)</b>	<b>(0)</b>
<b>Grand Total</b>				<b>437,862</b>	<b>6,407</b>	<b>117,744</b>	<b>32,777</b>	<b>66,372</b>	<b>55,369</b>	<b>187,898</b>	<b>26,546</b>	<b>11,003</b>	<b>118</b>



# **B14. CASH WORKING CAPITAL**



**Cash Working Capital**

Twelve Month Average Ended - December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1430000	OTHER ACCTS REC	0		3	0	1	0	0	1	0	0	0	-	-
<b>1430000 Total</b>				<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
1431000	EMP ACCOUNTS REC	0		4,636	101	1,281	368	643	530	1,970	272	114	1	-
<b>1431000 Total</b>				<b>4,636</b>	<b>101</b>	<b>1,281</b>	<b>368</b>	<b>643</b>	<b>530</b>	<b>1,970</b>	<b>272</b>	<b>114</b>	<b>1</b>	<b>-</b>
1431200	MISC OTHER LOANS-CSS	0		-	-	-	-	-	-	-	-	-	-	-
<b>1431200 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1431500	INC TAXES RECEIVABLE	0		34	1	9	3	5	4	15	2	1	0	-
1431500	INC TAXES RECEIVABLE	116133		197	4	54	16	27	23	84	12	5	0	-
1431500	INC TAXES RECEIVABLE	116134		(97)	(2)	(27)	(8)	(13)	(11)	(41)	(6)	(2)	(0)	-
<b>1431500 Total</b>				<b>135</b>	<b>3</b>	<b>37</b>	<b>11</b>	<b>19</b>	<b>15</b>	<b>57</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>-</b>
1433000	JOINT OWNER REC	0		6,107	134	1,687	484	847	697	2,595	358	150	2	-
<b>1433000 Total</b>				<b>6,107</b>	<b>134</b>	<b>1,687</b>	<b>484</b>	<b>847</b>	<b>697</b>	<b>2,595</b>	<b>358</b>	<b>150</b>	<b>2</b>	<b>-</b>
1436000	OTH ACCT REC	0		14,518	317	4,011	1,152	2,013	1,658	6,169	851	355	4	-
<b>1436000 Total</b>				<b>14,518</b>	<b>317</b>	<b>4,011</b>	<b>1,152</b>	<b>2,013</b>	<b>1,658</b>	<b>6,169</b>	<b>851</b>	<b>355</b>	<b>4</b>	<b>-</b>
1437000	CSS OAR BILLINGS	0		4,086	89	1,129	324	567	467	1,736	240	100	1	-
<b>1437000 Total</b>				<b>4,086</b>	<b>89</b>	<b>1,129</b>	<b>324</b>	<b>567</b>	<b>467</b>	<b>1,736</b>	<b>240</b>	<b>100</b>	<b>1</b>	<b>-</b>
1437100	CSS OAR BILLINGS-WOR	0		(494)	(11)	(137)	(39)	(69)	(56)	(210)	(29)	(12)	(0)	-
<b>1437100 Total</b>				<b>(494)</b>	<b>(11)</b>	<b>(137)</b>	<b>(39)</b>	<b>(69)</b>	<b>(56)</b>	<b>(210)</b>	<b>(29)</b>	<b>(12)</b>	<b>(0)</b>	<b>-</b>
2300000	ASSET RETIREMENT OBL	284915		(9,185)	-	-	-	-	-	-	-	-	-	(9,185)
<b>2300000 Total</b>				<b>(9,185)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,185)</b>
2320000	ACCOUNTS PAYABLE	210412		0	0	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	210460		(3,309)	(50)	(830)	(254)	(550)	(450)	(1,412)	(212)	(100)	(1)	-
2320000	ACCOUNTS PAYABLE	210470		0	0	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	210643		-	-	-	-	-	-	-	-	-	-	-
2320000	ACCOUNTS PAYABLE	210648		0	0	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	210651		-	-	-	-	-	-	-	-	-	-	-
2320000	ACCOUNTS PAYABLE	210656		-	-	-	-	-	-	-	-	-	-	-
2320000	ACCOUNTS PAYABLE	211108		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	211110		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	211111		-	-	-	-	-	-	-	-	-	-	-
2320000	ACCOUNTS PAYABLE	211112		0	0	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116		(8)	(0)	(2)	(1)	(1)	(1)	(3)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215077		(428)	(9)	(118)	(34)	(59)	(49)	(182)	(25)	(10)	(0)	-
2320000	ACCOUNTS PAYABLE	215078		(1,237)	(27)	(342)	(98)	(172)	(141)	(526)	(73)	(30)	(0)	-
2320000	ACCOUNTS PAYABLE	215080		(2,923)	(64)	(808)	(232)	(405)	(334)	(1,242)	(171)	(72)	(1)	-
2320000	ACCOUNTS PAYABLE	215081		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215082		(63)	(1)	(17)	(5)	(9)	(7)	(27)	(4)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215084		(49)	(1)	(13)	(4)	(7)	(6)	(21)	(3)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215085		(1)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215086		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215090		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215095		(2)	(0)	(1)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215096		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215112		(10)	(0)	(3)	(1)	(1)	(1)	(4)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215116		(29)	(1)	(8)	(2)	(4)	(3)	(12)	(2)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215136		0	0	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215198		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215211		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215350		2	0	1	0	0	0	1	0	0	0	-
2320000	ACCOUNTS PAYABLE	215351		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215356		(22)	(0)	(6)	(2)	(3)	(2)	(9)	(1)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215357		6	0	2	1	1	1	3	0	0	0	-
2320000	ACCOUNTS PAYABLE	215425		(14)	-	-	-	-	-	-	-	-	-	(14)
2320000	ACCOUNTS PAYABLE	215725		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215901		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	235195		-	-	-	-	-	-	-	-	-	-	-



**Cash Working Capital**

Twelve Month Average Ended - December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2320000	ACCOUNTS PAYABLE 235230	ACCRUAL - ROYALTIES	SE	(51)	(1)	(13)	(4)	(8)	(7)	(22)	(3)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE 235502	Payroll Reconciliation	SO	0	0	0	0	0	0	0	0	0	-	
2320000	ACCOUNTS PAYABLE 235511	Incentive Plan - Power Supply	SO	-	-	-	-	-	-	-	-	-	-	
2320000	ACCOUNTS PAYABLE 235513	Incentive Plan - Wt&T	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	
2320000	ACCOUNTS PAYABLE 235516	GUL Cash Fund (Met Life)	SO	-	-	-	-	-	-	-	-	-	-	
2320000	ACCOUNTS PAYABLE 235529	Met Pay	SO	-	-	-	-	-	-	-	-	-	-	
2320000	ACCOUNTS PAYABLE 235554	Continuation Pay	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	
2320000	ACCOUNTS PAYABLE 235561	International Assign Adj	SO	-	-	-	-	-	-	-	-	-	-	
2320000	ACCOUNTS PAYABLE 235599	Safety Award	SO	(1,515)	(33)	(419)	(120)	(210)	(173)	(644)	(89)	(37)	(0)	
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	(157)	(3)	(43)	(12)	(22)	(18)	(67)	(9)	(4)	(0)	
<b>2320000 Total</b>				<b>(9,810)</b>	<b>(155)</b>	<b>(2,159)</b>	<b>(636)</b>	<b>(1,219)</b>	<b>(1,001)</b>	<b>(3,458)</b>	<b>(494)</b>	<b>(218)</b>	<b>(2)</b>	<b>(14)</b>
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	SE	(5,979)	(90)	(1,500)	(459)	(994)	(813)	(2,551)	(383)	(181)	(2)	
<b>2533000 Total</b>				<b>(5,979)</b>	<b>(90)</b>	<b>(1,500)</b>	<b>(459)</b>	<b>(994)</b>	<b>(813)</b>	<b>(2,551)</b>	<b>(383)</b>	<b>(181)</b>	<b>(2)</b>	
<b>Grand Total</b>				<b>4,016</b>	<b>352</b>	<b>3,888</b>	<b>1,072</b>	<b>1,576</b>	<b>1,306</b>	<b>5,600</b>	<b>725</b>	<b>269</b>	<b>2</b>	<b>(9,199)</b>



# **B15. MISC. RATE BASE**



**Miscellaneous Rate Base**

Balances as of December 2016

Allocation Method - Factor 2017 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	144,705	2,245	38,326	11,764	21,593	61,883	8,844	51	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
<b>1140000 Total</b>					<b>156,468</b>	<b>2,245</b>	<b>38,326</b>	<b>11,764</b>	<b>21,593</b>	<b>73,646</b>	<b>8,844</b>	<b>51</b>	<b>0</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(116,463)	(1,807)	(30,846)	(9,468)	(17,379)	(49,805)	(7,118)	(41)	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(540)	0	0	0	0	(540)	0	0	0
<b>1150000 Total</b>					<b>(117,004)</b>	<b>(1,807)</b>	<b>(30,846)</b>	<b>(9,468)</b>	<b>(17,379)</b>	<b>(50,345)</b>	<b>(7,118)</b>	<b>(41)</b>	<b>0</b>
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	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	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	2,216	48	612	176	307	942	130	1	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	3,852	84	1,064	306	534	1,637	226	1	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	410	9	113	33	57	174	24	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	212	5	59	17	29	90	12	0	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	54	1	15	4	8	23	3	0	0
<b>1651000 Total</b>					<b>6,745</b>	<b>148</b>	<b>1,864</b>	<b>535</b>	<b>935</b>	<b>2,866</b>	<b>396</b>	<b>2</b>	<b>0</b>
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	12,156	266	3,359	964	1,686	5,166	713	3	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	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	0	0	0	0	0	0	0	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	747	16	207	59	104	318	44	0	0
<b>1652000 Total</b>					<b>12,903</b>	<b>282</b>	<b>3,565</b>	<b>1,023</b>	<b>1,790</b>	<b>5,483</b>	<b>757</b>	<b>3</b>	<b>0</b>
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	607	9	161	49	91	260	37	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	10,670	0	0	0	0	0	0	0	10,670
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	7,328	0	0	0	0	0	0	0	7,328
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	38	1	10	3	5	16	2	0	0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	1	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	1,256	19	333	102	187	537	77	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	SG	558	9	148	45	83	238	34	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	246	4	65	20	37	105	15	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	132650	PREPAID DUES	SO	3,899	85	1,077	309	541	1,657	229	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	43	1	12	3	6	18	3	0	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	326	5	86	26	49	139	20	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	242	4	64	20	36	104	15	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	15	261	80	147	421	60	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	6	12	31	5	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,148	25	317	91	159	488	67	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	948	0	948	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,161	0	0	0	0	3,161	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	267	0	0	0	0	0	267	0	0



**Miscellaneous Rate Base**

Balances as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER 132909	Prepaid Licensing Fees	SO	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132910	Prepayments - Hardware & Software	SO	11,708	256	3,235	929	1,624	4,975	687	3
1652100	PREPAY - OTHER 132926	PREPAID ROYALTIES	SE	68	1	17	5	11	29	4	0
1652100	PREPAY - OTHER 132998	PREPAID INSURANCE	SE	(121)	(2)	(30)	(9)	(20)	(52)	(8)	(0)
1652100	PREPAY - OTHER 132999	PREPAY - RECLASS TO LT	SO	(1,487)	(33)	(411)	(118)	(206)	(632)	(87)	(0)
1652100	PREPAY - OTHER 134000	L/T PREPAY RECLASS	SO	1,608	35	444	128	223	683	94	0
1652100	PREPAY - OTHER 182600	PREPAYMENT-OTHER	SE	0	0	0	0	0	0	0	0
<b>1652100 Total</b>				<b>43,570</b>	<b>437</b>	<b>6,755</b>	<b>1,689</b>	<b>2,985</b>	<b>12,179</b>	<b>1,521</b>	<b>6</b>
1655000	PREPAY-COAL MIN EX 132400	PREPAID - TAXES	SE	0	0	0	0	0	0	0	0
<b>1655000 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2281100	PROP INS-THERMAL 280301	ACC. PROV. PROP INS. - THERMAL	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>2281100 Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
2281200	ACC PRV-INS-T&D LN 280290	STORM REIMBURSEMENTS	SO	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
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
<b>2281200 Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2282100	ACC PRV IN & DAMAG 280311	ACC. PROV. I & D - EXCL. AUTO	SO	(32,400)	(709)	(8,952)	(2,570)	(4,493)	(13,769)	(1,900)	(8)
<b>2282100 Total</b>				<b>(32,400)</b>	<b>(709)</b>	<b>(8,952)</b>	<b>(2,570)</b>	<b>(4,493)</b>	<b>(13,769)</b>	<b>(1,900)</b>	<b>(8)</b>
2282200	ACC PRV I & D AUTO 280312	ACC. PROV. I & D - AUTO	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>2282200 Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
2282300	ACC PROV I&D-CONST 280313	ACC. PROV. I&D - CONST.	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>2282300 Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
2282500	Acc Prov I&D-Insur 116925	Insurance Reimbursements Receivable I&D	SO	33,908	742	9,368	2,690	4,703	14,409	1,988	9
<b>2282500 Total</b>				<b>33,908</b>	<b>742</b>	<b>9,368</b>	<b>2,690</b>	<b>4,703</b>	<b>14,409</b>	<b>1,988</b>	<b>9</b>
2283000	PEN/BENFT-SICK 187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2283000	PEN/BENFT-SICK 280319	ACCUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2283000	PEN/BENFT-SICK 280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,922)	(42)	(531)	(152)	(267)	(817)	(113)	(0)
<b>2283000 Total</b>				<b>(1,922)</b>	<b>(42)</b>	<b>(531)</b>	<b>(152)</b>	<b>(267)</b>	<b>(817)</b>	<b>(113)</b>	<b>(0)</b>
2283400	POST-RETIREMENT BEN 280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2283400	POST-RETIREMENT BEN 280329	FAS 106-Contra Liability-Medicare Subsid	SO	37,094	811	10,249	2,942	5,144	15,763	2,175	9
2283400	POST-RETIREMENT BEN 280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(20,112)	(440)	(5,557)	(1,595)	(2,789)	(8,547)	(1,179)	(5)
2283400	POST-RETIREMENT BEN 280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	20,112	440	5,557	1,595	2,789	8,547	1,179	5
2283400	POST-RETIREMENT BEN 280455	FAS 158 Post-Retirement Liability	SO	(56,149)	(1,228)	(15,513)	(4,454)	(7,787)	(23,861)	(3,292)	(14)
2283400	POST-RETIREMENT BEN 280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,981)	(371)	(4,692)	(1,347)	(2,355)	(7,216)	(996)	(4)
2283400	POST-RETIREMENT BEN 280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(20,112)	(440)	(5,557)	(1,595)	(2,789)	(8,547)	(1,179)	(5)
<b>2283400 Total</b>				<b>(56,149)</b>	<b>(1,228)</b>	<b>(15,513)</b>	<b>(4,454)</b>	<b>(7,787)</b>	<b>(23,861)</b>	<b>(3,292)</b>	<b>(14)</b>
2283500	PENSIONS 280340	PENSION	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2283500	PENSIONS 280350	Pension - Local 57	SO	(631)	(14)	(174)	(50)	(88)	(268)	(37)	(0)
2283500	PENSIONS 280355	FAS 158 Pension Liability	SO	(217,870)	(4,765)	(60,195)	(17,281)	(30,216)	(92,584)	(12,775)	(55)
2283500	PENSIONS 280365	FAS 158 Pension Liab-Rcls to Current	SO	631	14	174	50	88	268	37	0
<b>2283500 Total</b>				<b>(217,870)</b>	<b>(4,765)</b>	<b>(60,195)</b>	<b>(17,281)</b>	<b>(30,216)</b>	<b>(92,584)</b>	<b>(12,775)</b>	<b>(55)</b>
2284100	AC MIS OP PR-OTHER 289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(873)	(14)	(231)	(71)	(130)	(373)	(53)	(0)
<b>2284100 Total</b>				<b>(873)</b>	<b>(14)</b>	<b>(231)</b>	<b>(71)</b>	<b>(130)</b>	<b>(373)</b>	<b>(53)</b>	<b>(0)</b>
2284200	ACC PRV DECOM-TRJN 284910	DECOMMISSIONING LIABILITY	TROJD	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)
<b>2284200 Total</b>				<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
2300000	ASSET RETIREMENT OBL 284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(1,998)	(31)	(524)	(161)	(304)	(854)	(123)	(1)
<b>2300000 Total</b>				<b>(1,998)</b>	<b>(31)</b>	<b>(524)</b>	<b>(161)</b>	<b>(304)</b>	<b>(854)</b>	<b>(123)</b>	<b>(1)</b>
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(196)	(196)	0	0	0	0	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(66)	0	0	0	0	0	(66)	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,181)	0	(1,181)	0	0	0	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(911)	0	0	0	0	(911)	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(360)	0	0	(360)	0	0	0	0





**Miscellaneous Rate Base**

Balances as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(186)	0	0	0	(186)	0	0
<b>2530000 Total</b>					<b>(2,900)</b>	<b>(196)</b>	<b>(1,181)</b>	<b>(360)</b>	<b>(186)</b>	<b>(911)</b>	<b>(66)</b>
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	0	0	0	0	0	0	0
<b>2532500 Total</b>					<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,736)	(28,885)	(8,842)	(19,134)	(49,111)	(7,371)
<b>2533500 Total</b>					<b>(115,119)</b>	<b>\$ (1,736)</b>	<b>\$ (28,885)</b>	<b>\$ (8,842)</b>	<b>\$ (19,134)</b>	<b>\$ (49,111)</b>	<b>\$ (7,371)</b>
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(18)	(18)	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	(1,200)	(26)	(332)	(95)	(166)	(510)	(70)
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(1,105)	(24)	(305)	(88)	(153)	(469)	(65)
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	(320)	(7)	(88)	(25)	(44)	(136)	(19)
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(358)	(8)	(99)	(28)	(50)	(152)	(21)
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	(31)	(1)	(9)	(2)	(4)	(13)	(2)
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(974)	(21)	(269)	(77)	(135)	(414)	(57)
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(1,031)	(23)	(285)	(82)	(143)	(438)	(60)
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	(933)	(20)	(258)	(74)	(129)	(396)	(55)
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	(1,201)	(26)	(332)	(95)	(167)	(510)	(70)
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(16)	(0)	(5)	(1)	(2)	(7)	(1)
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	(697)	(15)	(193)	(55)	(97)	(296)	(41)
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRCP)	SO	(344)	(8)	(95)	(27)	(48)	(146)	(20)
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRCP)	SO	(194)	(4)	(54)	(15)	(27)	(82)	(11)
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(136)	(3)	(38)	(11)	(19)	(58)	(8)
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	(113)	(2)	(31)	(9)	(16)	(48)	(7)
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	(1,932)	(42)	(534)	(153)	(268)	(821)	(113)
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	(177)	(4)	(49)	(14)	(25)	(75)	(10)
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	(113)	(2)	(31)	(9)	(16)	(48)	(7)
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	(219)	(5)	(61)	(17)	(30)	(93)	(13)
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	(612)	(13)	(169)	(49)	(85)	(260)	(36)
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	(42)	(1)	(12)	(3)	(6)	(18)	(2)
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	(11)	(0)	(0)	(0)	(0)	(0)	(0)
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(11,903)	(260)	(3,289)	(944)	(1,651)	(5,058)	(698)
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	(1,636)	(36)	(452)	(130)	(227)	(695)	(96)
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRCP)	SO	(108)	(2)	(30)	(9)	(15)	(46)	(6)
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	(697)	(15)	(193)	(55)	(97)	(296)	(41)
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(57)	(1)	(16)	(4)	(8)	(24)	(3)
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(371)	(6)	(98)	(30)	(55)	(159)	(23)
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(3,547)	(54)	(890)	(272)	(590)	(1,513)	(227)
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(557)	(9)	(148)	(45)	(83)	(238)	(34)
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	(358)	(6)	(95)	(29)	(53)	(153)	(22)
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(1,638)	(25)	(434)	(133)	(244)	(700)	(100)
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	WYP	(3,813)	0	0	0	(3,813)	0	0
<b>2539900 Total</b>					<b>(36,454)</b>	<b>(689)</b>	<b>(8,890)</b>	<b>(2,584)</b>	<b>(8,466)</b>	<b>(13,877)</b>	<b>(1,939)</b>
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(10,493)	0	0	0	0	0	(10,493)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(4,405)	0	0	0	0	0	(4,405)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(412)	0	0	0	0	0	(412)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(8,864)	0	0	0	0	0	(8,864)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	(266)	0	0	0	0	0	(266)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(4,806)	0	0	0	0	0	(4,806)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(34)	0	0	0	0	0	(34)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(17,067)	0	0	0	0	0	(17,067)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(7,602)	0	0	0	0	0	(7,602)
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	8	0	0	0	0	0	8



**Miscellaneous Rate Base**

Balances as of December 2016  
 Allocation Method - Factor 2017 Protocol  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB 288115	REG LIABILITY PROP INS RESERVE	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
2540000	REGULATORY LIAB 288140	Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	10,493	0	0	0	0	0	0	10,493	
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(725)	0	0	0	0	0	0	(725)	
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(3,287)	0	0	0	0	0	0	(3,287)	
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(283)	0	0	0	0	0	0	(283)	
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(20,049)	0	0	0	0	0	0	(20,049)	
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	(4,545)	0	0	0	0	0	0	(4,545)	
2540000	REGULATORY LIAB 288244	Reg Liability - WA PCAM Reserve 2016	OTHER	(4,318)	0	0	0	0	0	0	(4,318)	
2540000	REGULATORY LIAB 288252	REG LIAB-2015 TAX ON BONUS DEPR-WY	WYP	(331)	0	0	0	(331)	0	0	0	
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,806	0	0	0	0	0	0	4,806	
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(525)	0	0	0	0	0	0	(525)	
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(2,802)	0	0	(2,802)	0	0	0	0	
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OR	(2,894)	0	(2,894)	0	0	0	0	0	
2540000	REGULATORY LIAB 288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	7	0	0	0	0	
2540000	REGULATORY LIAB 288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	1,191	0	0	0	0	0	0	1,191	
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	412	0	0	0	0	0	0	412	
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(1,603)	0	0	0	0	0	0	(1,603)	
2540000	REGULATORY LIAB 288435	RegL - DSM - Recl to Curr	OTHER	4,405	0	0	0	0	0	0	4,405	
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	34	0	0	0	0	0	0	34	
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	266	0	0	0	0	0	0	266	
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(34)	0	0	0	0	0	0	(34)	
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(408)	0	0	0	0	0	0	(408)	
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(523)	0	0	0	0	0	0	(523)	
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	8,864	0	0	0	0	0	0	8,864	
2540000	REGULATORY LIAB 288474	RegL - UT Def Exc NPC - Balance Recl	OTHER	(4,840)	0	0	0	0	0	0	(4,840)	
2540000	REGULATORY LIAB 288476	RegL - WY Def Exc NPC - Balance Recl	OTHER	(3,186)	0	0	0	0	0	0	(3,186)	
2540000	REGULATORY LIAB 288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,217	0	0	0	0	0	0	1,217	
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	15,850	0	0	0	0	0	0	15,850	
2540000	REGULATORY LIAB 288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(1,217)	0	0	0	0	0	0	(1,217)	
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(15,850)	0	0	0	0	0	0	(15,850)	
2540000	REGULATORY LIAB 288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	(8,782)	0	(8,782)	0	0	0	0	0	
2540000	REGULATORY LIAB 288714	Reg Liab - ID Property Insurance Reserve	IDU	(556)	0	0	0	0	0	(556)	0	
2540000	REGULATORY LIAB 288715	Reg Liab - UT Property Insurance Reserve	UT	(3,103)	0	0	0	0	(3,103)	0	0	
2540000	REGULATORY LIAB 288716	Reg Liab - WY Property Insurance Reserve	WYP	(89)	0	0	0	(89)	0	0	0	
2540000	REGULATORY LIAB 288995	RegL - Other - Recl to Curr	OTHER	7,602	0	0	0	0	0	0	7,602	
<b>2540000 Total</b>				<b>(78,744)</b>	<b>(0)</b>	<b>(11,676)</b>	<b>(2,795)</b>	<b>(420)</b>	<b>(3,103)</b>	<b>(556)</b>	<b>(0)</b>	<b>(60,195)</b>
2541050	FAS143 ARO REG LIAB 288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(3,434)	(53)	(901)	(276)	(523)	(1,468)	(212)	(1)	0
2541050	FAS143 ARO REG LIAB 288906	ARO/Reg Diff - Trojan - WA portion	WA	260	0	0	260	0	0	0	0	0
<b>2541050 Total</b>				<b>(3,174)</b>	<b>(53)</b>	<b>(901)</b>	<b>(16)</b>	<b>(523)</b>	<b>(1,468)</b>	<b>(212)</b>	<b>(1)</b>	<b>0</b>
<b>Grand Total</b>				<b>(411,014)</b>	<b>(7,416)</b>	<b>(108,448)</b>	<b>(31,053)</b>	<b>(57,300)</b>	<b>(142,488)</b>	<b>(22,013)</b>	<b>(99)</b>	<b>(42,196)</b>



# **B16. WEATHERIZATION REG. ASSETS**



**Regulatory Assets**

Balances as of December 2016

Allocation Method - Factor 2017 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	1,268	0	0	0	0	0	0	0	1,268
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	8	0	0	0	0	0
<b>1242000 Total</b>					<b>1,276</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,268</b>
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
<b>1243200 Total</b>					<b>-</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	27	0	0	0	0	27	0	0	0
<b>1244100 Total</b>					<b>27</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>27</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
1244500	HOME COMFORT	0	HOME COMFORT	CA	1	1	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	(1)	0	0	(1)	0	0	0	0	0
<b>1244500 Total</b>					<b>1</b>	<b>1</b>	<b>(1)</b>	<b>(2)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>6</b>
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(1)	0	0	0	0	0	0	0	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0	0
<b>1244900 Total</b>					<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>(1)</b>
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)
<b>1245300 Total</b>					<b>-</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20)</b>
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
<b>1245400 Total</b>					<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>4</b>
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	(0)	(0)	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	(0)	0	0	0	0	0	0	0	(0)
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	(0)	0	0	0	0	(0)	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	0	0	0	0	0	0	0	0
<b>1247000 Total</b>					<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	2	0	0	0	0	0	0	0	2
<b>1247100 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(121)	0	0	0	0	0	0	0	(121)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	(2)	0	0	0	0	(2)	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(1)	0	0	(1)	0	0	0	0	0
<b>1249000 Total</b>					<b>(125)</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>(121)</b>
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
<b>1822200 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>1822600 Total</b>					<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	70,603	1,065	17,715	5,423	11,735	30,120	4,521	24	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	270	83	179	460	69	0	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	60	994	304	658	1,689	254	1	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	24	405	124	268	689	103	1	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	149	2,485	761	1,646	4,224	634	3	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	(123)	0	(123)	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	16	40	6	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,440)	(67)	(1,114)	(341)	(738)	(1,894)	(284)	(2)	0



### Regulatory Assets

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	539	539	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	426	0	426	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(39,081)	(589)	(9,806)	(3,002)	(6,496)	(16,673)	(2,502)	(13)
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	130	0	0	0	130	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	2,419	0	0	2,419	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	1,074	0	0	0	1,074	0	0	0
1823700	OTH REGA-ENERGY WEST 186820	Reg Asset-Deer Creek Mine ARO	SE	3,748	57	940	288	623	1,599	240	1
1823700	OTH REGA-ENERGY WEST 186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	68	1,127	345	747	1,916	288	2
1823700	OTH REGA-ENERGY WEST 186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	13	212	65	140	360	54	0
1823700	OTH REGA-ENERGY WEST 186828	Reg Asset-Deer Creek-Recovery Royalties	SE	3,547	54	890	272	590	1,513	227	1
1823700	OTH REGA-ENERGY WEST 186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,603	24	402	123	266	684	103	1
1823700	OTH REGA-ENERGY WEST 186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,495	38	626	192	415	1,064	160	1
1823700	OTH REGA-ENERGY WEST 186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	30,901	466	7,753	2,373	5,136	13,183	1,979	11
1823700	OTH REGA-ENERGY WEST 186836	Contra RA-DCM Closure-To Joint Owners	SE	(1,890)	(29)	(474)	(145)	(314)	(806)	(121)	(1)
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	1,640	0	0	0	0	1,640	0	0
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(2,914)	0	0	0	(2,914)	0	0	0
1823700	OTH REGA-ENERGY WEST 186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	45	747	229	495	1,271	191	1
1823700	OTH REGA-ENERGY WEST 186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,348)	(1,348)	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	0	0	0	0	(924)	0	0
1823700	OTH REGA-ENERGY WEST 186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(6,048)	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	0	0	0	(376)	0	0	0
1823700	OTH REGA-ENERGY WEST 186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(797)	(797)	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(764)	0	0	0	0	0	(764)	0
1823700	OTH REGA-ENERGY WEST 186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(3,682)	0	(3,682)	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(5,700)	0	0	0	0	(5,700)	0	0
1823700	OTH REGA-ENERGY WEST 186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(3,574)	0	0	(3,574)	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	(748)	0	0	0	(748)	0	0	0
1823700	OTH REGA-ENERGY WEST 186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(708)	0	0	0	0	(708)	0	0
1823700	OTH REGA-ENERGY WEST 186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(107)	0	0	0	(107)	0	0	0
1823700	OTH REGA-ENERGY WEST 186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(310)	0	0	0	0	0	(310)	0
1823700	OTH REGA-ENERGY WEST 186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(2,131)	0	0	0	0	(2,131)	0	0
1823700	OTH REGA-ENERGY WEST 186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	0	0	0	(419)	0	0	0
1823700	OTH REGA-ENERGY WEST 186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(2,265)	0	0	0	0	(2,265)	0	0
1823700	OTH REGA-ENERGY WEST 186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	0	0	0	(343)	0	0	0
1823700	OTH REGA-ENERGY WEST 186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(68)	0	0	0	0	0	(68)	0
1823700	OTH REGA-ENERGY WEST 186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	37	0	0	0	37	0	0	0
1823700	OTH REGA-ENERGY WEST 186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	98	0	0	0	98	0	0	0
1823700	OTH REGA-ENERGY WEST 186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	86	0	0	0	86	0	0	0
1823700	OTH REGA-ENERGY WEST 186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,736	28,885	8,842	19,134	49,111	7,371	40
1823700	OTH REGA-ENERGY WEST 186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,299)	0	0	0	0	0	0	(4,299)
1823700	OTH REGA-ENERGY WEST 186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(1,813)	0	0	0	0	0	0	(1,813)
1823700	OTH REGA-ENERGY WEST 186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,130)	0	0	0	0	0	0	(8,130)
<b>1823700 Total</b>				<b>166,425</b>	<b>1,525</b>	<b>48,702</b>	<b>8,740</b>	<b>30,888</b>	<b>78,592</b>	<b>12,148</b>	<b>72</b>
1823870	DEFERRED PENSION 187017	FAS 158 Pen Liab Adj	SO	497,796	10,886	137,536	39,484	69,037	211,538	29,190	126
1823870	DEFERRED PENSION 187600	Contra Pension Reg Asset MMT & CTG - OR	OR	(2,029)	0	(2,029)	0	0	0	0	0
1823870	DEFERRED PENSION 187602	Reg Asset - Pension MMT - UT	UT	283	0	0	0	0	283	0	0
1823870	DEFERRED PENSION 187604	Contra Pension Reg Asset MMT & CTG - CA	CA	(184)	(184)	0	0	0	0	0	0
1823870	DEFERRED PENSION 187607	Contra Reg Asset 2016 Pension Plan CTG	SO	(4,923)	(108)	(1,360)	(390)	(683)	(2,092)	(289)	(1)
1823870	DEFERRED PENSION 187621	Reg Asset FAS - 158	SO	25,931	567	7,164	2,057	3,596	11,019	1,521	7
1823870	DEFERRED PENSION 187622	Reg Asset - Post-Ret MMT - OR	OR	386	0	386	0	0	0	0	0
1823870	DEFERRED PENSION 187624	Reg Asset - Post-Ret MMT - UT	UT	279	0	0	0	0	279	0	0





### Regulatory Assets

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823870	DEFERRED PENSION 187627	Reg Asset - Post-Ret MMT - CA	CA	35	35	0	0	0	0	0	0
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	0	0	0	0	0	0
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	182	2,300	660	1,154	3,537	488	2
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	0	0	(660)	0	0	0	0
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(375)	0	0	0	(375)	0	0	0
1823870	DEFERRED PENSION 187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	589	0	0	0	0	589	0	0
1823870	DEFERRED PENSION 187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	67	0	0	0	67	0	0	0
<b>1823870 Total</b>				<b>525,390</b>	<b>11,252</b>	<b>143,996</b>	<b>41,150</b>	<b>72,797</b>	<b>225,153</b>	<b>30,910</b>	<b>133</b>
1823910	ENVIR CST UNDR AMORT 102465	UTAH METALS CLEANUP	SO	27	1	7	2	4	11	2	0
1823910	ENVIR CST UNDR AMORT 102570	D-SM RETAIL MINOR SITES	SO	7	0	2	1	1	3	0	0
1823910	ENVIR CST UNDR AMORT 103408	D-SM RETAIL MINOR SITES	SO	2,389	52	660	190	331	1,015	140	1
1823910	ENVIR CST UNDR AMORT 103410	D-SM RETAIL MINOR SITES	SO	94	2	26	7	13	40	5	0
1823910	ENVIR CST UNDR AMORT 103411	D-SM RETAIL MINOR SITES	SO	202	4	56	16	28	86	12	0
1823910	ENVIR CST UNDR AMORT 103412	D-SM RETAIL MINOR SITES	SO	281	6	78	22	39	120	16	0
1823910	ENVIR CST UNDR AMORT 103413	D-SM RETAIL MINOR SITES	SO	471	10	130	37	65	200	28	0
1823910	ENVIR CST UNDR AMORT 103415	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103416	ASTORIA YOUNGS BAY CLEANUP	SO	32	1	9	3	4	14	2	0
1823910	ENVIR CST UNDR AMORT 103417	ASTORIA YOUNGS BAY CLEANUP	SO	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)
1823910	ENVIR CST UNDR AMORT 103418	ASTORIA YOUNGS BAY CLEANUP	SO	62	1	17	5	9	26	4	0
1823910	ENVIR CST UNDR AMORT 103419	ASTORIA YOUNGS BAY CLEANUP	SO	352	8	97	28	49	149	21	0
1823910	ENVIR CST UNDR AMORT 103420	ASTORIA YOUNGS BAY CLEANUP	SO	380	8	105	30	53	161	22	0
1823910	ENVIR CST UNDR AMORT 103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	24	1	7	2	3	10	1	0
1823910	ENVIR CST UNDR AMORT 103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	51	1	14	4	7	22	3	0
1823910	ENVIR CST UNDR AMORT 103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	46	1	13	4	6	19	3	0
1823910	ENVIR CST UNDR AMORT 103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	74	2	21	6	10	32	4	0
1823910	ENVIR CST UNDR AMORT 103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,795	105	1,325	380	665	2,038	281	1
1823910	ENVIR CST UNDR AMORT 103436	WASHINGTON NON-DEFERRED COSTS	WA	(17)	0	0	(17)	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103437	WASHINGTON NON-DEFERRED COSTS	WA	(26)	0	0	(26)	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103438	WASHINGTON NON-DEFERRED COSTS	WA	(49)	0	0	(49)	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103439	WASHINGTON NON-DEFERRED COSTS	WA	(91)	0	0	(91)	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103440	WASHINGTON NON-DEFERRED COSTS	WA	(134)	0	0	(134)	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103445	American Barrel (UT)	SO	272	6	75	22	38	116	16	0
1823910	ENVIR CST UNDR AMORT 103446	Astoria/Unocal (Downtown)	SO	621	14	172	49	86	264	36	0
1823910	ENVIR CST UNDR AMORT 103447	Big Fork Hydro Plant (MT)	SO	251	5	69	20	35	107	15	0
1823910	ENVIR CST UNDR AMORT 103448	Bridger Coal Fuel Oil Spill	SO	219	5	60	17	30	93	13	0
1823910	ENVIR CST UNDR AMORT 103449	Bridger FGD Pond 1 Closure	SO	463	10	128	37	64	197	27	0
1823910	ENVIR CST UNDR AMORT 103450	Bridger Plant Oil Spills	SO	316	7	87	25	44	134	19	0
1823910	ENVIR CST UNDR AMORT 103451	Cedar Stream Plant (UT)	SO	42	1	12	3	6	18	2	0
1823910	ENVIR CST UNDR AMORT 103452	Dave Johnston Oil Spill	SO	1,072	23	296	85	149	455	63	0
1823910	ENVIR CST UNDR AMORT 103453	Eugene MGP (50% PCRP)	SO	80	2	22	6	11	34	5	0
1823910	ENVIR CST UNDR AMORT 103454	Everett MGP (2/3 PCRP)	SO	6	0	2	0	1	3	0	0
1823910	ENVIR CST UNDR AMORT 103455	Hunter Fuel Oil Spills	SO	137	3	38	11	19	58	8	0
1823910	ENVIR CST UNDR AMORT 103456	Huntington Ash Landfill	SO	198	4	55	16	27	84	12	0
1823910	ENVIR CST UNDR AMORT 103457	Idaho Falls Pole Yard	SO	807	18	223	64	112	343	47	0
1823910	ENVIR CST UNDR AMORT 103458	Jordan Plant Substation	SO	36	1	10	3	5	15	2	0
1823910	ENVIR CST UNDR AMORT 103459	Little Mountain Gas Plant	SO	858	19	237	68	119	365	50	0
1823910	ENVIR CST UNDR AMORT 103460	Montague Ranch (CA)	SO	89	2	24	7	12	38	5	0
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	151	3	42	12	21	64	9	0
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	3,115	68	861	247	432	1,324	183	1
1823910	ENVIR CST UNDR AMORT 103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103465	Tacoma A St. (25% PCRP)	SO	6	0	2	0	1	2	0	0



**Regulatory Assets**

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	1,985	43	548	157	275	843	116	1	0
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	62	1	17	5	9	26	4	0	0
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	SO	103	2	28	8	14	44	6	0	0
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	32	1	9	3	4	14	2	0	0
1823910	ENVIR CST UNDR AMORT 103851	Alturas Service Center (CA)	SO	7	0	2	1	1	3	0	0	0
1823910	ENVIR CST UNDR AMORT 103852	Pendleton Service Center (OR)	SO	4	0	1	0	1	2	0	0	0
1823910	ENVIR CST UNDR AMORT 103853	Sunnyside Service Center (WA)	SO	1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103940	D-SM Retail Minor Sites - RMP - 2012	SO	341	7	94	27	47	145	20	0	0
1823910	ENVIR CST UNDR AMORT 103941	D-SM Retail Minor Sites - RMP - 2013	SO	472	10	130	37	65	200	28	0	0
1823910	ENVIR CST UNDR AMORT 103942	D-SM Retail Minor Sites - RMP - 2014	SO	846	19	234	67	117	360	50	0	0
1823910	ENVIR CST UNDR AMORT 103944	D-SM Retail Minor Sites - RMP - 2008	SO	55	1	15	4	8	23	3	0	0
1823910	ENVIR CST UNDR AMORT 103945	D-SM Retail Minor Sites - RMP - 2009	SO	148	3	41	12	21	63	9	0	0
1823910	ENVIR CST UNDR AMORT 103946	D-SM Retail Minor Sites - RMP - 2010	SO	283	6	78	22	39	120	17	0	0
1823910	ENVIR CST UNDR AMORT 103947	D-SM Retail Minor Sites - RMP - 2011	SO	284	6	78	23	39	121	17	0	0
1823910	ENVIR CST UNDR AMORT 103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(82)	0	0	(82)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(95)	0	0	(95)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(107)	0	0	(107)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(201)	0	0	(201)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(193)	0	0	(193)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(118)	0	0	(118)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(187)	0	0	(187)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(373)	0	0	(373)	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103961	D-SM RETAIL MINOR SITES - RMP	SO	1,483	32	410	118	206	630	87	0	0
1823910	ENVIR CST UNDR AMORT 104072	FREEPORT SUBSTATION	SO	99	2	27	8	14	42	6	0	0
1823910	ENVIR CST UNDR AMORT 104112	Carbon Ash Spill (UT) - 2016	SO	314	7	87	25	44	133	18	0	0
<b>1823910 Total</b>				<b>22,830</b>	<b>536</b>	<b>6,770</b>	<b>268</b>	<b>3,399</b>	<b>10,413</b>	<b>1,437</b>	<b>6</b>	<b>0</b>
1823920	DSR COSTS AMORTIZED 102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED 102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED 102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	0	10,718
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	11,185	0	0	0	0	0	0	0	11,185
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	(114,872)	0	0	0	0	0	0	0	(114,872)
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 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



**Regulatory Assets**

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 102196	POWER FORWARD UT 2002	OTHER	115	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	28
1823920	DSR COSTS AMORTIZED 102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED 102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED 102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED 102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED 102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	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	2,564
1823920	DSR COSTS AMORTIZED 102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	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	895
1823920	DSR COSTS AMORTIZED 102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	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	1,542
1823920	DSR COSTS AMORTIZED 102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	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	191
1823920	DSR COSTS AMORTIZED 102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 102233	POWER FORWARD - UT 2003	OTHER	(27)	0	0	0	0	0	0	(27)
1823920	DSR COSTS AMORTIZED 102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	0	0	0	0	0	0	(0)
1823920	DSR COSTS AMORTIZED 102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	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	7
1823920	DSR COSTS AMORTIZED 102336	LOW INCOME - UTAH - 2004	OTHER	22	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	3,581
1823920	DSR COSTS AMORTIZED 102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED 102339	AIR CONDITIONING - UT 2004	OTHER	3,026	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	1,547
1823920	DSR COSTS AMORTIZED 102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	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	(1)
1823920	DSR COSTS AMORTIZED 102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	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	2,562
1823920	DSR COSTS AMORTIZED 102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	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	51
1823920	DSR COSTS AMORTIZED 102347	POWER FORWARD - UT 2004	OTHER	54	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	89
1823920	DSR COSTS AMORTIZED 102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED 102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	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	76
1823920	DSR COSTS AMORTIZED 102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	9,257	0	9,257
1823920	DSR COSTS AMORTIZED 102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED 102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	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	146
1823920	DSR COSTS AMORTIZED 102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	0	0	0	0	0	0	(587,832)
1823920	DSR COSTS AMORTIZED 102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	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	23
1823920	DSR COSTS AMORTIZED 102518	ENERGY FINANSWER - ID/UT 2005	IDU	1	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED 102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	3	0	0	0	0	3	0	0
1823920	DSR COSTS AMORTIZED 102532	LOW INCOME - UTAH - 2005	OTHER	48	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	3,306
1823920	DSR COSTS AMORTIZED 102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	3,060



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	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	65
1823920	DSR COSTS AMORTIZED 102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	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	1,476
1823920	DSR COSTS AMORTIZED 102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	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	60
1823920	DSR COSTS AMORTIZED 102543	POWER FORWARD - UTAH - 2005	OTHER	50	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	67
1823920	DSR COSTS AMORTIZED 102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	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	944
1823920	DSR COSTS AMORTIZED 102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	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	421
1823920	DSR COSTS AMORTIZED 102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	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	36
1823920	DSR COSTS AMORTIZED 102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102562	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	OTHER	53	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	3
1823920	DSR COSTS AMORTIZED 102706	LOW INCOME-UTAH-2006	OTHER	119	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	3,752
1823920	DSR COSTS AMORTIZED 102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	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	1,499
1823920	DSR COSTS AMORTIZED 102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	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	2,748
1823920	DSR COSTS AMORTIZED 102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	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	122
1823920	DSR COSTS AMORTIZED 102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	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	2,469
1823920	DSR COSTS AMORTIZED 102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	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	211
1823920	DSR COSTS AMORTIZED 102723	C&I LIGHTING LOAD CONTROL - UTAH-2006	OTHER	8	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
1823920	DSR COSTS AMORTIZED 102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED 102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	0	0	0	0	0	0	(44,183)
1823920	DSR COSTS AMORTIZED 102788	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102799	MAJOR CUSTOMER 99	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	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
1823920	DSR COSTS AMORTIZED 102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	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	5,982
1823920	DSR COSTS AMORTIZED 102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	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	1,952
1823920	DSR COSTS AMORTIZED 102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	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	117
1823920	DSR COSTS AMORTIZED 102824	POWER FORWARD - UTAH - 2007	OTHER	50	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	3,399



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1823920	DSR COSTS AMORTIZED 102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	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	108
1823920	DSR COSTS AMORTIZED 102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	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	3,277
1823920	DSR COSTS AMORTIZED 102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED 102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	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	277
1823920	DSR COSTS AMORTIZED 102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	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
1823920	DSR COSTS AMORTIZED 102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED 102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	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	526
1823920	DSR COSTS AMORTIZED 102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	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	4,289
1823920	DSR COSTS AMORTIZED 102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED 102911	POWER FORWARD - UTAH - 2008	OTHER	50	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	2,570
1823920	DSR COSTS AMORTIZED 102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	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	126
1823920	DSR COSTS AMORTIZED 102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	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	3,791
1823920	DSR COSTS AMORTIZED 102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	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	1,053
1823920	DSR COSTS AMORTIZED 102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	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	7,817
1823920	DSR COSTS AMORTIZED 102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	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	9,817
1823920	DSR COSTS AMORTIZED 102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	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	2,532
1823920	DSR COSTS AMORTIZED 102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	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	162
1823920	DSR COSTS AMORTIZED 102981	POWER FORWARD - UTAH - 2009	OTHER	50	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	2,339
1823920	DSR COSTS AMORTIZED 102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	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	72
1823920	DSR COSTS AMORTIZED 102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	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	3,258
1823920	DSR COSTS AMORTIZED 102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED 102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	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	2,732
1823920	DSR COSTS AMORTIZED 102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	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	21





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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	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	140
1823920	DSR COSTS AMORTIZED 102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	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	86
1823920	DSR COSTS AMORTIZED 102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	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	59
1823920	DSR COSTS AMORTIZED 103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	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	12
1823920	DSR COSTS AMORTIZED 103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	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	2
1823920	DSR COSTS AMORTIZED 103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	236	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	34
1823920	DSR COSTS AMORTIZED 103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	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	34
1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	0	0	0	0	0	0	(10,759)
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	0	0	0	0	0	0	(10,609)
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	0	0	0	0	0	0	(10,192)
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	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
1823920	DSR COSTS AMORTIZED 103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	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	1,490
1823920	DSR COSTS AMORTIZED 103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	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	4,524
1823920	DSR COSTS AMORTIZED 103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	OTHER	50	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	2,370
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	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	330
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	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	4,107
1823920	DSR COSTS AMORTIZED 103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	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	986
1823920	DSR COSTS AMORTIZED 103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	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	16,876
1823920	DSR COSTS AMORTIZED 103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	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	11
1823920	DSR COSTS AMORTIZED 103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	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	176
1823920	DSR COSTS AMORTIZED 103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	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	49
1823920	DSR COSTS AMORTIZED 103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	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	127
1823920	DSR COSTS AMORTIZED 103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	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	12
1823920	DSR COSTS AMORTIZED 103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	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	55
1823920	DSR COSTS AMORTIZED 103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	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	125
1823920	DSR COSTS AMORTIZED 103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	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	3
1823920	DSR COSTS AMORTIZED 103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	0	724



### Regulatory Assets

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103164	Commercial Curtailment - Utah - 2011	OTHER	30	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
1823920	DSR COSTS AMORTIZED 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	27	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	6,498
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	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	3,647
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	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	255
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	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	1,880
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	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	240
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	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	4,607
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	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	411
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	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	11,360
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	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	30
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	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	183
1823920	DSR COSTS AMORTIZED 103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	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	42
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	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	168
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	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	268
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	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	55
1823920	DSR COSTS AMORTIZED 103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	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	98
1823920	DSR COSTS AMORTIZED 103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	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	11
1823920	DSR COSTS AMORTIZED 103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED 103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED 103291	Portfolio -WY-2011 -Cat4	OTHER	266	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED 103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED 103293	Energy Storage Demonstration Project -UT	OTHER	7	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	1
1823920	DSR COSTS AMORTIZED 103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED 103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED 103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED 103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED 103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED 103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED 103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	6,899



**Regulatory Assets**

Balances as of December 2016

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED 103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED 103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED 103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED 103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED 103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED 103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED 103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED 103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED 103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED 103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED 103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED 103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	0	0	0	0	0	0	(30)
1823920	DSR COSTS AMORTIZED 103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED 103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED 103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED 103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED 103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED 103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED 103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED 103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	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	1
1823920	DSR COSTS AMORTIZED 103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED 103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED 103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED 103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	0	0	0	0	0	0	(27)
1823920	DSR COSTS AMORTIZED 103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED 103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED 103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED 103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED 103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED 103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED 103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED 103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	116



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED 103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED 103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED 103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED 103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED 103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED 103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED 103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED 103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED 103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED 103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED 103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED 103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED 103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED 103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED 103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED 103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED 103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED 103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	0	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED 103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED 103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED 103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED 103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED 103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED 103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED 103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED 103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	144



### Regulatory Assets

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED 103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED 103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED 103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED 103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED 103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED 103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED 103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED 103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED 103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED 103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED 103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED 103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED 103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED 103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED 103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED 103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED 103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED 103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED 103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED 103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103799	SELF DIRECT -INDUSTRIAL - WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED 103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED 103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED 103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	0	8





**Regulatory Assets**

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED 103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED 103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED 103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED 103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED 103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED 103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED 103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED 103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED 103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED 103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED 103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED 103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED 103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED 103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED 103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED 103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED 103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED 103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED 103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED 103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED 103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED 103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED 103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED 103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED 103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED 103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED 103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED 103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED 103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED 103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED 103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED 103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED 103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED 104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED 104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED 104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED 104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED 104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED 104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED 104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED 104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED 104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED 104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED 104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED 104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED 104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED 104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED 104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 2016	OTHER	1,565	0	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED 104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED 104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED 104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED 104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED 104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED 104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED 104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED 104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED 104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED 104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED 104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED 104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED 104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	0	0	0	0	0	0	(1)
1823920	DSR COSTS AMORTIZED 104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED 104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED 104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED 104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED 104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED 104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	0	602



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED 104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	0	0	0	0	0	0	(841)
1823920	DSR COSTS AMORTIZED 104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED 104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	0	0	0	0	0	0	(1,405)
<b>1823920 Total</b>				<b>(40,642)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>6</b>	<b>(40,656)</b>
1823930	DSR COSTS NOT AMORT 102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	4	0	0	0	0	0	4	0
1823930	DSR COSTS NOT AMORT 102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	5	0	0	0	0	5	0	0
1823930	DSR COSTS NOT AMORT 102521	NEEA - IDAHO - UTAH 2005	IDU	22	0	0	0	0	22	0	0
1823930	DSR COSTS NOT AMORT 102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	32	0	0	0	0	32	0	0
1823930	DSR COSTS NOT AMORT 102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102573	ENERGY FINANSWER ID/UT 2006	IDU	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	3	0	0
1823930	DSR COSTS NOT AMORT 102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	144	0	0
1823930	DSR COSTS NOT AMORT 102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	359	0	0
1823930	DSR COSTS NOT AMORT 102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT 102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	IDU	2	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	143	0	0
1823930	DSR COSTS NOT AMORT 102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	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	47	0	0
1823930	DSR COSTS NOT AMORT 102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT 102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M	IDU	103	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
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU 2007	OTHER	4	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
1823930	DSR COSTS NOT AMORT 102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	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	101
1823930	DSR COSTS NOT AMORT 102813	NEEA - IDAHO - UTAH 2007	OTHER	361	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	123
1823930	DSR COSTS NOT AMORT 102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	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	120
1823930	DSR COSTS NOT AMORT 102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	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	229
1823930	DSR COSTS NOT AMORT 102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	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	102
1823930	DSR COSTS NOT AMORT 102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	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	165
1823930	DSR COSTS NOT AMORT 102900	NEEA - IDAHO - 2008	OTHER	317	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	113
1823930	DSR COSTS NOT AMORT 102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	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	58
1823930	DSR COSTS NOT AMORT 102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	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	490
1823930	DSR COSTS NOT AMORT 102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	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	9
1823930	DSR COSTS NOT AMORT 102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	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	50
1823930	DSR COSTS NOT AMORT 102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	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	3,816
1823930	DSR COSTS NOT AMORT 102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198





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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 102970	NEEA - IDAHO - UTAH 2009	OTHER	287	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	108
1823930	DSR COSTS NOT AMORT 102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	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	74
1823930	DSR COSTS NOT AMORT 102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	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	594
1823930	DSR COSTS NOT AMORT 103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	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	322
1823930	DSR COSTS NOT AMORT 103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	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	134
1823930	DSR COSTS NOT AMORT 103065	NEEA - IDAHO - UTAH 2010	OTHER	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	166
1823930	DSR COSTS NOT AMORT 103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	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	107
1823930	DSR COSTS NOT AMORT 103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT 103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	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	23
1823930	DSR COSTS NOT AMORT 103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	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	37
1823930	DSR COSTS NOT AMORT 103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	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	126
1823930	DSR COSTS NOT AMORT 103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	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	77
1823930	DSR COSTS NOT AMORT 103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	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	699
1823930	DSR COSTS NOT AMORT 103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT 103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT 103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT 103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT 103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT 103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT 103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT 103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT 103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT 103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT 103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT 103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	854



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT 103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT 103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT 103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT 103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT 103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT 103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT 103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT 103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT 103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT 103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT 103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT 103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT 104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT 104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT 104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT 104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	0	14
<b>1823930 Total</b>				<b>38,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,587</b>	<b>0</b>	<b>36,413</b>
1823940	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	0	3,457
1823940	DSR CARRYING CHARGES 102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	0	0	0	0	0	0	(680)
1823940	DSR CARRYING CHARGES 102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES 103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	0	0	0	0	0	0	(102)
1823940	DSR CARRYING CHARGES 103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	0	0	0	0	0	0	(34)
1823940	DSR CARRYING CHARGES 103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	0	0	0	0	0	0	(86)
<b>1823940 Total</b>				<b>2,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163</b>	<b>0</b>	<b>2,556</b>
1823990	OTHR REG ASSET-N CST 138015	Reg Asset Current - Energy West Mining	SE	5,059	76	1,269	389	841	2,158	324	2
1823990	OTHR REG ASSET-N CST 138020	Reg Asset Current - DSM	OTHER	7,037	0	0	0	0	0	0	7,037
1823990	OTHR REG ASSET-N CST 138050	Reg Asset Current - Def Net Power Costs	OTHER	28,500	0	0	0	0	0	0	28,500
1823990	OTHR REG ASSET-N CST 138055	Reg Asset Current - Def RECs in Rates	OTHER	3,386	0	0	0	0	0	0	3,386
1823990	OTHR REG ASSET-N CST 138060	Reg Asset Current - BPA Balancing Accts	OTHER	3,367	0	0	0	0	0	0	3,367
1823990	OTHR REG ASSET-N CST 138090	Reg Asset Current - Solar Feed-In	OTHER	4,646	0	0	0	0	0	0	4,646
1823990	OTHR REG ASSET-N CST 138190	Reg Asset Current - Other	OTHER	875	0	0	0	0	0	0	875
1823990	OTHR REG ASSET-N CST 186095	RegA - DSM - Recl to Curr	OTHER	(7,037)	0	0	0	0	0	0	(7,037)
1823990	OTHR REG ASSET-N CST 186099	Regulatory Asset - Balance Recl	OTHER	4,405	0	0	0	0	0	0	4,405
1823990	OTHR REG ASSET-N CST 186100	Calif Alternative Rate for Energy (CARE)	OTHER	661	0	0	0	0	0	0	661
1823990	OTHR REG ASSET-N CST 186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	104	0	0	0	0	104	0	0
1823990	OTHR REG ASSET-N CST 186793	RegA - Deer Creek - OR - Recl to Curr	SE	(5,059)	(76)	(1,269)	(389)	(841)	(2,158)	(324)	(2)
1823990	OTHR REG ASSET-N CST 187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1823990	OTHR REG ASSET-N CST 187042	Reg Asset - CA GHG Allowances	OTHER	(1,603)	0	0	0	0	0	0	(1,603)
1823990	OTHR REG ASSET-N CST 187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,603	0	0	0	0	0	0	1,603
1823990	OTHR REG ASSET-N CST 187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	655	10	173	53	98	280	40	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	213	0	0	213	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)
1823990	OTHR REG ASSET-N CST 187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1823990	OTHR REG ASSET-N CST 187191	Reg Asset - WA RPS Purchase	OTHER	117	0	0	0	0	0	0	117
1823990	OTHR REG ASSET-N CST 187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	894	0	0	0	0	0	0	894
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(3,367)	0	0	0	0	0	0	(3,367)
1823990	OTHR REG ASSET-N CST 187300	CA - Jan 2010 Storm Costs	OTHER	197	0	0	0	0	0	0	197
1823990	OTHR REG ASSET-N CST 187311	Contra Reg Asset-Carbon Pit Dec/Inv-CA	CA	(52)	(52)	0	0	0	0	0	0



### Regulatory Assets

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187320	Reg Asset - Deprec Increase - ID	IDU	5,004	0	0	0	0	5,004	0	0
1823990	OTHR REG ASSET-N CST 187321	Reg Asset - Deprec Increase - UT	UT	1,857	0	0	0	1,857	0	0	0
1823990	OTHR REG ASSET-N CST 187322	Reg Asset - Deprec Increase - WY	WYP	6,412	0	0	6,412	0	0	0	0
1823990	OTHR REG ASSET-N CST 187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,915	0	0	0	0	1,915	0	0
1823990	OTHR REG ASSET-N CST 187332	Reg Asset - Carbon Unrec Plant - UT	UT	13,779	0	0	0	13,779	0	0	0
1823990	OTHR REG ASSET-N CST 187334	Reg Asset - Carbon Unrec Plant - WY	WYP	4,633	0	0	4,633	0	0	0	0
1823990	OTHR REG ASSET-N CST 187338	Reg Asset - Carbon Plt Decom/Inventory	SG	3,449	54	914	280	515	1,475	211	1
1823990	OTHR REG ASSET-N CST 187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	595	0	0	0	0	0	0	595
1823990	OTHR REG ASSET-N CST 187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	205	0	0	0	0	0	0	205
1823990	OTHR REG ASSET-N CST 187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	95	0	0	0	0	0	0	95
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	261	0	0	0	0	0	0	261
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	735	0	0	735	0	0	0	0
1823990	OTHR REG ASSET-N CST 187356	Reg Asset-WA-Merwin Project	OTHER	(3)	0	0	0	0	0	0	(3)
1823990	OTHR REG ASSET-N CST 187357	CA Mobile Home Park Conversion (MHPCCA)	OTHER	10	0	0	0	0	0	0	10
1823990	OTHR REG ASSET-N CST 187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(1,217)	0	0	0	0	0	0	(1,217)
1823990	OTHR REG ASSET-N CST 187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	62	0	0	0	0	0	0	62
1823990	OTHR REG ASSET-N CST 187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	4,584	0	0	0	0	0	0	4,584
1823990	OTHR REG ASSET-N CST 187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	900	0	0	0	0	0	0	900
1823990	OTHR REG ASSET-N CST 187380	Reg Asset - UT Solar Incentive Program	OTHER	(15,850)	0	0	0	0	0	0	(15,850)
1823990	OTHR REG ASSET-N CST 187383	Reg A - OR Solar Feed-In - Recl to Curr	OTHER	(4,646)	0	0	0	0	0	0	(4,646)
1823990	OTHR REG ASSET-N CST 187390	UT-Klamath Hydro Relicensing Costs	OTHER	22,835	0	0	0	0	0	0	22,835
1823990	OTHR REG ASSET-N CST 187391	Reg A - CA Solar Feed-In - Recl to Liab	OTHER	1,217	0	0	0	0	0	0	1,217
1823990	OTHR REG ASSET-N CST 187394	Reg A - UT Solar Feed-In - Recl to Liab	OTHER	15,850	0	0	0	0	0	0	15,850
1823990	OTHR REG ASSET-N CST 187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,312	0	0	0	0	0	0	1,312
1823990	OTHR REG ASSET-N CST 187495	Reg A - Other - Recl to Curr	OTHER	(875)	0	0	0	0	0	0	(875)
1823990	OTHR REG ASSET-N CST 187630	Reg Asset - UT EIM Expense Deferral	OTHER	4,515	0	0	0	0	0	0	4,515
1823990	OTHR REG ASSET-N CST 187631	Contra Reg Asset - UT EIM Deferral	OTHER	(4,515)	0	0	0	0	0	0	(4,515)
1823990	OTHR REG ASSET-N CST 187650	Reg Asset - RPS Compliance Purchases	OTHER	340	0	0	0	0	0	0	340
1823990	OTHR REG ASSET-N CST 187805	Reg Asset - CA ECAC CY2015	OTHER	1,965	0	0	0	0	0	0	1,965
1823990	OTHR REG ASSET-N CST 187806	Reg Asset - CA ECAC CY2016	OTHER	1,604	0	0	0	0	0	0	1,604
1823990	OTHR REG ASSET-N CST 187826	Reg Asset - UT EBA CY2015	OTHER	14,108	0	0	0	0	0	0	14,108
1823990	OTHR REG ASSET-N CST 187827	Reg Asset - UT EBA CY2016	OTHER	(4,029)	0	0	0	0	0	0	(4,029)
1823990	OTHR REG ASSET-N CST 187835	Reg Asset - UT RBA CY2014	OTHER	3,466	0	0	0	0	0	0	3,466
1823990	OTHR REG ASSET-N CST 187836	Reg Asset - UT RBA CY2015	OTHER	(128)	0	0	0	0	0	0	(128)
1823990	OTHR REG ASSET-N CST 187837	Reg Asset - UT RBA CY2016	OTHER	(980)	0	0	0	0	0	0	(980)
1823990	OTHR REG ASSET-N CST 187846	Contra Reg Asset - UT EBA CY2015	OTHER	(275)	0	0	0	0	0	0	(275)
1823990	OTHR REG ASSET-N CST 187847	Contra Reg Asset - UT EBA CY2016	OTHER	(1,779)	0	0	0	0	0	0	(1,779)
1823990	OTHR REG ASSET-N CST 187855	Reg Asset - WY ECAM CY2015	OTHER	6,941	0	0	0	0	0	0	6,941
1823990	OTHR REG ASSET-N CST 187856	Reg Asset - WY ECAM CY2016	OTHER	(6,334)	0	0	0	0	0	0	(6,334)
1823990	OTHR REG ASSET-N CST 187865	Reg Asset - WY RRA CY2015	OTHER	254	0	0	0	0	0	0	254
1823990	OTHR REG ASSET-N CST 187866	Reg Asset - WY RRA CY2016	OTHER	(778)	0	0	0	0	0	0	(778)
1823990	OTHR REG ASSET-N CST 187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	(908)	0	0	0	0	0	0	(908)
1823990	OTHR REG ASSET-N CST 187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(34)	0	0	0	0	0	0	(34)
1823990	OTHR REG ASSET-N CST 187888	Reg A - WA RECs in Rates - Recl to Curr	OTHER	(620)	0	0	0	0	0	0	(620)
1823990	OTHR REG ASSET-N CST 187892	Deferral of Excess RECs in Rates - WA	OTHER	620	0	0	0	0	0	0	620
1823990	OTHR REG ASSET-N CST 187895	Reg A - OR RECs in Rates - Balance Recl	OTHER	34	0	0	0	0	0	0	34
1823990	OTHR REG ASSET-N CST 187896	Reg A - UT RECs in Rates - Recl to Curr	OTHER	(2,766)	0	0	0	0	0	0	(2,766)
1823990	OTHR REG ASSET-N CST 187897	Reg A - UT RECs in Rates - Recl to Liab	OTHER	408	0	0	0	0	0	0	408
1823990	OTHR REG ASSET-N CST 187899	Reg A - WY RECs in Rates - Recl to Liab	OTHER	523	0	0	0	0	0	0	523
1823990	OTHR REG ASSET-N CST 187911	REG ASSET - LAKE SIDE LIQ DAMAGES - WY	WYP	840	0	0	840	0	0	0	0
1823990	OTHR REG ASSET-N CST 187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	361	0	0	0	361	0	0	0



### Regulatory Assets

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST 187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	595	0	0	0	595	0	0	0	
1823990	OTHR REG ASSET-N CST 187915	Reg Asset-WY-Liq. Damages N2	WYP	97	0	0	97	0	0	0	0	
1823990	OTHR REG ASSET-N CST 187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	0	0	0	0	0	0	41	
1823990	OTHR REG ASSET-N CST 187958	ID Deferred Intervenor Funding	IDU	27	0	0	0	0	27	0	0	
1823990	OTHR REG ASSET-N CST 187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	283	0	0	0	0	0	0	283	
1823990	OTHR REG ASSET-N CST 187973	Contra Reg Asset - CA ECAC CY2015	OTHER	(314)	0	0	0	0	0	0	(314)	
1823990	OTHR REG ASSET-N CST 187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(163)	0	0	0	0	0	0	(163)	
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	1,663	0	0	0	0	0	0	1,663	
1823990	OTHR REG ASSET-N CST 189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(3,313)	0	0	0	0	0	0	(3,313)	
1823990	OTHR REG ASSET-N CST 189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	5,316	0	0	0	0	0	0	5,316	
1823990	OTHR REG ASSET-N CST 189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	7,612	0	0	0	0	0	0	7,612	
1823990	OTHR REG ASSET-N CST 189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	(548)	0	0	0	0	0	0	(548)	
1823990	OTHR REG ASSET-N CST 189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(9,437)	0	0	0	0	0	0	(9,437)	
1823990	OTHR REG ASSET-N CST 189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(12,865)	0	0	0	0	0	0	(12,865)	
1823990	OTHR REG ASSET-N CST 189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	4,840	0	0	0	0	0	0	4,840	
1823990	OTHR REG ASSET-N CST 189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(2,886)	0	0	0	0	0	0	(2,886)	
1823990	OTHR REG ASSET-N CST 189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	3,186	0	0	0	0	0	0	3,186	
1823990	OTHR REG ASSET-N CST 288712	Reg Liab - OR Property Insurance Reserve	OR	855	0	855	0	0	0	0	0	
<b>1823990 Total</b>				<b>115,542</b>	<b>12</b>	<b>1,942</b>	<b>547</b>	<b>13,690</b>	<b>17,985</b>	<b>7,300</b>	<b>1</b>	<b>74,064</b>
1823993	OTH REG ASSET-NON CO 187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(31)	0	(31)	0	0	0	0	0	
<b>1823993 Total</b>				<b>(31)</b>	<b>0</b>	<b>(31)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1823994	OTH REG ASSET-NON CO 187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(57)	0	0	(57)	0	0	0	0	
<b>1823994 Total</b>				<b>(57)</b>	<b>0</b>	<b>0</b>	<b>(57)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1823995	OTH REG ASSET-NON CO 187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(19)	0	0	0	0	0	(19)	0	
<b>1823995 Total</b>				<b>(19)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(19)</b>	<b>0</b>	
1823999	REGULATORY ASST-OTH 186011	DSM Reg Asset - Accruals - CA	OTHER	193	0	0	0	0	0	0	193	
1823999	REGULATORY ASST-OTH 186015	DSM Reg Asset - Balancing Acct - CA	OTHER	266	0	0	0	0	0	0	266	
1823999	REGULATORY ASST-OTH 186021	DSM Reg Asset - Accruals - ID	OTHER	272	0	0	0	0	0	0	272	
1823999	REGULATORY ASST-OTH 186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(77)	0	0	0	0	0	0	(77)	
1823999	REGULATORY ASST-OTH 186035	DSM Reg Asset - Balancing Acct - OR	OTHER	69	0	0	0	0	0	0	69	
1823999	REGULATORY ASST-OTH 186041	DSM Reg Asset - Accruals - UT	OTHER	2,693	0	0	0	0	0	0	2,693	
1823999	REGULATORY ASST-OTH 186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(7,098)	0	0	0	0	0	0	(7,098)	
1823999	REGULATORY ASST-OTH 186051	DSM Reg Asset - Accruals - WA	OTHER	1,153	0	0	0	0	0	0	1,153	
1823999	REGULATORY ASST-OTH 186055	DSM Reg Asset - Balancing Acct - WA	OTHER	1,362	0	0	0	0	0	0	1,362	
1823999	REGULATORY ASST-OTH 186061	DSM Reg Asset - Accruals - WY	OTHER	605	0	0	0	0	0	0	605	
1823999	REGULATORY ASST-OTH 186065	DSM Reg Asset - Balancing Acct - WY	OTHER	3,118	0	0	0	0	0	0	3,118	
<b>1823999 Total</b>				<b>2,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,556</b>	
<b>Grand Total</b>				<b>833,893</b>	<b>13,345</b>	<b>201,377</b>	<b>50,654</b>	<b>120,781</b>	<b>332,163</b>	<b>53,531</b>	<b>212</b>	<b>61,829</b>



# **B17.DEPRECIATION RESERVE**



**Depreciation Reserve**  
Balances as of December 2016  
Allocation Method - Factor 2017 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	(27,936)	(433)	(7,399)	(2,271)	(4,169)	(11,947)	(1,707)	(10)	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(14,473)	(224)	(3,833)	(1,177)	(2,160)	(6,189)	(885)	(5)	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(494,000)	(7,663)	(130,838)	(40,162)	(73,716)	(211,258)	(30,191)	(173)	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(1,699,249)	(26,358)	(450,054)	(138,147)	(253,565)	(726,679)	(103,851)	(595)	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(396,270)	(6,147)	(104,954)	(32,216)	(59,132)	(169,464)	(24,218)	(139)	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(219,406)	(3,403)	(58,111)	(17,838)	(32,740)	(93,829)	(13,409)	(77)	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(35)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(16,576)	(257)	(4,390)	(1,348)	(2,474)	(7,089)	(1,013)	(6)	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(3,817)	(59)	(1,011)	(310)	(570)	(1,632)	(233)	(1)	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(40)	(1)	(11)	(3)	(6)	(17)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(108)	(2)	(29)	(9)	(16)	(46)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(203)	(3)	(54)	(17)	(30)	(87)	(12)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(64)	(1)	(17)	(5)	(10)	(27)	(4)	(0)	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(159)	(2)	(42)	(13)	(24)	(68)	(10)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(4,922)	(76)	(1,304)	(400)	(735)	(2,105)	(301)	(2)	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(27,654)	(429)	(7,324)	(2,248)	(4,127)	(11,826)	(1,690)	(10)	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(1,420)	(22)	(376)	(115)	(212)	(607)	(87)	(0)	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(19,098)	(296)	(5,058)	(1,553)	(2,850)	(8,167)	(1,167)	(7)	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(118)	(2)	(31)	(10)	(18)	(50)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(5,680)	(88)	(1,504)	(462)	(848)	(2,429)	(347)	(2)	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,014)	(16)	(268)	(82)	(151)	(434)	(62)	(0)	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,318)	(20)	(349)	(107)	(197)	(564)	(81)	(0)	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(16,289)	(253)	(4,314)	(1,324)	(2,431)	(6,966)	(996)	(6)	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(152,789)	(2,370)	(40,467)	(12,422)	(22,799)	(65,340)	(9,338)	(53)	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(19,253)	(299)	(5,099)	(1,565)	(2,873)	(8,233)	(1,177)	(7)	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(5,299)	(82)	(1,403)	(431)	(791)	(2,266)	(324)	(2)	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(187)	(3)	(49)	(15)	(28)	(80)	(11)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(75)	(1)	(20)	(6)	(11)	(32)	(5)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(39)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(44,095)	(684)	(11,679)	(3,585)	(6,580)	(18,857)	(2,695)	(15)	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(17,392)	(270)	(4,606)	(1,414)	(2,595)	(7,438)	(1,063)	(6)	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(63,162)	(369)	(6,306)	(1,936)	(3,553)	(10,182)	(1,455)	(8)	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(5,735)	(89)	(1,519)	(466)	(856)	(2,452)	(350)	(2)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,447)	(38)	(648)	(199)	(365)	(1,046)	(150)	(1)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(111)	(2)	(29)	(9)	(17)	(48)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,269)	(20)	(336)	(103)	(189)	(543)	(78)	(0)	0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(7,218)	(112)	(1,912)	(587)	(1,077)	(3,087)	(441)	(3)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(870)	(13)	(230)	(71)	(130)	(372)	(53)	(0)	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	(45,364)	(704)	(12,015)	(3,688)	(6,769)	(19,400)	(2,772)	(16)	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(2,873)	(45)	(761)	(234)	(429)	(1,228)	(176)	(1)	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(717,449)	(11,129)	(190,020)	(58,328)	(107,059)	(306,815)	(43,848)	(251)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(89,182)	(1,383)	(23,620)	(7,250)	(13,308)	(38,138)	(5,450)	(31)	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(63,162)	(980)	(16,729)	(5,135)	(9,425)	(27,011)	(3,860)	(22)	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,700)	(42)	(715)	(220)	(403)	(1,155)	(165)	(1)	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(41,511)	(644)	(10,994)	(3,375)	(6,194)	(17,752)	(2,537)	(15)	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(38,895)	(603)	(10,302)	(3,162)	(5,804)	(16,633)	(2,377)	(14)	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(386,211)	(5,991)	(102,290)	(31,399)	(57,631)	(165,162)	(23,604)	(135)	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(33,544)	(520)	(8,884)	(2,727)	(5,005)	(14,345)	(2,050)	(12)	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,063)	(79)	(1,341)	(412)	(756)	(2,165)	(309)	(2)	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(302,887)	(4,698)	(80,221)	(24,624)	(45,197)	(129,529)	(18,511)	(106)	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(317,911)	(4,931)	(84,200)	(25,846)	(47,439)	(135,954)	(19,429)	(111)	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(460,867)	(7,149)	(122,063)	(37,468)	(68,771)	(197,088)	(28,166)	(161)	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(924)	(14)	(245)	(75)	(138)	(395)	(56)	(0)	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,293)	(36)	(607)	(186)	(342)	(981)	(140)	(1)	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(4,694)	(73)	(1,243)	(382)	(701)	(2,008)	(287)	(2)	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(720)	(720)	0	0	0	0	0	0	0



**Depreciation Reserve**

Balances as of December 2016

Allocation Method - Factor 2017 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 3602000	LAND RIGHTS	IDU	(579)	0	0	0	0	(579)	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,916)	0	(2,916)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(2,915)	0	0	0	(2,915)	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(173)	0	0	(173)	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,283)	0	0	0	(1,283)	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(899)	0	0	0	(899)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,196)	(1,196)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(650)	0	0	0	0	(650)	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(6,848)	0	(6,848)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(10,868)	0	0	0	(10,868)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,009)	0	0	(1,009)	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,350)	0	0	0	(3,350)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(409)	0	0	0	(409)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(6,979)	(6,979)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(11,645)	0	0	0	0	(11,645)	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(77,193)	0	(77,193)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(106,916)	0	0	0	(106,916)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(20,073)	0	0	(20,073)	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(37,438)	0	0	0	(37,438)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(2,791)	0	0	0	(2,791)	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(187)	(187)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(155)	0	0	0	0	(155)	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,104)	0	(1,104)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,337)	0	0	0	0	(1,337)	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(359)	0	0	(359)	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(706)	0	0	0	(706)	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(18)	0	0	0	(18)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(35,843)	(35,843)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(37,217)	0	0	0	0	(37,217)	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(248,161)	0	(248,161)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(146,754)	0	0	0	(146,754)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(64,315)	0	0	(64,315)	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(62,061)	0	0	0	(62,061)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(14,039)	0	0	0	(14,039)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(18,254)	(18,254)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(16,688)	0	0	0	0	(16,688)	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(127,260)	0	(127,260)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(81,908)	0	0	0	(81,908)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(31,692)	0	0	(31,692)	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(35,125)	0	0	0	(35,125)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(4,716)	0	0	0	(4,716)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(11,174)	(11,174)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(4,139)	0	0	0	0	(4,139)	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(42,777)	0	(42,777)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(77,342)	0	0	0	(77,342)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(10,112)	0	0	(10,112)	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(9,053)	0	0	0	(9,053)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(2,824)	0	0	0	(2,824)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,022)	(13,022)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,361)	0	0	0	0	(13,361)	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(81,572)	0	(81,572)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(215,567)	0	0	0	(215,567)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(12,029)	0	0	(12,029)	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(22,496)	0	0	0	(22,496)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,359)	0	0	0	(14,359)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(28,814)	(28,814)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(27,480)	0	0	0	0	(27,480)	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(224,906)	0	(224,906)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(122,910)	0	0	0	(122,910)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(56,139)	0	0	(56,139)	0	0	0	0





**Depreciation Reserve**  
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(39,083)	0	0	0	(39,083)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(6,244)	0	0	0	(6,244)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(2,821)	(2,821)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(4,739)	0	0	0	0	(4,739)	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(34,687)	0	(34,687)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(37,788)	0	0	0	(37,788)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(8,035)	0	0	(8,035)	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(5,495)	0	0	0	(5,495)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(806)	0	0	0	(806)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(5,679)	(5,679)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(11,619)	0	0	0	0	(11,619)	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(83,134)	0	(83,134)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(59,397)	0	0	0	(59,397)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(17,737)	0	0	(17,737)	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(13,091)	0	0	0	(13,091)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(3,380)	0	0	0	(3,380)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(2,189)	(2,189)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(9,854)	0	0	0	0	(9,854)	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(33,918)	0	(33,918)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(39,204)	0	0	0	(39,204)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(4,132)	0	0	(4,132)	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(3,939)	0	0	0	(3,939)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	(1,079)	0	0	0	(1,079)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(208)	(208)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(143)	0	0	0	0	(143)	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,116)	0	(2,116)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,453)	0	0	0	(3,453)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	(365)	0	0	(365)	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(870)	0	0	0	(870)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(141)	0	0	0	(141)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(573)	(573)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(441)	0	0	0	0	(441)	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(10,624)	0	(10,624)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,455)	0	0	0	(12,455)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(2,044)	0	0	(2,044)	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,358)	0	0	0	(3,358)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,095)	0	0	0	(1,095)	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	(4)	0	0	0	0	(4)	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	(29)	0	0	0	0	(29)	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	(13)	0	0	0	(13)	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	(6)	0	0	0	(6)	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	(670)	(670)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,110)	(52)	(666)	(150)	(162)	(993)	(87)	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	(4,581)	0	0	0	0	(4,581)	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	(9,457)	0	(9,457)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	(342)	(5)	(86)	(26)	(57)	(146)	(22)	(0)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,687)	(42)	(712)	(218)	(401)	(1,149)	(164)	(1)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	(28,412)	(621)	(7,850)	(2,254)	(3,940)	(12,073)	(1,666)	(7)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,124)	0	0	0	0	(12,124)	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	(6,854)	0	0	(6,854)	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,415)	0	0	0	(1,415)	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,477)	0	0	0	(1,477)	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	(68)	(68)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	(2,210)	(55)	(697)	(157)	(170)	(1,040)	(91)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	(36)	0	0	0	0	0	(36)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	(833)	0	(833)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(1)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	(1,036)	(16)	(275)	(84)	(155)	(443)	(63)	(0)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	(15,652)	(342)	(4,324)	(1,241)	(2,171)	(6,651)	(918)	(4)





**Depreciation Reserve**

Balances as of December 2016

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	(242)	0	0	0	(242)	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	(31)	0	0	(31)	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	(250)	0	0	0	(250)	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	(8)	0	0	0	(8)	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(93)	(93)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,942)	(48)	(613)	(138)	(149)	(914)	(80)	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(280)	0	0	0	0	0	(280)	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(1,061)	0	(1,061)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(68)	(1)	(17)	(5)	(11)	(29)	(4)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,080)	(17)	(286)	(88)	(161)	(462)	(66)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(18,558)	(406)	(5,127)	(1,472)	(2,574)	(7,886)	(1,088)	(5)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(1,194)	0	0	0	0	(1,194)	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(197)	0	0	(197)	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(929)	0	0	0	(929)	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(49)	0	0	0	(49)	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	(4)	(0)	(1)	(0)	(0)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	(1)	0	0	0	0	0	(1)	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	(15)	0	(15)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	(111)	(2)	(29)	(9)	(17)	(48)	(7)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	(181)	(4)	(50)	(14)	(25)	(77)	(11)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	(1)	0	0	0	(1)	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(32)	(32)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(190)	0	0	0	0	(190)	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(876)	0	(876)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(75)	(1)	(19)	(6)	(12)	(32)	(5)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(331)	(5)	(88)	(27)	(49)	(141)	(20)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(509)	(11)	(141)	(40)	(71)	(216)	(30)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,525)	0	0	0	0	(1,525)	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(180)	0	0	(180)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(220)	0	0	0	(220)	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	(15)	0	(15)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	(40)	(1)	(10)	(3)	(6)	(17)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(79)	(2)	(22)	(6)	(11)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	(116)	0	0	0	0	(116)	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	(24)	0	0	(24)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(26)	0	0	0	(26)	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(261)	(261)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(793)	0	0	0	0	(793)	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,086)	0	(3,086)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(93)	(1)	(23)	(7)	(15)	(40)	(6)	(0)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,345)	(67)	(1,151)	(353)	(648)	(1,858)	(266)	(2)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(729)	(16)	(201)	(58)	(101)	(310)	(43)	(0)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,618)	0	0	0	0	(4,618)	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(553)	0	0	(553)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(647)	0	0	0	(647)	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(244)	0	0	0	(244)	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	(413)	(413)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	(1,185)	0	0	0	0	(1,185)	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	(4,955)	0	(4,955)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	(157)	(2)	(39)	(12)	(26)	(67)	(10)	(0)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	(2,845)	(44)	(754)	(231)	(425)	(1,217)	(174)	(1)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	(241)	(5)	(66)	(19)	(33)	(102)	(14)	(0)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	(7,412)	0	0	0	0	(7,412)	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	(1,538)	0	0	(1,538)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	(1,345)	0	0	0	(1,345)	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	(276)	0	0	0	(276)	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(56)	0	(56)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	(1,769)	(27)	(469)	(144)	(264)	(757)	(108)	(1)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SO	(25)	(1)	(7)	(2)	(3)	(11)	(1)	(0)



**Depreciation Reserve**

Balances as of December 2016

Allocation Method - Factor 2017 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 3920600	DUMP TRUCKS	UT	(97)	0	0	0	0	(97)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(147)	(147)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(335)	0	0	0	0	(335)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(980)	0	(980)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	(18)	(0)	(5)	(1)	(3)	(8)	(1)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(804)	(12)	(213)	(65)	(120)	(344)	(49)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(220)	(5)	(61)	(17)	(30)	(93)	(13)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(1,709)	0	0	0	0	(1,709)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(233)	0	0	(233)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(824)	0	0	0	(824)	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(165)	0	0	0	(165)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(34)	(34)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(41)	0	0	0	0	(41)	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(142)	0	(142)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(202)	(3)	(54)	(16)	(30)	(86)	(12)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(26)	(1)	(7)	(2)	(4)	(11)	(1)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(133)	0	0	0	0	(133)	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(29)	0	0	(29)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(71)	0	0	0	(71)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(9)	0	0	0	(9)	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(138)	0	(138)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(227)	(4)	(60)	(18)	(34)	(97)	(14)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(206)	(5)	(57)	(16)	(29)	(88)	(12)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(520)	0	0	0	0	(520)	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(127)	0	0	(127)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(45)	0	0	0	(45)	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	(878)	(19)	(243)	(70)	(122)	(373)	(51)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	(129)	(129)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	(199)	0	0	0	0	(199)	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	(1,591)	0	(1,591)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	(2,523)	(39)	(668)	(205)	(377)	(1,079)	(154)	(1)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	(111)	(2)	(31)	(9)	(15)	(47)	(7)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	(2,206)	0	0	0	0	(2,206)	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	(373)	0	0	(373)	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	(475)	0	0	0	(475)	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	(17)	0	0	0	(17)	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	(392)	(392)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	(917)	0	0	0	0	(917)	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	(5,434)	0	(5,434)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SE	(94)	(1)	(24)	(7)	(16)	(40)	(6)	(0)
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	(13,732)	(213)	(3,637)	(1,116)	(2,049)	(5,872)	(839)	(5)
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	(2,947)	(64)	(814)	(234)	(409)	(1,252)	(173)	(1)
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	(6,816)	0	0	0	0	(6,816)	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	(1,646)	0	0	(1,646)	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	(1,945)	0	0	0	(1,945)	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	(300)	0	0	0	(300)	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	(156)	(156)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	(771)	0	0	0	0	(771)	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	(3,316)	0	(3,316)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	(420)	(6)	(105)	(32)	(70)	(179)	(27)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(3,401)	(53)	(901)	(276)	(508)	(1,454)	(208)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,313)	(51)	(639)	(183)	(321)	(983)	(136)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(3,827)	0	0	0	0	(3,827)	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(754)	0	0	(754)	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,099)	0	0	0	(1,099)	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(194)	0	0	0	(194)	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(769)	(769)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(942)	0	0	0	0	(942)	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(3,588)	0	(3,588)	0	0	0	0	0



**Depreciation Reserve**

Balances as of December 2016  
 Allocation Method - Factor 2017 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 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(289)	(4)	(77)	(24)	(43)	(124)	(18)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(66)	(1)	(18)	(5)	(9)	(28)	(4)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(4,186)	0	0	0	0	(4,186)	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,259)	0	0	(1,259)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(1,660)	0	0	0	(1,660)	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(230)	0	0	0	(230)	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(91)	(91)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(64)	0	0	0	0	0	(64)	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(318)	0	(318)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(75)	(1)	(20)	(6)	(11)	(32)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(115)	(3)	(32)	(9)	(16)	(49)	(7)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(257)	0	0	0	0	(257)	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(83)	0	0	0	(83)	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(590)	(590)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(613)	0	0	0	0	0	(613)	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(3,870)	0	(3,870)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(515)	(8)	(136)	(42)	(77)	(220)	(31)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(156)	(3)	(43)	(12)	(22)	(66)	(9)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,434)	0	0	0	0	(4,434)	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,514)	0	0	(1,514)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(834)	0	0	0	(834)	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(309)	0	0	0	(309)	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(146)	0	(146)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(1,454)	(23)	(385)	(118)	(217)	(622)	(89)	(1)
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(1)	0	0	0	0	(1)	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(236)	0	(236)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(7,404)	(115)	(1,961)	(602)	(1,105)	(3,166)	(452)	(3)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(495)	(11)	(137)	(39)	(69)	(210)	(29)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(511)	0	0	0	0	(511)	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(94)	0	0	0	(94)	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(392)	(392)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(515)	0	0	0	0	0	(515)	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(3,334)	0	(3,334)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(73)	(1)	(19)	(6)	(11)	(31)	(4)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(178)	(4)	(49)	(14)	(25)	(76)	(10)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,578)	0	0	0	0	(5,578)	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(918)	0	0	(918)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,055)	0	0	0	(1,055)	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(181)	0	0	0	(181)	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(174)	(174)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(326)	0	0	0	0	0	(326)	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(716)	0	(716)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(170)	(3)	(43)	(13)	(28)	(73)	(11)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,308)	(36)	(611)	(188)	(344)	(987)	(141)	(1)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(177)	(4)	(49)	(14)	(25)	(75)	(10)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,638)	0	0	0	0	(1,638)	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(449)	0	0	(449)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(321)	0	0	0	(321)	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(198)	0	0	0	(198)	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(1,782)	(1,782)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,174)	(29)	(370)	(84)	(90)	(553)	(48)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(3,024)	0	0	0	0	0	(3,024)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(25,202)	0	(25,202)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	(78)	(1)	(20)	(6)	(13)	(33)	(5)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(51,079)	(792)	(13,529)	(4,153)	(7,622)	(21,844)	(3,122)	(18)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(28,874)	(631)	(7,978)	(2,290)	(4,004)	(12,270)	(1,693)	(7)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(19,071)	0	0	0	0	(19,071)	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(5,345)	0	0	(5,345)	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(7,837)	0	0	0	(7,837)	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(1,563)	0	0	0	(1,563)	0	0	0



**Depreciation Reserve**

Balances as of December 2016  
 Allocation Method - Factor 2017 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 3972000	MOBILE RADIO EQUIPMENT CA	(123)	(123)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT IDU	(196)	0	0	0	0	0	(196)	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT OR	(1,267)	0	(1,267)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT SE	(35)	(1)	(9)	(3)	(6)	(15)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT SG	(1,694)	(26)	(449)	(138)	(253)	(725)	(104)	(1)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT SO	(271)	(6)	(75)	(22)	(38)	(115)	(16)	(0)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT UT	(1,324)	0	0	0	0	(1,324)	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WA	(296)	0	0	(296)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WYP	(457)	0	0	0	(457)	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WYU	(46)	0	0	0	(46)	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CA	(17)	(17)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CN	(182)	(4)	(57)	(13)	(14)	(86)	(8)	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT IDU	(37)	0	0	0	0	0	(37)	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT OR	(412)	0	(412)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT SG	(997)	(15)	(264)	(81)	(149)	(426)	(61)	(0)	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT SO	(1,471)	(32)	(406)	(117)	(204)	(625)	(86)	(0)	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT UT	(332)	0	0	0	0	(332)	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WA	(67)	0	0	(67)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WYP	(90)	0	0	0	(90)	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WYU	(14)	0	0	0	(14)	0	0	0	0
<b>1080000 Total</b>			<b>(8,861,577)</b>	<b>(227,152)</b>	<b>(2,628,089)</b>	<b>(734,780)</b>	<b>(1,204,787)</b>	<b>(3,547,142)</b>	<b>(517,553)</b>	<b>(2,072)</b>	<b>0</b>
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	2,141	0	0	0	2,141	0	0	0	0
<b>1083000 Total</b>			<b>12,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,141</b>	<b>9,026</b>	<b>1,248</b>	<b>0</b>	<b>0</b>
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	305	7	84	24	42	130	18	0	0
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	440	0	0	0	0	0	0	0	440
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	1,111	0	0	0	0	0	0	0	1,111
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	(1,006)	(16)	(266)	(82)	(150)	(430)	(61)	(0)	0
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	(1,378)	(21)	(365)	(112)	(206)	(589)	(84)	(0)	0
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	4,813	75	1,275	391	718	2,058	294	2	0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	1,621	25	429	132	242	693	99	1	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	38	38	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	91	0	0	0	0	0	91	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	389	0	389	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	575	0	0	0	0	575	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	286	0	0	286	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	265	0	0	0	265	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145219	MINING ASSETS - ACCUM DEPR - NON-REC	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1085000	AC PR DPR-ACCRUAL 145231	A/D - Retired Plant-Decommissioning	(1,463)	(23)	(388)	(119)	(218)	(626)	(89)	(1)	0
<b>1085000 Total</b>			<b>6,088</b>	<b>85</b>	<b>1,158</b>	<b>521</b>	<b>693</b>	<b>1,811</b>	<b>267</b>	<b>1</b>	<b>1,552</b>
<b>Grand Total</b>			<b>(8,843,075)</b>	<b>(227,067)</b>	<b>(2,626,931)</b>	<b>(734,260)</b>	<b>(1,201,953)</b>	<b>(3,536,306)</b>	<b>(516,039)</b>	<b>(2,071)</b>	<b>1,552</b>



# **B18.AMORTIZATION RESERVE**



**Amortization Reserve**

Balances as of December 2016

Allocation Method - Factor 2017 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	(876)	0	0	0	0	(876)	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(4,792)	(74)	(1,269)	(390)	(715)	(2,049)	(293)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(78,409)	(1,216)	(20,767)	(6,375)	(11,700)	(33,531)	(4,792)	(27)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(5,656)	(88)	(1,498)	(460)	(844)	(2,419)	(346)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	21,426	0	0	0	0	21,426	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(82)	0	(82)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(11,223)	(174)	(2,973)	(912)	(1,675)	(4,800)	(686)	(4)
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(10,936)	(239)	(3,021)	(867)	(1,517)	(4,647)	(641)	(3)
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(72)	(910)	(261)	(457)	(1,399)	(193)	(1)
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(96)	(1,218)	(350)	(612)	(1,874)	(259)	(1)
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,346)	(292)	(3,687)	(1,059)	(1,851)	(5,671)	(783)	(3)
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	(291)	(6)	(80)	(23)	(40)	(124)	(17)	(0)
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(106,901)	(2,645)	(33,730)	(7,605)	(8,202)	(50,307)	(4,412)	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(146,593)	(3,206)	(40,502)	(11,627)	(20,330)	(62,295)	(8,596)	(37)
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(36)	(459)	(132)	(230)	(705)	(97)	(0)
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	(1,158)	(25)	(320)	(92)	(161)	(492)	(68)	(0)
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(129)	(1,624)	(466)	(815)	(2,497)	(345)	(1)
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(64)	(803)	(231)	(403)	(1,236)	(171)	(1)
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,905)	(42)	(526)	(151)	(264)	(809)	(112)	(0)
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,934)	(195)	(2,468)	(709)	(1,239)	(3,796)	(524)	(2)
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(9,887)	(216)	(2,732)	(784)	(1,371)	(4,202)	(580)	(2)
1110000	AC PR AMR EL PT SR 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	(1,981)	(49)	(625)	(141)	(152)	(932)	(82)	0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(227)	(2,870)	(824)	(1,440)	(4,414)	(609)	(3)
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(41)	(523)	(150)	(262)	(804)	(111)	(0)
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,359)	(52)	(652)	(187)	(327)	(1,003)	(138)	(1)
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(11,307)	(247)	(3,124)	(897)	(1,568)	(4,805)	(663)	(3)
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(4,402)	(96)	(1,216)	(349)	(611)	(1,871)	(258)	(1)
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	(1,586)	(35)	(438)	(126)	(220)	(674)	(93)	(0)
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,583)	(25)	(419)	(129)	(236)	(677)	(97)	(1)
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(77)	(1)	(20)	(6)	(12)	(33)	(5)	(0)
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(5,334)	(83)	(1,413)	(434)	(796)	(2,281)	(326)	(2)
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(127)	(2)	(34)	(10)	(19)	(54)	(8)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER - SETTLEMENT AGREEMENT	SG	(46)	(1)	(12)	(4)	(7)	(20)	(3)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER - SETTLEMENT AGREEMENT	SG-U	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUPSETPRO XEROX CUST STM	SO	(2,182)	(48)	(603)	(173)	(303)	(927)	(128)	(1)
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(2,680)	(59)	(741)	(213)	(372)	(1,139)	(157)	(1)
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(1,892)	(29)	(501)	(154)	(282)	(809)	(116)	(1)
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(4,691)	(103)	(1,296)	(372)	(651)	(1,994)	(275)	(1)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(18,872)	(293)	(4,998)	(1,534)	(2,816)	(8,070)	(1,153)	(7)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	(23)	0	0	0	0	(23)	0	0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	(3,121)	(77)	(985)	(222)	(239)	(1,469)	(129)	0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	(4,864)	(120)	(1,535)	(346)	(373)	(2,289)	(201)	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(1,209)	(26)	(334)	(96)	(168)	(514)	(71)	(0)
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	(2,031)	(44)	(561)	(161)	(282)	(863)	(119)	(1)
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	SO	(114)	(2)	(32)	(9)	(16)	(49)	(7)	(0)
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(27)	(342)	(77)	(83)	(511)	(45)	0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	(11,093)	(243)	(3,065)	(880)	(1,538)	(4,714)	(650)	(3)
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(7,066)	(110)	(1,871)	(574)	(1,054)	(3,022)	(432)	(2)
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	(21)	0	0	0	(21)	0	0	0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(541)	(8)	(143)	(44)	(81)	(232)	(33)	(0)
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	SO	(177)	(4)	(49)	(14)	(25)	(75)	(10)	(0)



**Amortization Reserve**

Balances as of December 2016

Allocation Method - Factor 2017 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	CN	(14)	(0)	(4)	(1)	(1)	(6)	(1)	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	(5)	0	0	0	0	0	(5)	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	(18)	0	(18)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	(13,065)	(203)	(3,460)	(1,062)	(1,950)	(5,587)	(798)	(5)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	(293)	(6)	(81)	(23)	(41)	(124)	(17)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	(8)	0	0	0	0	(8)	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	(113)	(2)	(30)	(9)	(17)	(48)	(7)	(0)	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	(50)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	0
1110000	AC PR AMR EL PT SR 3035322	ACD#Call Center Automated Call Distribut	CN	(1,994)	(49)	(629)	(142)	(153)	(938)	(82)	0	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	(1,023)	(22)	(283)	(81)	(142)	(435)	(60)	(0)	0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(1,746)	(27)	(462)	(142)	(260)	(746)	(107)	(1)	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(655)	(655)	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	0	0	0	0	0	(334)	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,957)	0	(4,957)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(5,469)	(120)	(1,511)	(434)	(758)	(2,324)	(321)	(1)	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(16)	0	0	0	0	(16)	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,490)	0	0	(1,490)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,664)	0	0	0	(4,664)	0	0	0	0
<b>1110000 Total</b>				<b>(536,391)</b>	<b>(11,954)</b>	<b>(158,527)</b>	<b>(44,009)</b>	<b>(74,377)</b>	<b>(215,959)</b>	<b>(31,443)</b>	<b>(122)</b>	<b>0</b>
1119000	AC PR AMR EL PT SR-O 146209	Other Intangible Assets-Non-Rec	SO	0	0	0	0	0	0	0	0	0
<b>1119000 Total</b>				<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>				<b>(536,391)</b>	<b>(11,954)</b>	<b>(158,527)</b>	<b>(44,009)</b>	<b>(74,377)</b>	<b>(215,959)</b>	<b>(31,443)</b>	<b>(122)</b>	<b>0</b>



# **B19.D.I.T. BALANCE AND I.T.C**



**Deferred Income Tax Balance**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 190101	ADIT-AMORT OF DEBT DISC & EXP	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
1901000	ACCUM DEF INC TAX 190105	ADIT-DEFERRED COMP	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
1901000	ACCUM DEF INC TAX 190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	(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)
1901000	ACCUM DEF INC TAX 190119	ADIT-SERP UTILITY	SO	(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)
1901000	ACCUM DEF INC TAX 190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	(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
1901000	ACCUM DEF INC TAX 190128	ADIT-MISC. DEF TAX DEBITS	SO	(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)
1901000	ACCUM DEF INC TAX 190134	ADIT-NONCASH PENSION/BONUS/SEVER	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)
1901000	ACCUM DEF INC TAX 190138	ADIT-MISC. ACCRUALS	SNP	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
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SO		0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190152	ADIT- GLENROCK 263A	SE		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
1901000	ACCUM DEF INC TAX 190158	REDDING RENEGOTIATED CONTRACT	SG	(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
1901000	ACCUM DEF INC TAX 190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO		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)
1901000	ACCUM DEF INC TAX 190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	(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
1901000	ACCUM DEF INC TAX 190403	PMI-RECL TRUST EARN-INTEREST	SE	(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)
1901000	ACCUM DEF INC TAX 190407	PMI VACATION/BONUS ADJ-STATE	SE	(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)
1901000	ACCUM DEF INC TAX 190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287206	DTA 415.710 RL-WA Accel Depr	WA	1,063	0	0	1,063	0	0	0	0
1901000	ACCUM DEF INC TAX 287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	275	0	0	0	0	0	0	275
1901000	ACCUM DEF INC TAX 287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	95	0	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	158	0	0	0	0	0	0	158
1901000	ACCUM DEF INC TAX 287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	199	0	0	0	0	0	0	199
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	1,753	38	484	139	243	745	103	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,251	34	565	173	374	960	144	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	SG	331	5	88	27	49	142	20	0
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	43,689	659	10,962	3,356	7,261	18,638	2,797	15
1901000	ACCUM DEF INC TAX 287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(99)	0	0	(99)	0	0	0	0
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	6,015	0	0	0	0	0	0	6,015
1901000	ACCUM DEF INC TAX 287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	462	0	0	0	0	0	0	462
1901000	ACCUM DEF INC TAX 287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	1,209	0	0	0	0	0	0	1,209
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,364	0	0	0	0	0	0	3,364
1901000	ACCUM DEF INC TAX 287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	1,837	0	0	0	0	0	0	1,837
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,609	0	0	0	0	0	0	7,609
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	156	0	0	0	0	0	0	156
1901000	ACCUM DEF INC TAX 287240	DTA 605.301 Environmental Liab- Reg	SO	9,924	217	2,742	787	1,376	4,217	582	3
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,333	0	3,333	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	211	0	0	0	0	0	211	0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,178	0	0	0	0	1,178	0	0



**Deferred Income Tax Balance**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	34	0	0	0	34	0	0	0	
1901000	ACCUM DEF INC TAX 287270	Valuation Allowance for DTA	SO	(12,229)	(267)	(3,379)	(970)	(1,696)	(5,197)	(717)	(3)	
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	155	0	0	0	0	0	0	155	
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	199	0	0	0	0	0	0	199	
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	13	0	0	0	0	0	0	13	
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	316	0	0	0	0	0	0	316	
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	SE	774	12	194	59	129	330	50	0	
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,247	0	0	0	0	0	0	1,247	
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	826	12	207	63	137	352	53	0	
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(100)	0	(100)	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	80	2	22	6	11	34	5	0	
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	3,152	69	871	250	437	1,340	185	1	
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	321	7	89	25	44	136	19	0	
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	730	16	202	58	101	310	43	0	
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	9,873	216	2,728	783	1,369	4,195	579	2	
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	211	3	56	17	32	90	13	0	
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	136	2	36	11	20	58	8	0	
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,989	109	1,027	360	327	1,029	138	0	
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	1,101	37	287	72	121	530	54	0	
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	2,105	33	557	171	314	900	129	1	
1901000	ACCUM DEF INC TAX 287389	DTA 610.145, OR CONSOLIDATION	OTHER	1,672	0	0	0	0	0	0	1,672	
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	0	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	1,232	41	321	81	135	594	60	0	
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 REVERSE	OTHER	3,231	0	0	0	0	0	0	3,231	
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	SE	1,350	20	339	104	224	576	86	0	
1901000	ACCUM DEF INC TAX 287437	DTA Net Operating Loss Carryforwrd-State	SO	79,743	1,744	22,032	6,325	11,059	33,887	4,676	20	
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROID	2,062	32	541	166	314	881	127	1	
1901000	ACCUM DEF INC TAX 287449	DTA Federal Detriment of State NOL	SO	(28,019)	(613)	(7,741)	(2,222)	(3,886)	(11,907)	(1,643)	(7)	
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	761	0	0	0	0	0	0	761	
1901000	ACCUM DEF INC TAX 287460	DTA 720.800 FAS 158 Pension Liability	SO	82,684	1,808	22,845	6,558	11,467	35,136	4,848	21	
1901000	ACCUM DEF INC TAX 287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	22,481	492	6,211	1,783	3,118	9,553	1,318	6	
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	966	0	0	0	0	0	0	966	
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	98	0	0	0	0	0	0	98	
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	88	0	0	0	0	0	0	88	
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,558	0	0	0	0	0	0	2,558	
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	58	0	0	0	0	0	0	58	
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	214	0	0	0	0	0	0	214	
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	35,896	557	9,507	2,918	5,356	15,351	2,194	13	
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	145	2	36	11	24	62	9	0	
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	1,098	0	1,098	0	0	0	0	0	
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(3)	0	0	(3)	0	0	0	0	
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	80	1,371	421	772	2,214	316	2	
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,207	48	805	246	533	1,368	205	1	
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	SE	(562)	(8)	(141)	(43)	(93)	(240)	(36)	(0)	
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEVT COST AMORT	SE	(1,252)	(19)	(314)	(96)	(208)	(534)	(80)	(0)	
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	SE	351	5	88	27	58	150	22	0	
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	SE	(362)	(5)	(91)	(28)	(60)	(155)	(23)	(0)	
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	SE	(28,454)	(429)	(7,139)	(2,186)	(4,729)	(12,139)	(1,822)	(10)	
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	SE	(2,036)	(31)	(511)	(156)	(338)	(869)	(130)	(1)	
1901000	ACCUM DEF INC TAX 287937	DTA 505.601 PMI - Sick Leave Accrual	SE	24	0	6	2	4	10	2	0	
<b>1901000 Total</b>				<b>281,350</b>	<b>4,928</b>	<b>70,232</b>	<b>20,261</b>	<b>34,435</b>	<b>103,928</b>	<b>14,545</b>	<b>66</b>	<b>32,956</b>
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabili	OTHER	24	0	0	0	0	0	0	24	





**Deferred Income Tax Balance**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1901090 Total</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>
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	(306,993)	(4,762)	(81,309)	(24,958)	(45,810)	(131,285)	(18,762)	(107)
<b>2811000 Total</b>				<b>(306,993)</b>	<b>(4,762)</b>	<b>(81,309)</b>	<b>(24,958)</b>	<b>(45,810)</b>	<b>(131,285)</b>	<b>(18,762)</b>	<b>(107)</b>
2820000	AC DEF INCTX-PROPT 287704	DTL 105.143/165 Basis Diff - Intangibles	SO	(1,541)	(34)	(426)	(122)	(214)	(655)	(90)	(0)
<b>2820000 Total</b>				<b>(1,541)</b>	<b>(34)</b>	<b>(426)</b>	<b>(122)</b>	<b>(214)</b>	<b>(655)</b>	<b>(90)</b>	<b>(0)</b>
2821000	AC DEF TAX-UTILITY 287001	ADIT - DEVELOPMENT 30% AMORT	SE	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)
2821000	AC DEF TAX-UTILITY 287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	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
2821000	AC DEF TAX-UTILITY 287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	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
2821000	AC DEF TAX-UTILITY 287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(474)	0	0	0	0	0	(474)	0
2821000	AC DEF TAX-UTILITY 287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(3,425)	0	0	0	0	(3,425)	0	0
2821000	AC DEF TAX-UTILITY 287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(812)	0	0	0	(812)	0	0	0
2821000	AC DEF TAX-UTILITY 287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	0	0	0	0	0	0	13,399
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	DITBAL	(4,202,265)	(90,809)	(1,099,860)	(254,837)	(594,804)	(1,846,071)	(235,879)	(11,052)
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	SG	(2,322)	(36)	(615)	(189)	(346)	(993)	(142)	(1)
2821000	AC DEF TAX-UTILITY 287766	DTL 610.100N Amort	SO	144	3	40	11	20	61	8	0
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	SE	263	4	66	20	44	112	17	0
2821000	AC DEF TAX-UTILITY 287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(7,224)	0	0	0	0	0	0	(7,224)
<b>2821000 Total</b>				<b>(4,202,716)</b>	<b>(90,838)</b>	<b>(1,100,370)</b>	<b>(254,994)</b>	<b>(595,900)</b>	<b>(1,850,316)</b>	<b>(236,470)</b>	<b>(11,053)</b>
2831000	AC DEF IN TX UTIL 286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	20	20	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	(129)	0	0	0	0	0	0	(129)
2831000	AC DEF IN TX UTIL 286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	1,868	41	516	148	259	794	110	0
2831000	AC DEF IN TX UTIL 287341	DTA 910.530 Injuries & Damages Accrual -	SO	12,296	269	3,397	975	1,705	5,225	721	3
2831000	AC DEF IN TX UTIL 287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	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)
2831000	AC DEF IN TX UTIL 287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	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)
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)
2831000	AC DEF IN TX UTIL 287511	ACCUM DIT - COAL PILE INVENTORY	SE	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
2831000	AC DEF IN TX UTIL 287515	DIT - POST MERGER DEBT LOST	SNP	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)
2831000	AC DEF IN TX UTIL 287525	ADIT - PREPAID TAXES	GPS	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
2831000	AC DEF IN TX UTIL 287531	ADIT - ENVIRONMENTAL CLEANUP	SG	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
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)
2831000	AC DEF IN TX UTIL 287549	R&E - BSIP-SAP WRITE-OFF	SO	(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)
2831000	AC DEF IN TX UTIL 287560	GCC - BONUS LIABILITY	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(15)	0	0	0	0	0	0	(15)
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(319)	0	0	0	(319)	0	0	0
2831000	AC DEF IN TX UTIL 287576	DTL 430.110 REG ASSET RECLASS	OTHER	(1,672)	0	0	0	0	0	0	(1,672)
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	770	0	770	0	0	0	0	0



**Deferred Income Tax Balance**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	(107)	0	0	0	0	(107)	0	0
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	70	70	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	(147)	0	(147)	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	(106)	0	0	0	0	(106)	0	0
2831000	AC DEF IN TX UTIL 287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	(13)	(13)	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accr	WA	636	0	0	636	0	0	0	0
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(1,095)	0	0	0	0	0	0	(1,095)
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(4,698)	0	0	0	0	0	0	(4,698)
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(137)	0	0	0	(137)	0	0	0
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(36)	0	0	0	0	0	0	(36)
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	OTHER	(999)	0	0	0	0	0	0	(999)
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO	(19,206)	(420)	(5,306)	(1,523)	(2,664)	(8,161)	(1,126)	(5)
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT	(248)	(4)	(66)	(20)	(37)	(106)	(15)	0
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(81)	0	0	(81)	0	0	0	0
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	(156)	0	0	0	0	0	0	(156)
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	0	0	0	0	0	(10)	0
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(284)	(4)	(71)	(22)	(47)	(121)	(18)	(0)
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	(18)	(0)	(5)	(1)	(3)	(8)	(1)	(0)
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	SG	(56)	(1)	(15)	(5)	(8)	(24)	(3)	(0)
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG	(1,276)	(20)	(338)	(104)	(190)	(546)	(78)	(0)
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(360)	0	(360)	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(1,199)	0	0	0	0	(1,199)	0	0
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(102)	0	0	0	0	0	(102)	0
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	(1,635)	(36)	(452)	(130)	(227)	(695)	(96)	(0)
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacc Debt	SNP	(2,193)	(44)	(582)	(170)	(307)	(961)	(129)	(1)
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(8,420)	(184)	(2,326)	(668)	(1,168)	(3,578)	(494)	(2)
2831000	AC DEF IN TX UTIL 287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(188,919)	(4,131)	(52,196)	(14,984)	(26,200)	(80,281)	(11,078)	(48)
2831000	AC DEF IN TX UTIL 287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	(9,841)	(215)	(2,719)	(781)	(1,365)	(4,182)	(577)	(2)
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER	(251)	0	0	0	0	0	0	(251)
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,520)	0	0	0	0	0	0	(1,520)
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	(1,804)	0	0	0	0	0	0	(1,804)
2831000	AC DEF IN TX UTIL 287840	DTL 415.410 RA Energy West Mining	SE	(96,008)	(1,448)	(24,089)	(7,374)	(15,957)	(40,958)	(6,147)	(33)
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	814	814	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	316	0	0	0	0	0	316	0
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,444	0	1,444	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	2,514	0	0	0	0	2,514	0	0
2831000	AC DEF IN TX UTIL 287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	3,652	0	0	3,652	0	0	0	0
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	426	0	0	0	426	0	0	0
2831000	AC DEF IN TX UTIL 287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(2,717)	(59)	(751)	(216)	(377)	(1,155)	(159)	(1)
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	SE	18,277	276	4,586	1,404	3,038	7,797	1,170	6
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,632	0	0	0	0	0	0	1,632
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	688	0	0	0	0	0	0	688
2831000	AC DEF IN TX UTIL 287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	3,085	0	0	0	0	0	0	3,085
2831000	AC DEF IN TX UTIL 287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(78)	0	0	0	0	0	0	(78)
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(75)	0	0	0	0	0	0	(75)
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(99)	0	0	0	0	0	0	(99)
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(39)	0	0	0	0	0	(39)	0
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(279)	0	0	0	(279)	0	0	0
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(2,105)	0	0	0	0	0	0	(2,105)
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	(339)	0	0	0	0	0	0	(339)
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0



**Deferred Income Tax Balance**

Balances as of December 2016

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	(1,050)	0	0	0	0	0	0	(1,050)	
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	(279)	0	0	0	0	0	0	(279)	
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(4,882)	0	0	0	0	0	0	(4,882)	
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(8,666)	0	0	0	0	0	0	(8,666)	
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	(226)	0	0	0	(226)	0	0	0	
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(37)	0	0	(37)	0	0	0	0	
2831000	AC DEF IN TX UTIL 287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(498)	0	0	0	(498)	0	0	0	
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	SG	(305)	(5)	(81)	(25)	(46)	(130)	(19)	(0)	
2831000	AC DEF IN TX UTIL 287916	DTL 705.455 RL - WY Property Ins Res	WYP	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	(324)	0	(324)	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(107)	0	0	0	0	0	0	(107)	
2831000	AC DEF IN TX UTIL 287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	(224)	0	0	0	(224)	0	0	0	
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	(25)	0	0	(25)	0	0	0	0	
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(1,309)	(20)	(347)	(106)	(195)	(560)	(80)	(0)	
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(104)	0	0	0	0	0	0	(104)	
2831000	AC DEF IN TX UTIL 287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	7	0	0	0	0	7	0	0	
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	12	0	12	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287949	DTL 415.503 Cholla Plant Transaction Cos	WA	21	0	0	21	0	0	0	0	
2831000	AC DEF IN TX UTIL 287970	DTL 415.815 Insurance Rec Accruals	SO	(12,762)	(279)	(3,526)	(1,012)	(1,770)	(5,423)	(748)	(3)	
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(0)	0	0	0	0	0	0	(0)	
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(1,899)	0	0	0	0	(1,899)	0	0	
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(705)	0	0	0	(705)	0	0	0	
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(2,433)	0	0	(2,433)	0	0	0	0	
2831000	AC DEF IN TX UTIL 287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(727)	0	0	0	0	(727)	0	0	
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(5,229)	0	0	0	(5,229)	0	0	0	
2831000	AC DEF IN TX UTIL 287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(1,758)	0	0	(1,758)	0	0	0	0	
2831000	AC DEF IN TX UTIL 287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(226)	0	0	0	0	0	0	(226)	
2831000	AC DEF IN TX UTIL 287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(4)	0	0	0	0	0	0	(4)	
<b>2831000 Total</b>				<b>(344,022)</b>	<b>(5,395)</b>	<b>(82,975)</b>	<b>(20,385)</b>	<b>(50,121)</b>	<b>(138,853)</b>	<b>(21,222)</b>	<b>(86)</b>	<b>(24,984)</b>
<b>Grand Total</b>				<b>(4,573,899)</b>	<b>(96,101)</b>	<b>(1,194,847)</b>	<b>(280,198)</b>	<b>(657,610)</b>	<b>(2,017,181)</b>	<b>(261,999)</b>	<b>(11,181)</b>	<b>14,170</b>



**Investment Tax Credit Balance**

Balances as of December 2016

Allocation Method - Factor 2017 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	(0)	(0)	(0)	(0)	0	0	0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	(0)	(0)	(0)	(0)	0	0	0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	(0)	(0)	(0)	(0)	0	0	0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(15)	(1)	(9)	(2)	(2)	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(74)	(4)	(42)	(11)	(15)	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(114)	(2)	(18)	(4)	(20)	(54)	(16)
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(147)	(2)	(39)	(12)	(22)	(63)	(9)
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(99)	(2)	(26)	(8)	(15)	(42)	(6)
<b>2551000 Total</b>					<b>(450)</b>	<b>(10)</b>	<b>(134)</b>	<b>(38)</b>	<b>(74)</b>	<b>(159)</b>	<b>(31)</b>
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(50)	0	0	0	0	(50)	0
<b>2552000 Total</b>					<b>(50)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50)</b>	<b>0</b>
<b>Grand Total</b>					<b>(500)</b>	<b>(10)</b>	<b>(134)</b>	<b>(38)</b>	<b>(74)</b>	<b>(159)</b>	<b>(81)</b>



# **B20. CUSTOMER ADVANCES**



**Customer Advances**

Balances as of December 2016  
 Allocation Method - Factor 2017 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	210550	Payments Received Uncompleted Projects	IDU	(7)	0	0	0	0	0	(7)	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(508)	0	(508)	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(10,812)	(168)	(2,863)	(879)	(1,613)	(4,624)	(661)	(4)	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	52	0	0	0	0	52	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	1,794	0	0	0	1,794	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(11,428)	(177)	(3,027)	(929)	(1,705)	(4,887)	(698)	(4)	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(11,393)	(177)	(3,017)	(926)	(1,700)	(4,872)	(696)	(4)	0
<b>2520000 Total</b>					<b>(32,301)</b>	<b>(522)</b>	<b>(9,416)</b>	<b>(2,734)</b>	<b>(3,225)</b>	<b>(14,331)</b>	<b>(2,062)</b>	<b>(12)</b>	<b>0</b>
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN		0	0	0	0	0	0	0	0
<b>2521000 Total</b>					<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN		0	0	0	0	0	0	0	0
<b>2521100 Total</b>					<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0
<b>2523990 Total</b>					<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>(32,301)</b>	<b>(522)</b>	<b>(9,416)</b>	<b>(2,734)</b>	<b>(3,225)</b>	<b>(14,331)</b>	<b>(2,062)</b>	<b>(12)</b>	<b>0</b>